

## 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 2022

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Half Year	Corresponding	Year to date
		30.09.2022	Months ended	Months ended	ended	Half Year ended	figures as on
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>I</b>	<b>Revenue from Operations</b>						
	Interest Income	31.908	31.563	26.885	63.471	51.913	117.451
	Dividend Income	0.003	-	-	0.003	-	-
	Revenue from Sale of Shares	516.972	38.230	244.060	555.202	295.486	321.223
	Fees & Commission Income	10.000	-	-	10.000	-	-
	Others (Gain from Trading in Shares, FNO Segment)	-	-	(19.871)	-	-	18.464
	<b>Total Revenue from Operations</b>	<b>558.883</b>	<b>69.793</b>	<b>251.074</b>	<b>628.676</b>	<b>347.399</b>	<b>457.138</b>
<b>II</b>	<b>Other Income</b>						
	Others (Please Specify)	0.427	11.438	19.315	11.865	19.816	-
<b>III</b>	<b>Total Income (I+II)</b>	<b>559.310</b>	<b>81.231</b>	<b>270.389</b>	<b>640.541</b>	<b>367.215</b>	<b>457.138</b>
<b>IV</b>	<b>Expenses</b>						
	Finance Costs	0.413	0.442	0.165	0.855	0.343	0.816
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	-	-	-	-
	Impairment on Financial Instruments	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock-in-trade	509.451	39.327	1.008	548.778	8.110	51.635
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(6.288)	4.598	231.718	(1.690)	267.809	233.732
	Employee Benefits Expenses	11.267	11.623	11.193	22.890	22.071	39.149
	Depreciation, Amortization and Impairment	1.845	1.844	3.000	3.689	4.126	4.605
	Other Expenses	9.700	11.601	5.399	21.301	13.350	28.624
	<b>Total Expenses (IV)</b>	<b>526.388</b>	<b>69.435</b>	<b>252.483</b>	<b>595.823</b>	<b>315.809</b>	<b>358.561</b>
<b>V</b>	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>32.922</b>	<b>11.796</b>	<b>17.906</b>	<b>44.718</b>	<b>51.406</b>	<b>98.577</b>
<b>VI</b>	<b>Exceptional Items</b>						
<b>VII</b>	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>32.922</b>	<b>11.796</b>	<b>17.906</b>	<b>44.718</b>	<b>51.406</b>	<b>98.577</b>
<b>VIII</b>	<b>Tax Expenses</b>						
	Current	2.436	3.067	-	5.503	-	-
	Deferred Tax	(0.040)	(0.040)	(0.561)	(0.080)	(0.531)	0.297
	<b>Total Tax Expenses (VIII)</b>	<b>2.396</b>	<b>3.027</b>	<b>(0.561)</b>	<b>5.423</b>	<b>(0.531)</b>	<b>0.297</b>
<b>IX</b>	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>30.526</b>	<b>8.769</b>	<b>18.467</b>	<b>39.295</b>	<b>51.937</b>	<b>98.280</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 (X-XII)</b>	<b>30.526</b>	<b>8.769</b>	<b>18.467</b>	<b>39.295</b>	<b>51.937</b>	<b>98.280</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	(67.860)	(252.060)	(237.600)	(319.919)	(237.600)	(52.465)
	ii) Income Tax on above	14.982	65.535	59.799	80.517	59.799	13.204
	<b>Sub-Total A</b>	<b>(52.878)</b>	<b>(186.525)</b>	<b>(177.801)</b>	<b>(239.402)</b>	<b>(177.801)</b>	<b>(39.261)</b>
	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	-	-	-	-	-	-
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>(52.878)</b>	<b>(186.525)</b>	<b>(177.801)</b>	<b>(239.402)</b>	<b>(177.801)</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>(22.351)</b>	<b>(177.756)</b>	<b>(159.334)</b>	<b>(200.107)</b>	<b>(125.864)</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>2,489.350</b>
<b>XVII</b>	<b>Other Equity</b>				<b>2,469.912</b>		<b>2,670.019</b>
<b>XVIII</b>	<b>Earnings per Share from Continuing Operations</b>						
	a) Basic	0.123	0.035	0.074	0.158	0.209	0.395
	b) Diluted	0.123	0.035	0.074	0.158	0.209	0.395
<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	0.123	0.035	0.074	0.158	0.209	0.395
	b) Diluted	0.123	0.035	0.074	0.158	0.209	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 11th November 2022.
- 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.
- 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. Baid**  
Chairman

