

**MONEYWISE FINVEST LIMITED**

CIN : U67100DL2009FLC397463

REGD. OFFICE: 11/6B, Shanti Chambers, Pusa Road New Delhi New Delhi DL 110005 IN

Statement of unaudited results for the quarter and nine months ended December 31, 2022

(₹ in Lakhs)

Sr.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2022 (Unaudited)	September 30, 2022 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2021 (Unaudited)	March 31, 2022 (Audited)
<b>1</b>	<b>Income</b>						
	(A) Revenue from operations						
	Fee and commission income	337.31	381.01	223.90	1,190.89	723.85	1,053.61
	Interest income	141.54	124.17	103.90	384.40	304.24	414.19
	Dividend income	-	-	-	-	-	-
	Net gain on proprietary trading	-	-	-	-	-	-
	Net gain on fair value changes	-	-	-	-	-	-
	<b>Total revenue from operations</b>	<b>478.85</b>	<b>505.18</b>	<b>327.80</b>	<b>1,575.29</b>	<b>1,028.09</b>	<b>1,467.80</b>
	(B) Other income	2.56	3.19	2.47	11.39	13.07	17.57
	<b>Total revenue (1A+1B)</b>	<b>481.41</b>	<b>508.38</b>	<b>330.27</b>	<b>1,586.68</b>	<b>1,041.16</b>	<b>1,485.37</b>
<b>2</b>	<b>Expenses</b>						
	(A) Fees and commission expense	217.73	214.48	172.95	695.82	527.75	750.12
	(B) Employee benefits expenses	152.89	150.21	122.11	457.07	330.05	463.62
	(C) Finance cost	0.89	0.86	0.80	3.12	11.47	13.13
	(D) Depreciation and amortisation expenses	8.09	6.08	5.97	17.07	13.50	19.63
	(E) Impairment on financial instruments	-	0.15	(0.09)	12.45	2.31	5.50
	(F) Other expenses	94.29	89.02	65.39	258.78	187.63	286.52
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>473.89</b>	<b>460.80</b>	<b>367.13</b>	<b>1,444.31</b>	<b>1,072.71</b>	<b>1,538.62</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>7.52</b>	<b>47.58</b>	<b>(36.86)</b>	<b>142.37</b>	<b>(31.55)</b>	<b>(53.25)</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>7.52</b>	<b>47.58</b>	<b>(36.86)</b>	<b>142.37</b>	<b>(31.55)</b>	<b>(53.25)</b>
<b>6</b>	<b>Tax expense / (credit)</b>						
	(A) Current tax	(3.98)	13.82	-	18.60	-	-
	(B) Deferred tax / (credit)	2.45	5.54	(8.44)	21.84	(4.52)	(18.20)
	<b>Total tax expenses / (credit)</b>	<b>(1.53)</b>	<b>19.36</b>	<b>(8.44)</b>	<b>40.44</b>	<b>(4.52)</b>	<b>(18.20)</b>
<b>7</b>	<b>Profit after tax (5-6)</b>	<b>9.05</b>	<b>28.22</b>	<b>(28.42)</b>	<b>101.94</b>	<b>(27.03)</b>	<b>(35.05)</b>
<b>8</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	(1.01)	(1.01)	0.17	(3.03)	0.50	(4.04)
	Tax effect of items that will not be reclassified subsequently to profit and loss	0.26	0.26	(0.04)	0.79	(0.13)	1.05
	(B) Items that will be reclassified subsequently to profit or (loss)						
	Exchange differences on translating foreign operations	-	-	-	-	-	-
	<b>Total other comprehensive income for the period (8A+8B)</b>	<b>(0.75)</b>	<b>(0.75)</b>	<b>0.13</b>	<b>(2.24)</b>	<b>0.37</b>	<b>(2.99)</b>
<b>9</b>	<b>Total comprehensive income for the period (9+10)</b>	<b>8.30</b>	<b>27.47</b>	<b>(28.29)</b>	<b>99.70</b>	<b>(26.66)</b>	<b>(38.03)</b>
<b>10</b>	<b>Paid up equity share capital</b>	<b>3,500.00</b>	<b>2,500.00</b>	<b>1,550.00</b>	<b>3,500.00</b>	<b>1,550.00</b>	<b>2,000.00</b>
	(Face Value of ₹ 10 each)						
<b>11</b>	<b>Reserves</b>						<b>(424.67)</b>
<b>12</b>	<b>Earnings per share (EPS) (In ₹)</b>						
	(a) Basic EPS	0.03	0.11	(0.18)	0.38	(0.20)	(0.24)
	(b) Diluted EPS	0.03	0.11	(0.18)	0.38	(0.20)	(0.24)

**Notes :**

- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Monday, the 30th day of January, 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.
- The Company has issued 100 Lakhs equity shares of face value ₹ 10 each to SMC Global Securities Limited, holding company of the Company on rights issue basis on 19th October, 2022 amounting to ₹ 1000 Lakhs.
- Previous quarters/period/year ended figures have been regrouped/reclassified wherever necessary to conform to the current quarter/period presentation.

Place : New Delhi  
Date : January 30, 2023

  
**Pranay Aggarwal**  
 (Whole Time Director)  
 (DIN : 07827697)

  
**Ayush Aggarwal**  
 (Director)  
 (DIN : 07728909)

  
 For and on behalf of the Board  
**Nikhil Kumar Varshney**  
 CFO



## MONEYWISE FINANCIAL SERVICES PVT. LTD.

CIN : U51909DL1996PTC353582

REGD. OFFICE: 11/6B, 2nd Floor Shanti Chamber, Pusa Road New Delhi-110005

Statement of unaudited results for the quarter and nine months ended December 31, 2022

