Global Finance & Securities Ltd.

CIN : L65991WB1994PLC061723

Dated: 13th February, 2024

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 31st 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 31st December, 2024, which has been approved at the meeting of the Board of Directors, held today. The Board meeting commenced at 05.30 p.m. and concluded at 06.00 p.m.

We are also enclosing herewith a copy of the Limited Review Report for the quarter ended 31st 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

Ankita Agarwal
Company Secretary & Compliance Officer

GLOBAL FINANCE & SECURITIES LIMITED KOLKATA

Encl.: As stated above

Regd. Office : 17 Ganesh Chandra Avenue, Kolkata 700 013, Tel. : 22113188 / 1154, E-mail : gfsl1994@gmail.com
Website : www.globalfinance.co.in

AGARWAL MAHESWARI & CO.
Chartered Accountants

Limited Review Report on Standalone Financial Results of GLOBAL FINANCE & SECURITIES LIMITED for the quarter ended 31st December 2023 and the year to date from 1st April 2023 to 31st December 2023.

To
The Board of Directors
GLOBAL FINANCE & SECURITIES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of **GLOBAL FINANCE & SECURITIES LIMITED** ('the company'), (CIN-L65991WB1994PLC061723) for the quarter ended 31st December 2023, and the year to date from 1st April 2023 to 31st December 2023.

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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, 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.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 financial statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us tobelieve that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of the other matter.

For AGARWAL MAHESWARI & CO.
Chartered Accountants
Firm Reg. No. 314030E

Place: Kolkata

Date: 13/02/2024

AGARWAL MAHESWARI & CO. 78, Bentinck Street Kol – 1 Chartered Accountants

APURVA MAHESWARI Digitally signed by APURVA MAHESWARI Date: 2024.02.13 17:56:53 +05'30'

(Apurva Maheswari)
Partner
M. No. 304538
UDIN: 24304538BKEFOK8045

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GLOBAL FINANCE & SECURITIES LIMITED

CIN: L65991WB1994PLC061723

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

Phone No.: 033-3544 1664, Email Id: gfsl1994@gmail.com

Statement of Standalone Unaudited Results for the Quarter ended 31st December 2023

(Rs. In lakhs)

Sl.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
I	**Revenue from Operations**						
	Interest income	9.62	9.62	9.24	28.19	26.97	36.35
	Dividend income	0.31	1.26	0.26	1.80	1.64	1.91
	Net gain on fair value changes	30.94	18.01	14.96	90.26	42.62	13.36
	Total Revenue from Operations	40.87	28.89	24.46	120.25	71.23	51.62
II	**Other Income**	-	-	-	-	-	-
III	**Total Income (I + II)**	40.87	28.89	24.46	120.25	71.23	51.62
IV	**Expenses**						
	Net loss on sale of financial instrument under amortised cost category	-	-	-	-	20.09	-
	Employee benefits expenses	5.96	3.86	2.73	13.73	10.47	13.51
	Depreciation	0.04	0.04	0.03	0.11	0.04	0.07
	Other expenses	3.80	3.89	3.20	12.11	9.44	10.62
	Total Expenses	9.79	7.78	5.96	25.94	40.04	24.21
V	**Profit Before Tax (III - IV)**	31.08	21.11	18.50	94.31	31.19	27.42
VI	**Tax Expenses:**						
	- Current Tax	-	-	-	-	-	(4.00)
	- Deferred Tax	(6.75)	(3.65)	(2.80)	(20.80)	(4.80)	(0.60)
	- Income Tax for Earlier Years	0.41	-	-	0.41	-	0.90
VII	**Proft for the Period (V - VI)**	24.74	17.46	15.70	73.93	26.39	23.72
VIII	**Other Comprehensive Income**						
	(i) Items that will not be reclassified to profit or loss	5.27	10.21	10.57	19.12	4.28	(0.97)
	(ii)Income tax relating to items that will not be reclassified to profit or loss	(0.68)	(1.06)	(1.10)	(2.12)	(0.45)	0.10
	Total Other Comprehensive Income	4.59	9.15	9.47	17.00	3.84	(0.87)
IX	**Total Comprehensive Income (VII + VIII)**	29.33	26.61	25.17	90.93	30.23	22.85
	Paid-up Equity Share Capital (Face Value Rs. 10/- Per Share)	500.02	500.02	500.02	500.02	500.02	500.02
X	**Earnings Per Share (EPS) (of Rs.10/- each)**						
	Basic & Diluted (Amount in Rs.) (not annualised)	0.49	0.35	0.31	1.48	0.53	0.47

1 The above unaudited standalone financial results have been reviewed by the Audit Committee and subsiquently approved by the Board of Directors of the Company at their respective meetings held on 13th February, 2024.

2 Results for the quarter ended 31st December 2023 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.

3 Provision for Income Tax, if any, will be made at the end of year.

4 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.

5 Figures pertaining to the previous period have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current period.

For Agarwal Maheswari & Co.
Chartered Accountants
Firm Registration Number: 314030E

APURVA MAHESWARI Digitally signed by APURVA MAHESWARI Date: 2024.02.13 17:57:15 +05'30'

(APURVA MAHESWARI)
Partner
Membership Number: 304538

AGARWAL MAHESWARI & CO. 78, Bentinck Street Kol – 1 Chartered Accountants

Place: Kolkata
Date : 13.02.2024
UDIN: 24304538BKEFOK8045

By order of the Board
For GLOBAL FINANCE & SECURITIES LIMITED

GLOBAL FINANCE & SECURITIES LIMITED KOLKATA

KAMAL SINGH SINGHI
(Director)
DIN: 00514656