

**MONEYWISE FINVEST LIMITED**

CIN : U67100UP2009FLC088874

REGD. OFFICE: 106, Ocean Plaza, P-5, Sector-18 Noida Gautam Buddha Nagar UP 201301 IN

**Statement of audited results for the quarter and year ended March 31, 2021**

(₹ in Lakhs)

| Sr. No.   | Particulars   | Quarter Ended   |                   |                 | Year Ended      |                 |
|-----------|---|-----------------|-------------------|-----------------|-----------------|-----------------|
|           |   | March 31, 2021  | December 31, 2020 | March 31, 2020  | March 31, 2021  | March 31, 2020  |
|           |   | (Audited)       | (Unaudited)       | (Audited)       | (Audited)       | (Audited)       |
| <b>1</b>  | <b>Income</b>   |                 |                   |                 |                 |                 |
|           | (A) Revenue from operations   |                 |                   |                 |                 |                 |
|           | Fee and commission income   | 185.62          | 144.48            | 44.00           | 566.83          | 73.78           |
|           | Interest income   | 71.18           | 56.61             | 9.51            | 174.40          | 23.28           |
|           | Dividend income   | -               | -                 | -               | -               | -               |
|           | Net gain on proprietary trading   | -               | 0.02              | -               | (6.88)          | (0.11)          |
|           | <b>Total Revenue from operations</b>  | <b>256.80</b>   | <b>201.11</b>     | <b>53.51</b>    | <b>734.35</b>   | <b>96.95</b>    |
|           | (B) Other Income  | 3.25            | 2.43              | 1.54            | 15.27           | 6.20            |
|           | <b>Total Revenue (1A+1B)</b>  | <b>260.05</b>   | <b>203.54</b>     | <b>55.05</b>    | <b>749.62</b>   | <b>103.15</b>   |
| <b>2</b>  | <b>Expenses</b>   |                 |                   |                 |                 |                 |
|           | (A) Fees and commission expense   | 137.43          | 125.30            | 41.20           | 438.44          | 67.51           |
|           | (B) Employee benefits expenses  | 82.86           | 86.25             | 56.55           | 299.57          | 144.60          |
|           | (C) Finance cost  | 5.60            | 3.25              | 2.84            | 15.42           | 7.51            |
|           | (D) Depreciation and amortisation expenses  | 4.09            | 2.99              | 3.77            | 12.54           | 10.70           |
|           | (E) Impairment on financial instruments   | 0.78            | (9.75)            | 10.00           | 9.18            | 10.00           |
|           | (F) Other expenses  | 49.13           | 27.54             | 37.36           | 136.35          | 67.45           |
|           | <b>Total Expenses (2A+2B+2C+2D+2E+2F)</b>   | <b>279.89</b>   | <b>235.58</b>     | <b>151.72</b>   | <b>911.50</b>   | <b>307.77</b>   |
| <b>3</b>  | <b>Profit before share of profit/(loss) of joint venture and tax (1-2)</b>        | <b>(19.84)</b>  | <b>(32.04)</b>    | <b>(96.67)</b>  | <b>(161.88)</b> | <b>(204.62)</b> |
| <b>4</b>  | <b>Share of (loss) in joint venture</b>   | -               | -                 | -               | -               | -               |