Sr.	Particulars	(₹ in Lakhs)					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2022 (Unaudited)	September 30, 2022 (Unaudited)	December 31, 2021* (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2021* (Unaudited)	March 31, 2022 (Audited)
1	<b>Income</b>						
	<b>(A) Revenue from operations</b>						
	Fee and commission income	70.59	70.03	49.20	184.87	94.17	143.77
	Interest income	2,936.13	2,702.13	1,997.03	8,476.88	6,217.07	8,728.23
	Dividend income	-	-	-	-	-	-
	Net gain on proprietary trading	-	-	-	-	-	-
	Net gain on fair value changes	938.15	135.21	327.51	1,434.68	696.94	1,056.17
	<b>Total revenue from operations</b>	<b>3,944.87</b>	<b>2,907.37</b>	<b>2,373.74</b>	<b>10,096.43</b>	<b>7,008.18</b>	<b>9,928.17</b>
	<b>(B) Other income</b>	<b>7.84</b>	<b>16.26</b>	<b>(1.23)</b>	<b>25.73</b>	<b>7.00</b>	<b>9.78</b>
	<b>Total revenue (1A+1B)</b>	<b>3,952.71</b>	<b>2,923.63</b>	<b>2,372.51</b>	<b>10,122.16</b>	<b>7,015.18</b>	<b>9,937.95</b>
2	<b>Expenses</b>						
	(A) Fees and commission expense	166.46	129.63	70.39	462.98	336.81	498.25
	(B) Employee benefits expenses	650.32	566.01	447.37	1,840.88	1,174.46	1,729.34
	(C) Finance cost	1,040.51	799.32	552.33	2,627.73	1,698.32	2,432.73
	(D) Depreciation and amortisation expenses	56.13	57.05	67.38	167.54	177.66	250.18
	(E) Impairment on financial instruments	193.08	(54.59)	346.65	442.79	1,276.46	1,450.37
	(F) Other expenses	271.69	229.91	185.89	699.78	466.91	605.02
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>2,378.19</b>	<b>1,727.33</b>	<b>1,670.01</b>	<b>6,241.70</b>	<b>5,130.62</b>	<b>6,965.89</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>1,574.52</b>	<b>1,196.30</b>	<b>702.50</b>	<b>3,880.46</b>	<b>1,884.56</b>	<b>2,972.06</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit before tax (3+4)</b>	<b>1,574.52</b>	<b>1,196.30</b>	<b>702.50</b>	<b>3,880.46</b>	<b>1,884.56</b>	<b>2,972.06</b>
6	Tax expense / (credit)						
	(A) Current tax	313.71	263.39	153.49	921.52	190.27	425.40
	(B) Deferred tax / (credit)	(11.67)	36.62	3.69	(65.64)	266.34	302.10
	<b>Total tax expenses / (credit)</b>	<b>302.04</b>	<b>300.01</b>	<b>157.18</b>	<b>855.88</b>	<b>456.61</b>	<b>727.50</b>
7	<b>Profit after tax (5-6)</b>	<b>1,272.48</b>	<b>896.29</b>	<b>545.32</b>	<b>3,024.58</b>	<b>1,427.95</b>	<b>2,244.56</b>
8	<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	(3.22)	(3.21)	2.02	(9.65)	6.06	(12.85)
	Tax effect of items that will not be reclassified subsequently to profit and loss	0.81	0.81	(0.51)	2.43	(1.53)	3.24
	<b>(B) Items that will be reclassified subsequently to profit or (loss)</b>						
	Exchange differences on translating foreign operations	-	-	-	-	-	-
	<b>Total other comprehensive income for the period (8A+8B)</b>	<b>(2.41)</b>	<b>(2.40)</b>	<b>1.51</b>	<b>(7.22)</b>	<b>4.53</b>	<b>(9.62)</b>
9	<b>Total comprehensive income for the period (9+10)</b>	<b>1,270.07</b>	<b>893.89</b>	<b>546.83</b>	<b>3,017.36</b>	<b>1,432.48</b>	<b>2,234.94</b>
10	Paid up equity share capital (Face Value of ₹ 10 each)	4,365.69	4,365.69	4,365.69	4,365.69	4,365.69	4,365.69
11	Reserves	-	-	-	-	-	32,024.06
12	<b>Earnings per share (EPS) (in ₹)</b>						
	(a) Basic EPS	2.91	2.05	1.25	6.93	3.27	5.14
	(b) Diluted EPS	2.91	2.05	1.25	6.93	3.27	5.14

\*Restated. Refer note 4

## 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 Monday, the 30th day of January, 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.
- Pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (Listing Regulations), SEBI operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021, information as required for quarter ended December 31, 2022 in respect of Non-convertible Debentures of the Company is enclosed as Annexure 1.
- During the previous year, the company has restated its financial statements in accordance with Ind AS 8 'Accounting Policies, Changes in Accounting Estimates and Errors'. Figures for the quarter and period ended December 31, 2021 have been restated accordingly and the impact of the said restatement on the various components of the financial performance is enclosed in Annexure 2.
- All the secured (listed/unlisted) non-convertible debentures of the Company are fully secured by exclusive charge of hypothecation by book debts/loan receivables to the extent as stated in the respective information memorandum/disclosure documents. Further, during the quarter, the Company has at all times for the non-convertible debentures issued, maintained asset cover as stated in the respective information memorandum/disclosure documents which is sufficient to discharge the principal, interest accrued thereon and such other sums as mentioned therein.
- The Company has allotted 250 Listed, Secured, Redeemable Non-Convertible Debentures of face value ₹ 10,00,000 (Ten Lakhs) each on private placement basis aggregating to ₹ 25,00,00,000/- (Twenty Five Crores) on 21st October, 2022.
- Previous quarters/period/year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarter/period presentation.

