

Ref. No.: SCML/2023-24/119

Dated: May 29, 2023

BSE Limited Department of Corporate Service Phiroze Jeejeebhoy Towers Dalal Street Fort, Mumbai - 400 001

BSE Scrip Code-511700

Dear Sir/Madam,

Sub: Audited Financial Results for the quarter and year ended March 31, 2023.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following:

- a) Audited Financial Results of the Company for the quarter and year ended March 31, 2023, together with the Auditor's Report;
- b) Declaration regarding the Auditor's Report with unmodified opinion.

The Financial Results will be published in the newspapers shortly.

You are requested to take the same on record and oblige.

Thanking You

Yours faithfully, Standard Capital Market

Managing Director

DIN: 06583160

Phone No: 9871652224



Dated: May 29, 2023

BSE Limited
Department of Corporate Service
Phiroze Jeejeebhoy Towers
Dalal Street Fort,
Mumbal – 400 001.

BSE Scrip Code—511700

Dear Sir/Madam,

Sub: <u>Declaration regarding Auditor's Report with unmodified opinion pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby declares that M/s. Krishan Rakesh & Co., Chartered Accountants (Firm Registration No. 009088N), Statutory Auditors of the Company has furnished an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2023.

Kindly take the above in your record.

Thanking you,

Yours faithfully, Standard Capital Markets Linised

Delhi

Bharti Bhatnagar Chief Financial Officer

PAN NO: CHYPB4922M



PHONE: 011-40159075

143, KOHAT ENCLAVE 2ND FLOOR, PITAMPURA DELHI-110034

Independent Auditor's Report on the financial results for the quarter and year ended March, 2023 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To, STANDARD CAPITAL MARKETS LIMITED G-17, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, Delhi-110034

We have audited the financial results for the quarter and year ended March, 2023 ("the Statement") of **Standard Capital Markets Limited**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") specified u/s 133 of the Companies Act, 2013 ("the act"), read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the quarter and year ended March 31, 2023 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

PHONE: 011-40159075

143, KOHAT ENCLAVE 2ND FLOOR, PITAMPURA DELHI-110034

Management's Responsibilities for the Financial Results

This Statement, which includes the results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. This responsibility includes preparation and presentation of the Financial Results for the quarter and year ended March 31, 2023 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement. whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is responsible for assessing the Company's ábility, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists, Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



Krishan Rakesh & Co. CHARTERED ACCOUNTANTS

PHONE: 011-40159075

143, KOHAT ENCLAVE 2ND FLOOR, PITAMPURA DELHI-110034

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial, Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Krishan Rakesh & Co. CHARTERED ACCOUNTANTS

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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the financial results for the quarter ended 31st March, 2023, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the 3rd Quarter of the current financial year, which were subject to limited review by us.

The statement includes figures for the corresponding quarter ended 31st March, 2022, being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2022 and the published unaudited year to date figures upto the 3rd Quarter of the previous financial year, which were subject to limited review by us.

> For KRISHAN RAKESH & CO. CHARTERED ACCOUNTANTS Firm Regn. No. 009088N

PLACE:

DELHI

DATED:

29-05-2023

UDIN NO: 23087891BGXMBD1333

K.K. GUPTA (PARTNER) M.No. 87891

STANDARD CAPITAL MARKETS LIMITED

Regd. Off: G-17, Krishna Apra, Business Square, Netaji Subhash Place, Pitampura New Delhi 110034 CIN: L74899DL1987PLC027057 E-mail stancap.delhi@gmail.com, PH. 011-40154984

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2023

(Rs. in lakhs except earning per share)

