

## GLOBAL CAPITAL MARKETS LIMITED

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

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

### Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March 2021

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		31.03.2021	Months ended	Months ended	figures as on	figures as on
		Audited	Un-Audited	Audited	31.03.2021	31.03.2020
<b>I</b>	<b>Revenue from Operations</b>					
	Interest Income	20.387	22.069	19.820	92.317	128.610
	Dividend Income	3.399	0.106	0.020	3.505	1.612
	Revenue from Sale of Shares	337.505	13.822	176.860	365.160	176.859
	Net Gain on Fair Value of Changes	-	-	(49.360)	-	-
	Others (Gain from Trading in Shares, FNO Segment)	-	-	-	-	-
	<b>Total Revenue from Operations</b>	<b>361.291</b>	<b>35.997</b>	<b>147.340</b>	<b>460.982</b>	<b>307.081</b>
<b>II</b>	<b>Other Income</b>					
	Others (Please Specify)	0.007	-	0.583	0.007	4.683
<b>III</b>	<b>Total Income (I+II)</b>	<b>361.298</b>	<b>35.997</b>	<b>147.923</b>	<b>460.989</b>	<b>311.763</b>
<b>IV</b>	<b>Expenses</b>					
	Finance Costs	0.190	0.203	5.270	0.767	7.568
	Fees & Commission Expenses	-	-	-	-	-
	Net loss on Fair Value Changes	0.414	-	181.400	0.414	181.404
	Impairment on Financial Instruments	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock-in-trade	97.245	0.992	873.680	108.237	873.684
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	253.721	(19.004)	(645.100)	217.049	(646.679)
	Employee Benefits Expenses	8.489	8.097	7.754	36.492	37.801
	Depreciation, Amortization and Impairment	2.063	2.063	2.380	8.251	9.516
	Other Expenses	22.469	8.971	12.393	42.881	46.968
	<b>Total Expenses (IV)</b>	<b>384.591</b>	<b>1.322</b>	<b>437.777</b>	<b>414.091</b>	<b>510.262</b>
<b>V</b>	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(23.293)</b>	<b>34.675</b>	<b>(289.854)</b>	<b>46.898</b>	<b>(198.499)</b>
VI	Exceptional Items	-	-	-	-	-
<b>VII</b>	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(23.293)</b>	<b>34.675</b>	<b>(289.854)</b>	<b>46.898</b>	<b>(198.499)</b>
<b>VIII</b>	<b>Tax Expenses</b>					
	Current	-	-	(23.754)	-	-
	Deferred Tax	(0.692)	0.233	17.549	(0.925)	22.357
	<b>Total Tax Expenses (VIII)</b>	<b>(0.692)</b>	<b>0.233</b>	<b>(6.205)</b>	<b>(0.925)</b>	<b>22.357</b>
<b>IX</b>	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(22.601)</b>	<b>34.442</b>	<b>(283.649)</b>	<b>47.823</b>	<b>(220.856)</b>
<b>X</b>	<b>Profit/(Loss) from Discontinued Operations</b>					
	Tax Expenses Discontinued Operations	-	-	-	-	-
<b>XI</b>	<b>Profit for the Period / Year from continuing operations (X-XI)</b>					
<b>XII</b>	<b>Profit for the Period (IX-XII)</b>	<b>(22.601)</b>	<b>34.442</b>	<b>(283.649)</b>	<b>47.823</b>	<b>(220.856)</b>
<b>XIII</b>	<b>Other Comprehensive Income</b>					
<b>XIV</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	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	<b>Sub-Total A</b>					
	<b>B. i) Items that will be classified to Profit or Loss</b>	(2,170.301)	-	693.644	(2,382.275)	-
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	544.458	-	(180.349)	599.571	-
	<b>Sub-Total B</b>	<b>(1,625.843)</b>		<b>513.295</b>	<b>(1,782.704)</b>	
	<b>Other Comprehensive Income (A+B)</b>	<b>(1,625.843)</b>		<b>513.295</b>	<b>(1,782.704)</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>(1,648.444)</b>	<b>34.442</b>	<b>229.646</b>	<b>(1,734.881)</b>	<b>(220.856)</b>
XVI	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	2,489.350	2,489.350	2,489.350	2,489.350	2,489.350
XVII	Other Equity	-	-	-	2,611.000	4,345.882
<b>XVIII</b>	<b>Earnings per Share from Continuing Operations</b>					
	a) Basic	(0.091)	0.138	(1.139)	0.192	(0.887)
	b) Diluted	(0.091)	0.138	(1.139)	0.192	(0.887)
<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	(0.091)	0.138	(1.139)	0.192	(0.887)
	b) Diluted	(0.091)	0.138	(1.139)	0.192	(0.887)

#### 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 21st June 2021.
- 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 2021.  
Figures for the quarters 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 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.
- 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. Balances in the account of Trade Receivables, Loans, Trade Payables and Other Financial Liabilities are subject to confirmation/reconciliation, if any. The management does not expect any material adjustments in respect of the same effecting the Financial Statements on such reconciliation/adjustments.

