

SMC GLOBAL IFSC PRIVATE LIMITED

CIN : U65990GJ2016PTC094622

REGD. OFFICE: Unit No. 222, 2nd Floor, Signature Building, Block No. 13 B, Road 1C, Zone-I, GIFT-SEZ, Gift City Gandhinagar, GJ 382355

Statement of standalone unaudited results for the quarter and nine months ended December 31, 2023


(₹ in Lakhs)


Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2023 (Unaudited)	September 30, 2023 (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2022 (Unaudited)	March 31, 2023 (Audited)
1	Income						
	(A) Revenue from operations						
	Fee and commission income	88.07	109.55	150.26	360.42	430.44	636.80
	Interest income	40.50	22.30	0.99	84.42	(19.64)	(4.16)
	Net gain on proprietary trading	(55.04)	(26.06)	111.98	(135.46)	(95.13)	(272.86)
	Net gain on fair value changes	22.84	16.53	3.57	42.84	3.57	7.42
	Total revenue from operations	96.37	122.32	266.80	352.22	319.24	367.20
	(B) Other income	2.43	-	-	2.43	-	3.31
	Total revenue (1A+1B)	98.80	122.32	266.80	354.65	319.24	370.51
2	Expenses						
	(A) Fees and commission expense	31.51	20.02	10.25	63.21	27.56	39.19
	(B) Employee benefits expenses	19.57	15.24	12.14	51.10	25.43	39.18
	(C) Finance cost	0.31	0.31	0.09	0.75	0.14	0.23
	(D) Depreciation and amortisation expenses	2.67	3.19	4.26	8.53	8.69	10.88
	(E) Other expenses	6.11	5.65	5.90	15.58	11.62	14.25
	Total expenses (2A+2B+2C+2D+2E)	60.17	44.41	32.64	139.17	73.44	103.73
3	Profit before share of profit/(loss) of joint venture and tax (1-2)	38.63	77.91	234.16	215.48	245.80	266.78
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	38.63	77.91	234.16	215.48	245.80	266.78
6	Tax expense						
	(A) Current tax	3.87	8.45	23.53	21.58	24.62	26.72
	(B) Deferred tax	(3.87)	(8.45)	(23.53)	(21.58)	(24.62)	(26.72)
	Total tax expenses	-	-	-	-	-	-
7	Profit after tax (5-6)	38.63	77.91	234.16	215.48	245.80	266.78
8	Other comprehensive income						
	Items that will not be reclassified subsequently to profit or (loss)						
	Remeasurement of the net defined benefit liability / asset	-	-	-	-	-	(0.14)
	Tax effect of Items that will not be reclassified subsequently to profit and loss	-	-	-	-	-	-
	Items that may be reclassified subsequently to profit or (loss)						
	Exchange differences on translating foreign operations	1.70	40.79	26.12	40.16	230.06	228.42
	Total other comprehensive income for the period	1.70	40.79	26.12	40.16	230.06	228.28
9	Total comprehensive income for the period (7+8)	40.33	118.70	260.28	255.64	475.86	495.06
10	Paid up equity share capital (Face Value of ₹ 10 each)	1,199.98	1,199.98	1,199.98	1,199.98	1,199.98	1,199.98
11	Reserves						2,289.91
12	Earnings per share (EPS) (in ₹)						
	Basic & Diluted EPS	0.32	0.65	1.95	1.80	2.05	2.22

Notes :

- The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on Friday, the 02nd February, 2024. 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 : February 2, 2024

For and on behalf of the Board

Ajay Garg
(Managing Director)
(DIN : 00003166)


Akanksha Gupta
(Director)
(DIN : 06945261)