Quarter Ended				Year Ended	
Particulars		31-03-2023 31-12-2022		31-03-2023	31-03-2022
Particulars	(Audited)	(Unaudited)			(Audited)
	((Addited)	(Diladdica)	() (danted)	[(· taranto =)	<u> </u>
I. Revenue from operations	1	T		ł	
	356.19	241.15	6.44	804.87	36.65
a) Interest Income	356.19				
Total Revenue from operations (I)	277.65				
II. Other income	633.84				
III. Total Income (I + II)	000.04	251.24	21.00	1,102101	0
IV Expenses:	240.61	174.73	5.90	585.23	16.94
a) Finance costs	249.61				
b) Impairment of financial instruments (Net)			-		
c) Employees benefits expenses	10.76		A	A CONTRACTOR OF THE PARTY OF TH	A STATE OF THE PARTY OF THE PAR
d) Depreciation, amortisation and impairment	(1.22)		1	1	
e) Other expenses	127.01			THE PERSON NAMED IN THE PE	
Total expenses (11/)	386.16	231.11	17.10	000.04	41.00
V Profit/(Loss) before exceptional and tax (III - IV)	247.68				
VI Exceptional items	0.00	0.00	0.00	0.00	
VII Profit/(Loss) before tax (V-VI)	247.68	60.13	3.84	332.57	9.35
VIII Tax expense:					
(1) Current tax	87.62				
(2) Deferred tax	0.00	0.00	0.00	0.00	
(3) Tax expense for prior years	0.07	0.00	0.00		
Total Tax Expense (Vili)	87.69	15.63	(0.36)	109.76	1.08
IX Profit/(loss) for the period (VD-VIM	159.99	44.50	4.20	222.81	8.27
X Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
(A) (i) Items that will not be reclassified to profit or loss	0.00		0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to	0.00	0.00	0.00		
(B) (i) Items that will be reclassified to profit or loss	0.00		0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to pr			0.00	0.00	0.00
Total Other Comprehensive Income (X)	159.99	44.50	4.20	222.81	8.27
XI. Total Comprehensive Income for the period					
(IX+X) (Comprising Profit (Loss) and other					
	ia .	1			
XII Earnings per equity share (of Rs. 10 each) (not			1	1	1
annualised)	+	1			1
		1	 	5.25	5 0.21
(a) Basic	-	1	1	5.25	
(b) Diluted		1	1	5.25	0

For and on behalf of Board of Director of Standard Capital Markets Limited

STANDARD CAPITAL MARKETS LIMITED

Regd. Off: G-17, Krishna Apra, Business Square, Netaji Subhash Place, Pitampura New Delhi 110034 CIN: L74899DL1987PLC027057

E-mail stancap.delhi@gmail.com, PH. 011-40154984

Rs. In Lacs

	Particulars	As at	As at	
		31-03-2023	31-03-2022	
A A	SSETS		or of home	
1	Financial Assets			
a)	Cash and cash equivalents	2.94	9.32	
b)	Bank Balance other than (a) above	0.25	95.73	
c)	Loans	24,203.56	743.18	
d)	Other financial assets	23.76	0.00	
2	Non Financial Assets			
a)	Current tax assets (Net)	0.00	2.33	
b)	Inventory	0.41	0.07	
c)	Property, Plant and Equipment	1.56	0.15	
d)	Intangible assets under development	260.00	0.00	
e)	Other non-financial assets	0.36	2.95	
Whiteman is some	Total Assets	24,492.84	853.73	
B LI	ABILITIES AND EQUITY	And the second s		
	LIABILITIES			
1	Financial Liablities			
a)	Payables			
	(I) Other Payables	0.00	0.00	
	(i) total outstanding dues of micro enterprises and small			
	enterprises	0.00	0.00	
	(ii) total outstanding dues of creditors other than micro			
	enterprises and small enterprises	12.62	5.08	
b)	Borrowings	8,827.57	450.50	
c)	Other Financial Liabilities	430.03	0.00	
2	Non- Financial Liabilities		7 7 7	
a)	Current tax liabilities (Net)	19.58	0.00	
b)	Other Non Financial Liabilities	62.13	1.70	
c)	Provisions	112.38	53.73	
	Total Liabilities	9,464.31	511.01	
3	EQUITY			
(a)	Equity share capital	4,900.01	400.01	
(b)	Other equity	10,128.52	(57.29)	
	Total Equity	15,028.53	342.72	
	Total Liabilities & Equity	24,492.84	853.73	

