SMC CREDITS LIMITED

24, Ashoka chambers, 5-B, Rajindra Park, Pusa Road, New Delhi-110060
CIN: L65910DL1992PLC049566 Email Id: www.smccorp011@gmail.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2026

(Rs. in Lacs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		unaudited	unaudited	unaudited	Audited
1	Income				
	Income from operations	665.57	194.69	1046.54	2,543.38
	Other Income	51.15	3.76	1566.75	1,701.09
	Total Income from operations	**716.72**	**198.45**	**2613.29**	**4,244.47**
2	**Expenses**				
	a) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	b) Employee cost	10.35	7.88	10.52	45.88
	c) Finance cost	17.78	12.52	19.72	50.67
	d) Depreciation and amortisation expenses	0.52	2.11	0.79	4.56
	e) Other Expenses	36.59	76.30	14.12	152.94
	Total expenses	**65.24**	**98.81**	**45.15**	**254.04**
3	**Profit from ordinary activities after finance costs but before Exceptional Items (1-2)**	**651.48**	**99.64**	**2568.14**	**3,990.43**
4	Exceptional Items	-	-	-	-
5	**Profit from ordinary activities before tax(3-4)**	**651.48**	**99.64**	**2568.14**	**3,990.43**
6	Tax Expense	163.41	399.82	361.42	735.81
7	**Net Profit from ordinary activites after tax (5-6)**	**488.07**	**(300.18)**	**2206.72**	**3,254.62**
8	Extraordinary Items	-	-	-	-
9	**Net Profit for the period (7+8)**	**488.07**	**(300.18)**	**2206.72**	**3,254.62**
10	Profit/(loss) from discontinued operations	-	-	-	-
11	**Profit for the period (9+10)**	**488.07**	**(300.18)**	**2206.72**	**3,254.62**
12	Other Comprehensive Income, net of tax				-
	a) Items that will not be reclassified to profit or loss				-
	- Net Gain/(Loss) of fair value of equity instruments	-	(12,186.62)	-	(12,186.62)
	b) Items that will be reclassified to profit or loss	-	-	-	-
13	**Total comprehensive income for the period (11+12)**	**488.07**	**(12,486.80)**	**2206.72**	**(8,932.00)**
14	**Paid up Equity Share Capital (Face value of Share Rs. 10/- each)**	**2505.55**	**2505.55**	**2505.55**	**2505.55**
15	**Earning per Share (before extraordinary items)**				-
	(of Rs. 10/- each) (not annualised)				-
	a) Basic	**1.95**	**(1.20)**	**8.81**	**12.99**
	b) Diluted	**1.95**	**(1.20)**	**8.81**	**12.99**

Notes:

1 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder ("Ind AS") and the other accounting principles generally accepted in India,

2 The above Unaudited Standalone Financial Results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 14th August, 2026. The statutory auditors of the Company have carried out a limited review of the aforesaid results and have given an unmodified conclusion in their review report.

3 The figures of the previous periods have been re-grouped/re-classified, wherever necessary to conform to the current year's classification.

4 The Company operates mainly in the business of financing and accordingly there are no separate reportable operating segments as per Ind AS 108 - "Operating Segments".

SMC CREDITS LIMITED New Delhi

On behalf of the Board
For SMC Credits Limited

Rajesh Goenka
Chairman & Executive Director
DIN:00298227

Place: New Delhi
Dated: August 14, 2026

KUMAR ASHWANI & ASSOCIATES
INDIA
Office:- S1B-806, Saraswati Apartments, Sector D6, Vasant Kunj
New Delhi 110070.
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Independent Auditors' Review Report on the Unaudited Financial Results of SMC Credits Limited for the Quarter and three Months ended June 30, 2026 pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
SMC Credits Limited,
24, Ashoka chambers, 5-B,
Rajindra Park, Pusa Road, New Delhi-110060.

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **SMC Credits Limited** (the "Company") for the quarter and three Months ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initialed by us for identification purpose.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), 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. Our responsibility is to express our conclusion on the Statement based on our review.

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. The Statement includes comparative figures for the quarter and three Months ended June 30, 2025 and for the quarter ended March 31, 2026, which were reviewed by the Statutory Auditors of the Company, where they had expressed an unmodified conclusion on such financial results vide their report dated August 13, 2025 and dated May 30, 2026 respectively.

KUMAR ASHWANI & ASSOCIATES FRN.008891N NEW DELHI

The Statement also includes figures for the year ended March 31, 2026, which were audited by the Statutory Auditors of the Company, where they had expressed an unmodified opinion on such financial results vide their report dated May 30, 2026. Our conclusion is not modified in respect of this matter.

For Kumar Ashwani and Associates
Chartered Accountants
ICAI Firm Registration No. 008891N

KUMAR ASHWANI & ASSOCIATES FRN.008891N NEW DELHI

(CA Shivam Gupta)
Partner
Membership No. 534422
UDIN: 26534422SNILJB6596

Place: New Delhi
Date: 14.08.2026