Global Finance & Securities Ltd.

CIN : L65991WB1994PLC061723

Dated: 11th November, 2025

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

Dear Sir,

Subject: Outcome of the Board Meeting held on November 11, 2025

STOCK CODE : GLOBESEC

Pursuant to applicable regulations of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, including Regulation 30, this is to inform you that the Board of Directors of the Company has inter-alia at their meeting held today i.e. November 11, 2025 has approved the following:

1. Considered and approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2025. In terms of Regulation 33 of the Listing Regulations, we are enclosing herewith the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2025 along with Limited Review Report thereon issued by the Statutory Auditors of the company.

2. Considered and approved appointment of scrutinizer for carrying-out the e-voting for Postal Ballot.

Notice of Postal Ballot and other related information as required pursuant to provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015, will be published and intimated in due course of time.

The meeting commenced at 03:15 P.M. and concluded at 04:00 P.M.

This is for your information and records.

Thanking You
Yours faithfully,
For Global Finance & Securities Limited

Ankita Modi

GLOBAL FINANCE & SECURITIES LIMITED KOLKATA

Ankita Modi
Company Secretary & Compliance Officer
Encl.: As stated above

Regd. Office : 17 Ganesh Chandra Avenue, Kolkata 700 013, Tel. : 033 - 3544-1664, E-mail : gfsl1994@gmail.com
Website : www.globalfinance.co.in

S.P. SARDA & CO.
Chartered Accountants

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF GLOBAL FINANCE & SECURITIES LIMITED FOR THE QUARTER ENDED 30TH SEPTEMBER 2025 AND HALF YEAR ENDED 30TH SEPTEMBER 2025 PURSUANT TO THE REGULATIONS 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) 2015 (AS AMENDED).

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 and half year ended 30thSeptember 2025.

This statement, which is the responsibility of the Company's management and approved by the Company's 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 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.

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. Areview 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 to believe 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 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.

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

For **S.P. SARDA & Co.**
Chartered Accountants
Firm Registration No.323054E

S.P. SARDA & CO. Kolkata Chartered Accountants

(S.P. SARDA)
Partner
Membership No. 057550
UDIN: 25057550BMIW2F6545
Place: KOLKATA.
Date: 11.11.2025

"SIDDHA WESTON" 9, Weston Street, Unit No. 320, Kolkata - 700 013
Office : 03340064746, Email : spsarda1995@yahoo.com
website : www.spsardaco.in

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 Financial Results for the Quarter and Half Year ended 30th September, 2025

(Rs. In lakhs except per share data)

Sl.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I	**Revenue from Operations**						
	Interest income	10.73	11.08	9.88	21.81	19.53	39.42
	Dividend income	1.44	0.31	1.56	1.75	1.81	2.04
	Net gain on fair value changes	0.98	49.35	37.29	50.33	62.08	27.19
	Total Revenue from Operations	**13.15**	**60.74**	**48.73**	**73.89**	**83.42**	**68.65**
II	**Other Income**	-	-	-	-	-	-
III	**Total Income (I + II)**	**13.15**	**60.74**	**48.73**	**73.89**	**83.42**	**68.65**
IV	**Expenses**						
	Net loss on sale of financial instrument under amortised cost category	-	-	-	-	-	-
	Employee benefits expenses	8.91	4.56	4.56	13.48	9.13	20.96
	Depreciation	0.02	0.02	0.04	0.04	0.07	0.14
	Other expenses	4.60	3.03	5.65	7.63	9.70	14.57
	Total Expenses	**13.53**	**7.61**	**10.25**	**21.15**	**18.90**	**35.67**
V	**Profit/(Loss) Before Tax (III - IV)**	**(0.38)**	**53.13**	**38.48**	**52.73**	**64.52**	**32.98**
VI	**Tax Expenses:**						
	- Current Tax	-	-	-	-	-	(7.00)
	- Deferred Tax	4.77	(12.42)	(9.41)	(7.65)	(15.65)	(1.55)
	- Income Tax for Earlier Years	-	-	0.76	-	0.76	0.76
VII	**Profit/(Loss) after Tax for the Period (V - VI)**	**4.39**	**40.71**	**29.83**	**45.08**	**49.63**	**25.19**
VIII	**Other Comprehensive Income**						
	(i) Items that will not be reclassified to profit or loss	(2.92)	1.99	0.73	(0.94)	(3.38)	6.46
	(ii)Income tax relating to items that will not be reclassified to profit or loss	0.30	(0.21)	(0.08)	0.10	0.35	1.30
	Total Other Comprehensive Income	**(2.62)**	**1.78**	**0.65**	**(0.84)**	**(3.03)**	**7.76**
IX	**Total Comprehensive Income for the Year (VII + VIII)**	**1.77**	**42.49**	**30.48**	**44.24**	**46.60**	**32.95**
	Paid-up Equity Share Capital (Face Value Rs. 10/- Per Equity 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)	**0.09**	**0.81**	**0.60**	**0.90**	**0.99**	**0.50**

1 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 the 11th Day of November, 2025.

