

## 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 & Year ended 31st March 2021

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Year to date	Year to date
		31.03.2021	Year ended	figures as on	figures as on
		Audited	Un-Audited	Audited	Audited
I	Revenue from Operations	-	-	-	9.367
II	Other Income	9.291	1.009	10.300	2.282
III	<b>Total Income (I+II)</b>	<b>9.291</b>	<b>1.009</b>	<b>10.300</b>	<b>11.650</b>
IV	<b>Expenses</b>				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	15.844
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(8.284)	(12.987)	(21.271)	26.078
	Employees Benefit Expenses	3.663	9.933	13.596	17.171
	Finance Costs	-	-	-	0.360
	Depreciation & Amortization Expenses	0.008	0.044	0.052	0.168
	Other Expenses	5.734	4.173	9.907	9.775
	<b>Total Expenses (IV)</b>	<b>1.120</b>	<b>1.164</b>	<b>2.284</b>	<b>69.396</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>8.171</b>	<b>(0.155)</b>	<b>8.016</b>	<b>(57.747)</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>8.171</b>	<b>(0.155)</b>	<b>8.016</b>	<b>(57.747)</b>
VIII	<b>Tax Expenses</b>				
	Current	-	-	-	-
	Deferred Tax	0.029	0.019	0.048	0.027
	<b>Total Tax Expenses (VIII)</b>	<b>0.029</b>	<b>0.019</b>	<b>0.048</b>	<b>0.027</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>8.142</b>	<b>(0.175)</b>	<b>7.968</b>	<b>(57.774)</b>
X	Other Comprehensive Income				
	A. Items that will not be classified to Profit or Loss	(8.037)	13.137	5.099	(8.510)
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	(4.742)	3.417	(1.326)	2.213
	<b>Total other Comprehensive Income (X)</b>	<b>(12.780)</b>	<b>16.553</b>	<b>3.773</b>	<b>(6.298)</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(4.637)</b>	<b>16.378</b>	<b>11.741</b>	<b>(64.071)</b>
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	742.700	742.700	742.700	742.700
XIII	Other Equity			672.550	660.809
XIV	<b>Earnings per Share (Face Value of ₹ 10/- each)</b>				
	a) Basic	(0.062)	0.221	0.107	(0.778)
	b) Diluted	(0.062)	0.221	0.107	(0.778)

#### 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 June 17, 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 and 31st March 2020 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: June 17, 2021

For GCM Commodity & Derivatives Limited

Sd/-

**Amalesh Sadhu**  
Managing Director

**GCM COMMODITY & DERIVATIVES LIMITED**  
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At	As At
	31st March 2021	31st March 2020
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	370.366	370.418
Financial Assets	-	-
Income Tax Assets	1.800	1.258
Deferred Tax Assets	3.385	4.759
<b>Total Non-Current Assets ...</b>	<b>375.551</b>	<b>376.435</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	347.784	237.000
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>347.784</b>	<b>237.000</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	29.904	8.633
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	1,593.588	1,593.588
Cash & Cash Equivalents	2.222	3.380
Bank Balances	0.108	0.074
Short Term Loans & Advances	-	-
Other Financial Assets	3.267	3.267
Other Current Assets	175.876	294.006
<b>Total Non-Current Assets ...</b>	<b>1,804.965</b>	<b>1,902.948</b>
<b>Total Assets .....</b>	<b>2,528.300</b>	<b>2,516.383</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	742.700	742.700
Reserves & Surplus	672.550	660.809
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>1,415.250</b>	<b>1,403.509</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	1,111.086	1,111.085
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	1.964	1.789
<b>Total Current Liabilities ...</b>	<b>1,113.050</b>	<b>1,112.874</b>
<b>Total Liabilities .....</b>	<b>1,113.050</b>	<b>1,112.874</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>2,528.300</b>	<b>2,516.383</b>

**GCM COMMODITY & DERIVATIVES LIMITED**  
Statement of Cash Flow as at 31st March, 2021

₹ In Lakhs

Particulars	As at 31st March 2021	As at 31st March 2020
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<b>8.017</b>	<b>(57.747)</b>
<b><u>Adjustments for</u></b>		
Interest Income	(10.016)	0.225
Dividend Income	-	0.376
Depreciation	0.052	0.168
<b><i>Operating profit before working Capital Changes</i></b>	<b>(1.947)</b>	<b>(56.978)</b>
<b><u>Adjustments for Working Capital Changes</u></b>		
Decrease / (Increase) in Loan & Advances	-	-
Decrease / (Increase) in Trade Receivable	-	8.418
Decrease / (Increase) in Other Current Assets	118.129	(120.632)
Decrease / (Increase) in Inventories	(21.271)	26.078
Decrease / (Increase) in Trade Payable	-	-
(Decrease) / Increase in Other Current Liabilities and Provisions	(0.575)	(9.693)
<b><i>Cash Generated from operations</i></b>	<b>96.283</b>	<b>(95.829)</b>
Less: Tax Expenses	0.210	3.974
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b>94.546</b>	<b>(148.833)</b>
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Interest Income	10.016	(0.225)
Dividend Income	-	(0.376)
Purchases of Investments	(112.375)	-
Sale of Investments	6.690	136.400
Profit/(Loss) On Sale Of Investment	-	-
<b><i>Net Cash from Investing Activities</i></b>	<b>(95.669)</b>	<b>135.799</b>
<b>C. <u>Cash Flow From Financing Activities</u></b>		
Proceeds from Issue of Shares	-	-
Proceeds from Long Term Borrowings	-	-
<b><i>Net Cash used in Financing Activities</i></b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(1.123)</b>	<b>(13.034)</b>
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	3.454	16.489
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	2.330	3.454