

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 2024

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		31.03.2024	Months ended	Months ended	figures as on	figures as on
		Audited	31.12.2023	31.03.2023	31.03.2024	31.03.2023
			Un-Audited	Audited	Audited	Audited
I	Revenue from Operations					
	Interest Income	31.888	29.965	7.910	119.183	123.063
	Dividend Income	0.068	0.168	-	0.725	0.003
	Revenue from Sale of Shares	(3.153)	-	(213.305)	-	1,814.817
	Fees & Commission Received	-	-	-	-	10.000
	Net Gain on Fair Value of Changes	-	-	-	-	-
	Others (Gain from Trading in Shares, FNO Segment)	-	-	-	-	-
	Total Revenue from Operations	28.803	30.133	(205.395)	119.908	1,947.883
II	Other Income					
	Others (Please Specify)	0.030	-	(11.233)	0.030	0.632
III	Total Income (I+II)	28.833	30.133	(216.628)	119.938	1,948.515
IV	Expenses					
	Finance Costs	(0.197)	0.674	1.320	1.169	2.560
	Fees & Commission Expenses	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	-	-	-
	Impairment on Financial Instruments	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock-in-trade	20.995	-	4.073	20.995	1,622.872
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(3.453)	-3.850	(207.104)	1.728	145.640
	Employee Benefits Expenses	12.694	8.366	8.922	35.165	41.308
	Depreciation, Amortization and Impairment	1.908	1.708	1.844	7.231	7.377
	Other Expenses	9.440	21.769	107.331	53.508	138.495
	Total Expenses (IV)	41.387	28.667	(83.614)	119.796	1,958.252
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(12.554)	1.466	(133.014)	0.142	(9.737)
VI	Exceptional Items					
	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(12.554)	1.466	(133.014)	0.142	(9.737)
VIII	Tax Expenses					
	Current	(1.088)	0.369	2.588	-	8.091
	Deferred Tax	(0.116)	-0.066	(0.041)	(0.364)	(0.161)
	Total Tax Expenses (VIII)	(1.204)	0.303	2.547	(0.364)	7.930
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(11.350)	1.163	(135.561)	0.506	(17.667)
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 (X-XII)	(11.350)	1.163	(135.561)	0.506	(17.667)
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	(19.311)	-141.405	(125.678)	(406.660)	(330.762)
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	4.857	35.592	32.586	102.348	83.246
	Sub-Total A	(14.454)	(105.813)	(93.092)	(304.312)	(247.516)
	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)	(14.454)	(105.813)	(93.092)	(304.312)	(247.516)
XV	Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	(25.804)	(104.650)	(228.653)	(303.806)	(265.183)
XVI	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	3,982.960	3,982.960	2,489.350	3,982.960	2,489.350
XVII	Other Equity				607.419	2,404.835
XVIII	Earnings per Share from Continuing Operations					
	a) Basic	(0.003)	0.000	(0.545)	0.000	(0.071)
	b) Diluted	(0.003)	0.000	(0.545)	0.000	(0.071)
XVIII	Earnings per Share from Discontinued Operations					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
XVIII	Earnings per Share from Continuing & Discontinued Operations					
	a) Basic	(0.003)	0.000	(0.545)	0.000	(0.071)
	b) Diluted	(0.003)	0.000	(0.545)	0.000	(0.071)

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 28, 2024.
- 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 2023.
Figures for the quarters ended 31st March 2024 and 31st March 2023 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 28, 2024

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 2024	31st March 2023
	Audited	Audited
FINANCIAL ASSETS		
Cash & Cash Equivalent	16.224	31.052
Bank Balances	309.125	218.485
Receivables		
Trade Receivables	370.221	241.657
Other Receivables	77.578	187.578
Short Term Loans & Advances	1,843.402	1,715.462
Investments	468.988	778.358
Other Financial assets	677.350	451.349
Total Financial Assets	3,762.888	3,623.941
NON-FINANCIAL ASSETS		
Inventories	324.345	326.073
Current Tax Assets (Net)	30.679	20.034
Deferred Tax Assets (Net)	1,031.630	928.918
Property, Plant & Equipments	34.467	41.697
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets	0.885	-
Total Non Financial Assets	1,422.006	1,316.722
TOTAL ASSETS	5,184.894	4,940.663
EQUITY & LIABILITIES		
Equity attributable to Owners of Parents		
Equity Share Capital	3,982.960	2,489.350
Other Equity	607.420	2,404.835
Total Equity ...	4,590.380	4,894.185
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	455.000	-
Other Payables		
Total Outstanding Dues of Micro Enterprises And Small Enterprises	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises And Small Enterprises	3.615	1.206
Debt Securities	-	-
Borrowings (Other than Debt Securities)	11.661	6.625
Other financial liabilities	119.629	34.358
Other Non Current Liabilities	-	-
Total Financial Liabilities ...	589.905	42.189
Non-Financial Liabilities		
Current Tax Liabilities (Net)	-	-
Provisions	4.609	4.289
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	-	-
Total Non Financial Liabilities ...	4.609	4.289
Total Liabilities	594.514	46.478
Total Equity & Liabilities	5,184.894	4,940.663

GLOBAL CAPITAL MARKETS LIMITED

Statement of Cash Flow Annexed to the Balance Sheet as at 31st March, 2024

₹ In Lakh

Particulars	31.03.2024	31.03.2023
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extraordinary Items</i>	0.142	-9.737
<i>Adjustments for</i>		
Interest Paid	1.169	2.560
Dividend Received	-	(0.002)
Depreciation & Amortization Expenses	7.231	7.377
Loss/(Profit) on Sale of Assets	-	-
Loss/(Profit) on Sale of Investments	-	-
Fair Value Measurement	(406.659)	(330.762)
<i>Operating Profit before Working Capital Changes</i>	(398.117)	(330.564)
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) Investment	-	-
Decrease / (Increase) Loan & Advances	(127.939)	252.759
Decrease / (Increase) Trade Receivable	(128.564)	(15.066)
Decrease / (Increase) Other Receivable	110.000	(187.578)
Decrease / (Increase) in Inventories	1.728	613.051
Decrease / (Increase) in Other Financial Assets	(226.000)	(53.580)
Decrease / (Increase) in Other Non-Financial Assets	(0.885)	-
Decrease / (Increase) in Taxes	(10.646)	(3.930)
Increase/(Decrease) in Trade Payables	457.409	(331.624)
Increase/(Decrease) in Other Financial Liabilities	90.307	11.998
Increase/(Decrease) in Non Financial Liabilities	0.319	(0.633)
<i>Cash Generated from operations</i>	(232.388)	(45.167)
Income Tax for the year	-	(8.091)
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	(232.388)	(53.258)
B. Cash Flow From Investing Activities		
Sale of Assets	-	-
Purchase/sale of Assets	-	-
Change in Investments	309.370	266.566
Dividend Income	-	0.002
<i>Net Cash from Investing Activities</i>	309.370	266.568
C. Cash Flow From Financing Activities		
Interest Expenses	(1.169)	(2.560)
Purchase of Assets	-	-
Sale of Assets	-	-
<i>Net Cash used in Financing Activities</i>	(1.169)	(2.560)
Net Decrease in Cash & Cash Equivalents (A+B+C)	75.813	210.750
Opening Balance of Cash & Cash Equivalents	249.536	38.786
Closing Balance of Cash & Cash Equivalents	325.349	249.536