

Date: 07<sup>th</sup> November, 2021

To,  
The Manager  
Bombay Stock Exchange (BSE) Limited,  
1<sup>st</sup> Floor, P.J. Tower, Dalal Street, Mumbai-400001

Security Code: 960038 & 960233  
ISIN: INE956L07043 & INE956L07050

**Sub.- Outcome of the Board Meeting held on Sunday, the 07<sup>th</sup> day of November, 2021 via video conferencing, commenced at 6:30 P.M. and concluded at 6:51 P.M.**

Dear Sir(s),

This is with reference to regulation 51 read with Part B of schedule III, regulation 52(2) and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby intimated that the Board of Directors in its meeting held on Sunday, 07<sup>th</sup> November, 2021 approved the following for the quarter and half year ended on 30<sup>th</sup> September, 2021:


- A) Un -audited financial results of the Company accompanied with the limited review report issued by the Statutory Auditors.
- B) Statement of Assets and Liabilities.
- C) Statement of Cash Flows.
- D) Appointment of Secretarial Auditor for the Financial Year 2021-2022.
- E) Certificate by the Statutory Auditor on maintenance of Asset Cover of Debt Securities by the Company as required under regulation 56(1)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

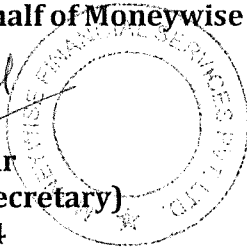
The above mentioned documents are annexed herewith and will also be available on the Company's website <https://www.smcfinance.com> in the Investors Corner.

This is for your information and record.

Thanking you,

**For & on behalf of Moneywise Financial Services Private Limited**

  
**Manoj Kumar**  
**(Company Secretary)**  
**M. No. F7134**





# RAJENDRA CHAUHAN & CO.

Chartered Accountants

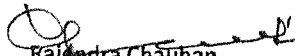
83, (IInd Floor), Shyam Lal Road, Darya Ganj, New Delhi-110002  
Ph. : Off. : 91-11-43613161 Direct : 91-11-23268239 Mobile : +91-9810332111  
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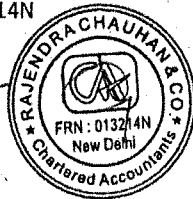
**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review Report to  
The Designated Partners  
Quance Research Capital LLP**

1. We have reviewed the accompanying statement of unaudited financial results of Quance Research Capital LLP for the quarter and six months period ended September 30, 2021 ("the Statement"), being submitted by the LLP pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the LLP's Management and has been approved by its designated partners, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.
4. 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 52 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Rajendra Chauhan & Co.**  
Chartered Accountants  
Firm Registration No.: 013214N

  
Rajendra Chauhan  
Partner  
Membership No:- 089108  
Place: New Delhi  
Date: 07<sup>th</sup> November, 2021  
UDIN: 21089108AAAJG1992





# RAJENDRA CHAUHAN & CO.

Chartered Accountants


83, (IInd Floor), Shyam Lal Road, Darya Ganj, New Delhi-110002  
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**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review Report to  
The Designated Partners  
SMC AND IM CAPITALS INVESTMENT MANAGER LLP**

1. We have reviewed the accompanying statement of unaudited financial results of **SMC and IM Capitals Investments Manager LLP** for the quarter and six months period ended September 30, 2021 ("the Statement"), being submitted by the LLP pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the LLP's Management and has been approved by its designated partners, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
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**For Rajendra Chauhan & Co.**  
Chartered Accountants  
Firm Registration No.: 013214N

  
Rajendra Chauhan  
Partner  
Membership No:- 089108  
Place: New Delhi  
Date: 07<sup>th</sup> November, 2021  
UDIN: 21089108AAAAJF9251





# RAJENDRA CHAUHAN & CO.

Chartered Accountants


83, (IInd Floor), Shyam Lal Road, Darya Ganj, New Delhi-110002  
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**Review Report to  
The Board of Directors  
Moneywise Finvest Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Moneywise Finvest Limited for the period from 01<sup>st</sup> April, 2021 and quarter ended 30<sup>th</sup> September, 2021 ("the Statement") 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.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
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**For Rajendra Chauhan & Co.**  
Chartered Accountants  
Firm Registration No.: 013214N

