

SMC COMEX INTERNATIONAL DMCC
 SCA Licence No.: 607022 DMCC Trade Licence No DMCC-30383
 Office #2404, One Lake Plaza, Cluster T, JLT, P.O. Box : 117210, Dubai, UAE
 Statement of unaudited results for the quarter and half year ended September 30, 2023


Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(A) Revenue from operations						
	Fee and commission income	-	-	101.17	-	176.10	207.23
	Interest income	4.14	0.34	0.95	4.48	1.34	2.03
	Net gain on proprietary trading	194.44	127.95	210.23	322.39	467.69	-
	Net gain on fair value changes	-	-	-	-	-	691.77
	Total revenue from operations	198.58	128.29	312.35	326.87	645.13	901.03
	(B) Other income	-	-	0.01	-	0.26	1.27
	Total revenue (1A+1B)	198.58	128.29	312.36	326.87	645.39	902.30
2	Expenses						
	(A) Fees and commission expense	103.03	63.97	108.21	167.00	198.96	364.63
	(B) Employee benefits expenses	16.59	15.22	74.34	31.81	147.98	233.72
	(C) Finance cost	4.17	4.10	4.02	8.27	7.87	16.08
	(D) Depreciation and amortisation expenses	3.32	3.36	5.33	6.68	10.48	21.08
	(E) Impairment on financial instruments	-	-	-	-	-	2.99
	(F) Other expenses	3.91	5.07	19.35	8.98	33.93	65.45
	Total expenses (2A+2B+2C+2D+2E+2F)	131.02	91.72	211.25	222.74	399.22	703.95
3	Profit before share of profit/(loss) of joint venture and tax (1-2)	67.56	36.57	101.11	104.13	246.17	198.35
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	67.56	36.57	101.11	104.13	246.17	198.35
6	Tax expense						
	(A) Current tax	-	-	-	-	-	-
	(B) Deferred tax	-	-	-	-	-	-
	Total tax expenses	-	-	-	-	-	-
7	Profit after tax (5-6)	67.56	36.57	101.11	104.13	246.17	198.35
8	Other comprehensive income						
	(A) Items that may be reclassified subsequently to profit or (loss)						
	Exchange differences on translating foreign operations	39.07	(6.62)	98.10	32.45	211.67	230.03
	Total other comprehensive income for the period	39.07	(6.62)	98.10	32.45	211.67	230.03
9	Total comprehensive income for the period (7+8)	106.63	29.95	199.21	136.58	457.84	428.38

Notes :

- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Monday, the 06th day of November, 2023. The Statutory Auditors of the Company have carried out a Limited Review of the results and issued an 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, 2015 as amended from time to time.

Place : New Delhi
 Date : November 06, 2023

For and on behalf of the Board


 Damodar Krishan Aggarwal
 (Director)
 (DIN : 00003215)

IN THE BOOKS OF SMC COMEX INTERNATIONAL DMCC

INTER COMPANY REVENUE

INCOME		EXPENSE		NATURE OF TRANSACTION	ACCOUNT HEAD
Q1	Q2	Q1	Q2		
31,64,242.33	15,48,278.81	47,12,521	-	SMC GLOBAL IFSC PRIVATE LTD.	
		1,985	7,26,290	Incentive from exchange recd from IFSC	Revenue from operations - Profit on dealing in Securities
31,64,242	15,48,279	1,985	7,26,290	Brokerage Expense	Exchange & Regulatory Charges
			7,28,275	Sub Total	
			7,28,275		
				SMC GLOBAL SECURITIES LTD.	
		4,09,065	4,21,606	Intt on inter corporate deposits	Finance Cost-Intt Paid
		4,09,065	4,21,606	Sub Total	
31,64,242	15,48,279	4,11,050	11,47,896	Grand Total	

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