



# **Global Finance & Securities Ltd.**

CIN : L65991WB1994PLC061723

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**Dated:** 11<sup>th</sup> February, 2025

**To**  
**Listing Department**  
**The Calcutta Stock Exchange Limited**  
**7, Lyons Range**  
**Kolkata 700 001**

Dear Sir,

**SUB.: Standalone Unaudited Financial Results for the Quarter & Nine Months ended 31<sup>st</sup> December, 2024**

Pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015, we enclose a copy of the statement containing the Standalone Unaudited Financial Results of the Company, for the quarter and nine months ended 31<sup>st</sup> December, 2024, which has been approved at the meeting of the Board of Directors, held today. The Board meeting commenced at 02.15 p.m. and concluded at 03.15 p.m.

We are also enclosing herewith a copy of the Limited Review Report for the quarter ended 31<sup>st</sup> December, 2024 issued by our Statutory Auditor.

This is for your information and records.

Thanking You

Yours faithfully,  
**For Global Finance & Securities Limited**

  
**Ankita Agarwal**  
**Company Secretary & Compliance Officer**



**Encl.: As stated above**

**Limited Review Report on Unaudited Financial Results of Global Finance & Securities Limited for the quarter and nine months ended 31<sup>st</sup> December 2024, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.**

To  
The Board of Directors,  
Global Finance & Securities Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Global Finance & Securities Limited ("the Company") for the quarter and nine months ended **31<sup>st</sup> December 2024** ('the Statement'), attached herewith. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the listing Regulation), as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors at its meeting held on February 11, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the 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 these financial results based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Statutory 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 financial statements are 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.



**Branch Office:**

**Ghatsila :** Main Road, Ghatsila, Pin-832303 | **E-Mail :** sourabhagarwal.20@gmail.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards (Ind As) as prescribed under Section 133 of Companies Act, 2013 as amended read with relevant rules issued under and other recognized accounting practices and policies, 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 Baid Agarwal Singhi & Co.**  
**Chartered Accountants**  
**Firm Registration No: 0328671E**

*Ruchi Rungta*

**Ruchi Rungta**  
**(Partner)**  
**Membership No: 303186**  
**Place: Kolkata**  
**Dated: 11<sup>th</sup> Day of February, 2025**  
**UDIN: 25303186BMTDBI9135**



## GLOBAL FINANCE &amp; SECURITIES LIMITED

CIN: L65991WB1994PLC061723

Registered Office: 17, Ganesh Chandra Avenue, 5th Floor, Kolkata 700 013

Phone No.: 033-3544 1664, Email Id: gfs1994@gmail.com

Statement of Standalone Unaudited Results for the Quarter ended 31st December 2024

(Rs. In lakhs)

Sl.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
I	<b>Revenue from Operations</b>						
	Interest income	9.88	9.88	9.62	29.41	28.19	37.60
	Dividend income	0.10	1.56	0.31	1.91	1.80	2.00
	Net gain on fair value changes	(9.52)	37.29	30.94	52.56	90.26	100.25
	<b>Total Revenue from Operations</b>	<b>0.46</b>	<b>48.73</b>	<b>40.87</b>	<b>83.88</b>	<b>120.25</b>	<b>139.85</b>
II	<b>Other Income</b>	-	-	-	-	-	-
III	<b>Total Income (I + II)</b>	<b>0.46</b>	<b>48.73</b>	<b>40.87</b>	<b>83.88</b>	<b>120.25</b>	<b>139.85</b>
IV	<b>Expenses</b>						
	Employee benefits expenses	7.40	4.56	5.96	16.53	13.73	17.77
	Depreciation	0.04	0.04	0.04	0.11	0.11	0.14
	Other expenses	2.21	5.65	3.80	11.90	12.11	13.98
	<b>Total Expenses</b>	<b>9.65</b>	<b>10.25</b>	<b>9.79</b>	<b>28.54</b>	<b>25.94</b>	<b>31.89</b>
V	<b>Profit Before Tax (III - IV)</b>	<b>(9.19)</b>	<b>38.48</b>	<b>31.08</b>	<b>55.34</b>	<b>94.31</b>	<b>107.96</b>
VI	<b>Tax Expenses:</b>						
	- Current Tax	-	-	-	-	-	(5.00)
	- Deferred Tax	4.51	(9.41)	(6.75)	(11.14)	(20.80)	(22.89)
	- Income Tax for Earlier Years	-	0.76	0.41	0.76	0.41	0.41
VII	<b>Profit for the Period (V - VI)</b>	<b>(4.68)</b>	<b>29.83</b>	<b>24.74</b>	<b>44.96</b>	<b>73.93</b>	<b>80.48</b>
VIII	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss	2.48	0.73	5.27	(0.90)	19.12	19.63
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.26)	(0.08)	(0.68)	0.09	(2.12)	(1.99)
	<b>Total Other Comprehensive Income</b>	<b>2.22</b>	<b>0.65</b>	<b>4.59</b>	<b>(0.81)</b>	<b>17.00</b>	<b>17.63</b>
IX	<b>Total Comprehensive Income (VII + VIII)</b>	<b>(2.46)</b>	<b>30.48</b>	<b>29.33</b>	<b>44.15</b>	<b>90.93</b>	<b>98.11</b>
X	<b>Earnings Per Share (EPS) (of Rs.10/- each)</b>						
	Paid-up Equity Share Capital (Face Value Rs. 10/- Per Share)	500.02	500.02	500.02	500.02	500.02	500.02
	Basic & Diluted (Amount in Rs.) (not annualised)	(0.09)	0.60	0.49	0.90	1.48	1.61

- The above unaudited standalone financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 11th February, 2025.
- Results for the quarter ended 31st December 2024 are in accordance with the Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs, which are applicable to the Company for the accounting period beginning on or after 01 April, 2019.
- Provision for Income Tax, if any, will be made at the end of year.
- The Company's main business is to grant loans and advances and dealing and investing in shares and securities. All other activities of the Company revolve around the main business. As such, there are no separate reportable segments as per the Ind AS 108 "Operating Segment" specified under section 133 of the Companies Act, 2013.
- Figures pertaining to the previous period have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current period.

For Baid Agarwal Singhi & Co.  
Chartered Accountants  
Firm Registration Number: 328671E

Ruchi Rungta

CA Ruchi Rungta  
Partner  
Membership Number: 303186

Place: Kolkata  
Date : 11.02.2025  
UDIN: 28303186BHTDBI9135



By order of the Board  
For GLOBAL FINANCE & SECURITIES LIMITED



KAMAL SINGH SINGHI  
(Director)  
DIN: 00514656