  
Rajendra Chauhan  
Partner  
Membership No:- 089108



Place: New Delhi  
Date: 07<sup>th</sup> November, 2021  
UDIN: 21089108AAAAJA7442



# RAJENDRA CHAUHAN & CO.

Chartered Accountants

83, (IInd Floor), Shyam Lal Road, Darya Ganj, New Delhi-110002

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**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

**Review Report to  
The Board of Directors  
SMC Global IFSC Private Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **SMC Global IFSC Private Limited** for the period from 01<sup>st</sup> April, 2021 and quarter ended 30<sup>th</sup> September, 2021 ("the Statement") 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.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
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**For Rajendra Chauhan & Co.**  
Chartered Accountants  
Firm Registration No.: 013214N

  
Rajendra Chauhan  
Partner  
Membership No:- 089108



Place: New Delhi  
Date: 07<sup>th</sup> November, 2021  
UDIN: 21089108AAAAJB4570



# RAJENDRA CHAUHAN & CO.

Chartered Accountants


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**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

**Review Report to  
The Board of Directors  
SMC Real Estate Advisors Private Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **SMC Real Estate Advisors Private Limited** for the period from 01<sup>st</sup> April, 2021 and quarter ended **30<sup>th</sup> September, 2021** ("the Statement") 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.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
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**For Rajendra Chauhan & Co.**  
Chartered Accountants  
Firm Registration No.: 013214N

  
**Rajendra Chauhan**  
Partner  
Membership No:- 089108



Place: New Delhi  
Date: 07<sup>th</sup> November, 2021  
UDIN: 21089108AAAAJC2987



# RAJENDRA CHAUHAN & CO.

## Chartered Accountants

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**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

**Review Report to  
The Board of Directors  
SMC Investments and Advisors Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **SMC Investments and Advisors Limited** for the period from 01<sup>st</sup> April, 2021 and quarter ended 30<sup>th</sup> September, 2021 ("the Statement") 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.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
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**For Rajendra Chauhan & Co.**  
Chartered Accountants  
Firm Registration No.: 013214N

  
**Rajendra Chauhan**

Partner

Membership No:- 089108

Place: New Delhi

Date: 07<sup>th</sup> November, 2021

UDIN: 21089108AAAAJD6426





# RAJENDRA CHAUHAN & CO.

## Chartered Accountants


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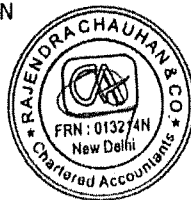
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**Review Report to  
The Board of Directors  
SMC Comtrade Limited**

1. We have reviewed the accompanying statement of unaudited financial results of SMC Comtrade Limited for the period from 01st April, 2021 and quarter ended 30th September, 2021 ("the Statement") 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.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
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**For Rajendra Chauhan & Co.**  
Chartered Accountants  
Firm Registration No.: 013214N

  
Rajendra Chauhan  
Partner  
Membership No:- 089108



Place: New Delhi  
Date: 07th November, 2021  
UDIN: 21089108AAAAJE8538



**MONEYWISE FINANCIAL SERVICES PVT. LTD.**

CIN : U51909DL1996PTC353582

REGD. OFFICE: 11/6B, 2nd Floor Shanti Chamber, Pusa Road New Delhi-110005  
Statement of Unaudited results for the quarter and period ended September 30, 2021


(A)

