



Moneywise. Be wise.

SMC GLOBAL SECURITIES LIMITED

Member: NSE • BSE • MSE • NCDEX • MCX

Clearing & Trading Member : Cash, F&O, Currency, Debt & Commodity

SEBI Regn. No. : INZ 000199438 • Research Analyst No. : INH100001849

Regd. Office : 11/6B, Shanti Chamber, Pusa Road, New Delhi-110005

Ph : +91-11-30111000, 40753333 Fax : +91-11-25754365 • CIN No. : L74899DL1994PLC063609

E-mail : smc@smcindiaonline.com Website : www.smcindiaonline.com

Date: 07th November, 2023

To,

Listing Operations BSE Limited, P J Towers, Dalal Street, Mumbai -400001, India	Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai - 400051
Scrip Code: 543263	Symbol: SMCGLOBAL

Subject: Outcome of the Meeting of Board of Directors of the Company held today i.e. Tuesday 07th November, 2023 at Le Meridien, Windsor Pl, Connaught Place, New Delhi - 110001 commenced at 4:45 P.M. and concluded at 6:00 P.M.

Dear Sir(s)/Ma'am,

With reference to our intimation of Board Meeting dated 31st October, 2023, and pursuant to Regulation 30 read with para A part A of schedule III and other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Board of Directors at their Meeting held today i.e. 7th November, 2023, at Le Meridien, Windsor Pl, Connaught Place, New Delhi -110001, has inter-alia transacted following business (es):

- Approved the Un-audited Financial Results of the Company, both standalone as well as consolidated along with the limited review report for the quarter and half year ended on 30th September, 2023;
- Approved the Statement of Assets and Liabilities and Cash Flow Statements for the half year ended on 30th September, 2023

In this regard and pursuant to SEBI (Prohibition of Insider Trading) Regulation, 2015, as amended from time to time, it is hereby informed that the trading window for dealing in equity shares of the Company shall be opened for all designated persons after 48 hours from declaration of Financial Results by the Company. We are enclosing herewith the Financial Results for the quarter and half year ended on 30th September, 2023. This is for your information and record.

This will also be hosted on the Company's website at www.smcindiaonline.com

**Thanking you,
For SMC Global Securities Limited**

**Suman Kumar
E.V.P. (Corporate Affairs & Legal), Company Secretary & General Counsel
(Membership No. F5824)**

MUMBAI OFFICE : A Wing, 401/402, Lotus Corporate Park, Graham Firth Steel Compound, Off Western Express Highway, Jay Coach Signal, Goregaon East
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E-mail : smckolkata@smcindiaonline.com





R. GOPAL & ASSOCIATES

CHARTERED ACCOUNTANTS

G- 1, Ground Floor, South Extension-II, New Delhi-110049
Ph.: 011- 41649623, 41649624, 41649625, 41649626

Independent Auditor's Review Report on the Quarterly and year to date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Review Report to
The Board of Directors
SMC Global Securities Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of SMC Global Securities Limited ("the Parent"), its subsidiaries (together referred to as "the Group") and its share of net profit/loss after tax of its joint venture for the quarter ended 30th September, 2023 and year to date from April 01, 2023 to September 30, 2023 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the listing regulations").
2. This statement, is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the statement based on our view.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended, to the extent applicable.
5. The Statements includes the results of the following entities: -

List of subsidiaries

SMC Comtrade Limited, Moneywise Financial Services Private Limited, SMC Insurance Brokers Private Limited, SMC Comex International DMCC, SMC Capitals Limited, SMC Real Estate Advisors Private Limited, Moneywise Finvest Limited, SMC Investment and Advisors Limited, SMC Global IFSC Private Limited and SMC Global USA Inc.

Joint Venture

SMC & IM Capitals Investment Managers LLP

Other Matters

6. The accompanying statement includes the financial results / statements and other financial information, in respect of: -




Two subsidiaries whose financial statements reflect the total assets of Rs 123,059.86 lakhs as at September 30, 2023, total revenue of Rs 16,941.21 lakhs and Rs 29,016.72 lakhs, net profit after tax of Rs 1,386.82 lakhs and Rs 2,607.65 lakhs and total comprehensive income Rs. 1,398.32 lakhs and Rs 2,630.68 lakhs for the quarter ended September 30, 2023 and for the Period April 01, 2023 to September 30, 2023 respectively, as considered in the statement which has been reviewed by us.

- II. We did not review the financial statements of 6 Subsidiaries and 1 Joint venture in the consolidated financial results, whose interim financial statements reflect the total assets of Rs 22,851.10 lakhs as at September 30, 2023, total revenue of Rs 1581.04 lakhs and Rs 3037.67 lakhs, net profit / (loss) after tax of Rs (178.14) lakhs and Rs (354.91) lakhs and total comprehensive income/ (expenses) Rs.(128.28) lakhs and Rs (298.29) lakhs for the quarter ended September 30, 2023 and for the Period April 01, 2023 to September 30, 2023 respectively and the interim financial result of 1 joint venture which reflect group share of net loss of Rs (0.05) lakhs for the quarter ended September 30, 2023 and Rs (0.08) lakhs for the Period April 01, 2023 to September 30, 2023. These Interim Financial Statements and other financial information have been reviewed by other auditors whose report have been furnished to us by the management, and our opinion on the consolidated financial results, to the extent they have been derived from such interim financial statements is based solely on the report of such auditors.
- III. The consolidated financial result includes the interim financial result of 2 subsidiaries which has not been reviewed by their auditor, whose interim financial results reflect total assets of Rs 3,630.92 lakhs as at September 30, 2023, total revenue of Rs. 198.58 lakhs and 326.87 lakhs, total net profit after tax of Rs. 67.55 lakhs and 104.13 lakhs and total comprehensive income Rs 104.38 lakhs and Rs 134.72 lakhs for the quarter ended September 30, 2023 and for the Period April 01, 2023 to September 30, 2023 respectively. These financial statements have been certified by the management and have been furnished to us and in our opinion insofar as it relates to the amount included in respect of subsidiaries are based solely on such interim financial results as certified by the management.
- IV. Attention is drawn to Note No 3 to the financial results regarding restatement of the figures for the quarter ended June 30, 2023, year ended March 31, 2023 and quarter and half year ended September 30, 2022 which are in accordance with the requirements of applicable Ind AS. In our opinion, such adjustments are appropriate and have been properly applied.

