SMC Investments and Advisors Limited
CIN : U19201DL1997PLC089315
REGD. OFFICE: 11/5B Pusa Road New Delhi Central Delhi DL 110005 IN
Statement of financial results for the quarter and half year ended September 30, 2026

(₹ in Lakhs except otherwise stated)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	(A) Revenue from operations						
	Interest income	-	-	0.06	-	0.06	0.07
	Fee and commission income	28.15	310.63	30.65	338.78	59.67	368.81
	Net gain/(loss) on proprietory trading	(0.01)	-	0.03	(0.01)	(0.12)	(0.12)
	Total revenue from operations	**28.14**	**310.63**	**30.74**	**338.77**	**59.61**	**368.76**
	(B) Other income	-	-	-	-	-	2.12
	Total Income (1A+1B)	**28.14**	**310.63**	**30.74**	**338.77**	**59.61**	**370.88**
2	**Expenses**						
	(A) Finance cost	14.89	15.95	18.16	30.84	33.61	70.61
	(B) Fees and commission expense	11.53	8.17	(0.60)	19.70	1.77	35.51
	(C) Impairment on financial instruments	-	0.11	1.02	0.11	0.76	6.21
	(D) Employee benefits expenses	73.61	71.37	79.91	144.98	152.32	280.67
	(E) Depreciation and amortisation expenses	0.06	0.01	0.03	0.07	0.06	0.11
	(F) Other expenses	7.37	5.48	3.10	12.85	7.15	16.81
	Total expenses (2A+2B+2C+2D+2E+2F)	**107.46**	**101.09**	**101.62**	**208.55**	**195.67**	**409.92**
3	**Profit before exceptional items and tax (1-2)**	**(79.32)**	**209.54**	**(70.88)**	**130.22**	**(136.06)**	**(39.04)**
4	Exceptional items	-	-	-	-	-	-
5	**Profit before tax (3+4)**	**(79.32)**	**209.54**	**(70.88)**	**130.22**	**(136.06)**	**(39.04)**
6	**Tax expense / (credit)**						
	(A) Current tax	-	-	-	-	-	-
	(B) Deferred tax / (credit)	-	-	-	-	-	-
	Total tax expenses / (credit)	-	-	-	-	-	-
7	**Profit after tax for the period(5-6)**	**(79.32)**	**209.54**	**(70.88)**	**130.22**	**(136.06)**	**(39.04)**
8	**Other comprehensive income**						
	Items that will not be reclassified subsequently to profit or (loss)						
	Remeasurement of the net defined benefit liability / asset	1.14	1.15	1.36	2.29	2.72	4.59
	Tax effect of Items that will not be reclassified subsequently to profit and loss	-	-	-	-	-	-
	Total other comprehensive income for the period	**1.14**	**1.15**	**1.36**	**2.29**	**2.72**	**4.59**
9	**Total comprehensive income for the period (7+8)**	**(78.18)**	**210.69**	**(69.52)**	**132.51**	**(133.34)**	**(34.45)**
10	Paid up equity share capital (Face Value of ₹ 10 each)	750.00	750.00	750.00	750.00	750.00	750.00
11	Other equity						(354.33)
12	**Earnings per share (EPS) (in ₹)** (not annualised except for the year ended March 31)						
	Basic & Diluted EPS	(1.06)	2.79	(0.95)	1.74	(1.81)	(0.52)

Notes :

1 The above unaudited financial results for the quarter and half year ended 30th September, 2026 have been reviewed and approved by the Board of Directors at its meeting held on Friday, the 16th day of October, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the results and issued an unqualified report.

2 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.

3 The figures for the previous periods have been regrouped/rearranged, wherever considered necessary, to conform current period classifications.

For and on behalf of the Board

Damodar Krishan Aggarwal
(Managing Director)
(DIN : 00003215)

Anshika Aggarwal
(Director)
(DIN : 08248613)

Place : New Delhi
Date : October 16, 2026