For and on behalf of the Board

Himanshu Gupta  
(Director & Chief Executive Officer)  
(DIN:03187614)

Ajay Garg  
(Director)  
(DIN:00003166)

Abhishesh Jha  
(CFO)

Place : New Delhi

Date : January 30, 2023

**Annexure 1 :**

Pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (Listing Regulations), SEBI operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021, information as required for quarter ended Dec 31, 2022 in respect of Non-convertible Debentures of the Company is as mentioned below :

**Key Financials Ratios**

	For the Quarter ended Dec 2022	As at Dec 31, 2022
Debt Equity Ratio <sup>1</sup>		1.06
Debt Service Coverage Ratio <sup>1</sup>		Not Applicable
Interest Service Coverage Ratio <sup>1</sup>		Not Applicable
Total Debts to Total Assets		0.49
Net Worth (Rs.in Lakhs) <sup>2</sup>		38,934.69
Net Profit after tax (Rs.in Lakhs)	1272.46	3,024.58
Earnings per share (Basic)	2.91	6.93
Earnings per share (Diluted)	2.91	6.93
Outstanding redeemable Preference Shares		Not Applicable
Capital Redemption Reserve (Rs.in Lakhs)		Nil
Debenture Redemption Reserve (Rs. in Lakhs)		-
Current Ratio <sup>3</sup>		Not Applicable
Long Term Debt to Working Capital Ratio <sup>3</sup>		Not Applicable
Bad Debts to Accounts Receivables Ratio <sup>3</sup>		Not Applicable
Current Liability Ratio <sup>3</sup>		Not Applicable
Debtors Turnover Ratio <sup>3</sup>		Not Applicable
Inventory Turnover Ratio <sup>3</sup>		Not Applicable
Operating Margin (%) <sup>3</sup>		Not Applicable
Net Profit Margin (%) <sup>4</sup>	32.15%	29.68%
Sector Specific Ratio		
(a) GNPA %		2.37%
(b) NNPA %		1.34%

<sup>1</sup> Debt Equity ratio = (Borrowing + Debt Securities)/ (Equity share capital + Other equity)

<sup>2</sup> Net worth = Equity + Other Equity (excluding other comprehensive income) - Deferred Tax Asset - Intangible Asset

<sup>3</sup> The company is registered under Reserve Bank of India Act, 1934 as Non Banking Financial Company, hence these ratios are generally not applicable.

<sup>4</sup> Net Profit Margin (%) = Profit after tax / Total Revenue from operation





**Annexure 2**

In Accordance with Ind AS 8 'Accounting Policies, Changes in Accounting Estimates and Errors', the Company has retrospectively restated –

Statement of Profit and Loss for the quarter ended Dec 31, 2022

As per Ind AS 109 Investments in equity instruments should be classified as fair value through other comprehensive income (FVTOCI) only when the investment is of strategic and long term in nature and the company doesn't intend to sell over a long period. Further, debt instruments are to be classified as at fair value through other comprehensive income if the debt instrument is held within a business model of hold to collect contractual cash flows and sell. The company does not hold the equity investment for strategic purposes and there could be frequent purchases and sales in those instruments. The company holds debt instruments for trading. Accordingly, the classification of equity and debt investments have been restated to reflect the business model of the company resulting in more relevant and faithful representation of the financial statements. Such restatement did not have any impact in the balance sheet as the equity and debt instruments were already stated at fair value. The impact of the same have been given in the Statement of Profit and Loss.

The impact of the said restatement on the various components of the financial performance is as under:

(₹ in Lakhs)

Particulars	Quarter ended	For the Period ended
	December 31, 2021	December 31, 2021
<b>Revenue From Operation</b>		
Increase/ (Decrease) net gain on fair value change	327.51	696.95
<b>Other Income</b>		
Decrease in Net gain on derecognition of investments that were measured at fair value through other comprehensive income	(341.30)	(782.87)
<b>Increase / (Decrease) in Profit before Tax</b>	<b>(13.79)</b>	<b>(85.92)</b>
Increase / (Decrease) in Tax expense	2.35	14.73
<b>Increase / (Decrease) in Profit/(loss) for the period</b>	<b>(11.44)</b>	<b>(71.19)</b>
<b>Other comprehensive income</b>		
<b>Items that will be reclassified subsequently to profit or loss</b>		
Decrease in Fair value changes on investments	13.79	85.92
Decrease in Tax effect of Items that will be reclassified subsequently to profit and loss	(2.35)	(14.73)
<b>Increase / (Decrease) in Total comprehensive income for the period (comprising profit (loss) and other comprehensive income for the period)</b>	<b>-</b>	<b>-</b>
Impact on Earning per Share - Basic/ Diluted	(0.03)	(0.16)



**MONEYWISE FINANCIAL SERVICES PVT. LTD.**

CIN : U51909DL1996PTC353582

REGD. OFFICE: 11/6B, 2nd Floor Shanti Chamber, Pusa Road New Delhi-110005

Phone No : 011-30111000 | email : nbfc@smcfinance.com | website : www.smcfinance.com

Extract of unaudited financial results for the quarter ended Dec 31, 2022

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2022 (Unaudited)	September 30, 2022 (Unaudited)	December 31, 2021* (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2021* (Unaudited)	March 31, 2022 (Audited)
1	Total Income from Operations	3,944.87	2,907.37	2,373.74	10,096.43	7,008.18	9,928.17
2	Net Profit for the period (before Tax and Exceptional Items)	1,574.52	1,196.30	702.50	3,880.46	1,884.56	2,972.06
3	Net Profit for the period before Tax (after Exceptional Items)	1,574.52	1,196.30	702.50	3,880.46	1,884.56	2,972.06
4	Net Profit for the period after Tax (after Exceptional Items)	1,272.48	896.29	545.32	3,024.58	1,427.95	2,244.56
5	Total Comprehensive Income for the period (Comprising Profit (after tax) and Other Comprehensive Income (after tax))	1,270.07	893.89	546.83	3,017.36	1,432.48	2,234.94
6	Paid Up Equity Share Capital (Face Value of ₹ 10 each)	4,365.69	4,365.69	4,365.69	4,365.69	4,365.69	4,365.69
7	Reserves	-	-	-	-	-	32,024.06
8	Net worth	38,934.69	37,669.18	35,169.76	38,934.69	35,169.76	35,986.75
9	Paid up Debt Capital / Outstanding Debt	41,814.16	36,805.05	26,714.96	41,814.16	26,714.96	36,998.72
10	Outstanding Redeemable Preference Shares	-	-	-	-	-	-
11	Debt Equity Ratio	1.06	0.96	0.75	1.06	0.75	1.02
12	Earnings per share (EPS) (in ₹)						
	(a) Basic EPS	2.91	2.05	1.25	6.93	3.27	5.14
	(b) Diluted EPS	2.91	2.05	1.25	6.93	3.27	5.14
	Capital Redemption Reserve	-	-	-	-	-	-
14	Debt Redemption Reserve	-	-	4,000.00	-	4,000.00	2,500.00