Our review report is not modified in respect of this matter.

- 6 Based on our review conducted and procedures performed as stated in Paragraph 3 above and based on the consideration of the review reports of other auditors and certified by the managements referred to in paragraph 5(II) & 5(III) above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **R Gopal & Associates**
Chartered Accountants
Firm Registration No.:000846C


Vikash Aggarwal
Partner

Membership No. 519574
UDIN: 23519574B6XSU03386
Place: New Delhi
Date: 07th November 2023





R GOPAL & ASSOCIATES

CHARTERED ACCOUNTANTS

G- 1, Ground Floor, South Extension-II, New Delhi- 110049
Ph : 011- 41649623, 41649624, 41649625, 41649626

Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

**Review Report to
The Board of Directors
SMC Global Securities Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of SMC Global Securities Limited for the quarter ended 30th September, 2023 and year to date from April 01, 2023 to September 30, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the listing regulations").

This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R Gopal & Associates
Chartered Accountants
Firm Registration No.:000846C


Vikash Aggarwal
Partner

Membership No. 519574

UDIN: 23519574 BWSUNST53

Place: New Delhi

Date: 07th November 2023



Office at : Kolkata * Jamshedpur * Bhubaneshwar * Rourkela * Ranchi

Website : www.rgopal.in E-mail: sunil@rgopal.in vikash@rgopal.in sunilrga@gmail.com vikashrga@gmail.com


SMC GLOBAL SECURITIES LIMITED
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

₹ in Lakhs

Particulars	As at September 30, 2023	As at March 31, 2023*
	(Unaudited)	(Audited)
Assets		
Financial assets		
Cash and cash equivalents	9,171.11	3,243.96
Other bank balances	1,60,096.68	1,42,746.43
Receivables		
Trade receivables	49,604.23	37,382.93
Other receivables	823.32	1,657.38
Loans	1,18,948.18	1,08,817.08
Investments	4,568.85	5,699.66
Other financial assets	67,111.77	8,309.96
Non-financial assets	490.28	523.23
Inventories	3,488.28	2,904.88
Current tax assets (net)	3,115.34	3,037.98
Deferred tax assets (net)	240.76	240.76
Assets held for sale	276.58	175.83
Investment property under development	8,822.88	8,949.68
Property, plant and equipment	1,654.89	893.49
Capital work-in-progress	4,782.62	3,550.54
Right of use asset	267.61	287.73
Other intangible assets	103.25	109.75
Intangible assets under development	1,994.00	2,172.56
Other non-financial assets		
Total assets	4,35,560.63	3,30,703.83
Liabilities and equity		
Liabilities		
Financial liabilities		
Payables		
Trade payables		
- to micro and small enterprises	38.78	17.15
- to other than micro and small enterprises	95,585.48	47,381.56
Lease liabilities	5,007.80	3,615.49
Debt securities	7,605.69	6,366.88
Borrowings	1,02,829.79	84,397.62
Other financial liabilities	1,17,938.04	89,094.98
Non-financial liabilities		
Current tax liabilities (net)	740.73	428.06
Provisions	3,289.07	2,935.42
Other non-financial liabilities	3,244.56	2,952.10
Equity		
Equity share capital	2,094.00	2,094.00
Other equity	96,980.54	91,179.46
Non-controlling interest	206.15	241.11
Total liabilities and equity	4,35,560.63	3,30,703.83

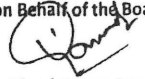
*Restated. Refer Annexure 1

Place : New Delhi
Date : November 07, 2023


S.C. Aggarwal
(Chairman &
Managing Director)
(DIN : 00003267)


Mahesh C. Gupta
(Vice Chairman & Managing
Director)
(DIN : 00003082)

For and on Behalf of the Board


Vinod Kumar Jamar
(President & Group CFO)



SMC GLOBAL SECURITIES LIMITED
Consolidated statement of cash flows

₹ in Lakhs

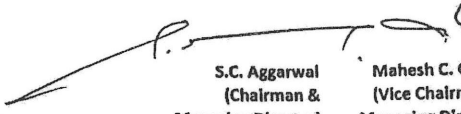
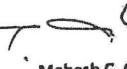
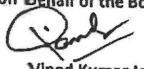
Particulars	For the period ended	
	September 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)
Cash flow from operating activities:	7,001.11	6,651.62
Profit after tax		
Adjustments to reconcile net profit to net cash provided by operating activities:	2,192.77	2,345.32
Tax expense	1,595.11	1,020.23
Depreciation and amortization	6,771.59	3,693.40
Finance Cost	(0.02)	(15.98)
Dividend Income	-	(1.29)
(Gain) / loss on modification of lease	(181.64)	(6.61)
Interest Income other than from financing business	1,023.43	365.30
Allowance for Impairment of financial Instruments	0.08	9.72
Change in investment in joint venture	5.74	11.90
Net loss/(profit) on derecognition of property, plant and equipment	(13.06)	(35.64)
Exchange difference on conversion of foreign currency monetary Items	18,395.11	14,037.97
Operating profit before working capital changes		
Changes in assets and liabilities	(17,350.25)	(32,665.37)
Other bank balances	(12,282.95)	(9,933.23)
Trade receivables	796.47	(507.84)
Other receivables	(11,053.32)	(8,369.11)
Loans	(100.75)	(16.91)
Investment property under development	1,130.72	5,518.48
Investments	32.95	2,903.09
Inventories	(58,803.77)	1,485.74
Other financial assets	178.55	(677.56)
Other non-financial assets	48,225.56	17,068.71
Trade payables	28,845.91	10,013.23
Other financial liabilities	292.46	(187.39)
Other non-financial liabilities	385.02	403.68
Provisions	(1,308.29)	(926.51)
Cash generated from / (used in) operations	(2,584.89)	(2,372.50)
Income taxes paid (net of refund)	(3,893.18)	(3,299.01)
Net cash generated from / (used in) operating activities	(A)	(3,299.01)
Cash flow from investing activities:		
Expenditure on property, plant and equipments & intangible assets	(1,512.76)	(1,120.98)
Sale proceeds on property, plant and equipments & intangible assets	21.00	12.18
Interest received	181.64	6.61
Dividend received	0.02	7.21
Net cash generating from / (used in) investing activities	(B)	(1,094.98)
Cash flow from financing activities:		
Payment of dividends	(1,259.25)	(1,338.93)
Payment of interest	(6,567.20)	(3,399.43)
Repayment of lease liabilities	(761.25)	(656.64)
Proceeds from term loan	25,867.82	10,300.00
Repayment of term loan	(11,713.39)	(3,729.71)
Proceeds / (repayment) from loan repayable on demand (net)	4,277.74	13,515.38
Buyback of Shares	-	(9,242.06)
Repayment of debt securities	1,238.81	(3,940.27)
Net cash generating from / (used in) financing activities	(C)	1,508.34
Net increase / (decrease) in cash and cash equivalents	(A+B+C)	(2,885.65)
Effect of change in exchange rate on foreign operations and foreign currency monetary Items	82.11	443.94
Adjustment on account of change in non controlling interest	(34.96)	(19.63)
Cash and cash equivalents at the beginning of the period	3,243.96	9,224.56
Cash and cash equivalents at the end of the period	9,171.11	6,763.22

