

# SMART FINSEC LIMITED

Registered Office:- F-88, IIND FLOOR, INDUSTRIAL POCKET,  
DISTRICT CENTRE WEST DELHI, RAJA GARDEN  
NEW DELHI-110027  
CIN:- L74899DL1995PLC063562  
Phone:-011- 25167071  
Email Id:-smartfinsec@gmail.com

February 12<sup>th</sup>, 2019

BSE Limited  
Corporate Relationship Department  
1st Floor, New Trading Ring  
Rotunda Building, P J Towers  
Dalal Street  
Mumbai - 400 001

Sub: - Outcome of Board Meeting - February 12th, 2019.

Scrip Code: - 539494

Dear Sir,

In terms of the provision of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held today, have inter alia, approved and taken on record the following:

1. Unaudited Standalone Financial results of the Company for the Third Quarter and Nine months ended on December 31<sup>st</sup>, 2018.
2. Limited Review Report for the quarter ended on December 31<sup>st</sup>, 2018.

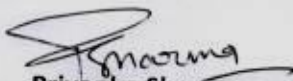
The Board meeting commenced at 02:00 p.m and concluded at 02:30 p.m

You are requested to kindly take the above on your record.

Thanking you

Yours faithfully

For SMART FINSEC Limited

  
Priyanka Sharma

Company Secretary & Compliance Officer





## Limited Review Report

**To, The Board Of Directors  
Smart Finsec Limited**

We have reviewed the accompanying statement of unaudited financial results of Smart Finsec Limited for the quarter ended December 31, 2018 (the "Statement") attached herewith, being submitted by the Company Pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under 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 Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular NO. CIR/CFD/FAC/62/2016 DATED JULY 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For H.K.Dua & Co.**

**Chartered Accountants**

**FRN:000581N**

**CA Harsh Kumar Dua**

**M.No.080727**

**Place: New Delhi**

**Date: 12.02.2019**



**SMART FINSEC LIMITED**

Regd. Office: F-88, 2nd Floor, Industrial Pocket, District Centre, West Delhi, Raja Garden, New Delhi.  
Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2018

		Standalone					
S.No.	Particulars	Quarter Ended			Nine Months Ended		March 31, 2018 Audited
		December 31, 2018 Unaudited	September 30, 2018 Unaudited	December 31, 2017 Unaudited	December 31, 2018 Unaudited	December 31, 2017 Unaudited	
		(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)
1	Net Sales Income From Operation	22.56	126.79	308.13	341.03	1,270.08	1,469.08
	Other Income	48.19	-12.02	67.79	42.77	90.09	84.84
	<b>Total</b>	<b>70.75</b>	<b>114.77</b>	<b>375.92</b>	<b>383.80</b>	<b>1,360.17</b>	<b>1,553.92</b>
2	<b>Expenditures</b>						
a)	(Increase)/Decrease in stock in trade & work in progress	(2.53)	105.16	67.47	115.60	145.18	121.10
b)	Purchase of Stock in Trade	25.07	25.11	213.95	227.43	1,080.74	1,310.13
c)	Employees benefit expenses	1.72	1.44	1.67	4.58	4.07	5.87
d)	Depreciation	1.46	1.46	1.50	4.38	4.50	5.85
e)	Other expenditure	1.64	0.99	1.72	7.11	54.75	12.36
f)	<b>Total</b>	<b>27.36</b>	<b>134.16</b>	<b>286.31</b>	<b>359.10</b>	<b>1,289.24</b>	<b>1,455.31</b>
3	<b>Profit/(Loss) from operation before Prior Period, interest and exceptional items ( 1-2)</b>	<b>43.39</b>	<b>(19.39)</b>	<b>89.61</b>	<b>24.70</b>	<b>70.93</b>	<b>98.61</b>
4	Interest Paid	-	-	-	-	-	-
5	<b>Profit/(Loss) after interest but before exceptional items</b>	<b>43.39</b>	<b>(19.39)</b>	<b>89.61</b>	<b>24.70</b>	<b>70.93</b>	<b>98.61</b>
6	Exceptional items	-	-	-	-	-	-
7	Prior Period Adjustment(Refer Note below)	-	-	-	-	-	-
8	<b>Profit/(Loss) from ordinary activities before tax(7+ 8+9)</b>	<b>43.39</b>	<b>-19.39</b>	<b>89.61</b>	<b>24.70</b>	<b>70.93</b>	<b>98.61</b>
9	<b>Tax Expenses</b> Provision for Mat						
	Current Tax	5.00	-	10.84	5.00	20.00	13.68
	Deferred Tax						(1.32)
	Less: Mat Credit Entitlement						
10	<b>Net Profit / (Loss) from ordinary activities after tax less Minority Share/Preacquisition Profit/Loss</b>	<b>38.39</b>	<b>-19.39</b>	<b>78.77</b>	<b>19.70</b>	<b>50.93</b>	<b>86.25</b>
11	Extraordinary items (net of tax expenses)						
12	<b>Net Profit/(Loss) from the period (11-12)</b>	<b>38.39</b>	<b>-19.39</b>	<b>78.77</b>	<b>19.70</b>	<b>50.93</b>	<b>86.25</b>
13	Paid up equity share capital	300.00	300.00	300.00	300.00	300.00	300.00
	(Face value of share shall be indicated)	10.00	10.00	10.00	10.00	10.00	10.00
14	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	279.76	279.76	82.50	279.76	82.50	279.76
15	Basic & diluted Earning per share (EPS)	1.28	-0.65	2.63	0.66	1.70	2.88
<b>SEGMENT REPORTING</b>							

