

## GLOBAL CAPITAL MARKETS LIMITED

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

CIN : L51109WB1989PLC046292, Website : www.globalcapitalmarketandinfra ltd.co.in

### Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		31.03.2023	Months ended	Months ended	figures as on	figures as on
		Audited	31.12.2022	31.03.2022	31.03.2023	31.03.2022
			Un-Audited	Audited	Audited	Audited
<b>I</b>	<b>Revenue from Operations</b>					
	Interest Income	7.910	51.682	39.590	123.063	117.451
	Dividend Income	-	-	-	0.003	-
	Revenue from Sale of Shares	(213.305)	1,472.920	(1.436)	1,814.817	321.223
	Fees & Commission Received	-	-	-	10.000	-
	Net Gain on Fair Value of Changes	-	-	-	-	-
	Others (Gain from Trading in Shares, FNO Segment)	-	-	(0.851)	-	18.464
	<b>Total Revenue from Operations</b>	<b>(205.395)</b>	<b>1,524.602</b>	<b>37.303</b>	<b>1,947.883</b>	<b>457.138</b>
<b>II</b>	<b>Other Income</b>					
	Others (Please Specify)	(11.233)	-	-	0.632	-
<b>III</b>	<b>Total Income (I+II)</b>	<b>(216.628)</b>	<b>1,524.602</b>	<b>37.303</b>	<b>1,948.515</b>	<b>457.138</b>
<b>IV</b>	<b>Expenses</b>					
	Finance Costs	1.320	0.385	0.256	2.560	0.816
	Fees & Commission Expenses	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	-	-	-
	Impairment on Financial Instruments	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock-in-trade	4.073	1,070.021	43.525	1,622.872	51.635
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(207.104)	354.434	(42.198)	145.640	233.732
	Employee Benefits Expenses	8.922	9.496	6.496	41.308	39.149
	Depreciation, Amortization and Impairment	1.844	1.844	(1.584)	7.377	4.605
	Other Expenses	107.331	9.863	8.521	138.495	28.624
	<b>Total Expenses (IV)</b>	<b>(83.614)</b>	<b>1,446.043</b>	<b>15.016</b>	<b>1,958.252</b>	<b>358.561</b>
<b>V</b>	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(133.014)</b>	<b>78.559</b>	<b>22.287</b>	<b>(9.737)</b>	<b>98.577</b>
<b>VI</b>	<b>Exceptional Items</b>					
	Exceptional Items	-	-	-	-	-
<b>VII</b>	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(133.014)</b>	<b>78.559</b>	<b>22.287</b>	<b>(9.737)</b>	<b>98.577</b>
<b>VIII</b>	<b>Tax Expenses</b>					
	Current	2.588	-	-	8.091	-
	Deferred Tax	(0.041)	(0.040)	1.093	(0.161)	0.297
	<b>Total Tax Expenses (VIII)</b>	<b>2.547</b>	<b>(0.040)</b>	<b>1.093</b>	<b>7.930</b>	<b>0.297</b>
<b>IX</b>	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(135.561)</b>	<b>78.599</b>	<b>21.194</b>	<b>(17.667)</b>	<b>98.280</b>
<b>X</b>	<b>Profit/(Loss) from Discontinued Operations</b>					
	Profit/(Loss) from Discontinued Operations	-	-	-	-	-
<b>XI</b>	<b>Tax Expenses Discontinued Operations</b>					
	Tax Expenses Discontinued Operations	-	-	-	-	-
<b>XII</b>	<b>Profit for the Period / Year from continuing operations (X-XI)</b>					
	Profit for the Period / Year from continuing operations (X-XI)	-	-	-	-	-
<b>XIII</b>	<b>Profit for the Period (IX-XII)</b>	<b>(135.561)</b>	<b>78.599</b>	<b>21.194</b>	<b>(17.667)</b>	<b>98.280</b>
<b>XIV</b>	<b>Other Comprehensive Income</b>					
	<b>A. Items that will not be classified to Profit or Loss</b>					
	i) Items that will not be classified to Profit or Loss	(125.678)	114.835	(454.668)	(330.762)	(52.465)
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	32.586	(29.857)	119.754	83.246	13.204
	<b>Sub-Total A</b>	<b>(93.092)</b>	<b>84.978</b>	<b>(334.914)</b>	<b>(247.516)</b>	<b>(39.261)</b>
	<b>B. i) Items that will be classified to Profit or Loss</b>					
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>(93.092)</b>	<b>84.978</b>	<b>(334.914)</b>	<b>(247.516)</b>	<b>(39.261)</b>
<b>XV</b>	<b>Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)</b>	<b>(228.653)</b>	<b>163.577</b>	<b>(313.720)</b>	<b>(265.183)</b>	<b>59.019</b>
<b>XVI</b>	<b>Paid-up Equity Share Capital (Face Value of ₹ 10/- each)</b>	<b>2,489.350</b>	<b>2,489.350</b>	<b>2,489.350</b>	<b>2,489.350</b>	<b>2,489.350</b>
<b>XVII</b>	<b>Other Equity</b>				<b>2,404.835</b>	<b>2,670.019</b>
<b>XVIII</b>	<b>Earnings per Share from Continuing Operations</b>					
	a) Basic	(0.545)	0.316	0.085	(0.071)	0.395
	b) Diluted	(0.545)	0.316	0.085	(0.071)	0.395
<b>XVIII</b>	<b>Earnings per Share from Discontinued Operations</b>					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
<b>XVIII</b>	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>					
	a) Basic	(0.545)	0.316	0.085	(0.071)	0.395
	b) Diluted	(0.545)	0.316	0.085	(0.071)	0.395