For and on behalf of Board of Director of Standard Capital Markets Limited

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Managing Director

Din No: 06583160

Standard Capital Markets limited

Regd. Off: G-17, Krishna Apra, Business Square, Netaji Subhash Place, Pitampura New Delhi 110034 CIN:L74899DL1987PLC027057 E-mail stancap.delhi@gmail.com, PH. 011-40154984

Cash Flow Statement for the Year ended 31st March, 2023

Particulars	Year Ended 31-03-2023 Audited	(Rs. In Lacs) Year Ended 31-03-2022 Audited
A Cook Flow For Opening A Cook		***************************************
A. Cash Flow From Operating Activities:		
Net Profit Before Tax & Extraordinary Items	332.57	9.35
Adjustments For:		
Depreciation And Amortisation	0.21	0.00
Fair Value of Equity Instruments	(0.34)	0.00
Interest Income	-804.87	-36.65
Interest Expenses	585.23	16.94
Provision of Standard Asset	. 58.65	0.68
Provision For Doubtful Debts	0.00	-12.51
Remeasurement Gain/(loss) on Defined Benefit Plan		
Operating Profit Before Working Capital Changes	171.45	(22.19)
Adjustments For :		
(Increase)/Decrease In Other Financial Assets	(23,460.38)	-257.86
(Increase)/Decrease In Other Non Financial Assets	(18.84)	-1.56
Increase/(Decrease) In Other Non Financial Liabilities	60.43	0.94
Increase/(Decrease) in Trade Payables	7.54	2.35
Increase/(Decrease) In Other Financial Liabilities	430.02	-5.37
Interest Received	804.87	36.65
Interest Paid	(585.23)	(16.94)
Taxes Paid	(90.17)	-1.08
Loans Disbursed (Net)	0.00	0.00
Net Cash Used in Operating Activity	(22,851.76)	(242.87)
B. Cash Flow From Investment Activities	\	(2.72.07)
Payments for Property, Plant & Equipments	(261.62)	0.00
Proceeds from Sale of Property, Plant & Equipments	0.00	0.00
Purchase Of Investments		
Sale Of investments	0.00	0.00
Net Cash Generated From Investing Activity	0.00	0.00
C. Cash Flow From Financing Activities	(261.62)	0.00
Proceeds from Borrowings		
Proceed from issue of share capital	8,377.07	340.25
Proceed from Share Premium Received	4,500.00	0.00
Repayments of Debt Securities	9,963.00	0.00
	0.00	0.00
Dividend Paid On Equity Shares	0.00	0.00
Dividend Distribution Tax paid	0.00	0.00
Net Cash Generated From Financing Activity	22,840.07	340.25
Net Increase/(Decrease) Of Cash & Cash Equivalents(A+B+C)	(101.86)	75.19
Cash & Cash Equivalents As At Beginning of the year	105.05	29.86
Cash & Cash Equivalents As At the End of the Period	3.19	105.05
Components Of Cash And Cash Equivalents		
Cash On Hand	2.94	9.32
Remittances In Transit	0.00	0.00
Balance With Bank	0.25	95.73
On Current Accounts	5.20	55.15
Balance as per Statement of Cash Flows	3.19	105.05

For and on behalf of Board of Director of

Standard Capital Markets Limited May

Ram GonaFindal

Managing Director ... Din No: 06583160

Standard Capital Markets limited

Regd. Off: G-17, Krishna Apra, Business Square, Netaji Subhash Place, Pitampura New Delhi 110034

CIN: L74899DL1987PLC027057

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Notes:

- 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 May 29, 2023. The Statutory Auditors of the Company have audited the results for the quarter and year ended March 31, 2023.
- 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.
- 3. The figures for the quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year.
- 4. Figures of previous period have been regrouped/reclassified, wherever necessary, to make them comparable and to conform with current period classification.

For and on behalf of Board of Director of Standard Capital Markets Limited

> Ram Gopa Vinda Managing Directo

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Din No: 06583160