

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 Audited Financial Results for the Half Year ended 30th September 2022

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Corresponding	Year to date
		30.09.2022	Year ended	Half Year ended	figures as on
		Un-Audited	31.03.2022	30.09.2021	31.03.2022
			Audited	Un-Audited	Audited
I	Revenue from Operations	-	9.835	5.389	15.224
II	Other Income	6.746	5.686	5.344	11.030
III	Total Income (I+II)	6.746	15.521	10.733	26.254
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	47.946	288.849	15.340	304.189
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(109.840)	(297.394)	1.331	(296.063)
	Employees Benefit Expenses	5.519	4.569	4.829	9.398
	Finance Costs	-	-	0.066	0.066
	Depreciation & Amortization Expenses	0.241	0.466	0.262	0.728
	Other Expenses	5.349	5.740	11.099	16.839
	Total Expenses (IV)	(50.785)	2.230	32.927	35.157
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	57.531	13.291	(22.194)	(8.903)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	57.531	13.291	(22.194)	(8.903)
VIII	Tax Expenses				
	Current	0.099	-	-	-
	Deferred Tax	0.004	(0.023)	0.030	0.007
	Total Tax Expenses (VIII)	0.103	(0.023)	0.030	0.007
IX	Profit for the Period / Year from continuing operations (VII-VIII)	57.428	13.314	(22.224)	(8.910)
X	Other Comprehensive Income				
	A. Fair value changes on Equity Instruments carried at fair value through OCI	4.536	(58.963)	85.150	26.187
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	1.179	(28.948)	22.139	(6.809)
	Total other Comprehensive Income (X)	3.357	(87.911)	63.011	19.378
XI	Total Comprehensive Income for the Period / Year (IX+X)	60.785	(74.597)	40.787	10.468
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	742.700	742.700	742.700	742.700
XIII	Other Equity	739.908			683.018
XIV	Earnings per Share (Face Value of ₹ 10/- each)				
	a) Basic	0.773	0.179	(0.299)	(0.120)
	b) Diluted	0.773	0.179	(0.299)	(0.120)

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 9, 2022.
- 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.

Place : Kolkata

Date: November 9, 2022

For GCM Commodity & Derivatives Limited

Sd/-

Amallesh Sadhu
Managing Director

GCM COMMODITY & DERIVATIVES LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept 2022	As At 31st March 2022
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.556	0.797
Financial Assets		-
Income Tax Assets	5.885	6.027
Deferred Tax Assets	0.468	0.473
Total Non-Current Assets ...	6.909	7.297
Non-Current Financial Assets		
Non-Current Investments	68.315	236.534
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	68.315	236.534
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	435.808	325.967
Financial Assets		
Current Investments	-	-
Trade Receivables	1,972.916	1,929.546
Cash & Cash Equivalents	12.926	11.701
Bank Balances	0.105	0.240
Short Term Loans & Advances	-	-
Other Financial Assets	3.819	3.267
Other Current Assets	457.770	164.199
Total Non-Current Assets ...	2,883.344	2,434.920
Total Assets	2,958.568	2,678.751
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	742.700	742.700
Reserves & Surplus	743.803	683.018
Money Received against Share Warrants	-	-
Total Equity ...	1,486.503	1,425.718
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	5.082	3.904
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	5.082	3.904
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	1,317.063	1,247.395
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	149.920	1.734
Total Current Liabilities ...	1,466.983	1,249.129
Total Liabilities	1,472.065	1,253.033
Total Equity & Liabilities	2,958.568	2,678.751

GCM COMMODITY & DERIVATIVES LIMITED
Statement of Cash Flow as at 30th September, 2022

Particulars	As at 30th Sept 2022	As at 30th Sept 2021
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>57.531</i>	<i>(22.195)</i>
<u>Adjustments for</u>		
Interest Income	(6.366)	(5.082)
Dividend Income	(0.379)	(0.107)
Depreciation	0.240	0.262
Profit on Sale of Investments	1.106	-
Prior Period Adjustments	-	6.249
<i>Operating profit before working Capital Changes</i>	<i>52.132</i>	<i>(20.873)</i>
<u>Adjustments for Working Capital Changes</u>		
Decrease/(Increase) in Loan & Advances	-	-
Decrease/(Increase) in Trade Receivable	(43.370)	(6.172)
Decrease/(Increase) in Other Current Assets	(293.572)	(4.574)
Decrease/(Increase) in Inventories	(109.840)	1.330
Decrease/(Increase) in Other Financial Assets	(0.551)	-
Decrease/(Increase) in Trade Payable	-	2.242
Increase/(Decrease) in Other Financial Liabilities	69.669	-
Increase/(Decrease) in Other Current Liabilities	148.185	(0.456)
Increase/(Decrease) in Provisions	(0.609)	(3.648)
<i>Cash Generated from operations</i>	<i>(177.956)</i>	<i>(32.151)</i>
Less: Tax Expenses	0.653	-
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	<i>(177.303)</i>	<i>(32.151)</i>
B. <u>Cash Flow From Investing Activities</u>		
Interest Income	6.366	5.082
Dividend Income	-	(574.349)
Purchases of Investments	(34.060)	297.161
Sale of Investments	205.708	-
Investment in Property	-	(1.365)
Purchase of Fixed Assets	-	370.206
<i>Net Cash from Investing Activities</i>	<i>178.014</i>	<i>96.735</i>
C. <u>Cash Flow From Financing Activities</u>		
Dividend Income	0.379	0.107
Proceeds from Long Term Borrowings	-	-
<i>Net Cash used in Financing Activities</i>	<i>0.379</i>	<i>0.107</i>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1.090	64.691
<i>Opening Balance of Cash & Cash Equivalents</i>	11.941	2.330
<i>Closing Balance of Cash & Cash Equivalents</i>	13.031	67.021