

| General information about company | |
|--|-------------------------------------|
| Scrip code | 511700 |
| NSE Symbol | |
| MSEI Symbol | |
| ISIN* | INE625D01010 |
| Name of company | STANDARD CAPITAL MARKETS LIMITED |
| Class of security | Equity |
| Date of start of financial year | 01-04-2023 |
| Date of end of financial year | 31-03-2024 |
| Date of board meeting when results were approved | 30-10-2023 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 23-10-2023 |
| Description of presentation currency | INR |
| Level of rounding used in financial results | Lakhs |
| Reporting Quarter | Half yearly |
| Nature of report standalone or consolidated | Standalone |
| Whether results are audited or unaudited | Unaudited |
| Segment Reporting | Single segment |
| Description of single segment | NBFC-Non Accepting Deposit |
| Start date and time of board meeting | 30-10-2023 12:30 |
| End date and time of board meeting | 30-10-2023 16:15 |
| Whether cash flow statement is applicable on company | Yes |
| Type of cash flow statement | Cash Flow Indirect |
| Declaration of unmodified opinion or statement on impact of audit qualification | Not applicable |

| Financial Results - NBFC | | | |
|--------------------------|---|---------------------------------------|--|
| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-07-2023 | 01-04-2023 |
| B | Date of end of reporting period | 30-09-2023 | 30-09-2023 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 1 | Income | | |
| | Revenue from operations | | |
| (i) | Interest Income | 565.42 | 1092.21 |
| (ii) | Dividend Income | 0 | 0 |
| (iii) | Rental Income | 0 | 0 |
| (iv) | Fees and commission Income | 0 | 0 |
| (v) | Net gain on fair value changes | 0 | 0 |
| (vi) | Net gain on derecognition of financial instruments under amortised cost category | 0 | 0 |
| (vii) | Sale of products (including Excise Duty) | 0 | 0 |
| (viii) | Sale of services | 0 | 0 |
| (ix) | Other revenue from operations | | |
| | Total other revenue from operations | | |
| | Total Revenue From Operations | 565.42 | 1092.21 |
| | Other income | 0 | 25 |
| | Total income | 565.42 | 1117.21 |
| 2 | Expenses | | |
| | Cost of materials consumed | 0 | 0 |
| | Purchases of stock-in-trade | 0 | 0 |
| | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 0 |
| | Employee benefit expense | 20.99 | 41.65 |
| | Finance costs | 201.68 | 402.73 |
| | Depreciation, depletion and amortisation expense | 4.6 | 9.21 |
| | Fees and commission expense | 0 | 0 |
| | Net loss on fair value changes | 0 | 0 |
| | Net loss on derecognition of financial instruments under amortised cost category | 0 | 0 |
| | Impairment on financial instruments | 0 | 0 |
| (f) | Other expenses | | |
| 1 | Other Expenses | 15.39 | 34.07 |
| | Total other expenses | 15.39 | 34.07 |
| | Total expenses | 242.66 | 487.66 |

| Financial Results - NBFC | | | |
|--------------------------|---|---------------------------------------|--|
| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-07-2023 | 01-04-2023 |
| B | Date of end of reporting period | 30-09-2023 | 30-09-2023 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 3 | Total profit before exceptional items and tax | 322.76 | 629.55 |
| 4 | Exceptional items | 0 | 32 |
| 5 | Total profit before tax | 322.76 | 661.55 |
| 7 | Tax expense | | |
| 8 | Current tax | 92.24 | 172 |
| 9 | Deferred tax | 0 | 0 |
| 10 | Total tax expenses | 92.24 | 172 |
| 14 | Net Profit Loss for the period from continuing operations | 230.52 | 489.55 |
| 15 | Profit (loss) from discontinued operations before tax | 0 | 0 |
| 16 | Tax expense of discontinued operations | 0 | 0 |
| 17 | Net profit (loss) from discontinued operation after tax | 0 | 0 |
| 19 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0 | 0 |
| 21 | Total profit (loss) for period | 230.52 | 489.55 |
| 22 | Other comprehensive income net of taxes | 0 | 0 |

