



Limited Review Report on Unaudited financial results of GCM Commodity & Derivatives
Limited for the Half year ended 30 September 2022

5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has

GCM COMMODITY & DERIVATIVES LIMITED

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Statement of Un-Audited Financial Results for the Half Year ended 30th September 2022

₹ in Lakhs

Sr. No	Particulars	Half Year ended	Preceding Half Year ended	Corresponding Half Year ended	Year to date figures as on
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GCM COMMODITY & DERIVATIVES LIMITED

Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept 2022 Un-Audited	As At 31st March 2022 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	-	-

GCM COMMODITY & DERIVATIVES LIMITED
Statement of Cash Flow for the Half Year Ended 30 September 2022

Particulars	For the half year ended 30th September 2022	For the half year ended 30th September 2021
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>57.532</i>	<i>(22.195)</i>
<u><i>Adjustments for</i></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	-
Profit on Sale of Property	-	6.249
<i>Operating profit before working Capital Changes</i>	<i>52.133</i>	<i>(20.873)</i>
<u><i>Adjustments for Working Capital Changes</i></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	60.660	-