

**SMC COMTRADE LIMITED**

CIN : U67120DL1997PLC188881

REGD. OFFICE: 11/6-B, Shanti Chamber, Pusa Road, New Delhi-110005

Statement of unaudited results for the quarter ended June 30, 2023

(₹ in Lakhs)


Sr. No.	Particulars	Quarter Ended			Year Ended
		June 30, 2023 (Unaudited)	March 31, 2023 (Audited)	June 30, 2022 (Unaudited)	March 31, 2023 (Audited)
<b>1</b>	<b>Income</b>				
	(A) Revenue from operations				
	Fee and commission Income	0.48	0.01	0.31	0.90
	Net gain on proprietary trading	23.02	41.62	(22.44)	59.80
	<b>Total revenue from operations</b>	<b>23.51</b>	<b>41.63</b>	<b>(22.13)</b>	<b>60.70</b>
	(B) Other income	51.73	13.11	12.60	52.15
	<b>Total revenue (1A+1B)</b>	<b>75.24</b>	<b>54.74</b>	<b>(9.53)</b>	<b>112.85</b>
<b>2</b>	<b>Expenses</b>				
	(A) Fees and commission expense	1.09	1.31	0.94	2.99
	(B) Employee benefits expenses	5.91	3.92	5.62	19.33
	(C) Finance cost	51.65	0.73	13.26	33.06
	(D) Depreciation and amortisation expenses	1.18	0.65	0.75	3.08
	(E) Impairment on financial instruments	1.91	0.07	-	0.08
	(F) Other expenses	4.00	6.64	4.51	20.44
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>65.75</b>	<b>13.32</b>	<b>25.08</b>	<b>78.98</b>
<b>3</b>	<b>Profit before share of profit/(loss) of joint venture and tax (1-2)</b>	<b>9.49</b>	<b>41.42</b>	<b>(34.61)</b>	<b>33.87</b>
<b>4</b>	<b>Share of (loss) in joint venture</b>				
<b>5</b>	<b>Profit before exceptional items and tax (3+4)</b>	<b>9.49</b>	<b>41.42</b>	<b>(34.61)</b>	<b>33.87</b>
<b>6</b>	<b>Exceptional items</b>	-	-	-	-
<b>7</b>	<b>Profit before tax (5-6)</b>	<b>9.49</b>	<b>41.42</b>	<b>(34.61)</b>	<b>33.87</b>
<b>8</b>	<b>Tax expense</b>				
	(A) Current tax	10.71	8.79	-	8.79
	(B) Deferred tax	(8.32)	1.67	(8.71)	(0.23)
	<b>Total tax expenses</b>	<b>2.39</b>	<b>10.46</b>	<b>(8.71)</b>	<b>8.56</b>
<b>9</b>	<b>Profit after tax (7-8)</b>	<b>7.10</b>	<b>30.96</b>	<b>(25.90)</b>	<b>25.31</b>
<b>10</b>	<b>Other comprehensive income</b>				
	(A) Items that will not be reclassified subsequently to profit or (loss)				
	Remeasurement of the net defined benefit liability / asset	0.05	0.20	-	0.20
	Tax effect of Items that will not be reclassified subsequently to profit and loss	(0.01)	(0.05)	-	(0.05)
	<b>Total other comprehensive income for the period</b>	<b>0.04</b>	<b>0.15</b>	<b>-</b>	<b>0.15</b>
<b>11</b>	<b>Total comprehensive income for the period (9+10)</b>	<b>7.14</b>	<b>31.11</b>	<b>(25.90)</b>	<b>25.46</b>
<b>12</b>	<b>Paid up equity share capital (Face Value of ₹ 10 each)</b>	950.00	950.00	950.00	950.00
<b>13</b>	<b>Reserves</b>				53.75
<b>14</b>	<b>Earnings per share (EPS) (in ₹)</b>				
	Basic & Diluted EPS	0.07	0.37	(5.30)	0.30

**Notes :**

- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Tuesday, the 8th day of August, 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 as amended from time to time.
- The name of the company has been changed wef 27/07/2023 as Pulin Comtrade Limited.
- Figures for the quarter ended March 31, 2023 are the balancing figures between audited figures for the full financial year and the reviewed year to date figures upto the third quarter of the financial year.

Place : New Delhi  
Date : August 8, 2023

  
Damodar Krishan Aggarwal  
(Director)  
(DIN : 00003215)

For and on behalf of the Board  
  
Himanshu Gupta  
(Director)  
(DIN: 03187614)

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IN THE BOOKS OF SMC COMTRADE LTD.

INTER COMPANY REVENUE

INCOME		EXPENSE		NATURE OF TRANSACTION	ACCOUNT HEAD
Q1	Total Income	Q1	Total Expense		
SMC GLOBAL SECURITIES LTD.					
6,12,000	6,12,000			Rental income	Other Income- Rent Income
47,786	47,786		-	Intt on Margin FDR	Interest Income
		89,959	89,959	Brokerage Expense	Exchange & Regulatory Charges
		915	915	DP charges	Exchange & Regulatory Charges
		50,98,765	50,98,765	Intt on inter corporate deposits	Financial Cost- Intt Paid
6,59,786	6,59,786	51,89,639	51,89,639	Sub Total	
SMC REAL ESTATE ADVISORS (P) LTD.					
4,91,581	4,91,581		-	Inter corporate intt on Deposit	Interest income
4,91,581	4,91,581		-	Sub Total	
MONEYWISE FINANCIAL SERVICES (P) LTD.					
39,05,396	39,05,396		-	Inter corporate intt on Deposit	Interest income
39,05,396	39,05,396		-	Sub Total	
SMC INVESTMENTS AND ADVISORS LTD.					
1,63,426	1,63,426		-	Inter corporate intt on Deposit	Interest income
1,63,426	1,63,426		-	Sub Total	
SMC CAPITALS LTD.					
		54,312	54,312	Intt on Inter corporate Deposit	Finance Cost-Interest Expenses
		54,312	54,312	Sub Total	
52,20,189	52,20,189	52,43,951	52,43,951	Grand Total	

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