

**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 and half year ended September 30, 2023

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	(A) Revenue from operations						
	Fee and commission income	61.76	70.35	38.32	132.11	116.61	331.55
	Net gain on proprietary trading	17.52	10.85	10.85	28.37	18.63	45.10
	<b>Total revenue from operations</b>	<b>79.28</b>	<b>81.20</b>	<b>49.17</b>	<b>160.48</b>	<b>135.24</b>	<b>376.65</b>
	(B) Other income	12.24	2.25	0.93	14.49	1.41	4.86
	<b>Total revenue (1A+1B)</b>	<b>91.52</b>	<b>83.45</b>	<b>50.10</b>	<b>174.97</b>	<b>136.65</b>	<b>381.51</b>
<b>2</b>	<b>Expenses</b>						
	(A) Fees and commission expense	6.02	10.25	9.05	16.27	27.67	34.32
	(B) Employee benefits expenses	113.44	146.85	172.34	260.29	323.02	664.28
	(C) Finance cost	16.78	15.47	10.11	32.25	18.27	45.02
	(D) Depreciation and amortisation expenses	0.90	2.39	2.65	3.29	5.26	10.64
	(E) Impairment on financial instruments	0.00	4.97	(0.36)	4.97	(0.36)	23.01
	(F) Other expenses	10.24	16.74	15.20	26.98	36.11	75.37
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>147.38</b>	<b>196.67</b>	<b>208.99</b>	<b>344.05</b>	<b>409.97</b>	<b>852.64</b>
<b>3</b>	<b>Profit before share of profit/(loss) of joint venture and tax (1-2)</b>	<b>(55.86)</b>	<b>(113.22)</b>	<b>(158.89)</b>	<b>(169.08)</b>	<b>(273.32)</b>	<b>(471.13)</b>
<b>4</b>	Exceptional items	-	-	-	-	-	-
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>(55.86)</b>	<b>(113.22)</b>	<b>(158.89)</b>	<b>(169.08)</b>	<b>(273.32)</b>	<b>(471.13)</b>
<b>6</b>	Tax expense						
	(A) Current tax	-	0.19	-	0.19	-	-
	(B) Deferred tax	-	-	-	-	-	-
	<b>Total tax expenses</b>	<b>-</b>	<b>0.19</b>	<b>-</b>	<b>0.19</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Profit after tax (5-6)</b>	<b>(55.86)</b>	<b>(113.41)</b>	<b>(158.89)</b>	<b>(169.27)</b>	<b>(273.32)</b>	<b>(471.13)</b>
<b>8</b>	<b>Other comprehensive income</b>						
	Items that will not be reclassified subsequently to profit or (loss)						
	Remeasurement of the net defined benefit liability / asset	(1.34)	(1.34)	1.24	(2.68)	2.48	(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>(1.34)</b>	<b>1.24</b>	<b>(2.68)</b>	<b>2.48</b>	<b>(5.36)</b>
<b>9</b>	<b>Total comprehensive income for the period (7+8)</b>	<b>(57.20)</b>	<b>(114.75)</b>	<b>(157.65)</b>	<b>(171.95)</b>	<b>(270.84)</b>	<b>(476.49)</b>
<b>10</b>	Paid up equity share capital (Face Value of ₹ 10 each)	750.00	750.00	750.00	750.00	750.00	750.00
<b>11</b>	Reserves						(342.06)
<b>12</b>	<b>Earnings per share (EPS) (in ₹)</b>						
	Basic & Diluted EPS	(0.74)	(1.51)	(2.12)	(2.26)	(3.64)	(6.28)

**Notes :**

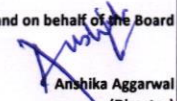
- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Monday, the 06th day of November, 2023. The Statutory Auditors of the Company have carried out a Limited Review of the results and issued an unqualified report.
- The financial results have 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



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

INCOME		EXPENSE		NATURE OF TRANSACTION	ACCOUNT HEAD
Q1	Q2	Q1	Q2		
-	-	1,057	(767)	SMC GLOBAL SECURITIES LTD.	
-	-	1,057	(767)	290 DP charges	Exchange & Regulatory Charges
-	-	-	-	290 Sub Total	
<b>PULIN COMTRADE LTD.</b>					
-	-	1,63,426	16,41,063	18,04,489 Inter corporate intt on Deposit	Finance Cost-Interest Expenses
-	-	1,63,426	16,41,063	18,04,489 Sub Total	
<b>MONEYWISE FINANCIAL SERVICES (P) LTD.</b>					
-	-	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	16,40,296	30,49,220 Grand Total	

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