

**GLOBAL CAPITAL MARKETS LIMITED**

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

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

**Statement of Un-Audited Standalone Financial Results for the Quarter and Half Year ended 30th September 2021**

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Half Year	Corresponding Half	Year to date
		30.09.2021	Months ended	Months ended	ended	Year ended	figures as on
		Un-Audited	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>I</b>	<b>Revenue from Operations</b>						
	Interest Income	26.885	25.028	23.180	51.913	49.861	92.317
	Dividend Income	-	-	-	-	-	3.505
	Revenue from Sale of Shares	244.060	51.426	13.833	295.486	13.833	365.160
	Net Gain on Fair Value of Changes	-	-	-	-	-	-
	Others (Gain from Trading in Shares, FNO Segment)	(19.871)	19.871	-	-	-	-
	<b>Total Revenue from Operations</b>	<b>251.074</b>	<b>96.325</b>	<b>37.013</b>	<b>347.399</b>	<b>63.694</b>	<b>460.982</b>
<b>II</b>	<b>Other Income</b>						
	Others (Please Specify)	19.315	0.501	-	19.816	-	0.007
<b>III</b>	<b>Total Income (I+II)</b>	<b>270.389</b>	<b>96.826</b>	<b>37.013</b>	<b>367.215</b>	<b>63.694</b>	<b>460.989</b>
<b>IV</b>	<b>Expenses</b>						
	Finance Costs	0.165	0.178	0.223	0.343	0.374	0.767
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	(0.061)	-	-	0.414
	Impairment on Financial Instruments	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock-in-trade	1.008	7.102	10.000	8.110	10.000	108.237
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	231.718	36.091	(3.386)	267.809	(17.668)	217.049
	Employee Benefits Expenses	11.193	10.878	11.126	22.071	19.906	36.492
	Depreciation, Amortization and Impairment	3.000	1.126	2.063	4.126	4.126	8.251
	Other Expenses	5.399	7.951	4.701	13.350	11.441	42.881
	<b>Total Expenses (IV)</b>	<b>252.483</b>	<b>63.326</b>	<b>24.666</b>	<b>315.809</b>	<b>28.179</b>	<b>414.091</b>
<b>V</b>	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>17.906</b>	<b>33.500</b>	<b>12.347</b>	<b>51.406</b>	<b>35.515</b>	<b>46.898</b>
<b>VI</b>	<b>Exceptional Items</b>						
<b>VII</b>	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>17.906</b>	<b>33.500</b>	<b>12.347</b>	<b>51.406</b>	<b>35.515</b>	<b>46.898</b>
<b>VIII</b>	<b>Tax Expenses</b>						
	Current	-	-	-	-	-	-
	Deferred Tax	(0.561)	0.030	(0.234)	(0.531)	(0.467)	(0.925)
	<b>Total Tax Expenses (VIII)</b>	<b>(0.561)</b>	<b>0.030</b>	<b>(0.234)</b>	<b>(0.531)</b>	<b>(0.467)</b>	<b>(0.925)</b>
<b>IX</b>	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>18.467</b>	<b>33.470</b>	<b>12.581</b>	<b>51.937</b>	<b>35.982</b>	<b>47.823</b>
<b>X</b>	<b>Profit/(Loss) from Discontinued Operations</b>						
<b>XI</b>	<b>Tax Expenses Discontinued Operations</b>						
<b>XII</b>	<b>Profit for the Period / Year from continuing operations (X-XI)</b>						
<b>XIII</b>	<b>Profit for the Period (IX-XII)</b>	<b>18.467</b>	<b>33.470</b>	<b>12.581</b>	<b>51.937</b>	<b>35.982</b>	<b>47.823</b>
<b>XIV</b>	<b>Other Comprehensive Income</b>						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	(237.600)	-	(357.865)	(237.600)	(341.874)	-
	ii) Income Tax on above	59.799	-	93.045	59.799	88.887	-
	<b>Sub-Total A</b>	<b>(177.801)</b>	<b>-</b>	<b>(264.820)</b>	<b>(177.801)</b>	<b>(252.987)</b>	<b>-</b>
	B. i) Items that will be classified to Profit or Loss	-	-	-	-	-	(2,382.275)
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	599.571
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,782.704)</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>(177.801)</b>	<b>-</b>	<b>(264.820)</b>	<b>(177.801)</b>	<b>(252.987)</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>(159.334)</b>	<b>33.470</b>	<b>(252.239)</b>	<b>(125.864)</b>	<b>(217.005)</b>	<b>(1,734.881)</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>2,489.350</b>
<b>XVII</b>	<b>Other Equity</b>				<b>2,485.14</b>		<b>2,611.000</b>
<b>XVIII</b>	<b>Earnings per Share from Continuing Operations</b>						
	a) Basic	0.074	0.134	0.051	0.209	0.145	0.192
	b) Diluted	0.074	0.134	0.051	0.209	0.145	0.192
<b>XIX</b>	<b>Earnings per Share from Discontinued Operations</b>						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
<b>XX</b>	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>						
	a) Basic	0.074	0.134	0.051	0.209	0.145	0.192
	b) Diluted	0.074	0.134	0.051	0.209	0.145	0.192

**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 13th November 2021.
- Being into the business of Finance & Investments, the operations of the Company were not much impacted due to the Nationwide/Satewide lock-down announced by Central/State Government.
- 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.
- 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 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.
- Figures for the quarters ended 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 "Limited Review" of the above financial Results.
- Figures for previous quarter/year have been re-stated/re-classified wherever necessary.