Notes :

1. The above statement of cash flows has been prepared under the "Indirect Method" as set out in Irid AS - 7 notified u/s 133 of the Companies Act, 2013.
2. Figures in brackets indicate cash outflow.

Place : New Delhi
Date : November 07, 2023

For and on Behalf of the Board

S.C. Aggarwal
(Chairman &
Managing Director)
(DIN : 00003267)

Mahesh C. Gupta
(Vice Chairman &
Managing Director)
(DIN : 00003082)

Vinod Kumar Jamar
(President & Group CFO)



AME GLOBAL SECURITIES LIMITED CIN 1178899DL1894PLC001602 REGD. OFFICE: 11/8-B, Shanti Chamber, Durg Road, New Delhi-110002 Statement of consolidated unaudited results for the quarter and half year ended September 30, 2023							
Sr. No.	Particulars	Consolidated					
		Quarter Ended		Half Year Ended		Year Ended	
		September 30, 2023 (Unaudited)	June 30, 2023* (Unaudited)	September 30, 2023* (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2023* (Unaudited)	March 31, 2023* (Audited)
1	Income						
	(A) Revenue from operations						
	Fee and commission income	25,394.51	16,519.69	12,442.44	43,914.20	37,506.93	77,533.72
	Interest income	8,022.72	7,227.30	5,758.55	15,250.02	11,636.19	25,103.94
	Rent income	26.50	34.23	0.98	60.73	0.98	11.41
	Dividend income	46.60	17.38	34.55	63.98	61.72	108.01
	Net gain on proprietary trading	4,207.90	4,138.97	4,452.35	8,346.87	8,914.21	16,506.32
	Net gain on fair value changes	1,248.26	1,208.99	350.09	2,457.25	812.95	1,293.93
	Total revenue from operations	38,946.49	31,146.56	30,038.96	70,093.05	58,986.98	1,21,157.33
	(B) Other income	215.04	84.46	71.51	299.50	134.17	408.13
	Total revenue (1A+1B)	39,161.53	31,231.02	30,110.47	70,392.55	59,121.15	1,21,565.46
2	Expenses						
	(A) Fees and commission expense	18,600.51	13,476.04	14,623.36	32,076.55	28,412.44	58,445.56
	(B) Employee benefits expenses	7,334.74	7,027.95	6,575.90	14,362.69	12,144.45	25,051.71
	(C) Finance cost	3,475.02	3,296.57	1,955.07	6,771.59	3,693.40	8,932.73
	(D) Depreciation and amortisation expenses	940.53	654.58	544.30	1,595.11	1,020.23	2,269.41
	(E) Impairment on financial instruments	541.75	481.68	20.86	1,023.43	365.30	640.01
	(F) Other expenses	3,069.80	2,299.42	2,333.98	5,369.22	4,484.67	10,020.52
	Total expenses (2A+2B+2C+2D+2E+2F)	33,962.35	27,136.24	26,053.47	61,198.59	50,126.49	1,05,369.94
3	Profit before share of profit/(loss) of Joint venture and tax (1-2)	5,199.18	3,994.78	4,057.00	9,193.96	8,996.66	16,195.52
4	Share of (loss) in Joint venture	(0.05)	(0.03)	0.31	(0.08)	0.28	0.14
5	Profit before exceptional items and tax (3+4)	5,199.13	3,994.75	4,057.31	9,193.88	8,996.94	16,195.66
6	Exceptional items	-	-	-	-	-	-
7	Profit before tax (5-6)	5,199.13	3,994.75	4,057.31	9,193.88	8,996.94	16,195.66
8	Tax expense						
	(A) Current tax	1,631.24	642.89	1,456.80	2,274.13	2,773.59	5,183.20
	(B) Deferred tax	(420.48)	339.12	(350.74)	(81.36)	(428.27)	(1,027.16)
	Total tax expenses	1,210.76	982.01	1,106.06	2,192.77	2,345.32	4,156.04
9	Profit after tax (7-8)	3,988.37	3,012.74	2,951.25	7,001.11	6,651.62	12,039.62
10	Other comprehensive income						
	(A) Items that will not be reclassified subsequently to profit or (loss)						
	Remeasurement of the net defined benefit liability / asset	15.69	15.68	3.48	31.37	6.97	62.60
	Tax effect of items that will not be reclassified subsequently to profit and loss	(2.00)	(2.00)	(0.84)	(4.00)	(1.58)	(8.26)
	(B) Items that may be reclassified subsequently to profit or (loss)						
	Exchange differences on translating foreign operations	77.61	(8.56)	209.30	69.05	408.31	448.54
	Total other comprehensive income for the period (10A+10B)	91.30	5.12	211.94	96.42	413.60	502.88
11	Total comprehensive income for the period (9+10)	4,079.67	3,017.86	3,163.19	7,097.53	7,065.22	12,542.50
12	Net Profit attributable to:						
	Owners of the equity	3,960.43	3,001.02	2,947.35	6,961.45	6,644.98	12,005.47
	Non controlling interest	27.94	11.72	3.90	39.66	6.64	34.15
13	Total comprehensive income attributable to:						
	Owners of the equity	4,051.54	3,005.95	3,159.11	7,057.49	7,058.21	12,509.75
	Non controlling interest	28.13	11.91	4.08	40.04	7.01	32.75
14	Paid up equity share capital (Face Value of ₹ 2 each)	2,094.00	2,094.00	2,094.00	2,094.00	2,094.00	2,094.00
15	Reserves						91,179.45
16	Earnings per share (EPS) (in ₹)						
	Basic & Diluted EPS	3.81	2.88	2.79	6.69	6.08	11.25