For SMART FINSEC LIMITED

Auth. Sign./Director

1	<b>Segment Revenue</b>						
	a) Real Estate	4.50	6.38	8.25	19.13	24.75	33.00
	b) NBFC Activity	66.25	120.41	367.67	364.68	1,335.42	1,520.92
	<b>Total</b>	<b>70.75</b>	<b>126.79</b>	<b>375.92</b>	<b>383.81</b>	<b>1,360.17</b>	<b>1,553.92</b>
2	<b>Segment Results</b>						
	(Profit before Tax, Interest & Extraordinary Items)						
	a) Real Estate	4.50	6.38	8.25	18.84	24.75	29.24
	b) NBFC Activity	38.89	-25.77	81.36	5.86	46.18	69.37
	<b>Total</b>	<b>43.39</b>	<b>-19.39</b>	<b>89.61</b>	<b>24.70</b>	<b>70.93</b>	<b>98.61</b>
	Less : Interest						
	<b>Total PBT</b>	<b>43.39</b>	<b>-19.39</b>	<b>89.61</b>	<b>24.70</b>	<b>70.93</b>	<b>98.61</b>
3	<b>Segment Capital Employed</b>						
	a) Real Estate	162.84	160.82	165.12	160.82	165.12	160.09
	b) NBFC Activity	916.62	880.25	883.82	880.25	883.82	899.67
	<b>Total</b>	<b>1079.46</b>	<b>1041.07</b>	<b>1048.94</b>	<b>1,041.07</b>	<b>1,048.94</b>	<b>1,059.76</b>

For & on behalf of the Board  
 For SMART FINSEC LIMITED

Auth. Sign./Director  
 Arun Khera  
 Managing Director  
 DIN NO - 00055894

- 1 The above Results were reviewed by the Audit Committee at their meeting and taken on Record in the Meeting of Board of Directors of the Company held on 12th February, 2019.
- 2 Information on investor complaints for the Quarter - (Nos.): Opening Balance - Nil, New - Nil
- 3 The Company operates in two segments - Real Estate and Non Banking Financial Activity.
- 4 Previous Quarter's/Year's figures have been regrouped/reworked wherever necessary to make them comparable with those of current quarter/year.

Place : New Delhi  
 Date : 12/02/2019