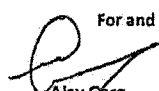
Sr.	Particulars	Quarter Ended			Period Ended		Year Ended
		September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(₹ in Lakhs)					
1	<b>Income</b>						
	(A) Revenue from operations						
	Fee and commission Income	31.02	13.95	17.00	44.97	18.95	66.05
	Interest Income	2,024.59	2,183.92	1,845.72	4,208.51	3,617.51	8,091.56
	Dividend Income	-	-	-	-	-	-
	Net gain on proprietary trading	-	-	-	-	-	-
	<b>Total revenue from operations</b>	<b>2,055.61</b>	<b>2,197.87</b>	<b>1,862.72</b>	<b>4,253.48</b>	<b>3,636.46</b>	<b>8,157.61</b>
	(B) Other income	348.91	100.89	5.97	449.80	13.92	55.79
	<b>Total revenue (1A+1B)</b>	<b>2,404.52</b>	<b>2,298.76</b>	<b>1,868.69</b>	<b>4,703.28</b>	<b>3,650.38</b>	<b>8,213.40</b>
2	<b>Expenses</b>						
	(A) Fees and commission expense	204.63	86.26	67.43	290.89	192.86	276.56
	(B) Employee benefits expenses	373.92	353.17	221.85	727.09	415.43	1,035.20
	(C) Finance cost	594.51	551.48	401.93	1,145.99	782.34	1,978.42
	(D) Depreciation and amortisation expenses	59.11	51.17	45.80	110.28	87.53	198.14
	(E) Impairment on financial instruments	604.25	317.07	166.67	921.32	714.73	2,125.88
	(F) Other expenses	132.22	121.30	83.58	253.52	169.08	380.97
	<b>Total expenses (2A+2B+2C+2D+2E+2F)</b>	<b>1,968.64</b>	<b>1,480.45</b>	<b>987.26</b>	<b>3,449.09</b>	<b>2,361.97</b>	<b>5,995.17</b>
3	<b>Profit before share of profit/(loss) of joint venture and tax (1-2)</b>	<b>435.88</b>	<b>818.31</b>	<b>881.43</b>	<b>1,254.19</b>	<b>1,288.41</b>	<b>2,218.23</b>
4	Share of (loss) in joint venture	-	-	-	-	-	-
5	<b>Profit before exceptional items and tax (3+4)</b>	<b>435.88</b>	<b>818.31</b>	<b>881.43</b>	<b>1,254.19</b>	<b>1,288.41</b>	<b>2,218.23</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit before tax (5-6)</b>	<b>435.88</b>	<b>818.31</b>	<b>881.43</b>	<b>1,254.19</b>	<b>1,288.41</b>	<b>2,218.23</b>
8	Tax expense / (credit)						
	(A) Current tax	(54.58)	91.36	276.88	36.78	350.16	679.00
	(B) Deferred tax / (credit)	157.16	117.87	(52.29)	275.03	(20.75)	(102.31)
	<b>Total tax expenses / (credit)</b>	<b>102.58</b>	<b>209.23</b>	<b>224.59</b>	<b>311.81</b>	<b>329.41</b>	<b>576.69</b>
9	<b>Profit after tax (7-8)</b>	<b>333.30</b>	<b>609.08</b>	<b>656.84</b>	<b>942.38</b>	<b>958.00</b>	<b>1,641.54</b>
10	<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	2.02	2.02	0.28	4.04	0.57	8.09
	Tax effect of Items that will not be reclassified subsequently to profit and loss	(0.51)	(0.51)	(0.07)	(1.02)	(0.14)	(2.04)
	(B) Items that will be reclassified subsequently to profit or (loss)						
	Fair value changes on investments	(78.17)	6.04	1.72	(72.13)	10.78	59.74
	Tax effect of Items that will be reclassified subsequently to profit and loss	13.41	(1.03)	(0.29)	12.38	(1.84)	(10.25)
	Exchange differences on translating foreign operations	-	-	-	-	-	-
	<b>Total other comprehensive income for the period (10A+10B)</b>	<b>(63.25)</b>	<b>6.52</b>	<b>1.64</b>	<b>(56.73)</b>	<b>9.37</b>	<b>55.54</b>
11	<b>Total comprehensive income for the period (9+10)</b>	<b>270.05</b>	<b>615.60</b>	<b>658.48</b>	<b>885.65</b>	<b>967.37</b>	<b>1,697.08</b>
12	Paid up equity share capital (Face Value of ₹ 10 each)	4,365.69	4,365.69	4,365.69	4,365.69	4,365.69	4,365.69
13	Reserves excluding revaluation reserves						29,789.12
14	<b>Earnings per share (EPS) (In ₹)</b>						
	(a) Basic EPS	0.76	1.40	1.50	2.16	2.20	3.76
	(b) Diluted EPS	0.76	1.40	1.50	2.16	2.20	3.76

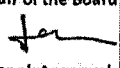
**Notes :**

- The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on Sunday, the 07th day of November, 2021. The Statutory Auditors of the Company have carried out a Limited Review of the results and issued an 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.
- Pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (Listing Regulations), SEBI operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021, information as required for half year ended September 30, 2021 in respect of Non-convertible Debentures of the Company is enclosed as Annexure 1.
- Previous quarters/period/year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarter/period presentation.