* Restated refer note no. 3

Notes:

- The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on Tuesday, the 07th November, 2023. 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, 2015 as amended from time to time.
- During the current quarter ended September 30, 2023, one of the subsidiary namely Moneywise Financial Services Private Limited has restated its financial statements in accordance with Ind AS-8 'Accounting Policies, Changes in Accounting Estimates and Errors'. Figures for the quarter ended June 30, 2023, year ended March 31, 2023 and quarter and half year ended September 30, 2022 have been restated accordingly and the impact of the said restatement on the various components of the financial performance is enclosed in Annexure 1.

Place : New Delhi
Date : November 7, 2023

Recommended to Board for Approval

(Chairman of the Audit-Committee)

SMC GLOBAL SECURITIES LIMITED
CIN L12482DH1994PLC053522
REGD. OFFICE: 11/6-B, Shanti Chamber, Pusa Road, New Delhi-110021
Statement of consolidated unaudited results for the quarter and half year ended September 30, 2023 (₹ in Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		
		September 30, 2023 (Unaudited)	June 30, 2023* (Unaudited)	September 30, 2022* (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2022* (Unaudited)	Year Ended March 31, 2023* (Audited)
1	Income						
	(A) Revenue from operations	25,994.51	18,519.69	19,442.44	43,914.20	37,506.93	77,533.72
	Fee and commission Income	8,023.72	7,227.30	5,758.55	15,250.02	11,686.19	25,103.94
	Interest Income	26.50	34.23	0.98	60.73	0.98	11.41
	Rent Income	46.60	17.38	34.55	63.98	61.72	108.01
	Dividend Income	4,207.90	4,138.97	4,452.35	8,346.87	8,914.21	16,506.32
	Net gain on proprietary trading	1,248.26	1,208.99	350.09	2,457.25	818.95	1,893.93
	Net gain on fair value changes	38,946.49	31,146.56	30,038.96	70,093.05	58,988.98	1,21,137.33
	Total revenue from operations	39,163.53	31,231.02	30,110.47	70,392.55	39,123.15	1,21,565.46
	(B) Other Income	215.04	84.46	71.51	299.50	134.17	408.13
	Total revenue (1A+1B)						
2	Expenses	18,600.51	13,476.04	14,623.36	32,076.55	28,418.44	58,445.56
	(A) Fees and commission expense	7,934.74	7,027.95	6,575.90	14,362.69	12,144.45	25,051.71
	(B) Employee benefits expenses	3,475.02	3,296.57	1,955.07	6,771.59	3,693.40	8,932.73
	(C) Finance cost	940.53	654.58	544.30	1,595.11	1,020.23	2,269.41
	(D) Depreciation and amortisation expenses	541.75	481.68	20.86	1,023.43	365.30	640.01
	(E) Impairment on financial Instruments	3,069.80	2,299.42	2,333.98	5,369.22	4,484.67	10,030.52
	(F) Other expenses	33,962.35	27,236.24	26,053.47	61,198.59	50,126.49	1,05,369.94
	Total expenses (2A+2B+2C+2D+2E+2F)	5,199.18	3,994.78	4,057.00	9,193.88	8,996.64	16,195.52
3	Profit before share of profit/(loss) of Joint venture and tax (1-2)	(0.05)	(0.03)	0.31	(0.08)	0.28	0.14
4	Share of (loss) in joint venture	5,199.13	3,994.75	4,057.31	9,193.88	8,996.94	16,195.66
5	Profit before exceptional items and tax (3+4)	-	-	-	-	-	-
6	Exceptional items	5,199.13	3,994.75	4,057.31	9,193.88	8,996.94	16,195.66
7	Profit before tax (5-6)	1,631.24	642.89	1,456.80	2,274.13	2,773.59	5,183.20
8	Tax expense	(420.48)	339.12	(350.74)	(81.36)	(428.27)	(1,027.16)
	(A) Current tax	1,210.76	982.01	1,106.06	2,192.77	2,345.32	4,156.04
	(B) Deferred tax	3,988.37	3,012.74	2,951.25	7,001.11	6,651.62	12,039.62
9	Profit after tax (7-8)	1,210.76	982.01	1,106.06	2,192.77	2,345.32	4,156.04
10	Other comprehensive Income						
	(A) Items that will not be reclassified subsequently to profit or (loss)	15.69	15.68	3.48	31.37	6.97	62.60
	Remeasurement of the net defined benefit liability / asset	(2.00)	(2.00)	(0.84)	(4.00)	(1.68)	(8.26)
	Tax effect of items that will not be reclassified subsequently to profit and loss	77.61	(8.56)	209.30	69.05	408.31	448.54
	(B) Items that may be reclassified subsequently to profit or (loss)	91.30	5.12	211.94	96.42	413.60	502.88
	Exchange differences on translating foreign operations	4,079.67	3,017.86	3,163.19	7,097.53	7,065.22	12,542.50
11	Total comprehensive income for the period (9+10)	3,960.43	3,001.02	2,947.35	6,961.45	6,644.98	12,005.47
12	Net Profit attributable to:						
	Owners of the equity	27.94	11.72	3.90	39.66	6.64	34.15
	Non controlling Interest	4,051.54	3,005.95	3,159.11	7,057.49	7,058.21	12,509.75
13	Total comprehensive Income attributable to:	28.13	11.91	4.08	40.04	7.01	32.75
	Owners of the equity	2,094.00	2,094.00	2,094.00	2,094.00	2,094.00	2,094.00
	Non controlling Interest						
14	Paid up equity share capital (Face Value of ₹ 2 each)						91,179.45
15	Reserves						
16	Earnings per share (EPS) (in ₹)	3.81	2.88	2.79	6.69	6.08	11.25
	Basic & Diluted EPS						