| <b>5</b>  | <b>Profit before exceptional items and tax (3+4)</b>                              | <b>(19.84)</b>  | <b>(32.04)</b>    | <b>(96.67)</b>  | <b>(161.88)</b> | <b>(204.62)</b> |
| <b>6</b>  | <b>Exceptional items</b>  | -               | -                 | -               | -               | -               |
| <b>7</b>  | <b>Profit Before Tax (5-6)</b>  | <b>(19.84)</b>  | <b>(32.04)</b>    | <b>(96.67)</b>  | <b>(161.88)</b> | <b>(204.62)</b> |
| <b>8</b>  | <b>Tax Expenses (including Deferred Tax)</b>                                      | <b>(1.95)</b>   | <b>1.62</b>       | <b>5.20</b>     | <b>(9.42)</b>   | <b>5.33</b>     |
| <b>9</b>  | <b>Profit After Tax (7-8)</b>   | <b>(17.89)</b>  | <b>(33.66)</b>    | <b>(101.87)</b> | <b>(152.46)</b> | <b>(209.95)</b> |
| <b>10</b> | <b>Other comprehensive income</b>   |                 |                   |                 |                 |                 |
|           | (A) Items that will not be reclassified subsequently to profit or (loss)          |                 |                   |                 |                 |                 |
|           | Remeasurement of the net defined benefit liability / asset                        | 0.66            | -                 | -               | 0.66            | -               |
|           | Tax effect of Items that will not be reclassified subsequently to profit and loss | (0.17)          | -                 | -               | (0.17)          | -               |
|           | (B) Items that will be reclassified subsequently to profit or (loss)              |                 |                   |                 |                 |                 |
|           | Fair value changes on investments   | -               | -                 | -               | -               | -               |
|           | Tax effect of Items that will be reclassified subsequently to profit and loss     | -               | -                 | -               | -               | -               |
|           | Exchange differences on translating foreign operations                            | -               | -                 | -               | -               | -               |
|           | <b>Total other comprehensive income for the period (10A+10B)</b>                  | <b>0.49</b>     | <b>-</b>          | <b>-</b>        | <b>0.49</b>     | <b>-</b>        |
| <b>11</b> | <b>Total comprehensive income for the period (9+10)</b>                           | <b>(17.40)</b>  | <b>(33.66)</b>    | <b>(101.87)</b> | <b>(151.97)</b> | <b>(209.95)</b> |
| <b>12</b> | <b>Paid Up Equity Share Capital (Face Value of ₹ 10 each)</b>                     | <b>1,200.00</b> | <b>850.00</b>     | <b>500.00</b>   | <b>1,200.00</b> | <b>500.00</b>   |
| <b>13</b> | <b>Reserves Excluding Revaluation Reserves</b>                                    |                 |                   |                 | <b>(386.64)</b> | <b>(234.67)</b> |
| <b>14</b> | <b>Earning per share (EPS) (in ₹)</b>   |                 |                   |                 |                 |                 |
|           | (a) Basic EPS   | (0.15)          | (0.40)            | (2.04)          | (2.01)          | (4.80)          |
|           | (b) Diluted EPS   | (0.15)          | (0.40)            | (2.04)          | (2.01)          | (4.80)          |

