

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, 2020


(₹ in Lakhs)

Sr. No.	Particulars	Standalone				
		Quarter Ended		Year Ended		
		March 31, 2020 (Audited)	December 31, 2019 (Unaudited)	March 31, 2019 (Audited)	March 31, 2020 (Audited)	March 31, 2019 (Audited)
1	Income					
	(A) Revenue from operations					
	Fee and commission income	127.74	119.72	183.72	713.07	316.57
	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Net gain on proprietary trading	-	-	-	-	0.74
	Total revenue from operations	127.74	119.72	183.72	713.07	317.31
	(B) Other income	29.73	29.98	24.49	122.99	100.09
	Total revenue (1A+1B)	157.47	149.70	208.21	836.06	417.40
2	Expenses					
	(A) Fees and commission expense	100.87	102.00	62.01	474.31	172.39
	(B) Employee benefits expenses	62.03	62.85	50.45	223.62	182.83
	(C) Finance cost	-	-	-	-	-
	(D) Depreciation and amortisation expenses	0.47	0.40	0.25	1.27	0.99
	(E) Impairment on financial instruments	15.41	10.46	2.25	24.78	(4.37)
	(F) Other expenses	5.65	10.60	7.41	30.86	36.78
	Total expenses (2A+2B+2C+2D+2E+2F)	184.43	186.31	122.37	754.84	388.62
3	Profit before share of profit/(loss) of joint venture and tax (1-2)	(26.96)	(36.61)	85.84	81.22	28.78
4	Share of (loss) in joint venture	-	-	-	-	-
5	Profit before exceptional items and tax (3+4)	(26.96)	(36.61)	85.84	81.22	28.78
6	Exceptional items	-	-	-	-	-
7	Profit before tax (5-6)	(26.96)	(36.61)	85.84	81.22	28.78
8	Tax expenses (including deferred tax)	(7.01)	(9.52)	22.89	21.21	8.00
9	Profit after tax (7-8)	(19.95)	(27.09)	62.95	60.01	20.78
10	Other comprehensive income					
	(A) Items that will not be reclassified subsequently to profit or (loss)					
	Remeasurement of the net defined benefit liability / asset	(1.95)	(0.43)	2.64	(3.23)	(1.70)
	Tax effect of Items that will not be reclassified subsequently to profit and loss	0.51	0.11	(0.69)	0.84	0.44
	(B) Items that will be reclassified subsequently to profit or (loss)					
	Fair value changes on investments	-	-	-	-	-
	Tax effect of Items that will be reclassified subsequently to profit and loss	-	-	-	-	-
	Exchange differences on translating foreign operations	-	-	-	-	-
	Total other comprehensive income for the period (10A+10B)	(1.44)	(0.32)	1.95	(2.39)	(1.26)
11	Total comprehensive income for the period (9+10)	(21.39)	(27.41)	64.90	57.62	19.52
12	Paid up equity share capital (Face Value of ₹ 10 each)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
13	Reserves excluding revaluation reserves				450.03	392.41
14	Earnings per share (EPS) (in ₹)					
	(a) Basic EPS	(0.20)	(0.27)	0.63	0.60	0.21
	(b) Diluted EPS	(0.20)	(0.27)	0.63	0.60	0.21

Notes :

- The above results have been reviewed and approved by the Board of Directors at its meeting held on Monday, the 08th day of June, 2020. 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.
- The Company has adopted Ind AS 116 "Leases" effective 1st April 2019, as notified by the Ministry of Corporate Affairs (MCA) vide Companies (Indian Accounting Standard), Amendment Rules, 2019, retrospectively with the cumulative effect of initially applying the Standard recognized at the date of initial application.
- The government of India had announced, due to COVID 19, the strict 21 day lockdown which kept on getting extended with gradual relaxations. The Company believes that it has taken into account all the possible impact of known events arising out of COVID 19 pandemic in the preparation of financial results.
- The figures for quarter ended March 31, 2020 and March 31, 2019 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 quarter and year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarter/year end presentation.

Place : New Delhi
Date : June 8, 2020

For and on behalf of the Board

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

IN THE BOOKS OF SMC CAPITALS LTD.

INTER COMPANY REVENUE

INCOME					EXPENSE					NATURE OF TRANSACTION	ACCOUNT HEAD
Q1	Q2	Q3	Q4	Total Income	Q1	Q2	Q3	Q4	Total Expense		
MONEYWISE FINANCIAL SERVICES (P) LTD.											
24,18,852	27,17,045	25,55,712	24,18,795	1,01,10,444	-	-	-	-	-	Inter corporate Intt on Deposit	Other Income
24,18,852	27,17,045	25,55,712	24,18,795	1,01,10,444	-	-	-	-	-		Sub Total
SMC REAL ESTATE ADVISORS (P) LTD.											
2,80,113	2,85,761	2,88,572	2,79,665	11,27,111	-	-	-	-	-	Inter corporate Intt on Deposit	Other Income
2,80,113	2,85,761	2,88,572	2,79,665	11,27,111	-	-	-	-	-		Sub Total
MONEYWISE FINVEST LTD.											
8,63,902	41,752	1,58,878	2,74,154	8,38,686	-	-	-	-	-	Inter corporate Intt on Deposit	Other Income
8,63,902	41,752	1,58,878	2,74,154	8,38,686	-	-	-	-	-		Sub Total
SMC GLOBAL SECURITIES LIMITED											
-	-	-	-	-	1,04,84,621	81,44,424	1,02,00,204	41,56,822	3,28,86,171	Commission Exp	Operating Expenses
-	-	-	-	-	1,05,840	1,05,840	1,05,840	1,05,840	4,23,360	Rent Expense	Other Expenses
-	-	-	-	-	1,05,90,461	82,50,264	1,03,06,044	42,62,662	3,34,09,531		Sub Total
30,42,967	30,40,558	29,88,162	29,71,154	1,20,76,341	1,05,90,461	82,50,264	1,03,06,044	42,62,662	3,34,09,531		Grand Total

REIMBURSEMENT

EXPENSES RECOVERED					EXPENSES PAID					NATURE OF REIMBURSEMENT
Q1	Q2	Q3	Q4	TOTAL EXPENSES RECOVERED	Q1	Q2	Q3	Q4	TOTAL EXPENSES PAID	
SMC GLOBAL SECURITIES LIMITED										
-	-	-	-	-	26,460	26,460	26,460	26,460	1,05,840	Electricity & Water Exp
-	-	-	-	-	26,460	26,460	26,460	26,460	1,05,840	Office Maintenance
-	-	-	3,98,659	3,98,659	-	-	-	-	-	Gratuity
-	-	-	-	-	-	-	-	5,000	5,000	Support Charges
-	-	-	-	-	-	13,197	-	-	13,197	Travelling Expense
-	-	-	-	-	-	-	-	20,000	20,000	NOC Charges
-	-	-	3,98,659	3,98,659	52,820	66,117	52,820	77,820	2,46,877	Sub Total
-	-	-	3,98,659	3,98,659	52,820	66,117	52,820	77,820	2,46,877	Grand Total