* Restated refer note no. 3

Notes:

- The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on Tuesday, the 07th November, 2023. 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, 2015 as amended from time to time.
- During the current quarter ended September 30, 2023, one of the subsidiary namely Moneywise Financial Services Private Limited has restated its financial statements in accordance with Ind AS-8 'Accounting Policies, Changes in Accounting Estimates and Errors'. Figures for the quarter ended June 30, 2023, year ended March 31, 2023 and quarter and half year ended September 30, 2022 have been restated accordingly and the impact of the said restatement on the various components of the financial performance is enclosed in Annexure 1.

Place : New Delhi
Date : November 7, 2023

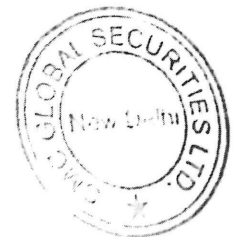
S. C. Aggarwal
(Chairman & Managing Director)

Mahesh C. Gupta
(Vice Chairman & Managing Director)

Vinod Kumar Jamar
(President & Group CFO)

(DIN : 00003267)

(DIN : 00003082)



Annexure 1

During the current quarter ended September 30, 2023, one of the subsidiary namely Moneywise Financial Services Private Limited restated its financial statements in accordance with Ind AS-8 'Accounting Policies, Changes in Accounting Estimates and Errors'. The company used to disclose the amortised transactions costs related to the origination of loan assets and separately from the amortised interest income till previous quarter. Similarly, the company used to disclose the amortised transaction costs related to the origination of borrowings separately from the amortised cost of the borrowings. The company has revised the same in the current quarter by adjusting the transaction costs to the fair value of the loan asset and fair value of the borrowing on initial measurements in accordance with Ind AS 8 read with Ind AS 109.

The Impact of restatement in Balance Sheet is given in Note no. 2.

(₹ in Lakhs)

1. The Impact of all such rectification as applicable is given below:

Particulars	Quarter Ended		Half Year Ended	Year Ended
	June 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2022 (Unaudited)	March 31, 2023 (Audited)
Revenue from operations				
Interest Income (Increase)/(Decrease)	(160.29)	(104.27)	(203.55)	(510.26)
Net Impact on Revenue from operations	(160.29)	(104.27)	(203.55)	(510.26)
Expenses				
Fees and commission expenses	(160.29)	(104.27)	(203.55)	(510.26)
Net Impact on Expenses	(160.29)	(104.27)	(203.55)	(510.26)
Net Impact on PBT	-	-	-	-

The balance of finance lease receivable (included under loan assets) have been netted with security deposit to the extent adjustable with sale consideration, in accordance with Ind AS 116, which was earlier disclosed under other financial liability.

The Company has also restated assets held for sale that are under development as investment property under development as per Ind AS 8, Ind AS 40 and Ind AS 105.

(₹ in Lakhs)

2. The impact of the said restatement on Balance Sheet is as under:

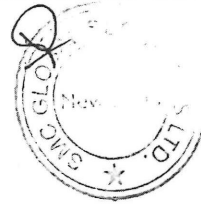
Particulars	Half Year Ended	Year Ended
	September 30, 2022 (Unaudited)	March 31, 2023 (Audited)
Assets		
Financial assets		
Loans	510.53	540.36
Non-financial assets		
Assets held for sale	-	(175.83)
Investment property under development	-	175.83
Other non-financial assets	(963.17)	(1,322.87)
Total Impact in Assets	(452.64)	(782.51)
Liabilities and equity		
Liabilities		
Financial liabilities		
Borrowings	(201.73)	(358.66)
Non-financial liabilities		
Other non-financial liabilities	(250.91)	(423.85)
Total Impact in Liabilities	(452.64)	(782.51)

(₹ in Lakhs)

3. The impact of the said restatement on segment results is as under:

Particulars	Quarter Ended		Half Year Ended	Year Ended
	June 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2022 (Unaudited)	March 31, 2023 (Audited)
Increase / (Decrease) in Segment Revenue				
Financing activities	(160.29)	(104.27)	(203.55)	(510.26)
Increase / (Decrease) in Income from operation and other income	(160.29)	(104.27)	(203.55)	(510.26)
Segment Assets				
Financing activities	(877.36)	(452.64)	(452.64)	(782.51)
	(877.36)	(452.64)	(452.64)	(782.51)
Segment Liabilities				
Financing activities	(877.36)	(452.64)	(452.64)	(782.51)
	(877.36)	(452.64)	(452.64)	(782.51)

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(₹ In Lakhs)

Sr. No.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2023 (Unaudited)	June 30, 2023* (Unaudited)	September 30, 2022* (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2022* (Unaudited)	March 31, 2023* (Audited)
1	Total Income from operations	38,946.49	31,146.56	30,038.96	70,093.05	58,988.98	1,21,157.33
2	Net Profit for the period (before Tax and Exceptional Items)	5,199.13	3,994.75	4,057.31	9,193.88	8,996.94	16,195.66
3	Net Profit for the period before Tax (after Exceptional Items)	5,199.13	3,994.75	4,057.31	9,193.88	8,996.94	16,195.66
4	Net Profit for the period after Tax (after Exceptional Items)	3,988.37	3,012.74	2,951.25	7,001.11	6,651.62	12,039.62
5	Total Comprehensive Income for the period (Comprising Profit (after tax) and Other Comprehensive Income (after tax))	4,079.67	3,017.86	3,163.19	7,097.53	7,065.22	12,542.50
6	Paid Up Equity Share Capital (Face Value of ₹ 2 each)	2,094.00	2,094.00	2,094.00	2,094.00	2,094.00	91,179.45
7	Reserves						
8	Earnings per share (EPS) (In ₹) Basic & Diluted EPS	3.81	2.88	2.79	6.69	6.08	11.25

