

GLOBAL CAPITAL MARKETS LIMITED

Regd. Office : 3B, Lalbazar Street, 5th Floor, Kolkata-700 001

CIN : L51109WB1989PLC046292, Website : www.globalcapitalmarketandinftrald.co.in

Statement of Un-Audited Financial Results for the Quarter and Half Year ended 30th September 2024

(₹ in Lakhs, unless otherwise stated)

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Half Year	Corresponding	Year to date
		30.09.2024	Months ended	Months ended	ended	Half Year ended	figures as on
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations						
	Interest Income	38.682	35.922	29.021	74.604	57.330	119.183
	Dividend Income	2.187	0.070	0.488	2.257	0.489	0.725
	Revenue from Sale of Shares	183.235	160.139	3.153	343.374	3.153	-
	Total Revenue from Operations	224.104	196.131	32.662	420.235	60.972	119.908
II	Other Income						
	Others Income	-	-	(0.781)	-	-	0.030
III	Total Income (I+II)	224.104	196.131	31.881	420.235	60.972	119.938
IV	Expenses						
	Finance Costs	0.140	0.272	0.366	0.412	0.692	1.169
	Purchases of Stock-in-trade	69.652	94.438	-	164.090	-	20.995
	Changes in Inventories of stock-in-trade	-2.685	4.740	(0.428)	2.055	9.031	1.728
	Employee Benefits Expenses	13.720	12.270	6.085	25.990	14.105	35.165
	Depreciation, Amortization and Impairment	1.807	1.808	1.807	3.615	3.615	7.231
	Other Expenses	27.724	37.161	1.003	64.885	22.299	53.508
	Total Expenses (IV)	110.358	150.689	8.833	261.047	49.742	119.796
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	113.746	45.442	23.048	159.188	11.230	0.142
VI	Exceptional Items						
		-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	113.746	45.442	23.048	159.188	11.230	0.142
VIII	Tax Expenses						
	Current	15.927	-	0.594	15.927	0.719	-
	Deferred Tax	-0.142	(0.142)	(0.091)	(0.284)	(0.182)	(0.364)
	Total Tax Expenses (VIII)	15.785	(0.142)	0.503	15.643	0.537	(0.364)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	97.961	45.584	22.545	143.545	10.693	0.506
X	Profit/(Loss) from Discontinued Operations						
		-	-	-	-	-	-
XI	Tax Expenses Discontinued Operations						
		-	-	-	-	-	-
XII	Profit for the Period / Year from continuing operations (X-XI)						
		-	-	-	-	-	-
XIII	Profit for the Period (IX-XII)	97.961	45.584	22.545	143.545	10.693	0.506
XIV	Other Comprehensive Income						
	A. Items that will be classified to Profit or Loss						
	i) changes in fair Value of Investment	-87.38	103.154	(185.065)	15.771	(245.944)	(406.660)
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	21.99	(25.962)	46.577	(3.969)	61.899	102.348
	Sub-Total A	(65.390)	77.192	(138.488)	11.802	(184.045)	(304.312)
	B. i) Items that will not be classified to Profit or Loss						
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Sub-Total B						
	Other Comprehensive Income (A+B)	(65.390)	77.192	(138.488)	11.802	(184.045)	(304.312)
XV	Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	32.571	122.776	(115.943)	155.347	(173.352)	(303.806)
XVI	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	3,982.960	3,982.960	3,982.960	3,982.960	3,982.960	3,982.960
	Face Value of Equity Shares	1.000	1.000	1.000	1.000	1.000	1.000
XVII	Other Equity				741.691	737.874	607.419
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	0.025	0.011	0.006	0.036	0.003	0.000
	b) Diluted	0.025	0.011	0.006	0.036	0.003	0.000
XIX	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XX	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.025	0.011	0.006	0.036	0.003	0.000
	b) Diluted	0.025	0.011	0.006	0.036	0.003	0.000

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.
- The financial results of Global Capital Markets Limited ('the Company') for the quarter and half year ended 30 September 2024 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 13 November 2024 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30 September 2024.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind-AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated 29 March 2019.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Balance in the account of Cash & Cash Equivalent, Loan & Advances, Trade Receivable and Trade Payable are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.