\* Restated. Refer Note 3


**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 Monday, the 30th day of January, 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.
- The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchanges under Regulation 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results are available on the Investor Corner Section of our website www.smcfinance.com.
- For the other line items referred in Regulation 52 (4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015, the pertinent disclosures have been made to the BSE Limited and can be accessed on Investor Corner Section of our website www.smcfinance.com.
- All the secured (listed/unlisted) non-convertible debentures of the Company are fully secured by exclusive charge by hypothecation of book debts/loan receivables to the extent as stated in the respective information memorandum/disclosure documents. Further, during the quarter, the Company has at all times for the non-convertible debentures issued, maintained asset cover as stated in the respective information memorandum/disclosure documents which is sufficient to discharge the principal, interest accrued thereon and such other sums as mentioned therein.
- The Company has allotted 250 Listed, Secured, Redeemable Non-Convertible Debentures of face value ₹ 10,00,000 (Ten Lakhs) each on private placement basis aggregating to ₹ 25,00,00,000/- (Twenty Five Crores) on 21st October, 2022.
- Previous quarters/year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarter/year presentation.

For and on behalf of the Board

Place : New Delhi  
Date : January 30, 2023

  
 Himanshu Gupta  
 (Director & Chief Executive Officer)  
 (DIN:03187614)

  
 Ajay Garg  
 (Director)  
 (DIN:00003166)

  
 Abhishesh Jha  
 (CFO)





## SMC CAPITALS LIMITED

CIN : U74899DL1994PLC063201

REGD. OFFICE: 11/6-B, Shanti Chamber, Pusa Road, New Delhi-110005

Statement of unaudited results for the quarter and period ended Decemeber 31, 2022

(₹ In Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2022 (Unaudited)	September 30, 2022 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2021 (Unaudited)	March 31, 2022 (Audited)
1	Income						
	(A) Revenue from operations						
	Fee and commission income	198.44	219.21	214.76	1,191.09	508.95	743.75
	Total revenue from operations	198.44	219.21	214.76	1,191.09	508.95	743.75
	(B) Other income	30.04	30.60	29.42	89.92	84.48	112.10
	Total revenue (1A+1B)	228.48	249.81	244.18	1,281.01	593.43	855.85
2	Expenses						
	(A) Fees and commission expense	141.75	168.33	143.73	666.82	362.51	535.44
	(B) Employee benefits expenses	94.61	102.70	91.26	344.95	251.39	334.34
	(C) Finance cost	0.76	-	-	0.76	0.01	0.01
	(D) Depreciation and amortisation expenses	2.63	2.60	0.62	6.48	0.99	1.73
	(E) Impairment on financial instruments	(2.45)	0.07	2.35	(2.10)	1.90	0.53
	(F) Other expenses	10.77	19.87	15.72	129.86	32.90	44.31
	Total expenses (2A+2B+2C+2D+2E+2F)	248.07	293.57	253.68	1,146.77	649.70	916.36
3	Profit before exceptional items and tax (1-2)	(19.59)	(43.76)	(9.50)	134.24	(56.27)	(60.51)
4	Exceptional items						
5	Profit before tax (3+4)	(19.59)	(43.76)	(9.50)	134.24	(56.27)	(60.51)
6	Tax expense / (credit)						
	(A) Current tax	(3.66)	(14.38)		21.83	-	0.05
	(B) Deferred tax / (credit)	(1.78)	2.20	(2.47)	12.89	(14.63)	(15.78)
	Total tax expenses / (credit)	(5.44)	(12.18)	(2.47)	34.72	(14.63)	(15.73)
7	Profit after tax (5-6)	(14.15)	(31.58)	(7.03)	99.52	(41.64)	(44.78)
8	Other comprehensive income						
	(A) Items that will not be reclassified subsequently to profit or (loss)						
	Remeasurement of the net defined benefit liability / asset	0.19	0.18	0.49	0.56	1.48	0.75
	Tax effect of items that will not be reclassified subsequently to profit and loss	(0.05)	(0.05)	(0.13)	(0.16)	(0.38)	(0.19)
	(B) Items that will be reclassified subsequently to profit or (loss)						
	Exchange differences on translating foreign operations						
9	Total other comprehensive income for the period (8A+8B)	0.14	0.13	0.36	0.40	1.10	0.56
10	Total comprehensive income for the period (9+10)	(14.01)	(31.45)	(6.67)	99.92	(40.54)	(44.22)
	(Face Value of ₹ 10 each)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
11	Reserves						444.11
12	Earnings per share (EPS) (in ₹)						
	(a) Basic EPS	(0.14)	(0.32)	(0.07)	1.00	(0.42)	(0.45)
	(b) Diluted EPS	(0.14)	(0.32)	(0.07)	1.00	(0.42)	(0.45)

## Notes :

- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Monday, the 30th day of January, 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.
- Previous quarters/period/year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarter/period presentation.

For and on behalf of the Board



Damodar Krishan Aggarwal Anurag Bansal Vishwanath Bansal  
(Managing Director) (Director) (CFD)  
(DIN : 00003215) (DIN : 00003294)

Place : New Delhi

Date : January 30, 2023



## SMC COMTRADE LIMITED

CIN : U67120DL1997PLC188881

REGD. OFFICE: 11/6-B, Shanti Chamber, Pusa Road, New Delhi-110005

Statement of unaudited results for the quarter and period ended December 31, 2022