| Financial Results - NBFC | | | |
|--------------------------|---|---------------------------------------|--|
| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-07-2023 | 01-04-2023 |
| B | Date of end of reporting period | 30-09-2023 | 30-09-2023 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 23 | Total Comprehensive Income for the period | 230.52 | 489.55 |
| 24 | Total profit or loss, attributable to | | |
| | Profit or loss, attributable to owners of parent | | |
| | Total profit or loss, attributable to non-controlling interests | | |
| 25 | Total Comprehensive income for the period attributable to | | |
| | Comprehensive income for the period attributable to owners of parent | 0 | 0 |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | 0 | 0 |
| 26 | Details of equity share capital | | |
| | Paid-up equity share capital | 4900.01 | 4900.01 |
| | Face value of equity share capital | 10 | 10 |
| 28 | Reserves excluding revaluation reserve | | |
| 29 | Earnings per share | | |
| i | Earnings per equity share for continuing operations | | |
| | Basic earnings per share from continuing operations | 0.47 | 1 |
| | Diluted earnings per share from continuing operations | 0.47 | 1 |
| ii | Earnings per equity share for discontinued operations | | |
| | Basic earnings per share from discontinued operations | 0 | 0 |
| | Diluted earnings per share from discontinued operations | 0 | 0 |
| ii | Earnings per equity share | | |
| | Basic earnings per share | 0.47 | 1 |
| | Diluted earnings per share | 0.47 | 1 |
| 30 | Debt equity ratio | | |
| 31 | Debt service coverage ratio | | |
| 32 | Interest service coverage ratio | | |
| 33 | Disclosure of notes on financial results | Textual Information(1) | |

Text Block

Textual Information(1)

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on October 30, 2023. The Statutory Auditors of the Company have carried out the Review for the Quarter and half year ended September 30, 2023 pursuant to Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The company is engaged primarily in the business of Financial services and accordingly there are no separate reportable operating segments as per Ind AS 108 dealing with Operating Segments.
4. Figures of previous period have been regrouped/reclassified, wherever necessary, to make them comparable and to conform with current period classification.

| Statement of Asset and Liabilities | | |
|---|---|------------------------------|
| Particulars | | Half year ended (dd-mm-yyyy) |
| Date of start of reporting period | | 01-04-2023 |
| Date of end of reporting period | | 30-09-2023 |
| Whether results are audited or unaudited | | Unaudited |
| Nature of report standalone or consolidated | | Standalone |
| | Assets | |
| 1 | Financial Asset | |
| | Cash and cash equivalents | 2.46 |
| | Bank Balance other than (a) above | 1393.75 |
| | Derivative financial instruments | |
| | Receivables | |
| | (I) Trade Receivables | |
| | (II) Other Receivables | |
| | Loans | 28739.81 |
| | Investments | 0 |
| | Other Financial assets | |
| 2 | Non Financial Asset | |
| | Inventories | 0.41 |
| | Current tax assets (Net) | 17.97 |
| | Deferred tax Assets (Net) | |
| | Investment Property | |
| | Biological assets other than bearer plants | |
| | Property, Plant and Equipment | 151.1 |
| | Capital work-in-progress | 260 |
| | Intangible assets under development | |
| | Goodwill | 0 |
| | Other Intangible assets | 0 |
| | Other non-financial assets (to be specified) | 162.5 |
| | Total assets | 30728 |
| | Equity and liabilities | |
| 1 | Equity | |
| | Equity attributable to owners of parent | |
| | Equity share capital | 4900.01 |
| | Other equity | 10615.76 |
| | Total equity attributable to owners of parent | 15515.77 |
| | Non controlling interest | |
| | Total equity | 15515.77 |
| 2 | Liabilities | |
| 2.1 | Financial Liabilities | |
| (a) | Derivative financial instruments | |
| (b) | Payables | |
| | (I)Trade Payables | |
| | (i) total outstanding dues of micro enterprises and small enterprises | |
| | (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | |

