

**SMC CAPITALS LIMITED**

CIN : U74899DL1994PLC063201

REGD. OFFICE: 11/6-B, Shanti Chamber, Pusa Road, New Delhi-110005

**Statement of audited results for the quarter and year ended March 31, 2021**

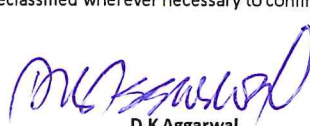
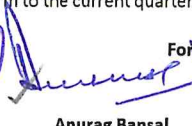
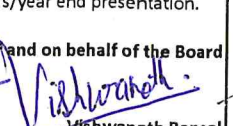
(₹ in Lakhs)

| Sr. No.   | Particulars   | Quarter Ended               |                                  |                             | Year Ended                  |                             |
|-----------|---|-----------------------------|----------------------------------|-----------------------------|-----------------------------|-----------------------------|
|           |   | March 31, 2021<br>(Audited) | December 31, 2020<br>(Unaudited) | March 31, 2020<br>(Audited) | March 31, 2021<br>(Audited) | March 31, 2020<br>(Audited) |
| <b>1</b>  | <b>Income</b>   |                             |                                  |                             |                             |                             |
|           | <b>(A) Revenue from operations</b>  |                             |                                  |                             |                             |                             |
|           | Fee and commission income   | 181.99                      | 108.91                           | 127.74                      | 552.67                      | 713.07                      |
|           | Interest income   | -                           | -                                | -                           | -                           | -                           |
|           | Dividend income   | -                           | -                                | -                           | -                           | -                           |
|           | Net gain on proprietary trading   | -                           | -                                | -                           | -                           | -                           |
|           | <b>Total revenue from operations</b>  | <b>181.99</b>               | <b>108.91</b>                    | <b>127.74</b>               | <b>552.67</b>               | <b>713.07</b>               |
|           | <b>(B) Other income</b>   | 29.69                       | 30.01                            | 29.73                       | 117.03                      | 122.99                      |
|           | <b>Total revenue (1A+1B)</b>  | <b>211.68</b>               | <b>138.92</b>                    | <b>157.47</b>               | <b>669.70</b>               | <b>836.06</b>               |
| <b>2</b>  | <b>Expenses</b>   |                             |                                  |                             |                             |                             |
|           | (A) Fees and commission expense   | 140.22                      | 77.65                            | 100.87                      | 336.88                      | 474.31                      |
|           | (B) Employee benefits expenses  | 72.55                       | 61.08                            | 62.03                       | 247.26                      | 223.62                      |
|           | (C) Finance cost  | 0.02                        | -                                | -                           | 0.02                        | -                           |
|           | (D) Depreciation and amortisation expenses  | 0.42                        | 0.40                             | 0.47                        | 1.43                        | 1.27                        |
|           | (E) Impairment on financial instruments   | 0.25                        | (24.96)                          | 15.41                       | (8.28)                      | 24.78                       |
|           | (F) Other expenses  | 6.88                        | 22.20                            | 5.65                        | 40.31                       | 30.86                       |
|           | <b>Total expenses (2A+2B+2C+2D+2E+2F)</b>   | <b>220.34</b>               | <b>136.37</b>                    | <b>184.43</b>               | <b>617.62</b>               | <b>754.84</b>               |
| <b>3</b>  | <b>Profit before share of profit/(loss) of joint venture and tax (1-2)</b>        | <b>(8.66)</b>               | <b>2.55</b>                      | <b>(26.96)</b>              | <b>52.08</b>                | <b>81.22</b>                |
| <b>4</b>  | Share of (loss) in joint venture  | -                           | -                                | -                           | -                           | -                           |
