

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, 2020

(₹ in Lakhs)

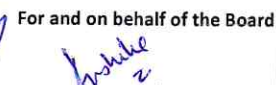
Sr. No.	Particulars	Standalone				
		Quarter Ended		Year Ended		
		March 31, 2020 (Audited)	December 31, 2019 (Unaudited)	March 31, 2019 (Audited)	March 31, 2020 (Audited)	March 31, 2019 (Audited)
1	Income					
	(A) Revenue from operations					
	Fee and commission income	77.89	101.19	687.54	353.10	1,268.41
	Interest income	0.24	0.28	0.23	1.07	1.01
	Dividend income	-	-	-	-	-
	Net gain on proprietary trading	-	-	-	-	-
	Total revenue from operations	78.13	101.47	687.77	354.17	1,269.42
	(B) Other income	16.19	51.28	26.36	128.79	92.41
	Total revenue (1A+1B)	94.32	152.75	714.13	482.96	1,361.83
2	Expenses					
	(A) Fees and commission expense	15.35	13.87	(2.31)	64.53	90.51
	(B) Employee benefits expenses	100.81	116.94	131.83	449.11	487.00
	(C) Finance cost	16.74	51.12	-	72.00	0.07
	(D) Depreciation and amortisation expenses	7.98	7.84	4.43	27.35	15.08
	(E) Impairment on financial instruments	3.86	-	-	5.59	(7.53)
	(F) Other expenses	24.25	29.59	36.04	109.44	154.41
	Total expenses (2A+2B+2C+2D+2E+2F)	168.99	219.36	169.99	728.02	739.54
3	Profit before share of profit/(loss) of joint venture and tax (1-2)	(74.67)	(66.61)	544.14	(245.06)	622.29
4	Share of (loss) in joint venture	-	-	-	-	-
5	Profit before exceptional items and tax (3+4)	(74.67)	(66.61)	544.14	(245.06)	622.29
6	Exceptional items	-	-	-	-	-
7	Profit before tax (5-6)	(74.67)	(66.61)	544.14	(245.06)	622.29
8	Tax expenses (including deferred tax)	-	0.59	145.70	0.59	166.63
9	Profit after tax (7-8)	(74.67)	(67.20)	398.44	(245.65)	455.66
10	Other comprehensive income					
	(A) Items that will not be reclassified subsequently to profit or (loss)					
	Remeasurement of the net defined benefit liability / asset	5.75	(0.19)	(2.02)	5.18	(0.54)
	Tax effect of items that will not be reclassified subsequently to profit and loss	-	-	-	-	-
	(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)	5.75	(0.19)	(2.02)	5.18	(0.54)
11	Total comprehensive income for the period (9+10)	(68.92)	(67.39)	396.42	(240.47)	455.12
12	Paid up equity share capital	750.00	750.00	750.00	750.00	750.00
	(Face Value of ₹ 10 each)					
13	Reserves excluding revaluation reserves				239.19	479.66
14	Earnings per share (EPS) (in ₹)					
	(a) Basic EPS	(1.00)	(0.90)	5.31	(3.28)	6.08
	(b) Diluted EPS	(1.00)	(0.90)	5.31	(3.28)	6.08

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


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

For and on behalf of the Board

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

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.											
12,712	-	-	-	12,712						Commission on Client introduction-Bonds	Revenue from operations Commission on Mutual Fund etc.
32,61,470	28,57,173	31,36,920	-	92,55,563						Inter corporate Intt on Deposit	Other Income
92,74,182	28,57,173	31,36,920	-	92,68,275						Sub Total	
SMC GLOBAL SECURITIES LTD.											
-	-	-	-	-			42,09,936	13,86,933	55,96,869	Intt on Inter corporate deposits	Finance Cost-Interest Expenses
-	-	-	-	-			42,09,936	13,86,933	55,96,869	Sub Total	
92,74,182	28,57,173	31,36,920	-	92,68,275			42,09,936	13,86,933	55,96,869	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.										
					3,27,836	1,93,301	46,621	49,022	6,16,780	Electricity Expense
					8,40,000	4,20,000	2,10,000	2,10,000	16,80,000	Office rent
									10,000	NOC
					11,67,836	6,13,301	2,56,621	2,69,022	23,06,780	Sub Total
SMC REAL ESTATE ADVISORS LIMITED										
									10,000	NOC
									11,91,723	Gratuity
									12,01,723	Sub Total
					11,67,836	6,13,301	2,56,621	14,70,745	35,08,503	Grand Total