Sr.	Particulars	(₹ in Lakhs)					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2022 (Unaudited)	September 30, 2022 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2021 (Unaudited)	March 31, 2022 (Audited)
<b>1</b>	<b>Income</b>						
	(A) Revenue from operations						
	Fee and commission income	-	-	-	-	-	0.56
	Interest income	0.27	0.32	0.11	0.89	0.25	-
	Net gain on proprietary trading	31.02	9.60	12.27	18.18	21.24	84.43
	<b>Total revenue from operations</b>	<b>31.29</b>	<b>9.92</b>	<b>12.38</b>	<b>19.07</b>	<b>21.49</b>	<b>84.99</b>
	(B) Other Income	17.37	9.08	(41.18)	39.04	45.35	65.50
	<b>Total revenue (1A+1B)</b>	<b>48.66</b>	<b>19.00</b>	<b>(28.80)</b>	<b>58.11</b>	<b>66.84</b>	<b>150.49</b>
<b>2</b>	<b>Expenses</b>						
	(A) Fees and commission expense	0.05	0.69	22.93	1.68	24.13	1.95
	(B) Employee benefits expenses	5.28	4.51	4.21	15.41	9.24	14.21
	(C) Finance cost	17.47	1.60	13.72	32.33	16.89	43.14
	(D) Depreciation and amortisation expenses	0.87	0.81	0.64	2.43	1.69	2.39
	(E) Impairment on financial instruments	0.01	0.00	(0.88)	0.01	23.60	0.01
	(F) Other expenses	4.23	5.06	2.40	13.80	13.13	46.18
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>27.91</b>	<b>12.67</b>	<b>43.02</b>	<b>65.66</b>	<b>88.68</b>	<b>107.88</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>20.75</b>	<b>6.33</b>	<b>(71.82)</b>	<b>(7.55)</b>	<b>(21.84)</b>	<b>42.61</b>
<b>4</b>	<b>Exceptional items</b>						
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>20.75</b>	<b>6.33</b>	<b>(71.82)</b>	<b>(7.55)</b>	<b>(21.84)</b>	<b>42.61</b>
<b>6</b>	<b>Tax expense / (credit)</b>						
	(A) Current tax	-	-	12.92	-	12.92	13.98
	(B) Deferred tax / (credit)	5.22	1.59	(6.13)	(1.90)	(6.17)	2.62
	<b>Total tax expenses / (credit)</b>	<b>5.22</b>	<b>1.59</b>	<b>6.79</b>	<b>(1.90)</b>	<b>6.75</b>	<b>16.60</b>
<b>7</b>	<b>Profit after tax (5-6)</b>	<b>15.53</b>	<b>4.74</b>	<b>(78.61)</b>	<b>(5.65)</b>	<b>(28.59)</b>	<b>26.01</b>
<b>8</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						
	Tax effect of items that will not be reclassified subsequently to profit and loss						
	(B) Items that will be reclassified subsequently to profit or (loss)						
	Exchange differences on translating foreign operations						
	<b>Total other comprehensive income for the period (8A+8B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Total comprehensive income for the period (9+10)</b>	<b>15.53</b>	<b>4.74</b>	<b>(78.61)</b>	<b>(5.65)</b>	<b>(28.59)</b>	<b>26.01</b>
<b>10</b>	<b>Paid up equity share capital</b>	<b>950.00</b>	<b>950.00</b>	<b>250.00</b>	<b>950.00</b>	<b>250.00</b>	<b>250.00</b>
	(Face Value of ₹ 10 each)						
<b>11</b>	<b>Reserves</b>						<b>28.30</b>
<b>12</b>	<b>Earnings per share (EPS) (in ₹)</b>						
	(a) Basic EPS	0.22	0.24	(3.14)	(0.07)	(1.14)	1.04
	(b) Diluted EPS	0.22	0.24	(3.14)	(0.07)	(1.14)	1.04

## Notes :

- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Monday, the 30th day of January, 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.
- Previous quarters/period/year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarter/period presentation.

For and on behalf of the Board

*Damodar Krishan Aggarwal* *Himanshu Gupta*  
 Damodar Krishan Aggarwal Himanshu Gupta  
 (Director) (Director)  
 (DIN : 00003215) (DIN : 03187614)

Place : New Delhi

Date : January 30, 2023

*Damodar Krishan Aggarwal*



Sr.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2022 (Unaudited)	September 30, 2022 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2021 (Unaudited)	March 31, 2022 (Audited)
1	<b>Income</b>						
	<b>(A) Revenue from operations</b>						
	Fee and commission income	150.26	136.54	126.02	430.44	329.12	469.81
	Interest income	0.99	(21.56)	9.42	(19.64)	25.25	29.92
	Dividend income	-	-	-	-	-	-
	Net gain on proprietary trading	111.98	(60.69)	(25.37)	(95.13)	(16.31)	(401.68)
	Net gain on fair value changes	3.57	-	-	3.57	-	-
	<b>Total revenue from operations</b>	<b>266.80</b>	<b>54.29</b>	<b>110.07</b>	<b>319.24</b>	<b>338.06</b>	<b>98.05</b>
	<b>(B) Other income</b>	-	-	-	-	-	-
	<b>Total revenue (1A+1B)</b>	<b>266.80</b>	<b>54.29</b>	<b>110.07</b>	<b>319.24</b>	<b>338.06</b>	<b>98.05</b>
2	<b>Expenses</b>						
	(A) Fees and commission expense	10.25	5.74	28.39	27.56	46.66	39.61
	(B) Employee benefits expenses	12.14	8.06	3.86	25.43	12.75	17.02
	(C) Finance cost	0.09	0.09	0.13	0.14	0.21	0.33
	(D) Depreciation and amortisation expenses	4.26	2.51	3.13	8.69	9.34	12.39
	(E) Impairment on financial instruments	-	-	-	-	-	-
	(F) Other expenses	5.90	3.33	2.12	11.62	5.85	9.85
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>32.64</b>	<b>19.73</b>	<b>37.63</b>	<b>73.44</b>	<b>74.81</b>	<b>79.20</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>234.16</b>	<b>34.56</b>	<b>72.44</b>	<b>245.80</b>	<b>263.25</b>	<b>18.85</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit before tax (3+4)</b>	<b>234.16</b>	<b>34.56</b>	<b>72.44</b>	<b>245.80</b>	<b>263.25</b>	<b>18.85</b>
6	Tax expense / (credit)						
	(A) Current tax	23.53	1.09	20.83	24.62	43.02	1.81
	(B) Deferred tax / (credit)	(23.53)	(1.09)	(3.45)	(24.62)	(3.45)	(1.76)
	<b>Total tax expenses / (credit)</b>	-	-	<b>17.38</b>	-	<b>39.57</b>	<b>0.05</b>
7	<b>Profit after tax (5-6)</b>	<b>234.16</b>	<b>34.56</b>	<b>55.06</b>	<b>245.80</b>	<b>223.68</b>	<b>18.80</b>
8	<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	-	-	-	-	-	-
	Tax effect of items that will not be reclassified subsequently to profit and loss	-	-	-	-	-	-
	<b>(B) Items that will be reclassified subsequently to profit or (loss)</b>						
	Exchange differences on translating foreign operations	26.12	114.51	1.45	230.06	29.47	83.58
	<b>Total other comprehensive income for the period (8A+8B)</b>	<b>26.12</b>	<b>114.51</b>	<b>1.45</b>	<b>230.06</b>	<b>29.47</b>	<b>83.58</b>
9	<b>Total comprehensive income for the period (9+10)</b>	<b>260.28</b>	<b>149.07</b>	<b>56.51</b>	<b>475.86</b>	<b>253.15</b>	<b>102.38</b>
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						1,794.86
12	<b>Earnings per share (EPS) (In ₹)</b>						
	(a) Basic EPS	1.95	0.29	0.46	2.05	1.86	0.16
	(b) Diluted EPS	1.95	0.29	0.46	2.05	1.86	0.16