Place : New Delhi  
Date : November 7, 2021

  
Himanshu Gupta  
(Director & Chief Executive Officer)  
(DIN:03187614)

For and on behalf of the Board  
  
Ajay Garg  
(Director)  
(DIN:0003166)

  
Deepak Aggarwal  
(CFO)

**Annexure 1 :**

Pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (Listing Regulations), SEBI operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021, Information as required for half year ended September 30, 2021 in respect of Non-convertible Debentures of the Company is as mentioned below :

Key Financials Ratios	
	As at September 30, 2021
Debt Equity Ratio <sup>1</sup>	0.64
Debt Service Coverage Ratio <sup>3</sup>	Not Applicable
Interest Service Coverage Ratio <sup>3</sup>	Not Applicable
Total Debts to Total Assets	0.36
Net Worth (Rs.in Lakhs) <sup>2</sup>	34,682.38
Net Profit after tax (Rs.in Lakhs)	942.38
Earnings per share (Basic)	2.16
Earnings per share (Diluted)	2.16
Outstanding redeemable Preference Shares	Not Applicable
Capital Redemption Reserve (Rs.in Lakhs)	Nil
Debenture Redemption Reserve (Rs. in Lakhs)	3,000.00
Current Ratio <sup>3</sup>	Not Applicable
Long Term Debt to Working Capital Ratio <sup>3</sup>	Not Applicable
Bad Debts to Accounts Receivables Ratio <sup>3</sup>	Not Applicable
Current Liability Ratio <sup>3</sup>	Not Applicable
Debtors Turnover Ratio <sup>3</sup>	Not Applicable
Inventory Turnover Ratio <sup>3</sup>	Not Applicable
Operating Margin (%) <sup>3</sup>	Not Applicable
Net Profit Margin (%) <sup>4</sup>	22.16%
Sector Specific Ratio	
(a) GNPA %	2.92%
(b) NNPA %	2.18%

<sup>1</sup> Debt Equity Ratio = (Borrowing + Debt Securities)/ (Equity share capital + Other equity)

<sup>2</sup> Net worth = Equity + Other Equity (excluding other comprehensive Income) - Defered Tax Asset - Intangible Asset

<sup>3</sup> The company is registered under Reserve Bank of India Act, 1934 as Non Banking Financial Company, hence these ratios are generally not applicable.

<sup>4</sup> Net Profit Margin (%) = Profit after tax / Total Revenue from operation

**MONEYWISE FINANCIAL SERVICES PVT. LTD.**

CIN : US1909DI1996PTG353582

REGD. OFFICE: 11/6B, 2nd Floor Shanti Chamber, Pusa Road New Delhi-110005

Phone No : 011-30111000 | email : nbfc@smcfinance.com | website : www.smcfinance.com


Extract of unaudited results for the quarter and period ended September 30, 2021

Sr. No.	Particulars	Quarter Ended					Year Ended
		September	June	September	September	September	March
		30, 2021 (Unaudited)	30, 2021 (Unaudited)	30, 2020 (Unaudited)	30, 2021 (Unaudited)	30, 2020 (Unaudited)	31, 2021 (Audited)
							(₹ in Lakhs)
1	Total Income from Operations	2,055.61	2,197.87	1,862.72	4,253.48	3,636.46	8,157.61
2	Net Profit for the period (before Tax and Exceptional Items)	435.88	818.31	881.43	1,254.19	1,288.41	2,218.23
3	Net Profit for the period before Tax (after Exceptional Items)	435.88	818.31	881.43	1,254.19	1,288.41	2,218.23
4	Net Profit for the period after Tax (after Exceptional Items)	333.30	609.08	656.84	942.38	959.00	1,641.54
5	Total Comprehensive Income for the period (Comprising Profit (after tax) and Other Comprehensive Income (after tax))	270.05	615.60	658.48	885.65	968.37	1,697.08
6	Paid Up Equity Share Capital (Face Value of ₹ 10 each)	4,365.69	4,365.69	4,365.69	4,365.69	4,365.69	4,365.69
7	Reserves Excluding Revaluation Reserves						
8	Net worth	34,682.38	34,213.32	33,426.10	34,682.38	33,426.10	29,789.12
9	Paid up Debt Capital / Outstanding Debt	10,000.00	10,000.00	7,500.00	10,000.00	7,500.00	33,493.53
10	Outstanding Redeemable Preference Shares	-	-	-	-	-	-
11	Debt Equity Ratio	0.64	0.63	0.48	0.64	0.48	0.65
12	Earnings per share (EPS) (in ₹)						
	(a) Basic EPS	0.76	1.40	1.50	2.16	2.20	3.76
	(b) Diluted EPS	0.76	1.40	1.50	2.16	2.20	3.76
13	Capital Redemption Reserve	-	-	-	-	-	-
14	Debenture Redemption Reserve	3,000.00	2,000.00	-	3,000.00	-	1,000.00

