

GCM COMMODITY & DERIVATIVES LIMITED

Regd. Office : 806, Raheja Centre, 214 Free Press Journal Marg, Nariman Point, Mumbai-400021
CIN : L74999MH2005PLC429678, Email : gcmcommo.kolkata@gmail.com, Website : www.gcmcommo.co.in
Statement of Standalone Un-Audited Financial Results for the Half Year ended 30th Sept 2024

₹ in Lakhs (Otherwise stated)

Sr. No.	Particulars	Half Year ended	Preceding Half	Corresponding	Year to date
		30.09.2024	Year ended	Half Year ended	figures as on
		Un-Audited	31.03.2024	30.09.2023	31.03.2024
			Audited	Un-Audited	Audited
I	Revenue from Operations	-	214.048	82.660	296.708
II	Other Income	75.000	(4.066)	103.194	99.128
III	Total Income (I+II)	75.000	209.982	185.854	395.836
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	41.696	2.198	43.894
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(11.853)	130.859	237.392	368.251
	Employees Benefit Expenses	6.779	15.993	7.453	23.446
	Finance Costs	-	0.014	0.175	0.189
	Depreciation & Amortization Expenses	0.182	0.185	0.092	0.277
	Loss on Trading/Investments in Stock Market	23.934	-	-	-
	Other Expenses	24.605	16.368	11.325	27.693
	Total Expenses (IV)	43.647	205.115	258.635	463.750
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	31.353	4.867	(72.781)	(67.914)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	31.353	4.867	(72.781)	(67.914)
VIII	Tax Expenses				
	Current	-	-	-	-
	Deferred Tax	0.015	0.036	0.023	0.059
	Total Tax Expenses (VIII)	0.015	0.036	0.023	0.059
IX	Profit for the Period / Year from continuing operations (VII-VIII)	31.338	4.831	(72.804)	(67.973)
X	Other Comprehensive Income				
	A. Fair value changes on Equity Instruments carried at fair value through OCI	(3.532)	(12.142)	10.043	(2.099)
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	0.889	3.139	(2.611)	0.528
	Total other Comprehensive Income (X)	(2.643)	(9.003)	7.432	(1.571)
XI	Total Comprehensive Income for the Period / Year (IX+X)	28.695	(4.172)	(65.372)	(69.544)
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	742.700	742.700	742.700	742.700
XIII	Other Equity	714.963		690.438	686.268
XIV	Earnings per Share (Face Value of ₹ 10/- each)				
	a) Basic	0.422	0.065	(0.980)	(0.915)
	b) Diluted	0.422	0.065	(0.980)	(0.915)

Notes :

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The financial results of GCM Commodity & Derivatives Limited ('the Company') for the half year ended 30 September 2024 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 11 November 2024 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the half year ended 30 September 2024.
- The Statutory Auditors have carried out Audit for above Financial Results.
- The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated 29 March 2019.
- Figures for the Half Years ended 30 September 2024 and 30 September 2023 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the 1st half year of the respective financial years.
- Balance in the account of Cash & Cash Equivalent, Loan and Trade Receivable are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.

For GCM Commodity & Derivatives Limited

Sd/-

Amallesh Sadhu
Managing Director

Place : Kolkata

Date: November 11, 2024

GCM COMMODITY & DERIVATIVES LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept 2024	As At 30th Sept 2023
	Un-Audited	Un-Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	1.027	0.223
Financial Assets		
Income Tax Assets	-	6.075
Deferred Tax Assets	-	0.441
Total Non-Current Assets ...	1.027	6.739
Non-Current Financial Assets		
Non-Current Investments	569.308	168.393
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	569.308	168.393
Current Assets		
Inventories	94.891	213.897
Financial Assets		
Current Investments	-	-
Trade Receivables	235.072	1,637.987
Cash & Cash Equivalents	17.694	70.308
Bank Balances	49.554	0.105
Short Term Loans & Advances	-	-
Other Financial Assets	1,821.403	22.616
Current Tax Assets	8.766	-
Other Current Assets	607.500	721.231
Total Non-Current Assets ...	2,834.880	2,666.144
Total Assets	3,405.215	2,841.276
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	742.700	742.700
Reserves & Surplus	714.963	690.438
Money Received against Share Warrants	-	-
Total Equity ...	1,457.663	1,433.138
Share Application Money Pending Allotment		-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	2.936	7.354
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	2.936	7.354
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	362.335	104.385
Other Financial Liabilities	1,579.348	1,111.085
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	2.933	185.314
Total Current Liabilities ...	1,944.616	1,400.784
Total Liabilities	1,947.552	1,408.138
Total Equity & Liabilities	3,405.215	2,841.276

GCM COMMODITY & DERIVATIVES LIMITED

Statement of Cash Flow as at 30th Sept, 2024

₹ In Lakhs

Particulars	As at 30th Sept 2024	As at 30th Sept 2023
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>31.353</i>	<i>(72.781)</i>
<u><i>Adjustments for</i></u>		
Interest Income	(27.159)	(10.319)
Dividend Income	(1.848)	(0.708)
Depreciation	0.182	0.092
Profit on Sale of Investments	(45.993)	(8.247)
<i>Operating profit before working Capital Changes</i>	<i>(43.465)</i>	<i>(91.963)</i>
<u><i>Adjustments for Working Capital Changes</i></u>		
Decrease / (Increase) in Trade Receivable	(45.621)	48.129
Decrease / (Increase) in Financial Assets	1.114	(14.850)
Decrease / (Increase) in Other Current Assets	(100.000)	69.437
Decrease / (Increase) in Inventories	(11.853)	237.392
Decrease / (Increase) in Trade Payable	332.535	(75.000)
Increase/(Decrease) in Other Financial Liabilities	124.465	(249.135)
Increase/(Decrease) in Other Current Liabilities	0.373	184.408
Increase/(Decrease) in Provisions	(0.208)	(2.340)
<i>Cash Generated from operations</i>	<i>257.340</i>	<i>106.078</i>
Less: Tax Expenses	-	-
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	<i>257.340</i>	<i>106.078</i>
B. Cash Flow From Investing Activities		
Interest Income	27.159	10.319
Purchases of Investments	(457.470)	(595.092)
Sale of Investments	167.587	523.563
Investment in Property	-	-
Purchase of Fixed Assets	(0.722)	-
<i>Net Cash from Investing Activities</i>	<i>(263.446)</i>	<i>(61.210)</i>
C. Cash Flow From Financing Activities		
Proceeds from Issue of Shares	-	-
Proceeds from Long Term Borrowings	-	-
Dividend Income	1.848	0.708
<i>Net Cash used in Financing Activities</i>	<i>1.848</i>	<i>0.708</i>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(4.258)	45.576
<i>As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the</i>	71.506	24.837
<i>The financial results of GCM Commodity & Derivatives Limited (the Com)</i>	67.248	70.413