

GLOBAL CAPITAL MARKETS LIMITED

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

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

Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March 2022

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		31.03.2022	Months ended	Months ended	figures as on	figures as on
		Audited	Un-Audited	Audited	31.03.2022	31.03.2021
I	Revenue from Operations					
	Interest Income	39.590	25.948	20.387	117.451	92.317
	Dividend Income	-	-	3.399	-	3.505
	Revenue from Sale of Shares	(1.436)	27.173	337.505	321.223	365.160
	Net Gain on Fair Value of Changes	-	-	-	-	-
	Others (Gain from Trading in Shares, FNO Segment)	(0.851)	-	-	18.464	-
	Total Revenue from Operations	37.303	53.121	361.291	457.138	460.982
II	Other Income					
	Others (Please Specify)	-	(0.501)	0.007	-	0.007
III	Total Income (I+II)	37.303	52.620	361.298	457.138	460.989
IV	Expenses					
	Finance Costs	0.256	0.217	0.190	0.816	0.767
	Fees & Commission Expenses	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	0.414	-	0.414
	Impairment on Financial Instruments	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock-in-trade	43.525	-	97.245	51.635	108.237
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(42.198)	8.121	253.721	233.732	217.049
	Employee Benefits Expenses	6.496	10.582	8.489	39.149	36.492
	Depreciation, Amortization and Impairment	(1.584)	2.063	2.063	4.605	8.251
	Other Expenses	8.521	6.753	22.469	28.624	42.881
	Total Expenses (IV)	15.016	27.736	384.591	358.561	414.091
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	22.287	24.884	(23.293)	98.577	46.898
VI	Exceptional Items					
	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	22.287	24.884	(23.293)	98.577	46.898
VIII	Tax Expenses					
	Current	-	-	-	-	-
	Deferred Tax	1.093	(0.265)	(0.692)	0.297	(0.925)
	Total Tax Expenses (VIII)	1.093	(0.265)	(0.692)	0.297	(0.925)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	21.194	25.149	(22.601)	98.280	47.823
X	Profit/(Loss) from Discontinued Operations					
	Profit/(Loss) from Discontinued Operations	-	-	-	-	-
XI	Tax Expenses Discontinued Operations					
	Tax Expenses Discontinued Operations	-	-	-	-	-
XII	Profit for the Period / Year from continuing operations (X-XI)					
	Profit for the Period / Year from continuing operations (X-XI)	-	-	-	-	-
XIII	Profit for the Period (IX-XII)	21.194	25.149	(22.601)	98.280	47.823
XIV	Other Comprehensive Income					
	A. Items that will not be classified to Profit or Loss					
	i) Items that will not be classified to Profit or Loss	(454.668)	639.803	(2,170.301)	(52.465)	(2,382.275)
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	119.754	(166.349)	544.458	13.204	599.571
	Sub-Total A	(334.914)	473.454	(1,625.843)	(39.261)	(1,782.704)
	B. I) Items that will be classified to Profit or Loss					
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-
	Sub-Total B					
	Other Comprehensive Income (A+B)	(334.914)	473.454	(1,625.843)	(39.261)	(1,782.704)
XV	Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	(313.720)	498.603	(1,648.444)	59.019	(1,734.881)
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				2,670.019	2,611.000
XVIII	Earnings per Share from Continuing Operations					
	a) Basic	(1.260)	2.003	(6.622)	0.237	(6.969)
	b) Diluted	(1.260)	2.003	(6.622)	0.237	(6.969)
XVIII	Earnings per Share from Discontinued Operations					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
XVIII	Earnings per Share from Continuing & Discontinued Operations					
	a) Basic	(1.260)	2.003	(6.622)	0.237	(6.969)
	b) Diluted	(1.260)	2.003	(6.622)	0.237	(6.969)

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 26, 2022.
- 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 2022 and 31st March 2021 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 26, 2022