**Notes:**

- The above audited results have been reviewed and approved by the Board of Directors at its meeting held on Saturday, the 5th day of June, 2021. The results have been audited by the Statutory Auditors of the Company and have issued unqualified report.
- The financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- COVID-19 pandemic, globally and in India, is causing significant disturbance in economic and business activities. Management has assessed the potential impact of COVID-19 based on the current circumstances and expects no significant impact on the continuity of operations of the business on long term basis / on financial position etc.
- The figures for quarter ended March 31, 2021 and March 31, 2020 represents the balance between audited financials in respect of full financials year and those published till the third quarter of the respective financials years.
- Previous quarters/year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarters/year end presentation.

Place : New Delhi  
Date : June 5, 2021

Pranay Aggarwal  
(Whole time Director)  
(DIN : 07827697)

For and on behalf of the Board

Ayush Aggarwal  
(Director)  
(DIN : 07728909)

IN THE BOOKS OF MONEYWISE FINVEST LTD.

INTER COMPANY REVENUE

| Q1       | Q2        | Q3        | Q4        | INCOME       |          |                                       | EXPENSE   |           |               | NATURE OF TRANSACTION            | ACCOUNT HEAD                        |
|----------|-----------|-----------|-----------|--------------|----------|---------------------------------------|-----------|-----------|---------------|----------------------------------|-------------------------------------|
|          |           |           |           | Total Income | Q1       | Q2                                    | Q3        | Q4        | Total Expense |                                  |                                     |
|          |           |           |           |              |          | SMC CAPITALS LTD.                     |           |           |               |                                  |                                     |
|          |           |           |           |              | 2,71,442 | 2,79,000                              | 2,79,794  | 4,76,027  | 13,06,263     | Intt on inter corporate deposits | Finance Cont-Intt Paid              |
|          |           |           |           |              | 2,71,442 | 2,79,000                              | 2,79,794  | 4,76,027  | 13,06,263     | Sub Total                        |                                     |
|          |           |           |           |              |          | SMC GLOBAL SECURITIES LTD.            |           |           |               |                                  |                                     |
|          |           |           |           |              | 4,76,549 | 6,86,275                              | 11,68,388 | 15,75,461 | 39,06,673     | Clearing Charges                 | Exchange & other regulatory charges |
| 8.19.229 | 20.11.833 | 51.90.515 | 53.16.279 | 1,33,37,956  | 31,068   | 4,03,711                              | 1,09,977  | 3,68,461  | 9,13,217      | Dp Charges                       | Miscellaneous expenses              |
| 8.19.229 | 20.11.833 | 51.90.515 | 53.16.279 | 1,33,37,956  | 5,07,617 | 10,89,986                             | 12,78,365 | 19,43,922 | 48,19,890     | Interest Income                  | Interest Income                     |
|          |           |           |           |              | 5,07,617 | 10,89,986                             | 12,78,365 | 19,43,922 | 48,19,890     | Sub Total                        |                                     |
|          |           |           |           |              |          | MONEYWISE FINANCIAL SERVICES (P) LTD. |           |           |               |                                  |                                     |
| 13.236   | -         | -         | -         | 13,236       | -        | -                                     | -         | -         | -             | Intt on inter corporate deposits | Other Income-Intt income            |
| 13.236   | -         | -         | -         | 13,236       | -        | -                                     | -         | -         | -             | Sub Total                        |                                     |
| 8.32.565 | 20.11.833 | 51.90.515 | 53.16.279 | 1,33,51,192  | 7,79,059 | 13,68,986                             | 15,58,159 | 24,19,949 | 61,26,153     | Grand Total                      |                                     |

REIMBURSEMENT

| Q1 | Q2 | Q3 | Q4 | EXPENSES RECOVERED       |                               |           | EXPENSES PAID |          |                     | NATURE OF REIMBURSEMENT |
|----|----|----|----|--------------------------|-------------------------------|-----------|---------------|----------|---------------------|-------------------------|
|    |    |    |    | TOTAL EXPENSES RECOVERED | Q1                            | Q2        | Q3            | Q4       | TOTAL EXPENSES PAID |                         |
|    |    |    |    |                          | SMC GLOBAL SECURITIES LIMITED |           |               |          |                     |                         |
|    |    |    |    |                          | 30,000                        | 30,000    | 30,000        | 30,000   | 1,20,000            | Electricity Expense     |
|    |    |    |    |                          | 2,10,000                      | 2,10,000  | 2,10,000      | 2,10,000 | 8,40,000            | Office Rent             |
|    |    |    |    |                          | 1,374                         | 1,825     | 44,599        | 5,649    | 53,447              | Staff Welfare           |
|    |    |    |    |                          | -                             | -         | -             | 48,000   | 48,000              | NOC                     |
|    |    |    |    |                          | 2,57,510                      | -         | -             | -        | -                   | Gratuity                |
|    |    |    |    |                          | 1,74,160                      | 12,28,922 | 3,63,815      | 95,962   | 18,62,859           | Advertisement           |
|    |    |    |    |                          | -                             | -         | -             | 6,000    | 6,000               | Support                 |
|    |    |    |    |                          | 2,57,510                      | 4,15,534  | 14,70,747     | 3,95,611 | 29,30,306           | Grand Total             |

*Agarwal*  
*[Signature]*