

SMC INVESTMENTS AND ADVISORS LIMITED

CIN : U19201DL1997PLC089315

REGD. OFFICE: 11/5-B, Pusa Road, New Delhi-110005

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

Sr. No.	Particulars	(₹ in Lakhs)				
		Quarter Ended			Year Ended	
		March 31, 2021 (Audited)	December 31, 2020 (Unaudited)	March 31, 2020 (Audited)	March 31, 2021 (Audited)	March 31, 2020 (Audited)
1	Income					
	(A) Revenue from operations					
	Fee and commission income	50.26	47.32	77.89	140.80	353.10
	Interest income	-	-	0.24	0.26	1.07
	Dividend income	-	-	-	-	-
	Net gain on proprietary trading	13.58	2.77	-	16.35	-
	Total revenue from operations	63.84	50.09	78.13	157.41	354.17
	(B) Other income	92.63	12.38	16.19	137.30	128.79
	Total revenue (1A+1B)	156.47	62.47	94.32	294.71	482.96
2	Expenses					
	(A) Fees and commission expense	7.93	3.13	15.35	22.45	64.53
	(B) Employee benefits expenses	81.23	82.97	100.81	304.41	449.11
	(C) Finance cost	23.97	17.61	16.74	72.65	72.00
	(D) Depreciation and amortisation expenses	3.68	3.78	7.98	23.80	27.35
	(E) Impairment on financial instruments	0.75	-	3.86	0.75	5.59
	(F) Other expenses	12.25	12.36	24.25	45.80	109.44
	Total expenses (2A+2B+2C+2D+2E+2F)	129.81	119.85	168.99	469.86	728.02
3	Profit before share of profit/(loss) of joint venture and tax (1-2)	26.66	(57.38)	(74.67)	(175.15)	(245.06)
4	Share of (loss) in joint venture	-	-	-	-	-
5	Profit before exceptional items and tax (3+4)	26.66	(57.38)	(74.67)	(175.15)	(245.06)
6	Exceptional items	-	-	-	-	-
7	Profit before tax (5-6)	26.66	(57.38)	(74.67)	(175.15)	(245.06)
8	Tax expenses (including deferred tax)	-	-	-	-	0.59
9	Profit after tax (7-8)	26.66	(57.38)	(74.67)	(175.15)	(245.65)
10	Other comprehensive income					
	(A) Items that will not be reclassified subsequently to profit or (loss)					
	Remeasurement of the net defined benefit liability / asset and loss	1.32	1.30	5.75	5.21	5.18
	(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)	1.32	1.30	5.75	5.21	5.18
11	Total comprehensive income for the period (9+10)	27.98	(56.08)	(68.92)	(169.94)	(240.47)
12	Paid up equity share capital (Face Value of ₹ 10 each)	750.00	750.00	750.00	750.00	750.00
13	Reserves excluding revaluation reserves				69.25	239.19
14	Earnings per share (EPS) (in ₹)					
	(a) Basic EPS	0.36	(0.77)	(1.00)	(2.34)	(3.28)
	(b) Diluted EPS	0.36	(0.77)	(1.00)	(2.34)	(3.28)

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.

For and on behalf of the Board


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


 Anshika Aggarwal
 (Whole Time Director)
 (DIN : 08248613)

Place : New Delhi
Date : June 5, 2021

IN THE BOOKS OF SMC INVESTMENT & ADVISORS 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.										
-	-	-	-	-	-	-	-	-	-	Revenue from operations - Commission on Mutual Fund etc.
-	-	-	-	-	-	-	-	-	-	Inter corporate intt on Deposit
-	-	-	-	-	-	-	-	-	-	Other income
-	-	-	-	-	-	-	-	-	-	Sub Total
SMC GLOBAL SECURITIES LTD.										
-	-	-	-	-	15,21,670	16,88,025	15,93,972	17,16,560	65,20,227	Finance Cost-Interest Expenses
-	-	-	-	-	15,21,670	16,88,025	15,93,972	17,16,560	65,20,227	Sub Total
MONEYWISE FINANCIAL SERVICES (P) LTD.										
-	-	-	7,62,712	7,62,712	-	-	-	-	-	Revenue from operations - Commission on Mutual Fund etc.
-	-	-	7,62,712	7,62,712	-	-	-	-	-	Referral Commission
-	-	-	7,62,712	7,62,712	-	-	-	-	-	Sub Total
-	-	-	7,62,712	7,62,712	15,21,670	16,88,025	15,93,972	17,16,560	65,20,227	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 LTD.										
-	-	-	-	-	33,868	43,562	-	-	77,430	Electricity Expense
-	-	-	-	-	-	-	-	2,91,872	2,91,872	Gratuity
2,745	57	-	1,797	4,599	1,05,000	-	-	12,000	1,17,000	Office rent
2,745	57	-	1,797	4,599	1,38,868	43,562	31,694	3,03,872	5,17,996	Staff Welfare
-	-	-	-	-	-	-	-	-	-	Sub Total
SMC REAL ESTATE ADVISORS (P) LIMITED										
-	-	-	587	587	-	-	-	-	-	Gratuity
-	-	-	587	587	-	-	-	24,000	24,000	NOC Charges
-	-	-	587	587	-	-	-	24,000	24,000	Sub Total
2,745	57	-	2,384	5,186	1,38,868	43,562	31,694	3,27,872	5,41,996	Grand Total

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