| <b>5</b>  | <b>Profit before exceptional items and tax (3+4)</b>                              | <b>(8.66)</b>               | <b>2.55</b>                      | <b>(26.96)</b>              | <b>52.08</b>                | <b>81.22</b>                |
| <b>6</b>  | Exceptional items   | -                           | -                                | -                           | -                           | -                           |
| <b>7</b>  | <b>Profit before tax (5-6)</b>  | <b>(8.66)</b>               | <b>2.55</b>                      | <b>(26.96)</b>              | <b>52.08</b>                | <b>81.22</b>                |
| <b>8</b>  | Tax expenses (including deferred tax)   | (2.25)                      | 0.67                             | (7.01)                      | 15.23                       | 21.21                       |
| <b>9</b>  | <b>Profit after tax (7-8)</b>   | <b>(6.41)</b>               | <b>1.88</b>                      | <b>(19.95)</b>              | <b>36.85</b>                | <b>60.01</b>                |
| <b>10</b> | <b>Other comprehensive income</b>   |                             |                                  |                             |                             |                             |
|           | <b>(A) Items that will not be reclassified subsequently to profit or (loss)</b>   |                             |                                  |                             |                             |                             |
|           | Remeasurement of the net defined benefit liability / asset                        | 4.40                        | (0.81)                           | (1.95)                      | 1.97                        | (3.23)                      |
|           | Tax effect of Items that will not be reclassified subsequently to profit and loss | (1.14)                      | 0.21                             | 0.51                        | (0.51)                      | 0.84                        |
|           | <b>(B) Items that will be reclassified subsequently to profit or (loss)</b>       |                             |                                  |                             |                             |                             |
|           | Fair value changes on investments   | -                           | -                                | -                           | -                           | -                           |
|           | Tax effect of Items that will be reclassified subsequently to profit and loss     | -                           | -                                | -                           | -                           | -                           |
|           | Exchange differences on translating foreign operations                            | -                           | -                                | -                           | -                           | -                           |
|           | <b>Total other comprehensive income for the period (10A+10B)</b>                  | <b>3.26</b>                 | <b>(0.60)</b>                    | <b>(1.44)</b>               | <b>1.46</b>                 | <b>(2.39)</b>               |
| <b>11</b> | <b>Total comprehensive income for the period (9+10)</b>                           | <b>(3.15)</b>               | <b>1.28</b>                      | <b>(21.39)</b>              | <b>38.31</b>                | <b>57.62</b>                |
| <b>12</b> | Paid up equity share capital<br>(Face Value of ₹ 10 each)                         | 1,000.00                    | 1,000.00                         | 1,000.00                    | 1,000.00                    | 1,000.00                    |
| <b>13</b> | Reserves excluding revaluation reserves   |                             |                                  |                             | 488.33                      | 450.03                      |
| <b>14</b> | <b>Earnings per share (EPS) (in ₹)</b>  |                             |                                  |                             |                             |                             |
|           | (a) Basic EPS   | (0.06)                      | 0.02                             | (0.20)                      | 0.37                        | 0.60                        |
|           | (b) Diluted EPS   | (0.06)                      | 0.02                             | (0.20)                      | 0.37                        | 0.60                        |

