

## SMC Global IFSC Private Limited

CIN : L74899DL1994PLC063609

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

Statement of unaudited results for the quarter and half year ended September 30, 2023

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2023 (Unaudited)	June 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	March 31, 2023 (Audited)
<b>1</b>	<b>Income</b>						
	<b>(A) Revenue from operations</b>						
	Fee and commission income	109.55	162.80	136.54	272.35	280.18	636.80
	Interest income	22.30	21.62	-21.56	43.92	(20.63)	(4.16)
	Net gain on proprietary trading	(26.06)	(54.36)	-60.69	(80.42)	(207.11)	(272.86)
	Net gain on fair value changes	16.53	3.47	-	20.00	-	7.42
	<b>Total revenue from operations</b>	<b>122.32</b>	<b>133.53</b>	<b>54.29</b>	<b>255.85</b>	<b>52.44</b>	<b>367.20</b>
	<b>(B) Other income</b>	-	-	-	-	-	3.31
	<b>Total revenue (1A+1B)</b>	<b>122.32</b>	<b>133.53</b>	<b>54.29</b>	<b>255.85</b>	<b>52.44</b>	<b>370.51</b>
<b>2</b>	<b>Expenses</b>						
	(A) Fees and commission expense	20.02	11.68	5.74	31.70	17.32	39.19
	(B) Employee benefits expenses	15.24	16.29	8.06	31.53	13.29	39.18
	(C) Finance cost	0.31	0.13	0.09	0.44	0.05	0.23
	(D) Depreciation and amortisation expenses	3.19	2.67	2.51	5.86	4.43	10.88
	(E) Impairment on financial instruments	-	-	-	-	-	-
	(F) Other expenses	5.65	3.82	3.33	9.47	5.72	14.25
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>44.41</b>	<b>34.59</b>	<b>19.73</b>	<b>79.00</b>	<b>40.81</b>	<b>103.73</b>
<b>3</b>	<b>Profit before share of profit/(loss) of joint venture and tax (1-2)</b>	<b>77.91</b>	<b>98.94</b>	<b>34.56</b>	<b>176.85</b>	<b>11.63</b>	<b>266.78</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>77.91</b>	<b>98.94</b>	<b>34.56</b>	<b>176.85</b>	<b>11.63</b>	<b>266.78</b>
<b>6</b>	<b>Tax expense</b>						
	(A) Current tax	8.45	9.26	1.09	17.71	1.09	26.72
	(B) Deferred tax	(8.45)	(9.26)	-1.09	(17.71)	(1.09)	(26.72)
	<b>Total tax expenses</b>	-	-	-	-	-	-
<b>7</b>	<b>Profit after tax (5-6)</b>	<b>77.91</b>	<b>98.94</b>	<b>34.56</b>	<b>176.85</b>	<b>11.63</b>	<b>266.78</b>
<b>8</b>	<b>Other comprehensive income</b>						
	<b>(A) Items that will not be reclassified subsequently to profit or (loss)</b>						
	Remeasurement of the net defined benefit liability / asset	-	-	-	-	-	(0.14)
	Tax effect of items that will not be reclassified subsequently to profit and loss	-	-	-	-	-	-
	<b>(B) Items that may be reclassified subsequently to profit or (loss)</b>						
	Exchange differences on translating foreign operations	40.79	(2.33)	114.51	38.46	203.94	228.42
	<b>Total other comprehensive income for the period</b>	<b>40.79</b>	<b>(2.33)</b>	<b>114.51</b>	<b>38.46</b>	<b>203.94</b>	<b>228.28</b>
<b>9</b>	<b>Total comprehensive income for the period (7+8)</b>	<b>118.70</b>	<b>96.61</b>	<b>149.07</b>	<b>215.31</b>	<b>215.57</b>	<b>495.06</b>
<b>10</b>	<b>Paid up equity share capital (Face Value of ₹ 10 each)</b>	<b>1,199.98</b>	<b>1,199.98</b>	<b>1,199.98</b>	<b>1,199.98</b>	<b>1,199.98</b>	<b>1,199.98</b>
<b>11</b>	<b>Reserves</b>						<b>2,289.91</b>
<b>12</b>	<b>Earnings per share (EPS) (in ₹)</b>						
	<b>Basic &amp; Diluted EPS</b>	<b>0.65</b>	<b>0.82</b>	<b>0.29</b>	<b>1.47</b>	<b>0.10</b>	<b>2.22</b>

## 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

Ajay Garg  
(Managing Director)  
(DIN : 00003166)

For and on behalf of the Board

Akanksha Gupta  
(Director)  
(DIN : 06945261)

IN THE BOOKS OF SMC GLOBAL IFSC PRIVATE LIMITED

INTER COMPANY REVENUE

INCOME		EXPENSE		NATURE OF TRANSACTION	ACCOUNT HEAD
Q1	Q2	Q1	Q2		
				SMC COMEX INTERNATIONAL DMCC	
		Total Income	Total Expense		
1,985	7,26,290	7,28,275	-	Brokerage Income	Fee & Commission Income
1,985	7,26,290	7,28,275	47,12,521	Incentive from exchange paid to DMCC	Fee & Commission Income
			47,12,521	Sub Total	
1,985	7,26,290	7,28,275	31,64,242	Grand Total	
			15,48,279		
			47,12,521		



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