* Restated refer note no. 2

Notes:

- The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on Tuesday, the 07th November, 2023. The Statutory Auditors of the Company have carried out a Limited Review of the results and issued an unqualified report.
- The above is the extract of the detailed format of quarterly and half year ended financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The full format of the quarterly and half year ended financial results are available on the Investor Corner Section of our website www.smcindiaonline.com.
- 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, 2015 as amended from time to time.
- Additional information on standalone financial results is as follows:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2023 (Unaudited)	June 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	March 31, 2023 (Audited)
	Income from operations	20,651.69	18,067.00	17,876.72	38,718.69	34,689.97
Profit before tax	3,627.65	4,552.91	3,081.41	8,180.56	7,546.72	11,986.50
Profit after tax	2,786.14	3,916.84	2,323.73	6,702.98	5,900.97	9,337.23

For and on Behalf of the Board

Place : New Delhi
Date : November 7, 2023

S. C. Aggarwal
(Chairman & Managing Director)
(DIN : 00003267)

Mahesh C. Gupta
(Vice Chairman & Managing Director)
(DIN : 00003082)

Vinod Kumar Jamar
(President & Group CFO)



SMC GLOBAL SECURITIES LIMITED							
CIN : L74899DL1994PLC063609							
Head Office: 11/6-B, Shanti Chamber, Pusa Road, New Delhi-110005							
Consolidated unaudited segment results for the quarter and half year ended September 30, 2023							
S. No.	Particulars	Quarter Ended			Half Year Ended		(₹ In Lakhs)
		September 30, 2023 (Unaudited)	June 30, 2023* (Unaudited)	September 30, 2022* (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2022* (Unaudited)	March 31, 2023* (Audited)
	Primary Segment-Business						
1	Segment Revenue						
	(1) Broking, distribution and trading	22,708.48	21,805.45	19,583.11	44,513.93	39,497.60	76,779.26
	(2) Insurance broking services	12,299.99	7,780.34	8,340.33	20,080.33	15,726.36	34,821.94
	(3) Financing activities	4,641.16	4,295.19	2,819.36	8,936.35	5,965.90	13,193.75
	Total	39,649.63	33,880.98	30,742.80	73,530.61	61,189.86	1,24,794.95
	Less: Inter Segment Revenue	488.10	2,649.96	632.39	3,138.06	2,066.71	3,229.49
	Income From Operation and Other Income	39,161.53	31,231.02	30,110.47	70,392.55	59,123.15	1,21,565.46
2	Segment Results Profit/(Loss) before exceptional items and tax and interest from each segment						
	(1) Broking, distribution and trading	5,350.39	4,317.98	3,889.10	9,668.37	8,620.83	15,757.14
	(2) Insurance broking services	397.64	229.22	212.95	626.86	366.21	1,106.97
	(3) Financing activities	2,926.12	2,744.12	1,910.33	5,670.24	3,703.25	8,264.28
	Total	8,674.15	7,291.32	6,012.38	15,965.47	12,690.34	25,128.39
	Less: Interest	3,475.02	3,296.57	1,955.07	6,771.59	3,693.40	8,932.73
	Total Profit/(Loss) Before Tax	5,199.13	3,994.75	4,057.31	9,193.88	8,996.94	16,195.66
3	Segment Assets						
	(1) Broking, distribution and trading	3,25,264.23	2,68,487.26	2,54,804.94	3,25,264.23	2,54,804.94	2,30,732.36
	(2) Insurance broking services	9,732.37	6,556.82	8,669.62	9,732.37	8,669.62	7,409.53
	(3) Financing activities	1,12,554.50	1,06,097.26	80,054.63	1,12,554.50	80,054.63	1,02,096.37
	Less : Inter Segment Assets	(15,105.80)	(11,607.24)	(11,601.77)	(15,105.80)	(11,601.77)	(12,572.41)
	Total Segment Assets	4,32,445.30	3,69,534.10	3,31,927.42	4,32,445.30	3,31,927.42	3,27,665.85
4	Segment Liabilities						
	(1) Broking, distribution and trading	2,71,534.69	2,17,014.93	2,10,165.90	2,71,534.69	2,10,163.90	1,82,216.86
	(2) Insurance broking services	7,977.82	5,154.82	4,707.69	7,977.82	4,707.69	5,483.85
	(3) Financing activities	72,057.25	66,678.72	42,297.73	72,057.25	42,297.73	62,432.61
	Less : Inter Segment Liabilities	(15,083.66)	(11,686.79)	(11,631.14)	(15,083.66)	(11,631.14)	(12,702.94)
	Total Segment Liabilities	3,36,486.10	2,77,161.68	2,45,538.18	3,36,486.10	2,45,538.18	2,37,430.38

*Restated. Refer Annexure 1

Notes :

- In accordance with IND AS-108 "Operating Segment", the company on standalone basis has only one reportable segment i.e. "Broking, distribution and trading". However in consolidation the group has identified two more reportable segment i.e. "Insurance broking services" and "Financing activities".
- The segment "Broking, distribution and trading" primarily comprises of brokerage on dealing in shares, commodities, currency derivatives and other securities on behalf of customers; proprietary trading in shares, commodities, currency derivatives and other securities; clearing services, depository services rendered as depository participant, distribution of third party financial products, research support services, portfolio and wealth management services, mortgage and loan advisory, real estate broking and investment banking services.
- Insurance broking services primarily comprises of insurance broking business.
- Financing activities primarily comprises of business of providing loans.

