

SMC CAPITALS LIMITED

CIN : U74899DL1994PLC063201

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

Statement of unaudited results for the quarter and half year ended September 30, 2024

(₹ in Lakhs)


Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)	March 31, 2024 (Audited)
1	Income						
	(A) Revenue from operations						
	Fee and commission income	33.75	45.84	44.67	79.59	104.85	212.77
	Total revenue from operations	33.75	45.84	44.67	79.59	104.85	212.77
	(B) Other income	28.95	28.50	29.64	57.45	59.43	129.35
	Total revenue (1A+1B)	62.70	74.34	74.31	137.04	164.28	342.12
2	Expenses						
	(A) Fees and commission expense	13.05	3.63	2.85	16.68	19.07	35.27
	(B) Employee benefits expenses	81.85	76.21	95.18	158.06	189.05	352.90
	(C) Finance cost	1.43	0.84	4.36	2.27	4.47	14.43
	(D) Depreciation and amortisation expenses	1.22	0.81	1.75	2.03	4.74	7.20
	(E) Impairment on financial instruments	(3.49)	0.87	35.91	(2.62)	37.20	0.74
	(F) Other expenses	42.02	43.94	24.26	85.96	34.83	88.26
	Total expenses (2A+2B+2C+2D+2E+2F)	136.08	126.30	164.31	262.38	289.36	498.80
3	Profit before exceptional items and tax (1-2)	(73.38)	(51.96)	(90.00)	(125.34)	(125.08)	(156.68)
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3+4)	(73.38)	(51.96)	(90.00)	(125.34)	(125.08)	(156.68)
6	Tax expense / (credit)						
	(A) Current tax	-	-	-	-	-	(0.91)
	(B) Deferred tax / (credit)	(23.89)	(13.51)	(21.18)	(37.40)	(30.94)	(39.16)
	Total tax expenses / (credit)	(23.89)	(13.51)	(21.18)	(37.40)	(30.94)	(40.07)
7	Profit after tax (5-6)	(49.49)	(38.45)	(68.82)	(87.94)	(94.14)	(116.61)
8	Other comprehensive income						
	Items that will not be reclassified subsequently to profit or (loss)						
	Remeasurement of the net defined benefit liability / asset	0.89	0.89	(1.08)	1.78	(2.17)	3.55
	Tax effect of Items that will not be reclassified subsequently to profit and loss	(0.23)	(0.23)	0.30	(0.46)	0.60	(0.92)
	Total other comprehensive income for the period	0.66	0.66	(0.78)	1.32	(1.57)	2.63
9	Total comprehensive income for the period (7+8)	(48.83)	(37.79)	(69.60)	(86.62)	(95.71)	(113.98)
10	Paid up equity share capital	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	(Face Value of ₹10 each)						
11	Reserves						400.48
12	Earnings per share (EPS) (in ₹)						
	Basic & Diluted EPS	(0.49)	(0.38)	(0.69)	(0.88)	(0.94)	(1.17)


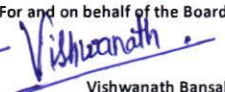
Notes :

- The above unaudited results have been reviewed and approved by the Board of Directors at its meeting held on Friday, the 18th day of October, 2024. 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 figures for the previous periods have been regrouped/rearranged, wherever considered necessary, to conform current period classifications.

Place : New Delhi

Date : 18/10/2024


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

 
 Anurag Bansal
 (Director)
 (DIN : 00003294)

For and on behalf of the Board
 Vishwanath Bansal
 (CFO)