



# 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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February 9, 2023

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 Association Ltd.  
7, Lyons Range  
Kolkata-700 001

Ref: Scrip Code BSE-530263, CSE-10017056

Sub: Submission of Unaudited Financial Results for Q3FY23

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing herewith this letter, Provisional Financial Results (Un-audited) for the 3<sup>rd</sup> quarter ended on 31<sup>st</sup> December 2022 (Q-III) for the Financial Year ended 31<sup>st</sup> March 2023 together with Limited Review Report by Statutory Auditors.

In addition to the above, the Company has also approved the appointments of Secretarial Auditors as well as Internal Auditors for the financial year ended on 31<sup>st</sup> March 2023.

The meeting was commenced at 15.45 Hrs. and concluded at 16.30 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 31 December 2022 and year to date results for the period from 1<sup>st</sup> April 2022 to 31<sup>st</sup> December 2022 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 of  
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 31 December 2022 and year to date for the period from April 01, 2022 to December 31, 2022 (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. 105834W**



**Pawan Gattani**  
**Partner**

**Membership No. 144734**

**UDIN: 23144734BGRHWS6781**

**Place: Mumbai**

**Date: February 09, 2023**



# GLOBAL CAPITAL MARKETS LIMITED

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

CIN : L51109WB1989PLC046292, Website : www.globalcapitalmarketandinfra ltd.co.in

Statement of Un-Audited Financial Results for the Quarter and Nine Months ended 31st December 2022

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 31.12.2022 Un-Audited	Preceding 3 Months ended 30.09.2022 Un-Audited	Corresponding 3 Months ended 31.12.2021 Un-Audited	Nine Months ended 31.12.2022 Un-Audited	Corresponding Nine Months ended 31.12.2021 Un-Audited	Year to date figures as on 31.03.2022 Audited
I	Revenue from Operations						
	Interest Income	51.682	31.908	25.948	115.153	77.861	117.451
	Dividend Income	-	0.003	-	0.003	-	-
	Revenue from Sale of Shares	1,472.920	516.972	27.173	2,028.122	322.659	321.223
	Fees & Commission Income	-	10.000	-	10.000	-	-
	Others (Gain from Trading in Shares, FNO Segment)	-	-	-	-	-	18.464
	<b>Total Revenue from Operations</b>	<b>1,524.602</b>	<b>558.883</b>	<b>53.121</b>	<b>2,153.278</b>	<b>400.520</b>	<b>457.138</b>
II	Other Income	-	-	-	-	-	-
	Others (Please Specify)	-	0.427	(0.501)	11.865	19.315	-
III	<b>Total Income (I+II)</b>	<b>1,524.602</b>	<b>559.310</b>	<b>52.620</b>	<b>2,165.143</b>	<b>419.835</b>	<b>457.138</b>
IV	Expenses						
	Purchases of Stock-in-trade	1,070.021	509.451	-	1,618.799	8.110	51.635
	Changes in Inventories of stock-in-trade	354.434	(6.288)	8.121	352.744	275.930	233.732
	Employee Benefits Expenses	9.496	11.267	10.582	32.386	32.653	39.149
	Finance Costs	0.385	0.413	0.217	1.240	0.560	0.816
	Depreciation and amortization expense	1.844	1.845	2.063	5.533	6.189	4.605
	Other Expenses	9.863	9.700	6.753	31.164	20.103	28.624
	<b>Total Expenses (IV)</b>	<b>1,446.043</b>	<b>526.388</b>	<b>27.736</b>	<b>2,041.866</b>	<b>343.545</b>	<b>358.561</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>78.559</b>	<b>32.922</b>	<b>24.884</b>	<b>123.277</b>	<b>76.290</b>	<b>98.577</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>78.559</b>	<b>32.922</b>	<b>24.884</b>	<b>123.277</b>	<b>76.290</b>	<b>98.577</b>
VIII	Tax Expenses						
	Current	-	2.436	-	5.503	-	-
	Deferred Tax	(0.040)	(0.040)	(0.265)	(0.120)	(0.796)	0.297
	<b>Total Tax Expenses (VIII)</b>	<b>(0.040)</b>	<b>2.396</b>	<b>(0.265)</b>	<b>5.383</b>	<b>(0.796)</b>	<b>0.297</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>78.599</b>	<b>30.526</b>	<b>25.149</b>	<b>117.894</b>	<b>77.086</b>	<b>98.280</b>
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses Discontinued Operations	-	-	-	-	-	-
XII	<b>Profit for the Period / Year from continuing operations (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit for the Period (IX-XII)</b>	<b>78.599</b>	<b>30.526</b>	<b>25.149</b>	<b>117.894</b>	<b>77.086</b>	<b>98.280</b>
XIV	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	114.835	(67.860)	639.803	(205.084)	402.203	(52.465)
	ii) Income Tax on above	(29.857)	14.982	(166.349)	50.660	(106.550)	13.204
	<b>Sub-Total A</b>	<b>84.978</b>	<b>(52.878)</b>	<b>473.454</b>	<b>(154.424)</b>	<b>295.653</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>84.978</b>	<b>(52.878)</b>	<b>473.454</b>	<b>(154.424)</b>	<b>295.653</b>	<b>(39.261)</b>
XV	<b>Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)</b>	<b>163.577</b>	<b>(22.351)</b>	<b>498.603</b>	<b>(36.530)</b>	<b>372.739</b>	<b>59.019</b>
XVI	<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>
XVII	<b>Other Equity</b>				<b>2,633.489</b>		<b>2,670.019</b>
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	0.316	0.123	0.101	0.474	0.310	0.395
	b) Diluted	0.316	0.123	0.101	0.474	0.310	0.395
XIX	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XX	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.316	0.123	0.101	0.474	0.310	0.395
	b) Diluted	0.316	0.123	0.101	0.474	0.310	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 financial results of Global Capital Markets Limited (the Company) for the quarter ended 31 December 2022 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 09 February 2023 and have been subjected to Limited Review by the Statutory Auditors of the Company.
  - 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.
  - Previous period figure have been regrouped/rearranged wherever necessary to confirm the current period presentation.

Place : Kolkata  
Date : February 9, 2023

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