Place : Kolkata
Date : November 13, 2024

For Global Capital Markets Limited
Sd/-
I. C. Baid
Chairman

GLOBAL CAPITAL MARKETS LIMITED
Statement of Assets & Liabilities

(₹ in Lakhs, unless otherwise stated)

Particulars	As At	As At
	30th September 2024	30th September 2023
	Un-Audited	Audited
FINANCIAL ASSETS		
Cash & Cash Equivalent	26.374	17.710
Bank Balances	73.187	47.035
Receivables		
Trade Receivables	46.009	115.456
Other Receivables	77.578	-
Short Term Loans & Advances	2,242.272	1,978.819
Investments	832.394	607.333
Other Financial assets	889.130	652.723
Total Financial Assets	4,186.944	3,419.076
NON-FINANCIAL ASSETS		
Inventories	322.290	317.043
Current Tax Assets (Net)	21.390	24.549
Deferred Tax Assets (Net)	1,027.945	990.999
Property, Plant & Equipments	30.851	38.082
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets	3.586	4.074
Total Non Financial Assets	1,406.062	1,374.747
TOTAL ASSETS	5,593.006	4,793.823
EQUITY & LIABILITIES		
Equity attributable to Owners of Parents		
Equity Share Capital	3,982.960	3,982.960
Other Equity	741.691	737.874
Total Equity ...	4,724.651	4,720.834
Share Application Money Pending Allotment	-	-
LIABILITIES		
Financial Liabilities		
Derivative financial instruments	-	-
Payables		
Trade Payables		
Total Outstanding Dues of Micro Enterprises & Small Enterprises	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises & Small Enterprises	708.750	0.139
Other Payables		
Total Outstanding Dues of Micro Enterprises & Small Enterprises	-	-
Total Outstanding Dues of Creditors (Other than Micro Enterprises & Small Enterprises)	4.108	1.420
Debt Securities	-	-
Borrowings (Other than Debt Securities)	9.504	14.687
Other Financial Liabilities	140.388	51.796
Other Non Current Liabilities	-	-
Total Financial Liabilities ...	862.750	68.042
Non-Financial Liabilities		
Current Tax Liabilities (Net)	-	-
Provisions	5.605	4.947
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	-	-
Total Non Financial Liabilities ...	5.605	4.947
Total Liabilities	868.355	72.989
Total Equity & Liabilities	5,593.006	4,793.823

GLOBAL CAPITAL MARKETS LIMITED

Statement of Cash Flow for the Half Year Ended 30 September 2024

(₹ in Lakhs, unless otherwise stated)

Particulars	30.09.2024	30.09.2023
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extraordinary Items</i>	159.188	11.230
<i>Adjustments for</i>		
Interest Expenses	0.412	0.692
Fair Value Measurement	15.771	(245.944)
Capital Expenditure (MCA Fees for Capital Increase)	(21.075)	-
Depreciation & Amortization	3.615	3.615
<i>Operating Profit before Working Capital Changes</i>	157.911	(230.407)
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) in Investment	-	-
Decrease/(Increase) in Loan & Advances	(398.870)	(263.357)
Decrease/(Increase) in Trade Receivable	324.212	313.779
Decrease/(Increase) in Inventories	2.055	9.031
Decrease/(Increase) in Other Financial Assets	(211.780)	(201.373)
Decrease/(Increase) in Other Current Assets	-	-
Decrease/(Increase) in Taxes	9.290	(4.515)
Decrease/(Increase) in Non-Financial Assets	(2.701)	(4.074)
Increase/(Decrease) in Trade Payable	254.243	0.353
Increase/(Decrease) in Other Financial Liabilities	18.601	25.501
Increase/(Decrease) in Other Current Liabilities and Provisions	0.997	0.658
<i>Cash Generated from operations</i>	153.958	(354.404)
<i>Income tax for the year</i>	(15.927)	(0.719)
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	138.031	(355.123)
B. Cash Flow From Investing Activities		
Net Purchase of Fixed Assets	-	-
Changes in Investments	(363.407)	171.024
Dividend Received	-	-
<i>Net Cash from Investing Activities</i>	(363.407)	171.024
C. Cash Flow From Financing Activities		
Interest Income/(Expenses)	(0.412)	(0.692)
Miscellaneous Expenditure	-	-
<i>Net Cash used in Financing Activities</i>	(0.412)	(0.692)
Net Decrease in Cash & Cash Equivalents (A+B+C)	(225.788)	(184.791)
Opening Balance of Cash & Cash Equivalents	325.349	249.536
Closing Balance of Cash & Cash Equivalents	99.561	64.745