



GLOBAL CAPITAL MARKETS LIMITED

(Formerly known as GLOBAL CAPITAL MARKETS & INFRASTRUCTURE LIMITED)

Sir R. N. M. House, 3B, Lal Bazar Street (5th Floor, Block-2)
Kolkata - 700001, India

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CIN: L51109WB1989PLC046292

February 12, 2024

The Deputy Manager
Dept. of Corp. Services
BSE Limited
P. J. Towers, Dalal Street
Fort, Mumbai – 400 001

The Company Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata-700 001

Ref: Scrip Code BSE-530263, CSE-10017056

Sub: Submission of Unaudited Financial Results for Q3FY24

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing with this letter, Provisional Financial Results (Un-audited) for the 3rd quarter ended on 31st December 2023 (Q-III) for the Financial Year ended 31st March 2024 along with Limited Review Report by Statutory Auditors.

The meeting was commenced at 15.15 Hrs. and concluded at 15.50 Hrs.

This is for the information of members.

Thanking You,

Yours Faithfully,
For **GLOBAL CAPITAL MARKETS LIMITED**

I. C. BAID
DIN: 00235263
CHAIRMAN

Enclosed: a/a

Limited Review Report on Unaudited financial results of Global Capital Markets Limited for the Quarter ended 31st December 2023 Pursuant to the Regulation 33 of the Securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

**Review Report to
The Board of Directors
Global Capital Markets Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Global Capital Markets Limited ('the Company') for the quarter ended December 31st, 2023 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation")
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Maheshwari & Co.,
Chartered Accountants
Firm's Registration No. 106834W**



Tammy
**Pawan Gattani
Partner
Membership No. 144734
UDIN: 24144734BKBBIKI1285**

**Place: Mumbai
Date: February 12, 2024**

GLOBAL CAPITAL MARKETS LIMITED

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

CIN : LS1109WB1989PLC046292, Website : www.globalcapitalmarketandinfrafdtd.co.in

Statement of Un-Audited Standalone Financial Results for the Quarter and Nine Months ended 31st December 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Nine Months	Corresponding Nine	Year to date
		31.12.2023	Months ended	Months ended	ended 31.12.2023	Months ended	figures as on
		Un-Audited	30.09.2023	Un-Audited	Un-Audited	31.12.2022	31.03.2023
			Un-Audited			Un-Audited	Audited
I	Revenue from Operations						
	Interest Income	29.965	29.021	51.682	87.295	115.153	123.063
	Dividend Income	0.168	0.488	-	0.657	0.003	0.003
	Revenue from Sale of Shares	-	3.153	1,472.920	3.153	2,028.122	1,814.817
	Fees & Commission Income	-	-	-	-	10.000	10.000
	Net Gain on Fair Value of Changes	-	-	-	-	-	-
	Others (Gain from Trading in Shares, FNO Segment)	-	-	-	-	-	-
	Total Revenue from Operations	30.133	32.662	1,524.602	91.105	2,153.278	1,947.883
II	Other Income	-	-	-	-	-	-
	Others (Please Specify)	-	(0.781)	-	-	11.865	0.632
III	Total Income (I+II)	30.133	31.881	1,524.602	91.105	2,165.143	1,948.515
IV	Expenses						
	Finance Costs	0.674	0.366	0.385	1.366	1.240	2.560
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	-	-	-	-
	Impairment on Financial Instruments	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock-in-trade	-	-	1,070.021	-	1,618.799	1,622.872
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(3.850)	(0.428)	354.434	5.181	352.744	145.640
	Employee Benefits Expenses	8.366	6.085	9.496	22.471	32.386	41.308
	Depreciation, Amortization and Impairment	1.708	1.807	1.864	5.323	5.533	7.377
	Other Expenses	21.769	1.903	9.863	44.068	31.164	138.495
	Total Expenses (IV)	28.667	8.833	1,446.043	78.409	2,041.866	1,958.252
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	1.466	23.048	78.559	12.696	123.277	(9.737)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	1.466	23.048	78.559	12.696	123.277	(9.737)
VIII	Tax Expenses						
	Current	0.369	0.594	-	1.088	5.503	8.091
	Deferred Tax	(0.066)	(0.091)	(0.040)	(0.248)	(0.120)	(0.161)
	Total Tax Expenses (VIII)	0.303	0.503	(0.040)	0.840	5.383	7.930
IX	Profit for the Period / Year from continuing operations (VII-VIII)	1.163	22.545	78.599	11.856	117.894	(17.667)
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses Discontinued Operations	-	-	-	-	-	-
XII	Profit for the Period / Year from continuing operations (X-XI)	-	-	-	-	-	-
XIII	Profit for the Period (IX-XII)	1.163	22.545	78.599	11.856	117.894	(17.667)
XIV	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at: FVTOCI	(141.405)	(185.065)	114.835	(387.349)	(205.084)	(330.762)
	ii) Income Tax on above	35.592	46.577	(29.857)	97.491	50.660	83.246
	Sub-Total A	(105.813)	(138.488)	84.978	(289.858)	(154.424)	(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)	(105.813)	(138.488)	84.978	(289.858)	(154.424)	(247.516)
XV	Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	(104.650)	(115.943)	163.577	(278.002)	(36.530)	(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	2,489.350
XVII	Other Equity						
	Face Value of Equity Shares	1.00	1.00	10.00	1.00	10.00	10.00
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	0.000	0.006	0.316	0.003	0.474	(0.071)
	b) Diluted	0.000	0.006	0.316	0.003	0.474	(0.071)
XIX	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XX	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.000	0.006	0.316	0.003	0.474	(0.071)
	b) Diluted	0.000	0.006	0.316	0.003	0.474	(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 12th February 2024.
- 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 Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated March 29, 2019.
- 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.

Place : Kolkata
Date : February 12, 2024

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