Place : New Delhi
Date : November 7, 2023

S. C. Aggarwal
(Chairman & Managing Director)
(DIN : 00003267)

Mahesh C. Gupta
(Vice Chairman & Managing Director)
(DIN : 00003082)

For and on behalf of the Board
Vinod Kumar Jamar
(President & Group CFO)



SMC GLOBAL SECURITIES LIMITED
STANDALONE STATEMENT OF ASSETS AND LIABILITIES

₹ in Lakhs

Particulars	As at September 30, 2023	As at March 31, 2023
	(Unaudited)	(Audited)
Assets		2,059.29
Financial assets	2,743.49	1,34,719.15
Cash and cash equivalents	1,57,204.48	
Other bank balances		29,859.61
Receivables	39,564.51	1,202.48
Trade receivables	451.00	18,873.73
Other receivables	17,801.25	42,018.26
Loans	40,330.87	6,750.45
Investments	63,864.38	
Other financial assets		
Non-financial assets	59.83	18.54
Inventories	860.34	1,059.71
Current tax assets (net)	1,158.18	1,040.89
Deferred tax assets (net)	7,975.56	8,066.27
Property, plant and equipment	1,654.89	2,539.01
Capital work-in-progress	3,562.96	893.49
Right of use asset	137.22	129.66
Other intangible assets	101.40	107.90
Intangible assets under development	1,181.49	1,393.27
Other non-financial assets		
Total assets	3,38,651.85	2,50,732.31
Liabilities and equity		
Liabilities		
Financial liabilities		
Payables		
Trade payables		
- to micro and small enterprises	82,544.85	37,662.54
- to other than micro and small enterprises	3,654.04	2,522.30
Lease liabilities	45,373.94	38,457.15
Borrowings	1,20,066.79	91,265.24
Other financial liabilities		
Non-financial liabilities	303.91	157.87
Current tax liabilities (net)	2,222.71	1,932.69
Provisions	2,252.62	1,934.27
Other non-financial liabilities		
Equity	2,094.00	2,094.00
Equity share capital	80,138.99	74,706.25
Other equity		
Total liabilities and equity	3,38,651.85	2,50,732.31

Place : New Delhi
Date : November 07, 2023


S.C. Aggarwal
(Chairman &
Managing Director)
(DIN : 00003267)


Mahesh C. Gupta
(Vice Chairman & Managing
Director)
(DIN : 00003082)

For and on Behalf of the Board


Vinod Kumar Jamar
(President & Group CFO)

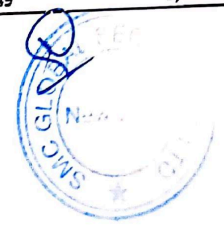


SMC GLOBAL SECURITIES LIMITED
Standalone statement of cash flows

₹ In Lakhs

Particulars	For the period ended	
	September 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)
Cash flow from operating activities:	6,702.98	5,900.97
Profit after tax		1,645.75
Adjustments to reconcile net profit to net cash provided by operating activities:	1,477.58	763.41
Tax expense	1,226.99	2,515.89
Depreciation and amortization	4,044.41	(808.00)
Finance Cost	(1,984.71)	1.94
Dividend income	-	(40.24)
(Gain) / loss on modification of lease	(263.61)	72.62
Interest income other than from financing business	62.34	(87.02)
Allowance for impairment of financial instruments	(87.02)	2.59
Rent income	(2.95)	(35.64)
Net loss/(profit) on derecognition of property, plant and equipment	(12.79)	
Exchange difference on conversion of foreign currency monetary items		
	11,163.22	9,932.27
Operating profit before working capital changes		
Changes in assets and liabilities	(22,485.33)	(35,331.41)
Other bank balances	(9,768.83)	(9,535.71)
Trade receivables	751.48	(81.93)
Other receivables	1,076.03	(4,076.82)
Loans	(41.29)	2,366.39
Inventories	1,688.49	7,527.23
Investments	(57,115.87)	309.13
Other financial assets	211.79	(457.32)
Other non-financial assets	44,882.29	14,107.58
Trade payables	28,804.41	12,561.39
Other financial liabilities	318.34	313.03
Other non-financial liabilities	271.55	284.51
Provisions	(243.72)	(2,081.66)
Cash generated from / (used in) operations	(1,244.83)	(1,344.20)
Income taxes paid (net of refund)	(1,488.55)	(3,425.86)
Net cash generated from / (used in) operating activities	(A)	(A)
Cash flow from Investing activities:	(1,312.94)	(595.67)
Expenditure on property, plant and equipments & Intangible assets	5.06	2.27
Sale proceeds on property, plant and equipments & Intangible assets	-	(1,200.00)
Investment in subsidiaries	263.10	40.24
Interest received	1,984.71	808.00
Dividend received	87.02	87.02
Rent received	1,026.95	(858.14)
Net cash generating from / (used in) Investing activities	(B)	(B)
Cash flow from financing activities:	(1,259.25)	(1,338.93)
Payment of dividends	(3,839.26)	(2,275.67)
Payment of Interest	(603.55)	(501.30)
Repayment of lease liabilities	8,367.82	1,500.00
Proceeds from term loan	(3,650.38)	(28.74)
Repayment of term loan	2,117.63	12,930.01
Proceeds / (repayment) from loan repayable on demand (net)	-	(9,242.06)
Buyback of Shares	1,133.01	1,043.31
Net cash generating from / (used in) financing activities	(C)	(C)
Net Increase / (decrease) in cash and cash equivalents	(A+B+C)	(A+B+C)
Effect of change in exchange rate on foreign operations and foreign currency monetary items	12.79	35.64
Cash and cash equivalents at the beginning of the period	2,059.29	5,697.88
Cash and cash equivalents at the end of the period	2,743.49	2,492.83

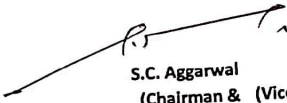
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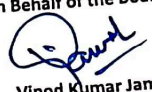
Notes :

1. The above statement of cash flows has been prepared under the "Indirect Method" as set out in Ind AS - 7 notified u/s 133 of the Companies Act, 2013.
2. Figures in brackets indicate cash outflow.

