

SMC CREDITS LIMITED  
 24, Ashoka chambers, 5-B, Rajindra Park, Pusa Road, New Delhi-110060  
 CIN: L65910DL1992PLC049566 Email Id: www.smccorp011@gmail.com  
 Statement of Unaudited Results for the 3rd Quarter & Nine Months Ended December 31, 2025

(Rs. in Lacs except otherwise stated)

0.00	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.00	Income						
	(A) Income from operations	421.95	880.20	198.87	2348.69	1200.94	1530.74
	(B) Other Income	88.55	42.03	209.73	1697.33	250.44	369.64
	<b>Total Income (1A + 1B)</b>	<b>510.50</b>	<b>922.23</b>	<b>408.60</b>	<b>4046.02</b>	<b>1451.38</b>	<b>1900.38</b>
2.00	Expenses						
	(A) Employee cost	2.40	25.08	13.02	38.00	31.10	40.14
	(B) Finance cost	9.54	8.89	25.82	38.15	98.04	122.77
	(C) Depreciation and amortisation expenses	0.82	0.84	0.63	2.45	1.89	4.18
	(D) Other Expenses	51.03	11.49	16.70	76.64	128.73	175.09
	<b>Total expenses (2A+2B+2C+2D)</b>	<b>63.78</b>	<b>46.30</b>	<b>56.17</b>	<b>155.23</b>	<b>259.76</b>	<b>342.18</b>
3.00	Profit before Exceptional Items & tax (1-2)	446.72	875.93	352.43	3890.79	1191.62	1558.20
4.00	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5.00	<b>Profit before tax(3-4)</b>	<b>446.72</b>	<b>875.93</b>	<b>352.43</b>	<b>3890.79</b>	<b>1191.62</b>	<b>1558.20</b>
6.00	Tax Expense	19.68	-45.11	79.31	335.99	279.45	306.59
7.00	<b>Net Profit after tax (5-6)</b>	<b>427.04</b>	<b>921.04</b>	<b>273.12</b>	<b>3554.80</b>	<b>912.17</b>	<b>1251.61</b>
8.00	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	0.00	0.00	5.17	0.00	42401.89	16759.85
	b) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
9.00	<b>Total comprehensive income for the period (7+8)</b>	<b>0.00</b>	<b>921.04</b>	<b>278.29</b>	<b>3554.80</b>	<b>43314.06</b>	<b>18011.46</b>
10.00	Paid up Equity Share Capital (Face value of Share Rs. 10/- each)	2505.55	2505.55	2505.55	2505.55	2505.55	2505.55
11.00	Earning per Share (before extraordinary items)						
	(of Rs. 10/- each) (not annualised)						
	a) Basic	1.70	3.68	1.09	14.19	3.64	5.00
	b) Diluted	1.70	3.68	1.09	14.19	3.64	5.00

**Notes:**

- 1.00 The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules 2015, as amended from time to time, and other Recognized accounting practices generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations").
- 2.00 These unaudited financial results has been reviewed and recommended by the audit committee and approved by the Board of Director of the Company at its meeting held on Saturday, 14th February 2026. The Statutory Auditor have carried out a limited review of the same.
- 3.00 The Company operates mainly in the business of Non Banking Financial Activities and accordingly there are no separate reportable operating segments as per Ind AS 108 - "Operating Segments".
- 4.00 The previous quarter/period figures have been regrouped/reclassified, wherever necessary to confirm to the current quarter presentation.

On behalf of the Board  
For SMC Credits Limited

  
Rajesh Goenka  
Chairman & Executive Director  
DIN:00298227

Place: New Delhi  
Dated: 14/02/2026





# Kumar Ashwani & Associates

CHARTERED ACCOUNTANTS

S1-806, Saraswati Apartments, Sector D6, Vasant Kunj, New Delhi - 110070

**Independent Auditors' Review Report on the Unaudited Financial Results of SMC Credits Limited for the Quarter and Nine Months ended December 31, 2025 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.

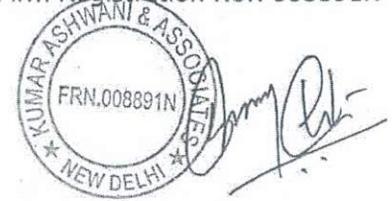
1. We have reviewed the accompanying Statement of Unaudited Financial Results together with the notes thereon of **SMC Credits Limited** (the "Company") for the quarter and Nine Months ended December 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initiated 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 Nine Months ended December 31, 2024 and for the quarter ended September 30, 2025, which were reviewed by the then Statutory Auditors of the Company, where they had expressed an unmodified conclusion on such financial results vide their report dated February 14, 2025 and dated November 14, 2025 respectively.

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The Statement also includes figures for the year ended March 31, 2025, which were audited by the then Statutory Auditors of the Company, where they had expressed an unmodified opinion on such financial results vide their report dated May 30, 2025. Our conclusion is not modified in respect of this matter.

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



Place: New Delhi  
Date: 14.02.2026

**CA Shivam Gupta**  
Partner  
Membership No. 534422  
UDIN: 26534422YPTUSR1506