

**SMC Investments and Advisors Limited**

CIN : U19201DL1997PLC089315

REGD. OFFICE: 11/5B Pusa Road New Delhi Central Delhi DL 110005 IN

**Statement of audited financial results for the quarter and year ended March 31, 2026**

( ₹ in Lakhs except otherwise stated )

Sr. No.	Particulars	Quarter Ended		Year Ended		
		March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>1</b>	<b>Income</b>					
	(A) Revenue from operations					
	Interest income	(0.06)	0.07	-	0.07	-
	Fee and commission income	173.75	135.39	114.31	368.81	642.04
	Net gain/(loss) on proprietary trading	-	-	(1.25)	(0.12)	18.27
	<b>Total revenue from operations</b>	<b>173.69</b>	<b>135.46</b>	<b>113.06</b>	<b>368.76</b>	<b>660.31</b>
	(B) Other income	2.12	-	0.01	2.12	1.63
	<b>Total Income (1A+1B)</b>	<b>175.81</b>	<b>135.46</b>	<b>113.07</b>	<b>370.88</b>	<b>661.94</b>
<b>2</b>	<b>Expenses</b>					
	(A) Fees and commission expense	(0.59)	34.33	11.46	35.51	26.68
	(B) Employee benefits expense	61.86	66.49	69.03	280.67	314.63
	(C) Finance cost	18.11	18.89	16.02	70.61	76.86
	(D) Depreciation and amortisation expenses	0.03	0.02	0.07	0.11	0.29
	(E) Impairment on financial instruments	4.26	1.19	-	6.21	(4.17)
	(F) Other expenses	3.86	5.80	3.99	16.81	19.32
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>87.53</b>	<b>126.72</b>	<b>100.57</b>	<b>409.92</b>	<b>433.61</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>88.28</b>	<b>8.74</b>	<b>12.50</b>	<b>(39.04)</b>	<b>228.33</b>
<b>4</b>	Exceptional items	-	-	-	-	-
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>88.28</b>	<b>8.74</b>	<b>12.50</b>	<b>(39.04)</b>	<b>228.33</b>
<b>6</b>	<b>Tax expense / (credit)</b>					
	(A) Current tax	-	-	-	-	-
	(B) Deferred tax / (credit)	-	-	-	-	-
	<b>Total tax expenses / (credit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Profit after tax for the period(5-6)</b>	<b>88.28</b>	<b>8.74</b>	<b>12.50</b>	<b>(39.04)</b>	<b>228.33</b>
<b>8</b>	<b>Other comprehensive income</b>					
	Items that will not be reclassified subsequently to profit or (loss)					
	Remeasurement of the net defined benefit liability / asset	0.51	1.36	0.31	4.59	5.45
	Tax effect of Items that will not be reclassified subsequently to profit and loss	-	-	-	-	-
	<b>Total other comprehensive income for the period</b>	<b>0.51</b>	<b>1.36</b>	<b>0.31</b>	<b>4.59</b>	<b>5.45</b>
<b>9</b>	<b>Total comprehensive income for the period (7+8)</b>	<b>88.79</b>	<b>10.10</b>	<b>12.81</b>	<b>(34.45)</b>	<b>233.78</b>
<b>10</b>	Paid up equity share capital (Face Value of ₹ 10 each)	750.00	750.00	750.00	750.00	750.00
<b>11</b>	Other equity				(354.33)	(319.88)
<b>12</b>	<b>Earnings per share (EPS) (in ₹)</b> (not annualised except for the year ended March 31)					
	<b>Basic &amp; Diluted EPS</b>	<b>1.18</b>	<b>0.12</b>	<b>0.17</b>	<b>(0.52)</b>	<b>3.04</b>

**Notes :**

- The above audited financial results for the quarter and year ended 31st March, 2026 have been reviewed and approved by the Board of Directors at its meeting held on Saturday, the 25th day of April, 2026. The results have been audited by the Statutory Auditors of the Company and have issued 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.

**For and on behalf of the Board**

  
Damodar Krishan Aggarwal

(Managing Director)

(DIN : 00003215)

  
Anshika Aggarwal

(Director)

(DIN : 08248613)

Place : New Delhi

Date : April 25, 2026