

GCM COMMODITY & DERIVATIVES LIMITED

Regd. Office : 3B, Lal Bazar Street, Sir R. N. M. House, 5th Floor, Block 2, Kolkata-700 001
CIN : L74999WB2005PLC102819, Email : gcmcommo.kolkata@gmail.com, Website : www.gcmcommo.co.in

Statement of Standalone Un-Audited Financial Results for the Half Year ended 30th September 2021

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Corresponding	Year to date
		30.09.2021	Year ended	Half Year ended	figures as on
		Un-Audited	31.03.2021	30.09.2020	31.03.2021
			Audited	Un-Audited	Audited
I	Revenue from Operations	5.389	-	-	-
II	Other Income	5.344	9.291	1.009	10.300
III	Total Income (I+II)	10.733	9.291	1.009	10.300
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	15.340	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1.331	(8.284)	(12.987)	(21.271)
	Employees Benefit Expenses	4.829	3.663	9.933	13.596
	Finance Costs	0.066	-	-	-
	Depreciation & Amortization Expenses	0.262	0.008	0.044	0.052
	Other Expenses	11.099	5.734	4.173	9.907
	Total Expenses (IV)	32.927	1.120	1.164	2.284
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(22.194)	8.171	(0.155)	8.016
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(22.194)	8.171	(0.155)	8.016
VIII	Tax Expenses				
	Current	-	-	-	-
	Deferred Tax	0.030	0.029	0.019	0.048
	Total Tax Expenses (VIII)	0.030	0.029	0.019	0.048
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(22.224)	8.142	(0.175)	7.968
X	Other Comprehensive Income				
	A. Fair value changes on Equity Instruments carried at fair value through OCI;	85.150	(8.037)	13.137	5.099
	B. Tax impact of items that will not be reclassified to statement of profit and loss	22.139	(4.742)	3.417	(1.326)
	Total other Comprehensive Income (X)	63.011	(12.780)	16.553	3.773
XI	Total Comprehensive Income for the Period / Year (IX+X)	40.787	(4.637)	16.378	11.741
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	742.700	742.700	742.700	742.700
XIII	Other Equity			713.337	672.550
XIV	Earnings per Share (Face Value of ₹ 10/- each)				
	a) Basic	0.549	(0.062)	0.221	0.107
	b) Diluted	0.549	(0.062)	0.221	0.107

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.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 10, 2021.
- The Statutory Auditors have carried out Audit for above Financial Results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Figures for the Half Years ended 31st March 2021 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.
- Estimation of uncertainties relating to the global health pandemic from COVID-19: The Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of the financial results including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of the pandemic, the Company has, at the date of approval of the financial results, used internal and external sources of information and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the financial results may be different from that estimated as at the date of approval of these financial results.

Place : Kolkata

Date: November 10, 2021

For GCM Commodity & Derivatives Limited

Sd/-

Amallesh Sadhu
Managing Director

GCM COMMODITY & DERIVATIVES LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At	As At
	30th Sept 2021	31st March 2021
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	1.263	370.366
Financial Assets	-	-
Income Tax Assets	5.448	1.800
Deferred Tax Assets	0.449	3.385
Total Non-Current Assets ...	7.160	375.551
Non-Current Financial Assets		
Non-Current Investments	703.873	347.784
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	703.873	347.784
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	28.574	29.904
Financial Assets		
Current Investments	-	-
Trade Receivables	1,599.760	1,593.588
Cash & Cash Equivalents	66.781	2.222
Bank Balances	0.240	0.108
Short Term Loans & Advances	-	-
Other Financial Assets	3.267	3.267
Other Current Assets	180.451	175.876
Total Non-Current Assets ...	1,879.073	1,804.965
Total Assets	2,590.106	2,528.300
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	742.700	742.700
Reserves & Surplus	713.337	672.550
Money Received against Share Warrants	-	-
Total Equity ...	1,456.037	1,415.250
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	19.234	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	19.234	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	2.242	-
Other Financial Liabilities	1,111.085	1,111.086
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	1.508	1.964
Total Current Liabilities ...	1,114.835	1,113.050
Total Liabilities	1,134.069	1,113.050
Total Equity & Liabilities	2,590.106	2,528.300

GCM COMMODITY & DERIVATIVES LIMITED
Statement of Cash Flow as at 30th Sept, 2021

₹ In Lakhs

Particulars	As at 30th Sept 2021	As at 31st March 2021
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>(22.195)</i>	<i>8.017</i>
<u>Adjustments for</u>		
Profit on Sale of Property	6.249	-
Interest Income	(5.082)	(10.016)
Dividend Income	(0.107)	-
Depreciation	0.262	0.052
<i>Operating profit before working Capital Changes</i>	<i>(20.873)</i>	<i>(1.947)</i>
<u>Adjustments for Working Capital Changes</u>		
Decrease / (Increase) in Loan & Advances	-	-
Decrease / (Increase) in Trade Receivable	(6.172)	-
Decrease / (Increase) in Other Current Assets	(4.574)	118.129
Decrease / (Increase) in Inventories	1.330	(21.271)
Decrease / (Increase) in Trade Payable	2.242	-
(Decrease) / Increase in Other Current Liabilities and Provisions	(4.104)	(0.575)
<i>Cash Generated from operations</i>	<i>(11.278)</i>	<i>96.283</i>
Less: Tax Expenses	-	0.210
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	<i>(32.151)</i>	<i>94.546</i>
B. <u>Cash Flow From Investing Activities</u>		
Interest Income	5.082	10.016
Dividend Income	0.107	-
Purchases of Fixed Assets	(1.365)	-
Purchases of Investments	(574.349)	(112.375)
Sale of Investments	297.161	6.690
Profit/(Loss) On Sale Of Investment	370.206	-
<i>Net Cash from Investing Activities</i>	<i>96.842</i>	<i>(95.669)</i>
C. <u>Cash Flow From Financing Activities</u>		
Proceeds from Issue of Shares	-	-
Proceeds from Long Term Borrowings	-	-
<i>Net Cash used in Financing Activities</i>	<i>-</i>	<i>-</i>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	64.691	(1.123)
<i>Opening Balance of Cash & Cash Equivalents</i>	2.330	3.454
<i>Closing Balance of Cash & Cash Equivalents</i>	67.021	2.330