| | | |
|------------|---|-----------------|
| | II) Other Payables | |
| | (i) total outstanding dues of micro enterprises and small enterprises | 8.81 |
| | (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | |
| (C) | Debt Securities | |
| (d) | Borrowings (Other than Debt Securities) | 14896.2 |
| (e) | Deposits | |
| (f) | Subordinated Liabilities | |
| (g) | Other financial liabilities | 15.27 |
| 2.2 | Non-Financial Liabilities | |
| (a) | Current tax liabilities (Net) | 172 |
| (b) | Provisions | 80.38 |
| (C) | Deferred tax liabilities (Net) | |
| (d) | Other non-financial liabilities | 39.57 |
| | Total liabilities | 15212.23 |
| | Total equity and liabilities | 30728 |
| | | |

| Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results | | |
|--|---|---|
| Particulars | 3 months/ 6 month ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| Date of start of reporting period | 01-07-2023 | 01-04-2023 |
| Date of end of reporting period | 30-09-2023 | 30-09-2023 |
| Whether accounts are audited or unaudited | Unaudited | Unaudited |
| Nature of report standalone or consolidated | Standalone | Standalone |
| 1 Segment Revenue (Income) | | |
| (net sale/income from each segment should be disclosed) | | |
| Total Segment Revenue | | |
| Less: Inter segment revenue | | |
| Revenue from operations | | |
| 2 Segment Result | | |
| Profit (+) / Loss (-) before tax and interest from each segment | | |
| Total Profit before tax | | |
| i. Finance cost | | |
| ii. Other Unallocable Expenditure net off Unallocable income | | |
| Profit before tax | | |
| 3 (Segment Asset - Segment Liabilities) | | |
| Segment Asset | | |
| Total Segment Asset | | |
| Un-allocable Assets | | |
| Net Segment Asset | | |
| 4 Segment Liabilities | | |
| Segment Liabilities | | |
| Total Segment Liabilities | | |
| Un-allocable Liabilities | | |
| Net Segment Liabilities | | |
| Disclosure of notes on segments | | |

| Cash flow statement, indirect | | |
|-------------------------------|--|-----------------------------|
| Particulars | | 6 months ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-04-2023 |
| B | Date of end of reporting period | 30-09-2023 |
| C | Whether results are audited or unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone |
| Part I | Blue color marked fields are non-mandatory. | |
| | Statement of cash flows | |
| | Cash flows from used in operating activities | |
| | Profit before tax | 661.55 |
| | Adjustments for reconcile profit (loss) | |
| | Adjustments for finance costs | 402.73 |
| | Adjustments for decrease (increase) in inventories | 0 |
| | Adjustments for decrease (increase) in trade receivables, current | 0 |
| | Adjustments for decrease (increase) in trade receivables, non-current | 0 |
| | Adjustments for decrease (increase) in other current assets | 0 |
| | Adjustments for decrease (increase) in other non-current assets | -162.14 |
| | Adjustments for other financial assets, non-current | 0 |
| | Adjustments for other financial assets, current | -4512.49 |
| | Adjustments for other bank balances | 0 |
| | Adjustments for increase (decrease) in trade payables, current | -3.81 |
| | Adjustments for increase (decrease) in trade payables, non-current | 0 |
| | Adjustments for increase (decrease) in other current liabilities | 0 |
| | Adjustments for increase (decrease) in other non-current liabilities | -22.56 |
| | Adjustments for depreciation and amortisation expense | 9.21 |
| | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 0 |
| | Adjustments for provisions, current | -32 |
| | Adjustments for provisions, non-current | 0 |
| | Adjustments for other financial liabilities, current | -414.76 |
| | Adjustments for other financial liabilities, non-current | 0 |
| | Adjustments for unrealised foreign exchange losses gains | 0 |
| | Adjustments for dividend income | 0 |
| | Adjustments for interest income | 1092.21 |
| | Adjustments for share-based payments | 0 |
| | Adjustments for fair value losses (gains) | 0 |
| | Adjustments for undistributed profits of associates | 0 |
| | Other adjustments for which cash effects are investing or financing cash flow | 0 |
| | Other adjustments to reconcile profit (loss) | 0 |
| | Other adjustments for non-cash items | 0 |
| | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0 |
| | Total adjustments for reconcile profit (loss) | -5828.03 |
| | Net cash flows from (used in) operations | -5166.48 |
| | Dividends received | 0 |
| | Interest paid | 402.73 |
| | Interest received | 1092.21 |