**Notes :**

- The above audited results have been reviewed and approved by the Board of Directors at its meeting held on Saturday, the 5th day of June, 2021. The results have been audited by the Statutory Auditors of the Company and have issued unqualified report.
- The financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- COVID-19 pandemic, globally and in India, is causing significant disturbance in economic and business activities. Management has assessed the potential impact of COVID-19 based on the current circumstances and expects no significant impact on the continuity of operations of the business on long term basis / on financial position etc.
- The figures for quarter ended March 31, 2021 and March 31, 2020 represents the balance between audited financials in respect of full financials year and those published till the third quarter of the respective financials years.
- Previous quarters/year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarters/year end presentation.

Place : New Delhi  
Date : June 5, 2021

**D.K. Aggarwal** (Managing Director) (DIN : 00003215)  
**Anurag Bansal** (Director) (DIN : 00003294)  
**Vishwanath Bansal** (CFO)

IN THE BOOKS OF SMC CAPITALS LTD.

INTER COMPANY REVENUE

| Q1        | INCOME    |           |           |             | Total Income | EXPENSE                               |           |           |             | Total Expense | NATURE OF TRANSACTION           | ACCOUNT HEAD                    |                |
|-----------|-----------|-----------|-----------|-------------|--------------|---------------------------------------|-----------|-----------|-------------|---------------|---------------------------------|---------------------------------|----------------|
|           | Q2        | Q3        | Q4        | Q1          |              | Q2                                    | Q3        | Q4        | Q1          |               |                                 |                                 |                |
| 21,68,237 | 20,22,159 | 6,262     | -         | -           | 41,96,658    | MONEYWISE FINANCIAL SERVICES (P) LTD. |           |           |             | -             | Inter corporate intt on Deposit | Other Income                    |                |
| 21,68,237 | 20,22,159 | 6,262     | -         | -           | 41,96,658    | -                                     | -         | -         | -           | -             | -                               | Sub Total                       |                |
| 2,69,430  | 2,76,895  | 2,77,683  | 5,29,224  | 4,76,027    | 13,53,232    | SMC REAL ESTATE ADVISORS (P) LTD.     |           |           |             | -             | Inter corporate intt on Deposit | Other Income                    |                |
| 2,69,430  | 2,76,895  | 2,77,683  | 5,29,224  | 4,76,027    | 13,53,232    | -                                     | -         | -         | -           | -             | -                               | Sub Total                       |                |
| 2,71,442  | 2,79,000  | 2,79,794  | 4,76,027  | 4,76,027    | 13,06,263    | MONEYWISE FINVEST LTD.                |           |           |             | -             | Inter corporate intt on Deposit | Other Income                    |                |
| 2,71,442  | 2,79,000  | 2,79,794  | 4,76,027  | 4,76,027    | 13,06,263    | -                                     | -         | -         | -           | -             | -                               | Sub Total                       |                |
| 27,09,109 | 29,43,499 | 29,98,444 | 29,66,017 | 1,16,17,069 | 1,16,17,069  | SMC GLOBAL SECURITIES LIMITED         |           |           |             | 2,79,24,102   | Commission Exp                  | Operating Expenses              |                |
|           |           |           |           |             |              | 34,74,380                             | 88,32,742 | 51,80,832 | 1,04,36,148 | 2,79,24,102   | 4,23,360                        | Rent Expense                    | Other Expenses |
|           |           |           |           |             |              | 1,05,840                              | 1,05,840  | 1,05,840  | 1,05,840    | 1,05,840      | 1,05,840                        | Inter corporate intt on Deposit | Other Income   |
|           |           |           |           |             |              | 35,80,220                             | 89,38,582 | 52,86,672 | 1,05,41,988 | 2,83,47,462   | 2,83,47,462                     | Sub Total                       |                |
|           |           |           |           |             |              | 35,80,220                             | 89,38,582 | 52,86,672 | 1,05,41,988 | 2,83,47,462   | 2,83,47,462                     | Grand Total                     |                |

REIMBURSEMENT

| Q1 | EXPENSES RECOVERED |    |    |    | TOTAL EXPENSES RECOVERED | EXPENSES PAID                 |        |        |          | TOTAL EXPENSES PAID | NATURE OF REIMBURSEMENT |  |
|----|--------------------|----|----|----|--------------------------|-------------------------------|--------|--------|----------|---------------------|-------------------------|--|
|    | Q2                 | Q3 | Q4 | Q1 |                          | Q2                            | Q3     | Q4     | Q1       |                     |                         |  |
|    |                    |    |    |    |                          | SMC GLOBAL SECURITIES LIMITED |        |        |          | 1,05,840            | Electricity & Water Exp |  |
|    |                    |    |    |    |                          | 26,460                        | 26,460 | 26,460 | 26,460   | 1,05,840            | Staff Welfare           |  |
|    |                    |    |    |    |                          | 418                           | -      | 13,193 | -        | 13,611              | Gratuity                |  |
|    |                    |    |    |    |                          | -                             | -      | -      | 68,106   | 4,722               | Donation                |  |
|    |                    |    |    |    |                          | -                             | -      | -      | 5,000    | 5,000               | Support service         |  |
|    |                    |    |    |    |                          | -                             | -      | -      | 24,000   | 24,000              | NOC Charges             |  |
|    |                    |    |    |    |                          | 26,878                        | 26,460 | 39,653 | 1,28,288 | 2,21,279            | Sub Total               |  |
|    |                    |    |    |    |                          | 26,878                        | 26,460 | 39,653 | 1,28,288 | 2,21,279            | Grand Total             |  |

*M/S SMC*

*Ashwani*

*Kumar*