



## GCM Commodity & Derivatives Limited

Regd. Office : 3B, Lal Bazar Street, sir RNM House, 5th Floor Kolkata-700 001  
CIN – L74999WB2005PLC102819, Email : info@gcmcommo.com, Website : www.gcmcommo.com

### Unaudited Standalone Financial Results for the Half year ended as on September 30, 2017

Sr. no.	Particulars	Standalone	
		Half Year Ended	
		Sep. 30, 2017	Sep. 30, 2016
	<b>INCOME FROM OPERATIONS:</b>		
I	Revenue from Operations	-0.386	-
II	Other income	23.535	23.730
III	<b>Total Revenue (I+II)</b>	<b>23.149</b>	<b>23.730</b>
IV	<b>Expenses:</b>		
	a Cost of material consumed	-	-
	b Purchase of Stock in Trade	-	-
	c Change in inventories of Finished goods, WIP and stock in trade	-4.115	-
	d Employee benefits expenses	10.008	7.700
	e Finance Cost	-	-
	f Depreciation and amortisation expenses	0.702	-
	g Other expenses	12.917	7.200
	<b>Total Expenses</b>	<b>19.511</b>	<b>14.900</b>
	<b>Profit /(Loss) before extra ordinary items and tax</b>	<b>3.638</b>	<b>8.830</b>
	Extraordinary Items (net of Tax expenses)	-	
	<b>Profit /(Loss) before tax</b>	<b>3.638</b>	<b>8.830</b>
	<b>Tax Expenses :</b>		
	a Current Tax	-	
	b Deffered Tax	-	
	<b>Profit /(Loss) after Tax from contining operations</b>	<b>3.638</b>	<b>8.830</b>
	<b>Other comprahensive income</b>		
	Net Fair Value changes of Equity instuments and investments I through OCI	11.810	-90.504
	II Income tax relating to items that willnot be classified to Profit or Loss		
	<b>Total other comprehensive income</b>	<b>11.810</b>	<b>-90.504</b>
	<b>Total comprehensive income for the period</b>	<b>15.448</b>	<b>-81.674</b>
	<b>Paid-up equity Share Capital(face Value of Rs. 10/- each)</b>	<b>742.700</b>	<b>742.700</b>
	<b>Earning per Share (EPS) (Face value of Rs. 10/- each)</b>		
	Basics	0.049	-1.100
	Diluted	0.049	-1.100

For GCM COMMODITY & DERIVATIVES LIMITED

Date : 13.12.2017  
Place: Kolkata

SD/-  
**AMRITA BAID**  
Managing Director

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## Notes :

- 1 The above Standalone Unaudited financial result have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on December 13, 2017.
- 2 The Unaudited Financial Result of the company for the Half Year ended September 30, 2017 have been subject to limited review by its statutory auditors.
- 3 The financial result for the Half Year ended September 30, 2017 is in accordance with Indian Accounting Standard ("Ind AS") which was applicable to the company for the period starting from April 01, 2017. Consequently standalone figure for the previous Half Year ended September 30, 2016 has been restated as per the requirement of the said notification, to comply with Ind As to make them comparable.
- 4 The preparation of these financial result in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of income, expenses and capital employed. The changes required due to application of Ind AS on retained earnings as well on current year/comparatives, profit/losses have been previously assessed and carried out. Accordingly, judgements, estimates and assumptions made in preparing these financial statements and competitive may require further adjustments that may be necessary due to fresh evidence/facts and interpretations of MCA/ICAI that may be observed/received at the time of finalization of annual financial statements for the year ending on March 31, 2018.
- 5 Reconciliation of profit & Loss for the period of transition from Indian GAPP to the Ind AS for the quarter ended 30 September, 2016:

Particulars	Unaudited
Loss for the period as per Previous GAAP	8.830
Fair Value changes of Equity instruments and Investments	-90.504
<b>Loss for the period under the Ind AS</b>	<b>-81.674</b>

- 6 Provision for Taxation shall be made at the end of the year.
- 7 Previous period figure have been regrouped/rearranged wherever necessary, to make them comparable.
- 8 The Company has operated in one segment only i.e. "Finance & Investments" during the Half, hence Segmental Results are not applicable for the half.

Date : 13.12.2017

Place: Kolkata

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## STATEMENT OF ASSETS AND LIABILITIES

in Lakhs (RS.)

Particulars		As At
		30th Sept 2017
		Un-Audited
1	<b>ASSETS</b>	
	<b>Non-Current Assets</b>	
a	Property, Plant & Equipment	370.921
b	Capital Work in Progress	-
c	Financial Assets	-
	i Investments	88.950
	ii Others	-
d	Advance Tax	-
e	Deffered Tax Assets (net)	-
	<b>Current Assets</b>	
a	Financial Assets	
	i Inventories	74.913
	ii Investments	-
	iii Trade Receivables	1,598.868
	iv Loans & Advances	65.867
	v Cash & Cash Equivalent	8.338
	vi Bank Balance other than above iv	510.000
	vii Others	7.709
b	Other Current Assets	-
	<b>TOTAL</b>	<b>2,725.566</b>
	<b>Equity &amp; Liabilities</b>	
	<b>Equity</b>	
a	Equity Share Capital	742.700
b	Other equity	839.372
	<b>Liabilities</b>	
	<b>Non-Current Liabilities</b>	
a	Financial Liabilities	
	i Others	-
b	Deffered Tax Liablnties (Net)	0.252
c	Provisions	-
	<b>Current Liabilities</b>	
a	Financial Liabilities	
	i Borrowings	
	ii Trade Paybles	17.260
	iii Other Financial Liabilities	1,125.767
b	Other Current Liabilities	0.215
c	Provisions	-
	<b>TOTAL</b>	<b>2,725.566</b>