

**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 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)
<b>1</b>	<b>Income</b>						
	<b>(A) Revenue from operations</b>						
	Fee and commission income	503.80	381.66	109.55	885.46	272.35	1,074.08
	Interest income	38.56	43.07	22.30	81.63	43.92	128.14
	Net gain on proprietary trading	(83.88)	(1.19)	(26.06)	(85.07)	(80.42)	(285.42)
	Net gain on fair value changes	3.39	19.85	16.53	23.24	20.00	68.28
	<b>Total revenue from operations</b>	<b>461.87</b>	<b>443.39</b>	<b>122.32</b>	<b>905.26</b>	<b>255.85</b>	<b>985.08</b>
	<b>(B) Other income</b>	1.69	-	-	1.69	-	3.09
	<b>Total revenue (1A+1B)</b>	<b>463.56</b>	<b>443.39</b>	<b>122.32</b>	<b>906.95</b>	<b>255.85</b>	<b>988.17</b>
<b>2</b>	<b>Expenses</b>						
	(A) Fees and commission expense	268.51	221.00	20.02	489.51	31.70	444.68
	(B) Employee benefits expenses	17.50	22.69	15.24	40.19	31.53	69.35
	(C) Finance cost	2.01	0.60	0.31	2.61	0.44	1.21
	(D) Depreciation and amortisation expenses	1.78	1.63	3.19	3.41	5.86	11.20
	(E) Impairment on financial instruments	-	-	-	-	-	-
	(F) Other expenses	15.37	7.79	5.65	23.16	9.47	20.31
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>305.17</b>	<b>253.71</b>	<b>44.41</b>	<b>558.88</b>	<b>79.00</b>	<b>546.75</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>158.39</b>	<b>189.68</b>	<b>77.91</b>	<b>348.07</b>	<b>176.85</b>	<b>441.42</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>158.39</b>	<b>189.68</b>	<b>77.91</b>	<b>348.07</b>	<b>176.85</b>	<b>441.42</b>
<b>6</b>	<b>Tax expense / (credit)</b>						
	(A) Current tax	15.86	19.00	8.45	34.86	17.71	44.21
	(B) Deferred tax / (credit)	(15.86)	(19.00)	(8.45)	(34.86)	(17.71)	(44.21)
	<b>Total tax expenses / (credit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Profit after tax (5-6)</b>	<b>158.39</b>	<b>189.68</b>	<b>77.91</b>	<b>348.07</b>	<b>176.85</b>	<b>441.42</b>
<b>8</b>	<b>Other comprehensive income</b>						
	(A) <b>Items that will not be reclassified subsequently to profit or (loss)</b>						
	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) <b>Items that will be reclassified subsequently to profit or (loss)</b>						
	Exchange differences on translating foreign operations	18.66	(5.91)	40.79	12.75	38.46	55.28
	<b>Total other comprehensive income for the period (8A+8B)</b>	<b>18.66</b>	<b>(5.91)</b>	<b>40.79</b>	<b>12.75</b>	<b>38.46</b>	<b>54.44</b>
<b>9</b>	<b>Total comprehensive income for the period (7+8)</b>	<b>177.05</b>	<b>183.77</b>	<b>118.70</b>	<b>360.82</b>	<b>215.31</b>	<b>495.86</b>
<b>10</b>	<b>Paid up equity share capital</b>						
	(Face Value of ₹10 each)	1,199.98	1,199.98	1,199.98	1,199.98	1,199.98	1,199.98
<b>11</b>	<b>Reserves</b>						2,785.77
<b>12</b>	<b>Earnings per share (EPS) (in ₹)</b>						
	<b>Basic &amp; Diluted EPS</b>	1.32	1.58	0.65	2.90	1.47	3.68

**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

  
Ajay Garg  
(Managing Director)  
(DIN : 00003166)

For and on behalf of the Board

  
Shashi Aggarwal  
(Director)  
(DIN : 06886453)