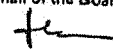
**Notes :**

- The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on Sunday, the 07th day of November, 2021. The Statutory Auditors of the Company have carried out a Limited Review of the results and issued an 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.
- The above is an extract of the detailed format of quarterly and half year ended financial results filed with the Stock Exchanges under Regulation 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly and half year ended financial results are available on the Investor Corner Section of our website www.smcfinance.com.
- For the other line items referred in Regulation 52 (4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015, the pertinent disclosures have been made to the BSE Limited and can be accessed on Investor Corner Section of our website www.smcfinance.com.
- Previous quarters/period/year ended figures have been regrouped/reclassified wherever necessary to confirm to the current quarter/period presentation.

Place : New Delhi  
Date : November 7, 2021

  
Himanshu Gupta  
(Director & Chief Executive Officer)  
(DIN:03187614)


  
Ajay Gang  
(Director)  
(DIN:00003166)


For and on behalf of the Board  
  
Deepak Aggarwal  
(CFO)

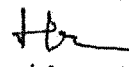
(B)

MONEYWISE FINANCIAL SERVICES PRIVATE LIMITED		
STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(₹ in Lakhs)	
	As at September 30, 2021 (Unaudited)	As at March 31, 2021 (Audited)
<b>Assets</b>		
<b>Financial assets</b>		
Cash and cash equivalents	257.96	424.49
Other bank balance	1,706.74	511.00
Receivables		
Trade receivables	6.01	130.77
Other receivables	1.37	11.23
Loans	54,266.23	55,695.11
Investments	1,977.30	396.22
Other financial assets	679.43	408.12
<b>Non-financial assets</b>		
Current tax assets (net)	398.08	137.75
Deferred tax assets (net)	359.73	623.40
Assets held for sale	400.76	240.76
Property, plant and equipments	195.95	208.31
Right to use assets	351.25	337.58
Capital work-in-progress	-	-
Other intangible assets	25.24	31.57
Intangible work-in-progress	29.33	5.80
Other non-financial assets	531.33	442.08
<b>Total assets</b>	<b>61,186.71</b>	<b>59,604.19</b>
<b>Liabilities and equity</b>		
<b>Liabilities</b>		
<b>Financial liabilities</b>		
<b>Payables</b>		
Trade payables		
- to micro and small enterprises	-	-
- to other than micro and small enterprises	232.81	66.42
Other payables		
- to micro and small enterprises	-	-
- to other than micro and small enterprises	29.90	809.86
Lease liabilities	376.02	359.25
Debt securities	10,000.00	10,000.00
Borrowings	12,264.02	12,330.41
Other financial liabilities	2,815.36	1,409.01
<b>Non-financial liabilities</b>		
Current tax liabilities (net)	-	127.24
Provisions	161.66	114.70
Other non-financial liabilities	266.48	232.49
<b>Equity</b>		
Equity share capital	4,365.69	4,365.69
Other equity	30,674.77	29,789.12
<b>Total liabilities and equity</b>	<b>61,186.71</b>	<b>59,604.19</b>

Place : New Delhi  
Date : November 7, 2021

  
Himanshu Gupta  
(Director & Chief Executive Officer)  
(DIN:03187614)

For and on Behalf of the Board  
  
Ajay Garg  
(Director)  
(DIN:00003166)

  
Deepak Aggarwal  
(CFO)