

## GCM COMMODITY & DERIVATIVES LIMITED

Regd. Office : 3B, Sir R N M House, 5th Floor, Lal Bazar Street, Kolkata-700 001  
Statement of Un-Audited Financial Results for the Half Year ended 30th September 2013

Rs. in Lacs

Sr. No.	Particulars	Half Year ended 30.09.2013	Corresponding Half Year ended 30.09.2012	Year ended 31.03.2013
		Un-Audited	Un-Audited	Audited
1	Income from Operations			
	a) Net Sales/Income from Operations	2,237.68	-	1,003.94
	b) Other Operating Income	-	0.19	4.10
	<b>Total Income from Operations (Net)</b>	<b>2,237.68</b>	<b>0.19</b>	<b>1,008.04</b>
2	Expenditure			
	(a) Cost of Material Consumed	-	-	-
	(b) Purchases of Stock-in-trade	2,200.73	-	979.44
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-
	(d) Employees Benefit Expenses	6.27	1.90	3.79
	(e) Depreciation & Amortization Expenses	1.93	-	4.99
	(f) IPO Expenditure	14.65	-	-
	(g) Other Expenditure	11.58	0.88	3.24
	<b>Total Expenses</b>	<b>2,235.16</b>	<b>2.78</b>	<b>991.46</b>
3	Profit/(Loss) from Operations before other Income, finance cost and exceptional Expenses (1-2)	<b>2.52</b>	<b>(2.59)</b>	<b>16.58</b>
4	Other Income/(Loss)	6.78	-	-
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	<b>9.30</b>	<b>(2.59)</b>	<b>16.58</b>
6	Interest	-	-	-
7	Profit/(Loss) from ordinary activities after finance cost but before exceptional items (3+4)	<b>9.30</b>	<b>(2.59)</b>	<b>16.58</b>
8	Exceptional Items	-	-	-
9	Profit(+)/Loss(-) from ordinary activities before Tax (7-8)	<b>9.30</b>	<b>(2.59)</b>	<b>16.58</b>
10	Tax Expenses - Income Tax	-	-	8.37
	Deffered Tax	-	-	(1.95)
11	Net Profit (+)/Loss(-) from ordinary activities after tax (9- 10)	<b>9.30</b>	<b>(2.59)</b>	<b>10.16</b>
12	Extra Ordinary Items (Net of Tax Expense of Rs. Lac	-	-	-
13	Net Profit (+)/Loss(-) for the period (11-12)	<b>9.30</b>	<b>(2.59)</b>	<b>10.16</b>
14	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	742.70	129.15	391.70
15	Reserves excluding revaluation Reserves as per last Balance Sheet			549.68
16	Earning Per Share (before extra-ordinary items) of Rs. 10/- each (not annualized)			
	a) Basic	0.13	(0.20)	0.26
	b) Diluted	0.13	(0.20)	0.26
17	Public Shareholding			
	- Number of Shares	3,510,000	-	-
	- Percentage of Share Holding	47.26	-	-
18	Promoter and Promoter Group Shareholding			
	a) Pledged/Encumbered			
	- Number of Shares	-	-	-
	- Percentage of Shares (as a % of the total Shareholding of Promoter and Promoter Group)	-	-	-
	- Percentage of Shares (as a % of the total Share Capital of the Company)	-	-	-
	b) None-Encumbered			
	- Number of Shares	3,917,000	1,291,500	3,917,000
	- Percentage of Shares (as a % of the total Shareholding of Promoter and Promoter Group)	100.00	100.00	100.00
	- Percentage of Shares (as a % of the total Share Capital of the Company)	52.74	100.00	100.00

### Notes :

1. Segmental Report for the Period as per AS-17 is not applicable for the Quarter.
2. Above results were reviewed by Audit Committee taken on record in Board Meeting held on 13th November 2013.
3. During the Half Year, the Company has allotted 35.10 Lac Equity Shares at a price of Rs. 20/- per Shares to Public via IPO.
4. The Auditors of the Company have carried out "Limited Review" for the above Financial Results.

For **GCM Commodity & Derivatives Limited**

Place : Kolkata

Date : 13th November, 2013

S/d-

**Samir Baid**  
Managing Director

**GCM Commodity & Derivatives Limited**  
Statement of Assets & Liabilities

Rs. in Lacs

Particulars	For the Half Year Ended	
	30th Sept 2013	30th Sept 2012
	Un-Audited	Un-Audited
<b>A EQUITY &amp; LIABILITIES</b>		
1 <b>Shareholders' Fund</b>		
(a) Share Capital	742.70	129.15
(b) Reserves and Surplus	909.98	298.93
<b>Sub-Total – Share Holders Fund</b>	<b>1,652.68</b>	<b>428.08</b>
2 <b>Non Current Liabilities</b>		-
(a) Long Term Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	1.16	3.11
(c) Other Long Term Liabilities	-	-
(d) Long Term Provisions	-	-
<b>Sub-Total – Long Term Liabilities</b>	<b>1.16</b>	<b>3.11</b>
3 <b>Current Liabilities</b>		
(a) Short Term Borrowings		-
(b) Trade Payables	1,221.63	36.80
(c) Other Current Liabilities	0.62	2.47
(d) Short Term Provisions	2.53	3.19
<b>Sub-Total – Current Liabilities</b>	<b>1,224.78</b>	<b>42.46</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>2,878.62</b>	<b>473.65</b>
<b>B ASSETS</b>		
1 <b>Non-Current Assets</b>		
(a) Fixed Assets	381.31	49.17
(b) Goodwill on Consolidation*	-	-
(c) Non-Current Investments	-	-
(d) Deferred Tax Assets (Net)	-	-
(e) Long Term Loans & Advances	-	-
(f) Other Non-Current Assets	-	-
(g) Misc. Expenditure	-	-
<b>Sub-Total – Non Current Assets</b>	<b>381.31</b>	<b>49.17</b>
2 <b>Current Assets</b>		
(a) Current Investments	548.70	-
(b) Inventories	42.81	329.69
(c) Trade Receivables	1,685.61	0.17
(d) Cash & Cash Equivalents	13.64	0.17
(e) Short Term Loans & Advances	185.67	93.49
(f) Other Current Assets	20.88	0.96
<b>Sub-Total – Current Assets</b>	<b>2,497.31</b>	<b>424.48</b>
<b>TOTAL – ASSETS</b>	<b>2,878.62</b>	<b>473.65</b>