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, 2022

₹ In Lakh

Particulars	31.03.2022	31.03.2021
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extraordinary Items</i>	98.576	46.897
<i>Adjustments for</i>		
Interest Income	0.816	0.767
Dividend Received	-	(3.505)
Depreciation & Amortization Expenses	4.605	8.251
Loss/(Profit) on Sale of Assets	-	-
Loss/(Profit) on Sale of Investments	(19.871)	-
Fair Value Measurement	(52.465)	(2,382.275)
<i>Operating Profit before Working Capital Changes</i>	31.661	(2,329.865)
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) Investment	-	-
Decrease / (Increase) Loan & Advances	(562.898)	(23.433)
Decrease / (Increase) trade receivable	206.546	(341.768)
Decrease / (Increase) in Inventories	233.732	217.049
Decrease / (Increase) in Other Financial Assets	(273.350)	(52.870)
Decrease / (Increase) in Taxes	(0.711)	(4.577)
Increase/(Decrease) in Trade Payables	294.641	18.015
Increase/(Decrease) in Other Financial Liabilities	11.086	3.582
Increase/(Decrease) in Non Financial Liabilities	1.407	0.059
<i>Cash Generated from operations</i>	(89.547)	(183.943)
Income Tax for the year	-	-
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	(57.886)	(2,513.808)
B. Cash Flow From Investing Activities		
Sale of Assets	-	-
Purchase/sale of Assets	(23.353)	-
Change in Investments	59.274	2,383.054
Dividend Income	-	3.505
<i>Net Cash from Investing Activities</i>	35.921	2,386.559
C. Cash Flow From Financing Activities		
Interest Expenses	(0.816)	(0.767)
Purchase of Assets	-	-
Sale of Assets	-	-
Loss on Sale of Investments	19.871	-
<i>Net Cash used in Financing Activities</i>	19.055	(0.767)
Net Decrease in Cash & Cash Equivalents (A+B+C)	(2.910)	(128.016)
Opening Balance of Cash & Cash Equivalents	41.696	169.711
Closing Balance of Cash & Cash Equivalents	38.786	41.696

GLOBAL CAPITAL MARKETS LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	For the Year Ended	
	31st March 2022	31st March 2021
	Audited	Audited
FINANCIAL ASSETS		
Cash & Cash Equivalent	22.127	24.922
Bank Balances	16.659	16.773
Receivables		
Trade Receivables	226.591	433.136
Other Receivables	-	-
Short Term Loans & Advances	1,968.221	1,405.323
Investments	1,044.923	1,104.197
Other Financial assets	397.770	124.420
Total Financial Assets	3,676.291	3,108.771
NON-FINANCIAL ASSETS		
Inventories	939.124	1,172.856
Current Tax Assets (Net)	16.104	15.393
Deferred Tax Assets (Net)	845.510	832.603
Property, Plant & Equipments	49.075	30.327
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets (Deferred Revenue Expenditure)	-	-
Total Non Financial Assets	1,849.813	2,051.179
TOTAL ASSETS	5,526.104	5,159.950
EQUITY & LIABILITIES		
Equity attributable to Owners of Parents		
Equity Share Capital	2,489.350	2,489.350
Other Equity	2,670.019	2,611.000
Total Equity ...	5,159.369	5,100.350
Share Application Money Pending Allotment	-	-
LIABILITIES		
Financial Liabilities		
Derivative financial instruments	-	-
Payables		
Trade Payables		
Total Outstanding Dues of Micro Enterprises And Small Enterprises	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises And Small Enterprises	329.501	35.718
Other Payables		
Total Outstanding Dues of Micro Enterprises And Small Enterprises	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises And Small Enterprises	3.329	2.471
Debt Securities	-	-
Borrowings (Other than Debt Securities)	2.340	2.252
Other financial liabilities	26.644	15.646
Other Non Current Liabilities	-	-
Total Financial Liabilities ...	361.814	56.087
Non-Financial Liabilities		
Current Tax Liabilities (Net)	-	-
Provisions	4.921	3.513
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	-	-
Total Non Financial Liabilities ...	4.921	3.513
Total Liabilities	366.735	59.600
Total Equity & Liabilities	5,526.104	5,159.950