**For Global Capital Markets Limited**

Sd/-

**I. C. Bald**  
Chairman

Place : Kolkata

Date : November 13, 2021

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

(Rs. In Lakhs)

Particulars	For the Year Ended	
	30th Sept 2021	31st March 2021
	Un-Audited	Audited
<b>FINANCIAL ASSETS</b>		
Cash & Cash Equivalent	25.837	24.922
Bank Balances	0.122	16.773
<b>Receivables</b>		
Trade Receivables	123.627	433.136
Other Receivables	-	-
Loans	1,427.533	1,405.323
Investments	860.679	1,104.197
Advances	1,034.320	124.420
Other Financial assets	-	-
<b>Total Financial Assets .....</b>	<b>3,472.118</b>	<b>3,108.771</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventories	905.048	1,172.856
Current Tax Assets (Net)	18.907	15.393
Deferred Tax Assets (Net)	892.933	832.603
Property, Plant & Equipments	26.201	30.327
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets (Deferred Revenue Expenditure)	1.537	-
<b>Total Non Financial Assets .....</b>	<b>1,844.626</b>	<b>2,051.179</b>
<b>TOTAL ASSETS ....</b>	<b>5,316.744</b>	<b>5,159.950</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	2,485.137	2,611.000
<b>Total Equity ...</b>	<b>4,974.487</b>	<b>5,100.350</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	327.115	35.718
<b>Other Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises	2.906	2.471
Debt Securities	-	-
Borrowings (Other than Debt Securities)	1.019	2.252
Deposits	-	-
Subordinated Liabilities	-	-
Other financial liabilities	7.648	15.646
Other Non Current Liabilities	-	-
<b>Total Financial Liabilities ...</b>	<b>338.688</b>	<b>56.087</b>
<b>Non-Financial Liabilities</b>		
Current Tax Liabilities (Net)	-	-
Provisions	3.569	3.513
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>3.569</b>	<b>3.513</b>
<b>Total Liabilities .....</b>	<b>342.257</b>	<b>59.600</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>5,316.744</b>	<b>5,159.950</b>

## GLOBAL CAPITAL MARKETS LIMITED

Statement of Cash Flow Annexed to the Balance Sheet as at 30th September 2021

Rs. In Lakh

Particulars	30.09.2021	31.03.2021
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before Tax and Extraordinary Items</i>	<b>51.407</b>	<b>46.897</b>
<i>Adjustments for</i>		
Interest Expenses	0.343	0.767
Dividend Received	-	(3.505)
Depreciation & Amortization	4.126	8.251
<b><i>Operating Profit before Working Capital Changes</i></b>	<b>55.876</b>	<b>52.410</b>
<b><i>Adjustments for Working Capital Changes</i></b>		
Decrease / (Increase) Investment	-	-
Decrease / (Increase) Loan & Advances	(22.211)	(23.433)
Decrease / (Increase) trade receivable	309.509	(341.768)
Decrease / (Increase) in Inventories	267.809	217.049
Decrease / (Increase) in Other Financial Assets	(909.900)	(52.870)
Decrease / (Increase) in Other Current Assets	-	-
Decrease / (Increase) in Taxes	(3.514)	(4.576)
Decrease / (Increase) in Non-Financial Assets	(1.538)	-
(Decrease) / Increase in Trade Payable	291.832	18.015
(Decrease) / Increase in Other Financial Liabilities	(9.231)	3.582
(Decrease) / Increase in Other Current Liabilities and Provisions	0.056	0.059
<b><i>Cash Generated from operations</i></b>	<b>(77.188)</b>	<b>(183.942)</b>
<i>Income tax for the year</i>	-	-
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b>(21.312)</b>	<b>(131.532)</b>
<b>B. Cash Flow From Investing Activities</b>		
Net Purchase of Fixed Assets	-	-
Fair Value Measurement	(237.600)	(2,382.275)
Changes in Investments	243.518	2,383.054
Dividend Received	-	3.505
<b><i>Net Cash from Investing Activities</i></b>	<b>5.918</b>	<b>4.284</b>
<b>C. Cash Flow From Financing Activities</b>		
Interest Income/(Expenses)	(0.343)	(0.767)
Miscellaneous Expenditure	-	-
<b><i>Net Cash used in Financing Activities</i></b>	<b>(0.343)</b>	<b>(0.767)</b>
<b>Net Decrease in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(15.737)</b>	<b>(128.015)</b>
Opening Balance of Cash & Cash Equivalents	41.696	169.711
Closing Balance of Cash & Cash Equivalents	25.959	41.696