**Notes :**

- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Monday, the 30th day of January, 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.
- Previous quarters/period/year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarter/period presentation.

Place : New Delhi  
Date : January 30, 2023

For and on behalf of the Board

  
Anurag Bansal  
Director & CFO  
DIN: 00003294

  
Ajay Garg  
Managing Director  
DIN: 00003166





**SMC INSURANCE BROKERS PRIVATE LIMITED**

CIN : U66000DL1995PTC172311

REGD. OFFICE: 11/6-B, Shanti Chamber, Pusa Road, New Delhi-110005

Statement of unaudited results for the quarter and nine months ended December 31, 2022

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2022 (Unaudited)	September 30, 2022 (Unaudited)	December 31, 2021* (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2021* (Unaudited)	March 31, 2022 (Audited)
1	<b>Income</b>						
	(A) Revenue from operations						
	Fee and commission income	9,502.34	8,242.55	8,131.35	25,014.09	19,474.04	27,174.91
	<b>Total revenue from operations</b>	<b>9,502.34</b>	<b>8,242.55</b>	<b>8,131.35</b>	<b>25,014.09</b>	<b>19,474.04</b>	<b>27,174.91</b>
	(B) Other income	63.84	103.45	123.22	280.04	362.24	449.80
	<b>Total revenue (1A+1B)</b>	<b>9,566.18</b>	<b>8,346.00</b>	<b>8,254.57</b>	<b>25,294.13</b>	<b>19,836.28</b>	<b>27,624.71</b>
2	<b>Expenses</b>						
	(A) Fees and commission expense	8,171.95	7,063.38	6,994.19	21,448.70	16,273.05	22,795.48
	(B) Employee benefits expenses	833.81	767.55	644.96	2,337.81	1,895.97	2,535.93
	(C) Finance cost	5.86	5.48	5.26	17.09	20.22	26.68
	(D) Depreciation and amortisation expenses	40.73	35.14	42.10	110.02	131.12	178.52
	(E) Impairment on financial instruments	0.07	0.31	18.86	1.20	20.83	18.53
	(F) Other expenses	299.07	266.67	188.57	809.64	901.82	1,122.94
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>9,351.49</b>	<b>8,138.53</b>	<b>7,893.94</b>	<b>24,724.46</b>	<b>19,243.01</b>	<b>26,678.08</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>214.69</b>	<b>207.47</b>	<b>360.63</b>	<b>569.67</b>	<b>593.27</b>	<b>946.63</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit before tax (3+4)</b>	<b>214.69</b>	<b>207.47</b>	<b>360.63</b>	<b>569.67</b>	<b>593.27</b>	<b>946.63</b>
6	Tax expense / (credit)						
	(A) Current tax	75.18	49.89	0.46	162.14	0.86	82.75
	(B) Deferred tax / (credit)	(5.37)	(3.90)	1.17	(12.12)	74.43	68.10
	<b>Total tax expenses / (credit)</b>	<b>69.81</b>	<b>45.99</b>	<b>1.63</b>	<b>150.02</b>	<b>75.29</b>	<b>150.85</b>
7	<b>Profit after tax (5-6)</b>	<b>144.88</b>	<b>161.48</b>	<b>359.00</b>	<b>419.65</b>	<b>517.98</b>	<b>795.78</b>
8	<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	10.60	10.60	21.65	31.79	64.95	42.39
	Tax effect of items that will not be reclassified subsequently to profit and loss	(2.96)	(2.95)	(6.02)	(8.85)	(18.07)	(11.79)
	(B) Items that will be reclassified subsequently to profit or (loss)						
	Exchange differences on translating foreign operations	7.64	7.65	15.63	22.94	46.88	30.60
	<b>Total other comprehensive income for the period (8A+8B)</b>	<b>7.64</b>	<b>7.65</b>	<b>15.63</b>	<b>22.94</b>	<b>46.88</b>	<b>30.60</b>
9	<b>Total comprehensive income for the period (9+10)</b>	<b>152.52</b>	<b>169.13</b>	<b>374.63</b>	<b>442.59</b>	<b>564.86</b>	<b>826.38</b>
10	Paid up equity share capital (Face Value of ₹ 10 each)	1,500.00	4,140.00	4,140.00	1,500.00	4,140.00	4,140.00
11	Reserves						956.02
12	<b>Earnings per share (EPS) (In ₹)</b>						
	(a) Basic EPS	0.45	0.39	0.87	1.31	1.25	1.92
	(b) Diluted EPS	0.45	0.39	0.87	1.31	1.25	1.92