Place : Kolkata  
Date : June 21, 2021

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

## GLOBAL CAPITAL MARKETS LIMITED

Statement of Cash Flow Annexed to the Balance Sheet as at 31st March, 2021

₹ In Lakh

Particulars	31.03.2021	31.03.2020
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before Tax and Extraordinary Items</i>	<b>46.897</b>	-198.499
<i>Adjustments for</i>		
Interest Received	0.767	7.568
Dividend Received	(3.505)	(1.612)
Depreciation & Amortization Expenses	8.251	9.516
Loss/(Profit) on Sale of Assets	-	(4.056)
Loss/(Profit) on Sale of Investments	-	4.158
Fair Value Measurement	(2,382.275)	17.064
<b><i>Operating Profit before Working Capital Changes</i></b>	<b>(2,329.865)</b>	<b>(165.861)</b>
<b><i>Adjustments for Working Capital Changes</i></b>		
Decrease / (Increase) Investment	-	-
Decrease / (Increase) Loan & Advances	(23.433)	250.694
Decrease / (Increase) trade receivable	(341.768)	595.696
Decrease / (Increase) in Inventories	217.049	(646.679)
Decrease / (Increase) in other current assets	(52.870)	(15.774)
Increase/(Decrease) in Trade Payables	18.015	(363.733)
Increase/(Decrease) in Other Financial Liabilities	3.582	12.871
Increase/(Decrease) in Non Financial Liabilities	0.059	(18.815)
<b><i>Cash Generated from operations</i></b>	<b>(179.366)</b>	<b>(185.740)</b>
Income Tax for the year	(4.577)	(5.274)
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b>(2,513.808)</b>	<b>(356.875)</b>
<b>B. Cash Flow From Investing Activities</b>		
Sale of Assets	-	-
Purchase/sale of Assets	-	-
Change in Investments	2,383.054	128.989
Dividend Income	3.505	1.612
<b><i>Net Cash from Investing Activities</i></b>	<b>2,386.559</b>	<b>130.602</b>
<b>C. Cash Flow From Financing Activities</b>		
Interest Expenses	(0.767)	(7.568)
Purchase of Assets	-	(23.402)
Sale of Assets	-	12.000
<b><i>Net Cash used in Financing Activities</i></b>	<b>(0.767)</b>	<b>(18.970)</b>
<b>Net Decrease in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(128.016)</b>	<b>(245.243)</b>
Opening Balance of Cash & Cash Equivalents	169.711	414.955
Closing Balance of Cash & Cash Equivalents	41.696	169.711

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

(₹ In Lakhs)

Particulars	For the Year Ended	
	31st March 2021	31st March 2020
	Audited	Audited
<b>FINANCIAL ASSETS</b>		
Cash & Cash Equivalent	24.922	41.925
Bank Balances	16.773	127.786
<b>Receivables</b>		
Trade Receivables	433.136	91.369
Other Receivables	-	-
Short Term Loans & Advances	1,405.323	1,381.890
Investments	1,104.197	3,487.251
Other Financial assets	124.420	71.550
<b>Total Financial Assets .....</b>	<b>3,108.771</b>	<b>5,201.771</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventories	1,172.856	1,389.906
Current Tax Assets (Net)	15.393	10.816
Deferred Tax Assets (Net)	832.603	232.108
Property, Plant & Equipments	30.327	38.578
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>2,051.179</b>	<b>1,671.408</b>
<b>TOTAL ASSETS ....</b>	<b>5,159.950</b>	<b>6,873.178</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	2,611.000	4,345.882
<b>Total Equity ...</b>	<b>5,100.350</b>	<b>6,835.232</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	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises	35.718	17.921
<b>Other Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises	2.471	2.253
Debt Securities	-	-
Borrowings (Other than Debt Securities)	2.252	1.898
Other financial liabilities	15.646	12.418
Other Non Current Liabilities	-	-
<b>Total Financial Liabilities ...</b>	<b>56.087</b>	<b>34.490</b>
<b>Non-Financial Liabilities</b>		
Current Tax Liabilities (Net)	-	-
Provisions	3.513	3.455
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>3.513</b>	<b>3.455</b>
<b>Total Liabilities .....</b>	<b>59.600</b>	<b>37.946</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>5,159.950</b>	<b>6,873.178</b>