| | | |
|--|---|-----------------|
| | Income taxes paid (refund) | 39.86 |
| | Other inflows (outflows) of cash | 0 |
| | Net cash flows from (used in) operating activities | -4516.86 |
| | Cash flows from used in investing activities | |
| | Cash flows from losing control of subsidiaries or other businesses | 0 |
| | Cash flows used in obtaining control of subsidiaries or other businesses | 0 |
| | Other cash receipts from sales of equity or debt instruments of other entities | 0 |
| | Other cash payments to acquire equity or debt instruments of other entities | 0 |
| | Other cash receipts from sales of interests in joint ventures | 0 |
| | Other cash payments to acquire interests in joint ventures | 0 |
| | Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0 |
| | Cash payment for investment in partnership firm or association of persons or limited liability partnerships | 0 |
| | Proceeds from sales of property, plant and equipment | 0 |
| | Purchase of property, plant and equipment | 158.75 |
| | Proceeds from sales of investment property | 0 |
| | Purchase of investment property | 0 |
| | Proceeds from sales of intangible assets | 0 |
| | Purchase of intangible assets | 0 |
| | Proceeds from sales of intangible assets under development | 0 |
| | Purchase of intangible assets under development | 0 |
| | Proceeds from sales of goodwill | 0 |
| | Purchase of goodwill | 0 |
| | Proceeds from biological assets other than bearer plants | 0 |
| | Purchase of biological assets other than bearer plants | 0 |
| | Proceeds from government grants | 0 |
| | Proceeds from sales of other long-term assets | 0 |
| | Purchase of other long-term assets | 0 |
| | Cash advances and loans made to other parties | 0 |
| | Cash receipts from repayment of advances and loans made to other parties | 0 |
| | Cash payments for future contracts, forward contracts, option contracts and swap contracts | 0 |
| | Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 0 |
| | Dividends received | 0 |
| | Interest received | 0 |
| | Income taxes paid (refund) | 0 |
| | Other inflows (outflows) of cash | 0 |
| | Net cash flows from (used in) investing activities | -158.75 |
| | Cash flows from used in financing activities | |
| | Proceeds from changes in ownership interests in subsidiaries | 0 |
| | Payments from changes in ownership interests in subsidiaries | 0 |
| | Proceeds from issuing shares | 0 |
| | Proceeds from issuing other equity instruments | 0 |
| | Payments to acquire or redeem entity's shares | 0 |
| | Payments of other equity instruments | 0 |
| | Proceeds from exercise of stock options | 0 |
| | Proceeds from issuing debentures notes bonds etc | 0 |
| | Proceeds from borrowings | 6068.63 |
| | Repayments of borrowings | 0 |

| | | |
|--|--|---------|
| | Payments of finance lease liabilities | 0 |
| | Payments of lease liabilities | 0 |
| | Dividends paid | 0 |
| | Interest paid | 0 |
| | Income taxes paid (refund) | 0 |
| | Other inflows (outflows) of cash | 0 |
| | Net cash flows from (used in) financing activities | 6068.63 |
| | Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 1393.02 |
| | Effect of exchange rate changes on cash and cash equivalents | |
| | Effect of exchange rate changes on cash and cash equivalents | 0 |
| | Net increase (decrease) in cash and cash equivalents | 1393.02 |
| | Cash and cash equivalents cash flow statement at beginning of period | 3.19 |
| | Cash and cash equivalents cash flow statement at end of period | 1396.21 |

