

June 29, 2020

To
The General Manager
BSE Limited
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building PJ Tower,
Dalal Street, Fort
Mumbai-400001

Subject: Outcome of Board Meeting

Reference: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(MONEYBOXX | 538446 | INE296Q01012)

Dear Sir,

In furtherance to our letter dated June 21, 2020, we wish to inform that the Board of Directors of the Company has, at its meeting held on Monday, June 29, 2020 (i.e. today) inter alia;

1. Considered and approved the Audited financial results of the Company for the Quarter & Year ended March 31, 2020 along with a Statement of Assets & Liabilities and Cash Flow Statement of the Company for the financial year ended on 31st March, 2020 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and;
2. Considered and approved the Auditors Report in respect of Audited financial results of the Company for the Quarter & Year ended March 31, 2020 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A copy of the aforesaid results together with the Auditor's Report and declaration on Auditors Report with unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 duly signed by the Chief Financial Officer of the Company are enclosed herewith.

In view of SEBI circular dated 12th May, 2020, read with circular dated 26th March, 2020, and on account of the lock-down restrictions imposed by the Government of India, the Company is not publishing these financial results in the newspaper as required under Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,. However, the same will be available on the website of the Company i.e. www.moneyboxxfinance.com.

The meeting of the Board of Directors commenced at 11.30 am and concluded at 01:10 PM.

This is for your kind information and records.

Thanking You
For **MONEYBOXX FINANCE LIMITED**

Sd/-
(Radhika Garg)
Company Secretary & Compliance Officer
M. No. A36587

Encl: As above

PARTICULARS	QUARTER ENDED		YEAR ENDED	
	31.03.2020 AUDITED	31.12.2019 UNAUDITED	31.03.2019 AUDITED	2019 AUDITED
I Income from Operations				
(a) Net Sales /Income from Operations/(Net of excise duty)	183.91	116.39	110.56	140.20
(b) Other Operating Income	-	-	-	-
Total Income from operations (Net)	183.91	116.39	110.56	140.20
EXPENSES				
(a) Cost of raw materials consumed	-	0.77	63.30	37.01
(b) Purchase of Stock in trade	-	-	173.86	417.07
(c) Change in inventories of Stock in trade	-	-	-	-
(d) Employee benefit Expense	-	-	-	-
(e) Finance Cost	0.67	-0.05	53.04	15.48
(f) Depreciation and amortisation expense	135.31	114.30	25.62	381.79
(g) Other Expenditure	99.36	16.73	2.81	81.18
Total Expense	288.98	10.06	29.37	54.40
Profit/(Loss) before Extra-ordinary Items and Extra-ordinary Items and Tax (I-IV)	334.67	217.76	111.44	757.99
V Profit/(Loss) before Extra-ordinary Items and Extra-ordinary Items and Tax (I-IV)	-150.76	-100.60	62.42	-340.98
VI Exceptional Items	-	-	62.42	-
VII Profit/(Loss) before Extra-ordinary Items and Tax (V-VI)	-150.76	-100.60	62.42	-340.98
VIII Extraordinary Item	-	-	62.42	-
IX Profit/(Loss) before tax (VII-VIII)	-150.76	-100.60	62.42	-340.98
X Tax Expense	23.85	-4.43	-6.87	13.82
a) Current Tax/Mat Tax	-	-	-	-
b) Deferred Tax	-	-	-	-
c) Prior Period tax adjustment	-	-	-	-
XI Profit/(Loss) for the period from Ordinary Activities after Tax (IX-X)	-174.61	-96.17	69.29	-354.80
XII Other Comprehensive Income (Net of Tax)	-	-	-	-
Items that will not be classified to profit & loss	-	-	-	-
(I) Re-measurement of defined benefit plan	-	-	-	-
(II) Income tax related to item no. (I) above	-	-	-	-
Other Comprehensive Income (Net of Tax)	-	-	-	-
XIII Total Comprehensive Income for the period (XI-XII)	-174.61	-96.17	69.29	-354.80
XIV Paid-up Equity Share Capital (Face Value of Rs.10/-)	2,008.17	1,841.78	1,674.35	2,008.17
XV Reserve excluding Resatuation reserves as per balance sheet of previous accounting year	-	-	-	-
XVI Earnings per Share(Before extraordinary Items) of Rs.10/- each (not annualised)	-0.87	-0.52	0.41	-1.77
(a)Basic	-0.87	-0.52	0.41	-1.77
(b)Diluted	-	-	-	-
				0.14

The accompanying notes are forming part of these financial results.