Place : New Delhi
Date : November 07, 2023


S.C. Aggarwal
(Chairman & Managing Director)
(DIN : 00003267)


Mahesh C. Gupta
(Vice Chairman & Managing Director)
(DIN : 00003082)

For and on Behalf of the Board

Vinod Kumar Jamar
(President & Group CFO)



JMC GLOBAL SECURITIES LIMITED
CIN 1174002DL1024PLC068602
REGD. OFFICE: 11/9-B, Shanti Chamber, Pura Road, New Delhi-110005
Statement of standalone unaudited results for the quarter and half year ended September 30, 2023

(₹ In Lakhs)

Sr. No.	Particulars	Standalone					
		Quarter Ended		Half Year Ended		Year Ended	
		September 30, 2023 (Unaudited)	June 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	March 31, 2023 (Audited)
1	Income						
	(A) Revenue from operations						
	Fee and commission Income	11,034.32	9,761.15	10,202.86	21,595.47	19,398.19	37,749.75
	Interest Income	4,702.60	3,953.76	3,167.43	8,656.36	6,318.92	13,821.53
	Dividend Income	38.77	17.38	34.52	56.15	61.67	91.64
	Net gain on proprietary trading	3,992.47	4,014.61	4,257.38	8,007.08	8,590.83	15,901.20
	Net gain on fair value changes	83.53	320.10	214.53	403.63	320.36	351.29
	Total revenue from operations	20,651.69	18,067.00	17,876.72	38,718.69	34,689.97	67,915.41
	(B) Other Income	277.18	2,153.53	111.98	2,430.71	1,023.54	1,365.19
	Total revenue (1A+1B)	20,928.87	20,220.53	17,988.70	41,149.40	35,713.51	69,280.60
2	Expenses						
	(A) Fees and commission expense	8,256.33	7,105.43	7,321.65	15,361.76	14,364.76	27,661.35
	(B) Employee benefits expenses	4,661.12	4,534.72	4,311.59	9,195.84	7,635.14	15,661.73
	(C) Finance cost	2,008.00	2,036.41	1,360.73	4,044.41	2,515.89	5,884.72
	(D) Depreciation and amortisation expenses	741.37	485.62	407.30	1,226.99	763.41	1,704.59
	(E) Impairment on financial Instruments	17.81	44.53	45.29	62.34	72.62	28.89
	(F) Other expenses	1,616.59	1,460.91	1,460.73	3,077.50	2,814.97	6,352.82
	Total expenses (2A+2B+2C+2D+2E+2F)	17,301.22	15,667.62	14,907.29	32,968.84	28,166.79	57,294.10
3	Profit before share of profit/(loss) of Joint venture and tax (1-2)	3,627.65	4,552.91	3,081.41	8,180.56	7,546.72	11,986.50
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3-4)	3,627.65	4,552.91	3,081.41	8,180.56	7,546.72	11,986.50
6	Tax expense						
	(A) Current tax	1,276.60	313.63	1,143.00	1,590.23	2,029.67	3,469.68
	(B) Deferred tax	(435.09)	322.44	(385.32)	(112.65)	(383.92)	(820.41)
	Total tax expenses	841.51	636.07	757.68	1,477.58	1,645.75	2,649.27
7	Profit after tax (5-6)	2,786.14	3,916.84	2,323.73	6,702.98	5,900.97	9,337.23
8	Other comprehensive Income						
	Items that will not be reclassified subsequently to profit or (loss)						
	Remeasurement of the net defined benefit liability / asset	(9.24)	(9.23)	(7.42)	(18.47)	(14.84)	(36.94)
	Tax effect of Items that will not be reclassified subsequently to profit and loss	2.33	2.32	1.87	4.65	3.74	9.30
	Total other comprehensive Income for the period	(6.91)	(6.91)	(5.55)	(13.82)	(11.10)	(27.64)
9	Total comprehensive Income for the period (7+8)	2,779.23	3,909.93	2,318.18	6,689.16	5,889.87	9,309.59
10	Paid up equity share capital (Face Value of ₹ 2 each)	2,094.00	2,094.00	2,094.00	2,094.00	2,094.00	74,706.25
11	Reserves						
12	Earnings per share (EPS) (In ₹)						
	Basic & Diluted EPS	2.66	3.74	2.22	6.40	5.40	8.72

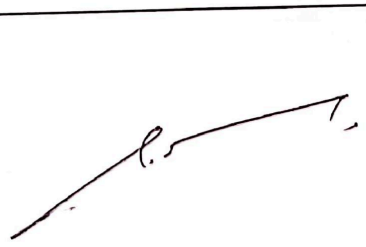
Notes:

- The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on Tuesday, the 07th November, 2023. 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, 2015 as amended from time to time.

Place : New Delhi
 Date : November 7, 2023

Recommended to Board for Approval

 (Chairman of the Audit Committee)



SMC GLOBAL SECURITIES LIMITED
CIN : L24099DL1894PLC003600
REGD. OFFICE: 11/A-N, Shanti Chamber, Pusa Road, New Delhi-110005
Statement of standalone unaudited results for the quarter and half year ended September 30, 2023

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
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10	Paid up equity share capital (Face Value of ₹ 2 each)	2,094.00	2,094.00	2,094.00	2,094.00	2,094.00	2,094.00
11	Reserves						74,706.25
12	Earnings per share (EPS) (In ₹) Basic & Diluted EPS	2.66	3.74	2.22	6.40	5.40	8.72

Notes:

- The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on Tuesday, the 07th November, 2023. 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, 2015 as amended from time to time.

Place : New Delhi
 Date : November 7, 2023

S. C. Aggarwal
 (Chairman & Managing Director)
 (DIN : 00003267)

Mahesh C. Gupta
 (Vice Chairman & Managing Director)
 (DIN : 00003082)

For and on behalf of the Board

 Anand Kumar Jamar
 (President & Group CFO)



P.S.