


**SMC Investments and Advisors Limited**  
**CIN : U19201DL1997PLC089315**  
**REGD. OFFICE: 11/5B Pusa Road New Delhi Central Delhi DL 110005 IN**  
**Statement of unaudited results for the quarter ended June 30, 2023**

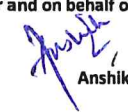
Sr. No.	Particulars	(₹ in Lakhs)			
		Quarter Ended		Year Ended	
		June 30, 2023 (Unaudited)	March 31, 2023 (Audited)	June 30, 2022 (Unaudited)	March 31, 2023 (Audited)
<b>1</b>	<b>Income</b>				
	(A) Revenue from operations				
	Fee and commission income	70.35	123.36	78.29	331.55
	Net gain on proprietary trading	10.85	13.18	7.78	45.10
	<b>Total revenue from operations</b>	<b>81.20</b>	<b>136.54</b>	<b>86.07</b>	<b>376.65</b>
	(B) Other income	2.25	1.71	0.48	4.86
	<b>Total revenue (1A+1B)</b>	<b>83.45</b>	<b>138.25</b>	<b>86.55</b>	<b>381.51</b>
<b>2</b>	<b>Expenses</b>				
	(A) Fees and commission expense	10.25	1.66	18.62	34.32
	(B) Employee benefits expenses	146.85	167.71	150.68	664.28
	(C) Finance cost	15.47	14.12	8.16	45.02
	(D) Depreciation and amortisation expenses	2.39	2.68	2.61	10.64
	(E) Impairment on financial instruments	4.97	23.37	-	23.01
	(F) Other expenses	16.74	23.54	20.91	75.37
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>196.67</b>	<b>233.08</b>	<b>200.98</b>	<b>852.64</b>
<b>3</b>	<b>Profit before share of profit/(loss) of joint venture and tax (1-2)</b>	<b>(113.22)</b>	<b>(94.83)</b>	<b>(114.43)</b>	<b>(471.13)</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>(113.22)</b>	<b>(94.83)</b>	<b>(114.43)</b>	<b>(471.13)</b>
<b>6</b>	<b>Exceptional items</b>	-	-	-	-
<b>7</b>	<b>Profit before tax (5-6)</b>	<b>(113.22)</b>	<b>(94.83)</b>	<b>(114.43)</b>	<b>(471.13)</b>
<b>8</b>	<b>Tax expense</b>				
	(A) Current tax	0.19	-	-	-
	(B) Deferred tax	-	-	-	-
	<b>Total tax expenses</b>	<b>0.19</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Profit after tax (7-8)</b>	<b>(113.41)</b>	<b>(94.83)</b>	<b>(114.43)</b>	<b>(471.13)</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	(1.34)	(9.09)	1.24	(5.36)
	Tax effect of Items that will not be reclassified subsequently to profit and loss	-	-	-	-
	<b>Total other comprehensive income for the period</b>	<b>(1.34)</b>	<b>(9.09)</b>	<b>1.24</b>	<b>(5.36)</b>
<b>11</b>	<b>Total comprehensive income for the period (9+10)</b>	<b>(114.75)</b>	<b>(103.92)</b>	<b>(113.19)</b>	<b>(476.49)</b>
<b>12</b>	<b>Paid up equity share capital</b>	750.00	750.00	750.00	750.00
	(Face Value of ₹ 10 each)				
<b>13</b>	<b>Reserves</b>				(342.06)
<b>14</b>	<b>Earnings per share (EPS) (in ₹)</b>				
	Basic & Diluted EPS	(1.51)	(1.26)	(1.53)	(6.28)

**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.
- 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**  
 (Managing Director)  
 (DIN : 00003215)

For and on behalf of the Board  
  
**Anshika Aggarwal**  
 (Director)  
 (DIN : 08248613)

IN THE BOOKS OF SMC INVESTMENT & ADVISORS LTD.

INTER COMPANY REVENUE

Q1	INCOME	EXPENSE		NATURE OF TRANSACTION	ACCOUNT HEAD
		Q1	Total Expense		
-	-	1,057	1,057	DP charges	Exchange & Regulatory Charges
-	-	1,057	1,057	Sub Total	
SMC COMTRADE LTD.					
-	-	1,63,426	1,63,426	Inter corporate intt on Deposit	Finance Cost-Interest Expenses
-	-	1,63,426	1,63,426	Sub Total	
MONEYWISE FINANCIAL SERVICES (P) LTD.					
-	-	12,44,441	12,44,441	Inter corporate intt on Deposit	Finance Cost-Interest Expenses
-	-	12,44,441	12,44,441	Sub Total	
-	-	14,08,924	14,08,924	Grand Total	

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