For MONEYBOX FINANCE LIMITED


 Anurag Modi
 Whole-time Director
 DIN: 08021673
 Director

Place : New Delhi
 Date : 27/04/2020

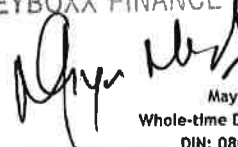
MONEYBOXX FINANCE LIMITED
(FORMERLY DHANUKA COMMERCIAL LIMITED)
CIN : L30007DL1994PLC260191
REG. OFFICE : 523-A SOMDUTT CHAMBER-II, 9 BHIKAJI CAMA PLACE, NEW DELHI-110066
Website: www.moneyboxxfinance.com | Email: info@moneyboxxfinance.com | Ph No.: 01145657452

STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2020

(Rs. in Lakhs)

S.No.	Particulars	As at March 31, 2020 (Audited)	As at March 31, 2019 (Audited)
I	ASSETS		
1	Financials assets		
	(a) Cash and cash equivalents	984.19	1,652.97
	(b) Bank balances other than (a) above	-	-
	(c) Receivables		
	Trade receivables	-	-
	Other receivables	-	-
	(d) Loans	2,929.02	97.45
	(e) Investments		
	(f) Other financial assets	200.94	17.80
2	Non- financial assets		
	(a) Current assets (net)	94.39	77.87
	(b) Deferred tax assets (net)		6.55
	(c) Property, plant and equipment	99.74	62.47
	(d) Capital Work-in-Progress	101.38	
	(d) Right of Use Asset	105.47	60.71
	(e) Other Intangible assets	0.85	
	(f) Other non-financial assets		
	Total Assets	4,515.98	1,975.82
II	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial liabilities		
	(a) Payables		
	(b) 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		
	(c) Debt securities		
	(d) Borrowings (other than debt securities)	1,595.98	-
	(e) Subordinated liabilities		
	(f) Lease Liability	117.43	58.58
	(g) Other financial liabilities		
2	Non-financial liabilities		
	(a) Current liabilities (net)	39.51	10.78
	(b) Provisions	41.03	3.72
	(c) Deferred tax liabilities (net)	7.26	-
	(d) Other non-financial liabilities	2.14	-
3	EQUITY		
	(a) Equity share capital	2,008.17	1,674.35
	(b) Other equity	704.46	228.39
	Total Liabilities and Equity	4,515.98	1,975.82

For Moneyboxx Finance Limited
For MONEYBOXX FINANCE LIMITED



Mayur Modi
Whole-time Director
DIN: 08021679

Place : New Delhi
Date : 29/06/2020

MONEYBOXX FINANCE LIMITED

(FORMERLY DHANUKA COMMERCIAL LIMITED)

CIN : L30007DL1994PLC260191

REG. OFFICE :523-A SOMDUTT CHAMBER-II, 9 BHIKAJI CAMA PLACE, NEW DELHI-110066

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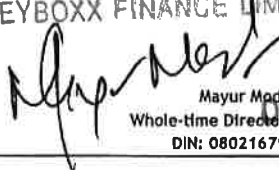
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31,2020

(Rs. in Lakhs)

