

SMC Investments and Advisors Limited
CIN : U19201DL1997PLC089315
REGD. OFFICE: 11/5B Pusa Road New Delhi Central Delhi DL 110005 IN
Statement of audited results for the quarter and year ended March 31, 2024


(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2024 (Audited)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited)	March 31, 2024 (Audited)	March 31, 2023 (Audited)
1	Income					
	(A) Revenue from operations					
	Fee and commission income	54.75	97.30	123.36	284.16	331.55
	Net gain on proprietary trading	25.29	21.86	13.18	75.52	45.10
	Total revenue from operations	80.04	119.16	136.54	359.68	376.65
	(B) Other income	0.22	-	1.71	14.71	4.86
	Total revenue (1A+1B)	80.26	119.16	138.25	374.39	381.51
2	Expenses					
	(A) Fees and commission expense	3.66	3.31	1.66	23.24	34.32
	(B) Employee benefits expenses	83.95	90.44	167.71	434.68	664.28
	(C) Finance cost	19.55	19.20	14.12	71.00	45.02
	(D) Depreciation and amortisation expenses	0.20	0.21	2.68	3.70	10.64
	(E) Impairment on financial instruments	4.66	4.99	23.37	14.62	23.01
	(F) Other expenses	8.15	9.93	23.54	45.06	75.37
	Total expenses (2A+2B+2C+2D+2E+2F)	120.17	128.08	233.08	592.30	852.64
3	Profit before exceptional items and tax (1-2)	(39.91)	(8.92)	(94.83)	(217.91)	(471.13)
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3+4)	(39.91)	(8.92)	(94.83)	(217.91)	(471.13)
6	Tax expense / (credit)					
	(A) Current tax	0.33	-	-	0.52	-
	(B) Deferred tax / (credit)	-	-	-	-	-
	Total tax expenses / (credit)	0.33	-	-	0.52	-
7	Profit after tax (5-6)	(40.24)	(8.92)	(94.83)	(218.43)	(471.13)
8	Other comprehensive income					
	Items that will not be reclassified subsequently to profit or (loss)					
	Remeasurement of the net defined benefit liability / asset	10.87	(1.34)	(9.09)	6.85	(5.36)
	Tax effect of items that will not be reclassified subsequently to profit and loss	-	-	-	-	-
	Total other comprehensive income for the period	10.87	(1.34)	(9.09)	6.85	(5.36)
9	Total comprehensive income for the period (7+8)	(29.37)	(10.26)	(103.92)	(211.58)	(476.49)
10	Paid up equity share capital (Face Value of ₹ 10 each)	750.00	750.00	750.00	750.00	750.00
11	Reserves	-	-	-	(553.65)	(342.06)
12	Earnings per share (EPS) (in ₹)					
	Basic & Diluted EPS	(0.54)	(0.12)	(1.26)	(2.91)	(6.28)

Notes :

- The above audited results have been reviewed and approved by the Board of Directors at its meeting held on Wednesday, the 30th day of April, 2024. 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 figures for quarter ended March 31, 2024 and March 31, 2023 represents the balance between audited financials in respect of full financials year and those published till the third quarter of the respective financials years.

For and on behalf of the Board


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


Anshika Aggarwal
 (Director)
 (DIN : 08241613)

Place : New Delhi
 Date : April 30, 2024