

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 2025

₹ in Lakhs (Otherwise stated)

Sr. No.	Particulars	Half Year ended 30.09.2025	Preceding Half Year ended 31.03.2025	Corresponding Half Year ended 30.09.2024	Year to date figures as on 31.03.2025
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	0.11	-	-	-
II	Other Income	41.58	27.95	75.00	102.95
III	Total Income (I+II)	41.69	27.95	75.00	102.95
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	2.02	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(9.70)	13.82	(11.85)	1.97
	Employees Benefit Expenses	8.52	7.18	6.78	13.96
	Finance Costs	0.88	4.33	-	4.33
	Depreciation & Amortization Expenses	0.23	410.17	0.18	434.10
	Loss on Trading/Investments in Stock Market	147.08	0.34	23.93	0.53
	Other Expenses	89.00	63.03	24.61	87.64
	Total Expenses (IV)	238.03	498.87	43.65	542.52
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(196.34)	(470.92)	31.35	(439.57)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(196.34)	(470.92)	31.35	(439.57)
VIII	Tax Expenses				
	Current	-	1.05	-	1.05
	Deferred Tax	-	0.05	0.02	0.07
	Total Tax Expenses (VIII)	-	1.10	0.02	1.12
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(196.34)	(472.02)	31.34	(440.68)
X	Other Comprehensive Income				
	A. Fair value changes on Equity Instruments carried at fair value through OCI	178.24	(179.52)	(3.53)	(183.06)
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	(44.86)	45.19	0.89	46.08
	Total other Comprehensive Income (X)	133.38	(134.34)	(2.64)	(136.98)
XI	Total Comprehensive Income for the Period / Year (IX+X)	(62.96)	(606.36)	28.70	(577.66)
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	742.70	742.70	742.70	742.70
XIII	Other Equity	(218.51)		(218.51)	(155.55)
XIV	Earnings per Share (Face Value of ₹ 10/- each)				
	a) Basic	(2.64)	(6.36)	0.42	(5.93)
	b) Diluted	(2.64)	(6.36)	0.42	(5.93)

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 2025 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 10 November 2025 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 2025.
- 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 2025 and 30 September 2024 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 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/-

Amalesh Sadhu
Managing Director

Place : Mumbai

Date: November 10, 2025

GCM COMMODITY & DERIVATIVES LIMITED

Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept 2025	As At 31st March 2025
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.88	1.11
Financial Assets		
Income Tax Assets	-	-
Deferred Tax Assets	-	42.20
Investments	378.32	391.12
Trade Receivables	-	-
Loans	-	-
Other Current Financial Assets	-	-
Total Non-Current Assets ...	379.20	434.43
Current Assets		
Inventories	90.77	81.07
Financial Assets		
Current Investments		
Trade Receivables	496.34	304.57
Cash & Cash Equivalents	46.85	111.51
Bank Balances other than above	0.11	0.11
Loans	90.18	86.93
Other Financial Assets	827.77	840.12
Current Tax Assets	8.19	7.55
Other Current Assets	-	-
Total Current Assets ...	1,560.21	1,431.86
Total Assets	1,939.41	1,866.29
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	742.70	742.70
Reserves & Surplus	(218.51)	(155.55)
Money Received against Share Warrants		-
Total Equity ...	524.19	587.15
Share Application Money Pending Allotment		-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	2.67	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	2.67	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables		
Other Financial Liabilities	1,410.34	1,276.65
Short Term Provisions		
Current Tax Liabilities (Net)		
Other Current Liabilities	2.21	2.49
Total Current Liabilities ...	1,412.55	1,279.14
Total Liabilities	1,415.22	1,279.14
Total Equity & Liabilities	1,939.41	1,866.29

GCM COMMODITY & DERIVATIVES LIMITED

Statement of Cash Flow as at 30th Sept, 2025

₹ In Lakhs

Particulars	As at 30th Sept 2025	As at 30th Sept 2024
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>(196.34)</i>	<i>31.35</i>
<u><i>Adjustments for</i></u>		
Interest Income	(25.44)	(27.16)
Dividend Income	(1.64)	(1.85)
Depreciation	0.23	0.18
Profit on Sale of Investments	81.50	(45.99)
<i>Operating profit before working Capital Changes</i>	<i>(141.69)</i>	<i>(43.47)</i>
<u><i>Adjustments for Working Capital Changes</i></u>		
Decrease / (Increase) in Trade Receivable	(191.77)	(45.62)
Decrease / (Increase) in Loan	(3.25)	-
Decrease / (Increase) in Other Financial Assets	12.35	1.11
Decrease / (Increase) in Other Current Assets		(100.00)
Decrease / (Increase) in Inventories	(9.70)	(11.85)
Decrease / (Increase) in Current Tax Assets	(0.64)	-
Decrease / (Increase) in Trade Payable		332.54
Increase/(Decrease) in Other Financial Liabilities	133.71	124.47
Increase/(Decrease) in Other Current Liabilities	(0.28)	0.37
Increase/(Decrease) in Provisions		(0.21)
<i>Cash Generated from operations</i>	<i>(201.27)</i>	<i>257.34</i>
Less: Tax Expenses	-	-
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	<i>(201.27)</i>	<i>257.34</i>
B. Cash Flow From Investing Activities		
Interest Income	25.44	27.16
Purchases of Investments	(52.09)	(457.47)
Sale of Investments	161.63	167.59
Investment in Property		-
Purchase of Fixed Assets		(0.72)
<i>Net Cash from Investing Activities</i>	<i>134.98</i>	<i>(263.45)</i>
C. Cash Flow From Financing Activities		
Proceeds from Issue of Shares	-	-
Proceeds from Long Term Borrowings	-	-
Dividend Income	1.64	1.85
<i>Net Cash used in Financing Activities</i>	<i>1.64</i>	<i>1.85</i>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(64.65)	(4.26)
<i>Opening Balance of Cash & Cash Equivalents</i>	<i>111.61</i>	<i>71.51</i>
<i>Closing Balance of Cash & Cash Equivalents</i>	<i>46.96</i>	<i>67.25</i>