

SMART CAPITAL SERVICES LIMITED

Regd Off.: 325, IIIrd Floor, Aggarwal Plaza, Sector-14, Rohini, New Delhi-110085

Tel: 011-65360036 Email ID: smartcap.delhi@gmail.com

Website: www.smartcapitalservices.in, CIN: L74899DL1994PLC059877

STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2017

Part I

(Rs. in lakhs)

S.No.	Particulars (Refer Note Below)	3 months ended 31/03/2017	Preceding 3 months ended 31/12/2016	Corresponding 3 months ended in the previous year 31/03/2016	Year to date figures for current period ended 31/03/2017	Year to date figures for the previous period ended 31/03/2016	Previous Year Ended (31/03/2016)
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	Income from Operations :						
	(a) Net Sales/Income from Operations (Net of excise duty)	20.19	15.95	7.99	71.54	77.26	77.26
	(b) Other Operating Income	-	-	-	7.50	-	-
	Total Income From operations (net)	20.19	15.95	7.99	79.04	77.26	77.26
2	Expenses :						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	19.24	15.20	-	69.13	66.98	66.98
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	1.91	-	1.91	1.91
	d) Employee Benefit Expenses	4.18	4.13	2.70	17.54	3.71	3.71
	e) Depreciation and amortisation expense	0.07	-	-	0.07	-	-
	f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.33	0.89	0.61	2.70	1.85	1.85
	*Professional charges	-	-	-	2.91	-	-
	*Listing Fees	-	-	-	5.52	-	-
	Total Expenses	24.82	20.22	5.22	97.87	74.45	74.45
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(4.63)	(4.27)	2.77	(18.83)	2.81	2.81
4	Other Income	17.95	1.14	-	20.83	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	13.32	(3.13)	2.77	2.00	2.81	2.81
6	Finance cost	0.19	-	-	0.19	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	13.13	(3.13)	2.77	1.81	2.81	2.81
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	13.13	(3.13)	2.77	1.81	2.81	2.81
10	Tax expenses	0.58	-	0.87	0.58	0.87	0.87
11	Net Profit / (Loss) from ordinary activities after tax (9 - 10)	12.55	(3.13)	1.90	1.23	1.94	1.94
12	Extraordinary items (net of tax expense _____ Lakhs)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 + 12)	12.55	(3.13)	1.90	1.23	1.94	1.94
14	Paid up Equity Share Capital (Face value of Rs. 10/- per share)	450.12	450.12	450.12	450.12	450.12	450.12
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(385.12)	(385.12)	(385.12)	(385.12)	(385.12)	(385.12)
16 (i)	Earnings Per Share (before extraordinary items) (of Rs.10/- each) (not annualised):						
	a) Basic	0.28	(0.07)	0.04	0.03	0.04	0.04
	b) Diluted	0.28	(0.07)	0.04	0.03	0.04	0.04
16 (ii)	Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualised):						
	a) Basic	0.28	(0.07)	0.04	0.03	0.04	0.04
	b) Diluted	0.28	(0.07)	0.04	0.03	0.04	0.04

Notes :-

- The above Audited Standalone Financial Results for the Quarter and year Ended 31.03.2017 have been Reviewed by the Audit Committee and approved by the board of directors at its board meeting held on 26.05.2017
- Figures of previous period have been regrouped, wherever necessary, to confirm to the current year classification.
- The Company is engaged in one business segment only.
- In accordance with provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above results have undergone Audit Report along with Statement of Assets and Liabilities by the Statutory Auditors of the Company.
- EPS has been calculated in accordance with AS- 20 issued by ICAI.

For Smart Capital Services Limited

Pawan Kumar Mittal
Director
PIN: 00749265

Date: 26.05.2017
Place: New Delhi



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STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31.03.2017

(Amount in Lakhs)

PARTICULARS	As at Current Year End 31/03/2017	As at Previous Year End 31/03/2016
A. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share capital	450.12	450.12
(b) Reserves and surplus	(383.59)	(385.12)
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	66.53	65.00
(2) Share application money pending allotment	-	-
(3) Non Current Liabilities		
(a) Long-term Borrowings	9.00	0.31
(b) Deferred tax liabilities (net)	0.02	-
(c) Other Long-term Liabilities	-	-
(d) Long-term Provisions	-	-
Sub-total - Non-current liabilities	9.02	0.31
(4) Current Liabilities		
(a) Short -Term Borrowings	-	-
(b) Trade payables	-	66.98
(c) Other Current Liabilities	2.05	2.04
(d) Short -Term Provisions	-	0.07
Sub-total -Current liabilities	2.05	69.09
TOTAL - EQUITY AND LIABILITIES	77.59647	134.39414
B. ASSETS		
(1) Non-current assets		
(a) Fixed Assets	0.18	-
(b) Non Current Investments	-	-
(c) Deferred Tax Assets (Net)	-	-
(d) Long Term Loan & Advances	67.00	-
(e) Other non-current assets	-	-
Sub-total - Non-current assets	67.18	-
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade Receivable	-	76.46
(d) Cash and Cash Equivalents	4.48	57.49
(e) Short-term loans and advances	2.22	-
(f) Other Current Assets	3.71	0.44
Sub-total - Current assets	10.41	134.39
Total -Assets	77.590000	134.390140

For SMART CAPITAL SERVICES LIMITED



Pawan Kumar Mittal
Director
DIN: 00749265

Place: New Delhi
Date : 26.05.2017



Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
SMART CAPITAL SERVICES LIMITED
CIN- L74899DL1994PLC059877
325, IIIrd Floor, Aggarwal Plaza
Sector-14, Rohini, New Delhi-110085

We have audited the quarterly financial results of SMART CAPITAL SERVICES LIMITED for the quarter and year ended March 31, 2017 and the year to date results for the period April 01, 2016 to March 31, 2017 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2017 as well as the year to date results for the period from April 01, 2016 to March 31, 2017.

FOR V.N PUROHIT & CO,
Chartered Accountants
FRN: 304040E

O.P. Pareek
(Partner)
M. No: 014238



Date: - 26/05/2017
Place: - New Delhi