Place : Kolkata

Date : November 11, 2022

## GLOBAL CAPITAL MARKETS LIMITED

Statement of Cash Flow Annexed to the Balance Sheet as at 30th Sept, 2022

Rs. In Lakh

Particulars	30.09.2022	30.09.2021
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before Tax and Extraordinary Items</i>	<b>44.718</b>	<b>51.407</b>
<i>Adjustments for</i>		
Interest Expenses	0.855	0.343
Dividend Received	-	-
Depreciation & Amortization	3.689	4.126
<b><i>Operating Profit before Working Capital Changes</i></b>	<b>49.262</b>	<b>55.876</b>
<b><i>Adjustments for Working Capital Changes</i></b>		
Decrease/(Increase) in Investment	-	-
Decrease/(Increase) in Loan & Advances	170.912	(22.211)
Decrease/(Increase) in Trade Receivable	55.986	309.509
Decrease/(Increase) in Inventories	(1.690)	267.809
Decrease/(Increase) in Other Financial Assets	(148.150)	(909.900)
Decrease/(Increase) in Other Current Assets	-	-
Decrease/(Increase) in Taxes	(2.187)	(3.514)
Decrease/(Increase) in Non-Financial Assets	(0.944)	(1.538)
Increase/(Decrease) in Trade Payable	(111.849)	291.832
Increase/(Decrease) in Other Financial Liabilities	(3.897)	(9.231)
Increase/(Decrease) in Other Current Liabilities and Provisions	(0.427)	0.056
<b><i>Cash Generated from operations</i></b>	<b>7.016</b>	<b>(21.312)</b>
<i>Income tax for the year</i>	(5.504)	-
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b>1.512</b>	<b>(21.312)</b>
<b>B. Cash Flow From Investing Activities</b>		
Net Purchase of Fixed Assets	-	-
Fair Value Measurement	(319.919)	(237.600)
Changes in Investments	319.946	243.518
Dividend Received	-	-
<b><i>Net Cash from Investing Activities</i></b>	<b>0.027</b>	<b>5.918</b>
<b>C. Cash Flow From Financing Activities</b>		
Interest Income/(Expenses)	(0.855)	(0.343)
Miscellaneous Expenditure	-	-
<b><i>Net Cash used in Financing Activities</i></b>	<b>(0.855)</b>	<b>(0.343)</b>
<b>Net Decrease in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>0.684</b>	<b>(15.737)</b>
Opening Balance of Cash & Cash Equivalents	38.786	41.696
Closing Balance of Cash & Cash Equivalents	39.470	25.959

**GLOBAL CAPITAL MARKETS LIMITED**  
Statement of Assets & Liabilities as on 30th September 2022

(Rs. In Lakhs)

Particulars	For the Half Year Ended	
	30th Sept 2022	31st March 2022
	Un-Audited	Audited
<b>FINANCIAL ASSETS</b>		
Cash & Cash Equivalent	32.366	22.127
Bank Balances	7.104	16.659
<b>Receivables</b>		
Trade Receivables	170.605	226.591
Other Receivables	-	-
Short Term Loans & Advances	1,797.309	1,968.221
Investments	724.978	1,044.923
Other Financial assets	545.920	397.770
<b>Total Financial Assets .....</b>	<b>3,278.282</b>	<b>3,676.291</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventories	940.814	939.124
Current Tax Assets (Net)	18.291	16.104
Deferred Tax Assets (Net)	926.108	845.510
Property, Plant & Equipments	45.386	49.075
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets	0.944	-
<b>Total Non Financial Assets .....</b>	<b>1,931.543</b>	<b>1,849.813</b>
<b>TOTAL ASSETS .....</b>	<b>5,209.825</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	2,469.912	2,670.019
<b>Total Equity ...</b>	<b>4,959.262</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 & Small Enterprises	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises & Small Enterprises	219.562	329.501
<b>Other Payables</b>		
Total Outstanding Dues of Micro Enterprises & Small Enterprises	-	-
Total Outstanding Dues of Creditors (Other than Micro Enterprises & Small Enterprises)	1.420	3.329
Debt Securities	-	-
Borrowings (Other than Debt Securities)	3.279	2.340
Other Financial Liabilities	21.809	26.644
Other Non Current Liabilities	-	-
<b>Total Financial Liabilities ...</b>	<b>246.070</b>	<b>361.814</b>
<b>Non-Financial Liabilities</b>		
Current Tax Liabilities (Net)	-	-
Provisions	4.493	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>4.493</b>	<b>4.921</b>
<b>Total Liabilities .....</b>	<b>250.563</b>	<b>366.735</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>5,209.825</b>	<b>5,526.104</b>