S.NO	Particulars	Year Ended March	Year Ended March
		31,2020	31,2019
		Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax	-340.98	18.49
	Adjustment for:		
	Dividend Received		-0.27
	Depreciation and amortization expense	54.40	12.17
	Finance Cost	81.18	2.26
	Cash Flow towards Finance Cost	-81.18	-2.26
	(Profit)/Loss on Sale of Property, Plant and Equipment		
	Operating Profit before Working Capital Changes	-286.58	30.39
	Adjustment for:		
	(Increase)/Decrease in non-financial assets	-	
	(Increase)/Decrease in Trade loans	-2,831.57	1,390.36
	(Increase)/Decrease in other financial assets	-183.14	-17.80
	(Increase)/Decrease in Current assets	-16.53	35.93
	(Increase)/Decrease in Other financial liabilities	-	
	(Increase)/Decrease in Current liabilities	28.73	8.84
	Increase/(Decrease) in Trade Payables	-	-0.02
	Increase/(Decrease) in Provisions	37.31	
	Increase/(Decrease) in Other non-financial liabilities	2.14	
	Cash Generated from Operations	-3,249.63	1,447.70
	Net income tax (paid)		-2.12
	Net cash flows from/(used in) operating activities (A)	-3,249.63	1,445.58
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital Expenditures	-160.25	-53.87
	Proceeds from sale of Property, plant and equipment	0.14	
	(Increase)/Decrease in Lease Liability	-	
	(Purchase)/Sale of Investments		
	Other non Current asset		
	Interest received		
	Dividends received		0.27
	Bank balances not considered as cash and cash equivalent		
	Net cash flows from/(used in) Investing activities (B)	-160.11	-53.60
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Share Capital	166.38	
	Share premium on equity shares allotted	998.31	
	Proceeds from borrowings from Financial Institutions	1,750.00	
	Repayment of borrowings from Financial Institutions	-154.02	
	Payment of lease liabilities	-19.72	-5.57
	Dividend Paid		
	Net Cash flows from/(used in) Financing activities(C)	2,740.95	-5.57
	Net (Decrease)/Increase in Cash and Cash Equivalents (A+B+C)	-668.79	1,386.41
	Cash and cash equivalents at beginnings of year	1,652.97	266.56
	Cash and cash equivalents at end of year	984.19	1,652.97
	Total Cash and Cash Equivalent	984.19	1,652.97

For Moneyboxx Finance Limited

For MONEYBOXX FINANCE LIMITED


 Mayur Modi
 Whole-time Director
 DIN: 08021679

Place : New Delhi
Date : 29/06/2020

Notes

1. The quarter and year ended financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on June 29, 2020. The statutory auditors have expressed an unmodified opinion on these results.
2. The Company has adopted Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 from April 1, 2019 and the effective date of such transition is April, 1 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India (RBI). The figures have been presented in accordance with the format prescribed for financial statements for a Non-Banking Financial Company (NBFC) whose financial statements are drawn up in compliance of the Companies (Indian Accounting Standards) Rules 2015, in Division III of Notification No. GSR 1022(E) dated October 11, 2018, issued by the Ministry of Corporate Affairs, Govt. of India.
3. As the company is engaged in a single segment i.e., Financial Activities/Services, hence there is no separate reportable segment as per Ind AS 108.
4. There were no investor complaints known to the Company outstanding at the beginning and at the end of the quarter & year ended on March 31, 2020.
5. The outbreak of COVID-19 pandemic across the globe & in India has contributed to a significant decline & volatility in the global & Indian financial markets & slowdown in economic activities. Reserve Bank of India (RBI) has issued guidelines relating to COVID-19 related to regulatory package dated March 27, 2020 & April 17, 2020 in accordance with the company has proposed an opt-in moratorium of three months on payments of all principal instalments & interest as applicable falling due between March 1, 2020 & May 31, 2020 to all eligible borrowers classified as Standard excluding the collections already made in the month of March 2020. On May 22, 2020, the RBI has further announced extension of the moratorium period by further three months which is currently under evaluation by the Company. For all such accounts, where moratorium is granted, the asset classification will remain at a standstill during the moratorium period. (i.e. the number of days past due shall exclude the moratorium period for the purpose of asset classification).

Further the company has based on current information available & based on the policy approved by the board determined the provision for impairment of financial assets. Given the uncertainty over potential macro-economic impact, the management has considered all the available internal & external information including credit reports & economic forecasts up to the date of approval of these financial results. Accordingly, the company has made provision for expected credit loss on financial results as on 31.03.2020. Based on the current indicators of future economic conditions, the company considers its provision to be adequate & expects to recover the carrying amount of these financial assets.

The extent to which the COVID-19 pandemic will impact the company will depend upon developments which are highly uncertain, including among other things, any new information concerning the severity of COVID-19 pandemic & any new action to contain its spread or mitigate its impact whether government mandated or elected by the company. The company will continue to closely monitor & material changes to future

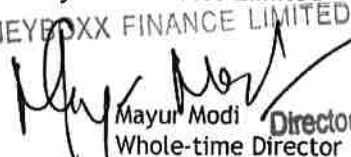
economic conditions. Therefore, provisioning under Ind-AS, known as expected credit loss (ECL) has been calculated by increasing the probability for default from 1.5% to 2%. Additionally, company had raised equity capital through preferential issue in Q4FY20, which has strengthened the balance sheet to sail through these uncertain times and also our customer base who are opting for moratorium is significantly lower than Industry Standards.