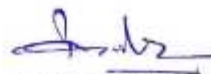
\*Restated. Refer note 3

**Notes :**

- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Monday, the 30.01.2023. 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.
- During the previous year, the group has restated its financials statements accordance with Ind AS 8 'Accounting Policies, Changes In Accounting Estimate and Errors'. Figures for the quarter and nine months ended 31.12.2021 have been restated accordingly and the impact of the said restatement on the various components of the financial performance in enclosed in Annexure 1.
- Pursuant to the order of NCLT vide CP number 128/ND/2021/dated 23rd November, 2022, the paid up share capital of the Company has been reduced from 41,40,00,000 equity shares of Rs. 10/- each amounting to Rs. 4140 lakhs to 1,50,00,000 equity shares of Rs. 10/- each amounting to Rs. 1500 lakhs from each of the shareholders of the Company on a proportionate basis which has become effective and operative upon payment of consideration to the shareholders on 30.11.2022 without any further act and accordingly to the extent share capital shall stand cancelled, extinguished and rendered invalid upon approval from MCA.
- Previous quarters/period/year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarter/period presentation.

For and on behalf of the Board

Place : New Delhi  
Date : January 30, 2023

  
Pravin Kumar Agarwal  
(Whole Time Director)  
(DIN : 00197478)

  
Akanksha Gupta  
(Whole Time Director)  
(DIN : 06945261)

  
Sakshi Mehta  
(CFO)



**Annexure 1**

In Accordance with Ind AS 8 'Accounting Policies, Changes in Accounting Estimates and Errors' the Company has retrospectively restated –  
Statement of Profit and Loss for the quarter and period ended December 2021.

As per Ind AS 109 Investments in equity instruments should be classified as fair value through other comprehensive income (FVTOCI) only when the investment is of strategic and long term in nature and the company doesn't intend to sell over a long period. The company does not hold the equity investment for strategic purposes and there could be frequent purchases and sales in those instruments. Accordingly, the classification of equity investments have been restated retrospectively to reflect the business model of the company resulting in more relevant and faithful representation of the financial statements. Such restatement did not have any impact in the balance sheet as the equity instruments were already stated at fair value. The impact of the same have been given in the Statement of Profit and Loss of the comparative period, and Statement of Changes in Equity at the beginning of the comparative period and for the comparative period. Moreover, the Balance Sheet at the beginning of the comparative period as on 01 April 2020 is not required as per Para 40A of Ind AS - 1, as there is no change on the information in the balance sheet at the beginning of the comparative period.

The impact of the said retrospective restatement on the various components of the financial performance is as under:

(` in Lakhs)

Particulars	Period ended	Quarter Ended
	December 31, 2021	December 31, 2021
<b>Revenue from operation</b>		
Increase / (Decrease) in Net gain on fair value changes		
<b>Other Expenses</b>		
Increase/(Decrease) in Net gain on derecognition of investments that were measured at fair value through other comprehensive income	(342.32)	(0.86)
<b>Increase / (Decrease) in Profit before Tax</b>	<b>342.32</b>	<b>0.86</b>
<b>Tax Expenses</b>		
Increase / (Decrease) in Tax expense	38.40	0.10
<b>Increase / (Decrease) in Profit/(loss) for the period</b>	<b>303.92</b>	<b>0.76</b>
<b>Other comprehensive income</b>		
<b>Items that will be reclassified subsequently to profit or loss</b>		
Decrease/(Increase) in Fair value changes on investments	(342.32)	(0.86)
Decrease in Tax effect of Items that will be reclassified subsequently to profit and loss	(38.40)	(0.10)
<b>Increase / (Decrease) in Total comprehensive income for the period (comprising profit (loss) and other comprehensive income for the period)</b>	<b>-</b>	<b>-</b>
<b>Impact on Earning per Share - Basic/ Diluted</b>	<b>0.73</b>	<b>0.00</b>



*Sanyal*



**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 nine months ended December 31, 2022

Sr.	Particulars	(₹ in Lakhs)					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2022 (Unaudited)	September 30, 2022 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2021 (Unaudited)	March 31, 2022 (Audited)
1	<b>Income</b>						
	(A) Revenue from operations						
	Fee and commission income	91.58	38.32	93.64	208.19	189.36	277.26
	Net gain on proprietary trading	13.29	10.85	57.86	31.92	225.91	247.71
	<b>Total revenue from operations</b>	<b>104.87</b>	<b>49.17</b>	<b>151.50</b>	<b>240.11</b>	<b>415.27</b>	<b>524.97</b>
	(B) Other income	1.74	0.93	(37.96)	3.15	54.47	68.10
	<b>Total revenue (1A+1B)</b>	<b>106.61</b>	<b>50.10</b>	<b>113.54</b>	<b>243.26</b>	<b>469.74</b>	<b>593.07</b>
2	<b>Expenses</b>						
	(A) Fees and commission expense	4.99	9.05	13.91	32.66	23.27	35.20
	(B) Employee benefits expenses	173.55	172.34	96.97	496.57	288.57	386.16
	(C) Finance cost	12.63	10.11	11.93	30.90	46.00	57.27
	(D) Depreciation and amortisation expenses	2.70	2.65	2.90	7.96	8.51	11.40
	(E) Impairment on financial instruments	-	(0.36)	-	(0.36)	-	(0.82)
	(F) Other expenses	15.72	15.20	12.96	51.83	31.18	43.65
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>209.59</b>	<b>208.99</b>	<b>138.67</b>	<b>619.56</b>	<b>397.53</b>	<b>532.86</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>(102.98)</b>	<b>(158.89)</b>	<b>(25.13)</b>	<b>(376.30)</b>	<b>72.21</b>	<b>60.21</b>
4	Exceptional items						
5	<b>Profit before tax (3+4)</b>	<b>(102.98)</b>	<b>(158.89)</b>	<b>(25.13)</b>	<b>(376.30)</b>	<b>72.21</b>	<b>60.21</b>
6	Tax expense / (credit)						
	(A) Current tax						
	(B) Deferred tax / (credit)						
	<b>Total tax expenses / (credit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Profit after tax (5-6)</b>	<b>(102.98)</b>	<b>(158.89)</b>	<b>(25.13)</b>	<b>(376.30)</b>	<b>72.21</b>	<b>60.21</b>
8	<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	1.25	1.24	1.30	3.73	3.91	4.97
	Tax effect of items that will not be reclassified subsequently to profit and loss						
	<b>Total other comprehensive income for the period (8A+8B)</b>	<b>1.25</b>	<b>1.24</b>	<b>1.30</b>	<b>3.73</b>	<b>3.91</b>	<b>4.97</b>
9	<b>Total comprehensive income for the period (9+10)</b>	<b>(101.73)</b>	<b>(157.65)</b>	<b>(23.83)</b>	<b>(372.57)</b>	<b>76.12</b>	<b>65.18</b>
10	Paid up equity share capital (Face Value of ₹ 10 each)	750.00	750.00	750.00	750.00	750.00	750.00
11	Reserves						134.43
12	<b>Earnings per share (EPS) (in ₹)</b>						
	(a) Basic EPS	(1.37)	(2.12)	(0.34)	(5.02)	0.96	0.80
	(b) Diluted EPS	(1.37)	(2.12)	(0.34)	(5.02)	0.96	0.80

