

SMC Investments and Advisors Limited

CIN : U19201DL1997PLC089315

REGD. OFFICE: 11/SB Pusa Road New Delhi Central Delhi DL 110005 IN

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

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | (₹ in Lakhs) |
|-----------|---|--------------------|---------------|--------------------|--------------------|--------------------|-----------------|
| | | September 30, 2024 | June 30, 2024 | September 30, 2023 | September 30, 2024 | September 30, 2023 | March 31, 2024 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| | (A) Revenue from operations | | | | | | |
| | Fee and commission income | 90.15 | 131.66 | 61.76 | 221.81 | 132.11 | 284.16 |
| | Net gain on proprietary trading | 11.48 | 9.54 | 17.52 | 21.02 | 28.37 | 75.52 |
| | Total revenue from operations | 101.63 | 141.20 | 79.28 | 242.83 | 160.48 | 359.68 |
| | (B) Other income | - | 0.73 | 12.24 | 0.73 | 14.49 | 14.71 |
| | Total revenue (1A+1B) | 101.63 | 141.93 | 91.52 | 243.56 | 174.97 | 374.39 |
| 2 | Expenses | | | | | | |
| | (A) Fees and commission expense | 9.28 | 5.40 | 6.02 | 14.68 | 16.27 | 23.24 |
| | (B) Employee benefits expenses | 83.19 | 87.00 | 113.44 | 170.19 | 260.29 | 434.68 |
| | (C) Finance cost | 20.81 | 21.13 | 16.78 | 41.94 | 32.25 | 71.00 |
| | (D) Depreciation and amortisation expenses | 0.08 | 0.07 | 0.90 | 0.15 | 3.29 | 3.70 |
| | (E) Impairment on financial instruments | (4.19) | (0.26) | 0.00 | (4.45) | 4.97 | 14.62 |
| | (F) Other expenses | 6.71 | 4.70 | 10.24 | 11.41 | 26.98 | 45.06 |
| | Total expenses (2A+2B+2C+2D+2E+2F) | 115.88 | 118.04 | 147.38 | 233.92 | 344.05 | 592.30 |
| 3 | Profit before exceptional items and tax (1-2) | (14.25) | 23.89 | (55.86) | 9.64 | (169.08) | (217.91) |
| 4 | Exceptional items | - | - | - | - | - | - |
| 5 | Profit before tax (3+4) | (14.25) | 23.89 | (55.86) | 9.64 | (169.08) | (217.91) |
| 6 | Tax expense / (credit) | | | | | | |
| | (A) Current tax | - | - | - | - | 0.19 | 0.52 |
| | (B) Deferred tax / (credit) | - | - | - | - | - | - |
| | Total tax expenses / (credit) | - | - | - | - | 0.19 | 0.52 |
| 7 | Profit after tax (5-6) | (14.25) | 23.89 | (55.86) | 9.64 | (169.27) | (218.43) |
| 8 | Other comprehensive income | | | | | | |
| | Items that will not be reclassified subsequently to profit or (loss) | | | | | | |
| | Remeasurement of the net defined benefit liability / asset | 1.71 | 1.71 | (1.34) | 3.42 | (2.68) | 6.85 |
| | Tax effect of Items that will not be reclassified subsequently to profit and loss | - | - | - | - | - | - |
| | Total other comprehensive income for the period | 1.71 | 1.71 | (1.34) | 3.42 | (2.68) | 6.85 |
| 9 | Total comprehensive income for the period (7+8) | (12.54) | 25.60 | (57.20) | 13.06 | (171.95) | (211.58) |
| 10 | Paid up equity share capital | 750.00 | 750.00 | 750.00 | 750.00 | 750.00 | 750.00 |
| | (Face Value of ₹ 10 each) | | | | | | |
| 11 | Reserves | | | | | | (553.65) |
| 12 | Earnings per share (EPS) (in ₹) | | | | | | |
| | Basic & Diluted EPS | (0.19) | 0.32 | (0.74) | 0.13 | (2.26) | (2.91) |

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 Limited Liability Partnership firm "SMC & IM CAPITALS INVESTMENT MANAGER LLP" has been closed, Statement of Assets and Liabilities with NIL amounts as on 18.07.2024 in form No 24 as per the provisions of the Limited Liability Partnership Act, 2008, complying all necessary formalities has been filed with Ministry of Corporate Affairs for striking off LLP which is currently underway for approval. The LLP shall be ceased to exist, once the process is completed and approved by the relevant authorities.
- The figures for the previous periods have been regrouped/rearranged, wherever considered necessary, to conform current period classifications.

For and on behalf of the Board


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


 Anshika Aggarwal
 (Director)
 (DIN : 08248613)

Place : New Delhi
Date : 18/10/2024