6. Figures pertaining to previous periods have been regrouped, recasted and rearranged, wherever necessary.
7. The Net Profit Reconciliation between the figures reported under Previous GAAP and Ind AS is as under-

Particulars	Year Ended
	31.03.2019
Net Profit as reported under previous GAAP	21.99
Adjustments (Increasing/ Decreasing) net profits after tax as reported under previous GAAP	
Adoption of EIR or Amortization of Income & Expenses- financials assets at amortized cost	(0.45)
Adoption of EIR or Amortization of Income & Expenses- financials Liabilities at amortized cost	0.00
Adoption of Ind AS 116 on Interest expenses on lease Liability & Depreciation on ROU	2.13
Expected Credit Loss less provision for standard assets already created	0.00
Effect of above Ind AS adoptions on Deferred Tax	(0.43)
Net Profit after Tax as per Ind AS	23.24

8. The Equity Reconciliation between the figures reported under Previous GAAP and Ind-AS as under-

Particulars	Year Ended
	31.03.2019
Equity under previous GAAP	227.14
Adoption of EIR or Amortization of Income & Expenses- financials assets at amortized cost	(0.45)
Adoption of Ind AS 116 on Interest expenses on lease Liability & Depreciation on ROU	2.13
Effect of above Ind AS adoptions on Deferred Tax	(0.43)
Equity as per Ind AS	228.39

For Moneyboxx Finance Limited
 For MONEYBOXX FINANCE LIMITED

 Mayur Modi Director
 Whole-time Director
 DIN: 08021679

Place: New Delhi
 Date: 29/06/2020



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF STANDALONE FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF MONEYBOXX FINANCE LIMITED**

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **MONEYBOXX FINANCE LIMITED** (the "Company"), for the three months and year ended March 31, 2020 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) gives a true and fair view in conformity with Indian Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net loss and total comprehensive loss and other financial information of the Company for the quarter and year ended March 31, 2020.

Basis for Opinion

We conducted our audit of the Statement 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 Standalone 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 Standalone Financial Results 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.

Emphasis of Matter

We draw attention to Note No. 28 to the statement, which describes the uncertainty caused by Novel Coronavirus (COVID-19) pandemic with respect to the company's estimates of impairment of loans to customers and that such estimates may be affected by the severity and duration of the pandemic. Our opinion is not modified in respect of this matter.



Management's Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net loss and other comprehensive loss and other financial information in accordance with the applicable accounting standards 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, 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 are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is 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 Standalone Financial Results.

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

- Identify and assess the risks of material misstatement of the Standalone 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.



- 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

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 Matter

The statement includes the results for the quarter ended March 31, 2020 being the balancing figure between the unaudited figure in respect of the full financial year ended March 31, 2020 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing regulations.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C



S. K. Gupta

Partner

M. No. 016746

UDIN: 20016746AAAADB4162

Place: New Delhi

Date: 29/06/2020

**MONEYBOXX FINANCE LIMITED**

(Formerly Dhanuka Commercial Limited)
CIN - L30007DL1994PLC260191
Redg.Off.:523-A,Somdutt Chambers-II,
9,Bhikaji Cama Place,New Delhi-110066,India
Tel.:011 2617 1326
E-mail:info@moneyboxxcapital.com
www.moneyboxxfinance.com

June 29, 2020

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

Scrip Code: 538446

ISIN: INE296Q01012

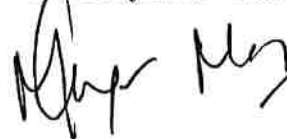
Subject: Declaration on Auditor's Report with Unmodified Opinion

Reference: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we do hereby confirm and declare that M/s Gaur & Associates, Chartered Accountants (FRN: 005354C), the Statutory Auditors of the Company, have issued Audit Report with Unmodified opinion on Audited Financial Results of the Company for the year ended on March 31, 2020.

This is for your information and records.

For Moneyboxx Finance Limited


(Mayur Modi)
Chief Financial Officer
PAN: AJGPM2214B