**Notes :**

- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Monday, the 30th day of January, 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.
- Previous quarters/period/year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarter/period presentation.

For and on behalf of the Board

Place : New Delhi  
Date : January 30, 2023

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

*Anshika*  
Anshika Aggarwal  
(Director)  
(DIN : 08248613)



Sr.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2022 (Unaudited)	September 30, 2022 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2021 (Unaudited)	March 31, 2022 (Audited)
<b>1</b>	<b>Income</b>						
	<b>(A) Revenue from operations</b>						
	Fee and commission income	612.51	370.55	389.28	1,307.02	931.70	1,367.95
	Interest income	-	-	0.17	-	11.22	11.22
	Dividend income	-	0.03	0.01	0.05	0.03	0.05
	Net gain on proprietary trading	24.13	15.83	86.43	75.22	1,708.17	1,240.42
	Net gain on fair value changes	-	-	-	-	-	-
	<b>Total revenue from operations</b>	<b>636.64</b>	<b>387.41</b>	<b>475.89</b>	<b>1,382.29</b>	<b>2,151.12</b>	<b>2,619.64</b>
	<b>(B) Other income</b>	<b>0.16</b>	<b>13.33</b>	<b>7.99</b>	<b>37.13</b>	<b>24.28</b>	<b>27.17</b>
	<b>Total revenue (1A+1B)</b>	<b>636.80</b>	<b>400.74</b>	<b>483.88</b>	<b>1,419.42</b>	<b>2,175.40</b>	<b>2,646.81</b>
<b>2</b>	<b>Expenses</b>						
	(A) Fees and commission expense	57.39	20.04	51.54	105.21	444.41	450.40
	(B) Employee benefits expenses	477.16	418.61	317.97	1,242.98	878.86	1,175.72
	(C) Finance cost	46.67	39.59	32.27	118.91	105.93	141.97
	(D) Depreciation and amortisation expenses	32.10	24.82	17.86	73.65	47.80	65.55
	(E) Impairment on financial instruments	2.62	35.72	3.23	50.23	17.24	27.20
	(F) Other expenses	293.57	282.52	190.18	761.44	470.51	675.90
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>909.51</b>	<b>821.30</b>	<b>613.15</b>	<b>2,352.42</b>	<b>1,964.75</b>	<b>2,536.74</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>(272.71)</b>	<b>(420.56)</b>	<b>(129.27)</b>	<b>(933.00)</b>	<b>210.65</b>	<b>110.07</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>(272.71)</b>	<b>(420.56)</b>	<b>(129.27)</b>	<b>(933.00)</b>	<b>210.65</b>	<b>110.07</b>
<b>6</b>	<b>Tax expense / (credit)</b>						
	(A) Current tax	0.49	-	-	0.49	-	-
	(B) Deferred tax / (credit)	(14.15)	(6.39)	(32.22)	(23.62)	53.34	28.02
	<b>Total tax expenses / (credit)</b>	<b>(13.66)</b>	<b>(6.39)</b>	<b>(32.22)</b>	<b>(23.13)</b>	<b>53.34</b>	<b>28.02</b>
<b>7</b>	<b>Profit after tax (5-6)</b>	<b>(259.05)</b>	<b>(414.17)</b>	<b>(97.05)</b>	<b>(909.87)</b>	<b>157.31</b>	<b>82.05</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	3.11	3.10	13.63	9.31	40.88	12.41
	Tax effect of items that will not be reclassified subsequently to profit and loss	(0.78)	(0.78)	(3.43)	(2.34)	(10.29)	(3.12)
	<b>(B) Items that will be reclassified subsequently to profit or (loss)</b>						
	Exchange differences on translating foreign operations						
	<b>Total other comprehensive income for the period (8A+8B)</b>	<b>2.33</b>	<b>2.32</b>	<b>10.20</b>	<b>6.97</b>	<b>30.59</b>	<b>9.29</b>
<b>9</b>	<b>Total comprehensive income for the period (9+10)</b>	<b>(256.72)</b>	<b>(411.85)</b>	<b>(86.85)</b>	<b>(902.90)</b>	<b>187.90</b>	<b>91.34</b>
<b>10</b>	<b>Paid up equity share capital</b> (Face Value of ₹ 100 each)	4,000.00	4,000.00	3,000.00	4,000.00	3,000.00	3,000.00
<b>11</b>	<b>Reserves</b>						(3,932.01)
<b>12</b>	<b>Earnings per share (EPS) (in ₹)</b>						
	(a) Basic EPS	(6.48)	(11.94)	(3.24)	(26.06)	5.24	2.74
	(b) Diluted EPS	(6.48)	(11.94)	(3.24)	(26.06)	5.24	2.74

## Notes :

- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Monday, the 30th day of January, 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.
- Previous quarters/period/year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarter/period presentation.

For and on behalf of the Board

Place : New Delhi

Date : January 30, 2023

D.K. Aggarwal

Director

DIN: 00003215

Anshika Aggarwal

Director

DIN: 08248613

Shyam Sunder Bansal

CFO

