

SMC Global IFSC Private Limited

CIN : U65990GJ2016PTC094622

REGD. OFFICE: Unit No. 222, 2nd Floor, Signature Building, Block No. 13B, Road 1C, Zone-I, GIFT-SEZ, Gift City Gandhinagar, GJ 382355

Statement of unaudited financial results for the quarter and nine months ended December 31, 2024

(₹ in Lakhs except otherwise stated)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	March 31, 2024 (Audited)
1	Income						
	(A) Revenue from operations						
	Fee and commission income	442.28	503.80	88.07	1,327.74	360.42	1,074.08
	Interest income	41.08	38.56	40.50	122.71	84.42	128.14
	Net gain/(loss) on proprietary trading	(5.80)	(83.88)	(55.04)	(90.87)	(135.46)	(285.42)
	Net gain on fair value changes	(0.73)	3.39	22.84	22.51	42.84	68.28
	Total revenue from operations	476.83	461.87	96.37	1,382.09	352.22	985.08
	(B) Other income	-	1.69	2.43	1.69	2.43	3.09
	Total revenue (1A+1B)	476.83	463.56	98.80	1,383.78	354.65	988.17
2	Expenses						
	(A) Fees and commission expense	249.82	268.51	31.51	739.33	63.21	444.68
	(B) Employee benefits expenses	11.90	17.50	19.57	52.09	51.10	69.35
	(C) Finance cost	3.70	2.01	0.31	6.31	0.75	1.21
	(D) Depreciation and amortisation expenses	1.81	1.78	2.67	5.22	8.53	11.20
	(E) Impairment on financial instruments	2.22	-	-	2.22	-	-
	(F) Other expenses	6.33	15.37	6.11	29.49	15.58	20.31
	Total expenses (2A+2B+2C+2D+2E+2F)	275.78	305.17	60.17	834.66	139.17	546.75
3	Profit before exceptional items and tax (1-2)	201.05	158.39	38.63	549.12	215.48	441.42
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3+4)	201.05	158.39	38.63	549.12	215.48	441.42
6	Tax expense / (credit)						
	(A) Current tax	20.14	15.86	3.87	55.00	21.58	44.21
	(B) Deferred tax / (credit)	(20.14)	(15.86)	(3.87)	(55.00)	(21.58)	(44.21)
	Total tax expenses / (credit)	-	-	-	-	-	-
7	Profit after tax (5-6)	201.05	158.39	38.63	549.12	215.48	441.42
8	Other comprehensive income						
	(A) Items that will not be reclassified subsequently to profit or (loss)						
	Remeasurement of the net defined benefit liability / asset	-	-	-	-	-	(0.83)
	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	94.63	18.66	1.70	107.38	40.16	55.28
	Total other comprehensive income for the period (8A+8B)	94.63	18.66	1.70	107.38	40.16	54.44
9	Total comprehensive income for the period (7+8)	295.68	177.05	40.33	656.50	255.64	495.86
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						2,785.77
12	Earnings per share (EPS) (in ₹) (not annualised except for the year ended March 31)						
	Basic & Diluted EPS	1.68	1.32	0.32	4.58	1.80	3.68

Notes :

- The above unaudited results for the quarter and nine months ended 31st December, 2024 have been reviewed and approved by the Board of Directors at its meeting held on Friday, the 24th day of January, 2025. 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 : 24/01/2025



(Signature)
Ajay Garg
(Managing Director)
(DIN : 00003166)

(Signature)
Shruti Aggarwal
(Director)
(DIN : 06886453)

For and on behalf of the Board
(Signature)
Jai Singh
CFO