**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 aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on May 29, 2023.
- 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.
- The format of above results has been prescribed by SEBI vide their Circular No.CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirement of the SEBI Circular dated 5th July, 2016, Ind AS and in accordance with NBFC (Division III) format of Companies Act, 2013 (Refer MCA Notification dated October 11, 2018) applicable to the Companies those are required to comply with Ind AS.
- The Taxation laws (Amendment) Ordinance, 2019 contain substantial amendments in the Income Tax Act, 1961 and the Finance (No. 2) Act, 2019 to provide an option to domestic companies to pay income tax at a concessional rate. The Company has elected to apply the concessional tax rate. Accordingly, the Company has recognised the provision for income tax and re-measured the net deferred tax liabilities at the concessional tax rate for the year ended 31st March 2022.  
Figures for the quarters ended 31st March 2023 and 31st March 2022 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 third quarter of the respective financial years.
- The Auditors of the Company have carried out "Statutory Audit" of the above financial Results.
- Figures for previous quarter/year have been re-stated/re-classified wherever necessary.

Place : Kolkata  
Date : May 29, 2023

**For Global Capital Markets Limited**  
Sd/-  
**I C Bald**  
Chairman

**GLOBAL CAPITAL MARKETS LIMITED**  
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	For the Year Ended	
	31st March 2023	31st March 2022
	Audited	Audited
<b>FINANCIAL ASSETS</b>		
Cash & Cash Equivalent	31.052	22.127
Bank Balances	218.485	16.659
<b>Receivables</b>		
Trade Receivables	429.235	226.591
Other Receivables	-	-
Short Term Loans & Advances	1,715.462	1,968.221
Investments	778.358	1,044.923
Other Financial assets	451.349	397.770
<b>Total Financial Assets .....</b>	<b>3,623.941</b>	<b>3,676.291</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventories	326.073	939.124
Current Tax Assets (Net)	20.034	16.104
Deferred Tax Assets (Net)	928.918	845.510
Property, Plant & Equipments	41.697	49.075
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets (Deferred Revenue Expenditure)	-	-
<b>Total Non Financial Assets .....</b>	<b>1,316.722</b>	<b>1,849.813</b>
<b>TOTAL ASSETS ....</b>	<b>4,940.663</b>	<b>5,526.104</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity attributable to Owners of Parents</b>		
Equity Share Capital	2,489.350	2,489.350
Other Equity	2,404.835	2,670.019
<b>Total Equity ...</b>	<b>4,894.185</b>	<b>5,159.369</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
Derivative financial instruments	-	-
<b>Payables</b>		
<b>Trade Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small Enterprises	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises And Small Enterprises	-	329.501
<b>Other Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small Enterprises	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises And Small Enterprises	1.206	3.329
Debt Securities	-	-
Borrowings (Other than Debt Securities)	6.625	2.340
Other financial liabilities	34.358	26.644
Other Non Current Liabilities	-	-
<b>Total Financial Liabilities ...</b>	<b>42.189</b>	<b>361.814</b>
<b>Non-Financial Liabilities</b>		
Current Tax Liabilities (Net)	-	-
Provisions	4.289	4.921
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	-	-
<b>Total Non Financial Liabilities ...</b>	<b>4.289</b>	<b>4.921</b>
<b>Total Liabilities .....</b>	<b>46.478</b>	<b>366.735</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>4,940.663</b>	<b>5,526.104</b>

## GLOBAL CAPITAL MARKETS LIMITED

Statement of Cash Flow Annexed to the Balance Sheet as at 31st March, 2023

₹ In Lakh

Particulars	31.03.2023	31.03.2022
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before Tax and Extraordinary Items</i>	<b>(9.737)</b>	98.576
<i>Adjustments for</i>		
Interest Paid	2.560	0.816
Dividend Received	(0.002)	-
Depreciation & Amortization Expenses	7.377	4.605
Loss/(Profit) on Sale of Assets	-	-
Loss/(Profit) on Sale of Investments	-	-
Fair Value Measurement	-	-
<b><i>Operating Profit before Working Capital Changes</i></b>	<b>0.198</b>	<b>103.997</b>
<b><i>Adjustments for Working Capital Changes</i></b>		
Decrease / (Increase) Investment	-	-
Decrease / (Increase) Loan & Advances	252.759	(562.898)
Decrease / (Increase) Trade Receivable	(202.644)	206.546
Decrease / (Increase) in Inventories	613.051	233.732
Decrease / (Increase) in Other Financial Assets	(53.580)	(273.350)
Decrease / (Increase) in Taxes	-	-
Increase/(Decrease) in Trade Payables	(331.624)	294.641
Increase/(Decrease) in Other Financial Liabilities	11.998	11.086
Increase/(Decrease) in Non Financial Liabilities	(0.633)	1.407
<b><i>Cash Generated from operations</i></b>	<b>289.525</b>	<b>15.161</b>
Income Tax for the year	(12.021)	(0.711)
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b>277.504</b>	<b>14.450</b>
<b>B. Cash Flow From Investing Activities</b>		
Sale of Assets	-	-
Purchase/sale of Assets	-	(23.353)
Change in Investments	(64.196)	6.809
Dividend Income	0.002	-
<b><i>Net Cash from Investing Activities</i></b>	<b>(64.194)</b>	<b>(16.544)</b>
<b>C. Cash Flow From Financing Activities</b>		
Interest Expenses	(2.560)	(0.816)
Purchase of Assets	-	-
Sale of Assets	-	-
<b><i>Net Cash used in Financing Activities</i></b>	<b>(2.560)</b>	<b>(0.816)</b>
<b>Net Decrease in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>210.750</b>	<b>(2.910)</b>
Opening Balance of Cash & Cash Equivalents	38.786	41.696
Closing Balance of Cash & Cash Equivalents	249.536	38.786