2 Results for the quarter ended 30 September 2025 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.

By order of the Board

For GLOBAL FINANCE & SECURITIES LIMITED

KAMAL SINGH SINGHI
(Director)
DIN: 00514656

For S. P. Sarda & Co.
Chartered Accountants
Firm Registration Number: 323054E

CA S. P. Sarda
Partner
Membership Number: 57550

Place : Kolkata
Date : 11th Day of November, 2025

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 Assets & Liabilities as at 30th September, 2025

(Rs. In lakhs except per share data)

Sl. No.	Particulars	As on 30.09.2025 (Unaudited)	As on 30.09.2024 (Unaudited)	As on 31.03.2025 (Audited)
A	**ASSETS**			
1	**Financial Assets**			
	(a) Cash & Cash Equivalents	21.86	4.10	13.98
	(b) Loans	520.03	492.91	536.62
	(c) Investments	451.50	499.90	422.05
	(d) Other Financial Assets	5.59	-	-
	Total Financial Assets	**998.98**	**996.91**	**972.65**
2	**Non-Financial Assets**			
	(a) Current tax assets (net)	(0.31)	3.06	-
	(b) Property, Plant & Equipment	0.14	0.25	0.18
	(c) Other Non- Financial Assets	25.00	-	-
	Total Non - Financial Assets	**24.82**	**3.31**	**0.18**
	Total Assets	**1,023.82**	**1,000.22**	**972.83**
B	**EQUITY AND LIABILITIES**			
	LIABILITIES			
1	**Financial Liabilities**			
	(a) Other financial liabilities	3.34	2.84	1.79
	Total Financial Liabilities	**3.34**	**2.84**	**1.79**
2	**Non-Financial Liabilities**			
	(a) Current tax liabilities (net)	-	-	2.29
	(b) Deferred tax liabilities (net)	89.44	96.93	81.88
	(c) Other Non-Financial Liabilities	0.01	0.01	0.08
	Total Non-Financial Liabilities	**89.45**	**96.94**	**84.25**
	EQUITY			
	(a) Equity share capital	500.02	500.02	500.02
	(b) Other equity	431.01	400.42	386.77
	Total Equity	**931.03**	**900.44**	**886.79**
	Total Liabilities and Equity	**1,023.82**	**1,000.22**	**972.83**

Notes :

1. The above results have been reviewed and approved by the Board of Directors at their meeting held on the 11th Day of November, 2025.

2. The statutory auditors of the Company have carried out a limited review of the results for the quarter ended 30th September, 2025.

For S. P. Sarda & Co.
Chartered Accountants
Firm Registration Number: 323054E

S.P. SARDA & CO. Kolkata Chartered Accountants

CA S. P. Sarda
Partner
Membership Number: 57550

By order of the Board
For GLOBAL FINANCE & SECURITIES LIMITED

GLOBAL FINANCE & SECURITIES LIMITED KOLKATA

KAMAL SINGH SINGHI
(Director)
DIN: 00514656

Place : Kolkata
Date : 11th Day of November, 2025

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
Standalone Cash flow statement for the half year ended 30 September 2025

(Rs. In lakhs except per share data)

	Particulars		Half year ended 30 September 2025	Year ended 31 March 2025
A.	**Cash flow from operating activities**			
	Profit before tax		52.73	32.98
	Adjustment for :			
	Net (gain)/loss on fair value changes		(50.33)	(27.19)
	Depreciation		0.04	0.14
	Operating profit before working capital changes		2.45	5.93
	Adjustments for changes in working capital			
	Decrease/ (Increase) in loans		16.59	(76.66)
	Decrease/ (Increase) in Other Non Financial Assets		(25.00)	-
	Decrease/ (Increase) in Other Financial Assets		(5.59)	-
	Increase / (decrease) in other financial liabilities		1.55	0.63
	Increase / (decrease) in other non-financial liabilities		(0.07)	0.05
	Cash generated from operating activities		**(10.08)**	**(70.05)**
	Income tax paid (net of refunds)		(1.98)	(4.40)
	Net cash used in operating activities	**(A)**	**(12.05)**	**(74.45)**
B.	**Cash flow from investing activities**			
	Purchase of investments		-	(2.14)
	Sale of investments		19.94	52.80
	Net cash generated from/(used in) investing activities	**(B)**	**19.94**	**50.67**
C.	**Cash flow from financing activities**			
	Net cash generated from financing activities	**(C)**	-	-
	Net increase/(decrease) in cash and cash equivalents	**(A+B+C)**	**7.89**	**(23.78)**
	Cash and cash equivalents as at beginning of the year		13.98	37.77
	Cash and cash equivalents as at end of the year		**21.86**	**13.98**

Notes:

(i) The above standalone Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Ind AS 37, "Statement of Cash Flow"

(ii) Component of Cash and Cash Equivalent

Cash on hand	0.65	1.30
In current Aaccount	21.21	12.68
	21.86	**13.98**

For S. P. Sarda & Co.
Chartered Accountants
Firm Registration Number: 323054E

CA S. P. Sarda
Partner
Membership Number: 57550

Place : Kolkata
Date : 11th Day of November, 2025

By order of the Board
For GLOBAL FINANCE & SECURITIES LIMITED

KAMAL SINGH SINGHI
(Director)
DIN: 00514656