

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 UNAUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30.09.2016

(Rs. in Lakhs)

Part I

Particulars (Refer Note Below)	3 months ended 30/09/2016	Preceding 3 months ended 30/06/2016	Corresponding 3 months ended in the previous year 30/09/2015	Year to date figures for 6 months ended 30/09/2016	Year to date figures for 6 months ended 30/09/2015	Previous Year Ended (31/03/2016)
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1 Income from Operations :						
(a) Net Sales/Income from Operations (Net of excise duty)	17.24	18.15	35.63	35.39	69.27	77.26
(b) Other Operating Income	-	-	-	-	-	-
Total Income From operations (net)	17.24	18.15	35.63	35.39	69.27	77.26
2 Expenses :						
a) Cost of Material Consumed	-	-	-	-	-	-
b) Purchase of Stock in Trade	16.99	17.70	34.59	34.68	66.98	60.98
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	1.91
d) Employee Benefit Expenses	4.65	4.57	-	9.23	-	3.71
e) Depreciation and amortisation expense	-	-	-	-	-	-
f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.88	0.57	0.61	1.22	0.74	1.85
* Listing Fees	-	5.43	-	5.43	-	-
* Professional Exp	-	2.08	-	2.31	-	-
Total Expenses	22.52	30.35	35.20	52.87	67.72	74.45
3 Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(5.28)	(12.20)	0.43	(17.48)	1.55	2.81
4 Other Income	1.25	7.80	-	9.05	-	-
5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(4.03)	(4.40)	0.43	(8.43)	1.55	2.81
6 Finance cost	-	-	-	-	-	-
7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	(4.03)	(4.40)	0.43	(8.43)	1.55	2.81
8 Exceptional Items	-	-	-	-	-	-
9 Profit / (Loss) from ordinary activities before tax (7 + 8)	(4.03)	(4.40)	0.43	(8.43)	1.55	2.81
10 Tax expenses	-	-	-	-	-	0.81
11 Net Profit / (Loss) from ordinary activities after tax (9 - 10)	(4.03)	(4.40)	0.43	(8.43)	1.55	1.94
12 Extraordinary items (net of tax * expense ___ Lakhs)	-	-	-	-	-	-
13 Net Profit / (Loss) for the period (11 + 12)	(4.03)	(4.40)	0.43	(8.43)	1.55	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)
16 (i) Earnings Per Share (before extraordinary items) (of Rs.10/- each) (not annualised):						
a) Basic	(0.09)	(0.10)	0.01	(0.19)	0.03	0.04
b) Diluted	(0.09)	(0.10)	0.01	(0.19)	0.03	0.04
16 (ii) Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualised):						
a) Basic	(0.09)	(0.10)	0.01	(0.19)	0.03	0.04
b) Diluted	(0.09)	(0.10)	0.01	(0.19)	0.03	0.04

Notes :-

- The above Un-Audited Standalone Financial Results for the Quarter Ended on 30.09.2016 have been Reviewed by the Audit Committee and approved by the board of directors at its board meeting held on 10.11.2016
- Figures of previous period have been regrouped, wherever necessary, to conform 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 Limited Review by the Statutory Auditors of the Company.
- EPS has been calculated in accordance with AS- 20 issued by ICAI.

For SMART CAPITAL SERVICES LIMITED

(HARISH KUMAR)
MANAGING DIRECTOR
DIN: 02591868

Place: New Delhi
Date : 10.11.2016



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STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER/ HALF YEAR ENDED 30.09.2016

(Amount in Lakhs)

PARTICULARS	As at Current Half Year End 30/09/2016	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	(393.55)	(385.12)
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	56.57	65.00
(2) Share application money pending allotment	-	-
(3) Non Current Liabilities		
(a) Long-term Borrowings	0.31	0.31
(b) Deferred tax liabilities (net)	-	-
(c) Other Long-term Liabilities	-	-
(d) Long-term Provisions	-	-
Sub-total - Non-current liabilities	0.31	0.31
(4) Current Liabilities		
(a) Short -Term Borrowings	-	-
(b) Trade payables	37.68	66.98
(c) Other Current Liabilities	4.85	2.04
(d) Short -Term Provisions	0.86	0.07
Sub-total -Current liabilities	43.39	69.09
TOTAL - EQUITY AND LIABILITIES	100.27000	134.39014
B. ASSETS		
(1) Non-current assets		
(a) Fixed Assets	0.25	-
(b) Non Current Investments	-	-
(c) Deferred Tax Assets (Net)	-	-
(d) Long Term Loan & Advances	-	-
(e) Other non-current assets	-	-
Sub-total - Non-current assets	0.25	-
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade Receivable	35.39	76.46
(d) Cash and Cash Equivalents	5.93	57.49
(e) Short-term loans and advances	56.55	-
(f) Other Current Assets	2.15	0.44
Sub-total - Current assets	100.02	134.39
Total -Assets	100.270000	134.390140

For SMART CAPITAL SERVICES LIMITED



Narish Kumar
(NARISH KUMAR)
MANAGING DIRECTOR
DIN: 02591868

Place: New Delhi
Date : 10.11.2016



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS
(ESTD. 1961)

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New Delhi - 110 001
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E-mail : vnpdelhi@vnpaudit.com
Website : www.vnpaudit.com

LIMITED REVIEW REPORT

To,
Smart Capital Services Limited
CIN: L74899DL1994PLC059877
325, 3rd Floor, Aggarwal Plaza,
Sector-14, Prashant Vihar,
Delhi-110085

We have reviewed the accompanying statement of unaudited financial results of Smart Capital Services Limited for the period ended September 30th, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E


Gaurav Joshi
Partner
M.No. 516027



Place: New Delhi
Date: 10/11/2016