

GOGIA CAPITAL SERVICES LIMITED

Regd. Off.: The Capital Court, Olof Palme Marg, Munirka, New Delhi – 110 067

E-mail: compliance@gogiacap.com website: www.gogiacap.com.

Phones: +91-11-49418850

CIN: L74899DL1994PLC059674

Dated the 11th November, 2023

Department of Corporate Services/Listing
BSE Ltd.

Pheroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Scrip Code: 531600

Sub: Submission of Un-Audited Financial Results of the company for the 02nd Quarter ended 30th September, 2023 and Outcome of the Board Meeting.

Dear Sirs,

Please be informed that the meeting of the Board of Directors of the Company was held today at 2:30 P.M. and the Board of Directors have, inter alia approved the Unaudited Standalone Financial Results of the Company for the 02nd Quarter ended 30th September 2023 in accordance with Regulation 33 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. A Copy of the approved results in the prescribed format is enclosed herewith.

Further in pursuance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Report of Limited Review carried out by our Statutory Auditors in respect of 02nd Quarter ended 30th September, 2023.

Further, M/s. Sunil Kulshreshtha & Associates, Chartered Accountants, has been re-appointed as Internal Auditor of the company for the Financial Year 2023-24.

M/s Arpit Garg & Associates, (Practicing Company Secretaries) has been appointed as Secretarial Auditors of our company for the Financial Year 2023-24.

The Board Meeting after adoption and discussion of the agenda items concluded at 03:45 P.M.

The said information is also available on Company's website at www.gogiacap.com and Stock Exchange's website on www.bseindia.com.

Kindly take the same as compliance and disseminate the same on your website.

Thanking you in anticipation.

Yours faithfully,

For Gogia Capital Services Limited

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RANA

Digitally signed by

BHARTI RANA

Date: 2023.11.11

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Bharti Rana
Company Secretary & Compliance Officer

Encl: As Above.

GOGIA CAPITAL SERVICES LTD.

Regd. Off.: The Capital Court, 6th Floor,
Olof Palme Marg, Munirka,
New Delhi- 110067
Ph. No. +91-11-49418888,
Email id : compliance@gogiacap.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED ON 30TH SEPTEMBER 2023							
(Rs In Lakhs except per share data)							
s.no.	particulars	Quarter			Six Month		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	138.55	713.41	86.52	851.96	264.92	189.10
	other operating income	-	-	-	-	-	-
	Total revenue from operations	138.55	713.41	86.52	851.96	264.92	189.10
2	Other Income	52.03	11.89	35.44	63.92	83.64	279.25
3	Total Income (1+2)	190.58	725.30	121.96	915.88	348.56	468.35
4	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock - in trade	-	-	-	-	-	-
	(c) Change in inventories of finished goods and work - in progress	-	-	-	-	-	-
	(d) Excise duty on sales	-	-	-	-	-	-
	(e) Employee benefits expenses	31.65	15.58	15.75	47.23	29.70	56.18
	(f) Finance Costs	1.38	26.28	29.14	27.66	63.11	192.60
	(g) Depreciation & Amortization Expenses	9.47	5.00	4.10	14.47	8.20	17.72
	(h) Other Expenses	96.48	32.80	52.72	129.28	103.34	114.77
	Total expenses	138.99	79.66	101.71	218.65	204.35	381.27
5	Profit/ (Loss) before exceptional items and tax (3-4)	51.59	645.64	20.25	697.23	144.21	87.08
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	51.59	645.64	20.25	697.23	144.21	87.08
8	Tax Expenses						
	(a) Current Tax	-	-	5.00	-	35.00	22.00
	(b) Tax adjustments for earlier year	-	-	-	-	-	-
	(c) Deferred tax charge/ (credit)	-	-	-	-	-	-3.77
9	Net Profit /(Loss) for the period (7-8)	51.59	645.64	15.25	697.23	109.21	68.85
10	Other Comprehensive Income (OCI)						
	(a) items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the year 10(a+b)	-	-	-	-	-	-
12	Total Comprehensive Income for the period (9+10+11)	51.59	645.64	15.25	697.23	109.21	68.85
13	Paid-Up Share Capital (Face Value per share of Rs. 10 each)	632.11	632.11	632.11	632.11	632.11	632.11
14	Reserves excluding revaluation reserves	-	-	-	-	-	4,152.49
15	Earnings per share of Rs. 10 each - Not annualised (in Rs.)						
	(a) Basic EPS	0.82	10.21	0.24	11.03	1.73	1.09
	(b) Diluted EPS	0.82	10.21	0.24	11.03	1.73	1.09

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NOTES

1. The Unaudited standalone Financial Results for the quarter ended on September 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 11, 2023. The standalone Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013
2. The standalone financial results for the second quarter ended September 30, 2023 detailed financial results are available on the Company's website www.gogiacap.com and have been submitted to the BSE Limited (www.bseindia.com), where the equity shares of the Company are listed.
3. Figures for the previous quarters/year are regrouped/rearranged, wherever found necessary to make them comparable with the current period.
4. The company has no subsidiary company.

For Gogia Capital Services Limited



Satish Gogia
Managing Director

Place: Delhi

Date: 11/11/2023

GOGIA CAPITAL SERVICES LTD			
Statement of Assets and Liabilities			
(Rs. In Lakhs except per share data)			
Sr. No.	Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
A	ASSETS		
(1)	Non-current assets		
(a)	Property, Plant and Equipment	338.00	329.54
(b)	Capital work-in-progress	-	-
(c)	Other Intangible assets	-	-
(d)	Financial Assets		
(i)	Investments	1.04	664.64
(ii)	Others- Non current Assets	307.04	294.65
	Total Non - Current Assets	646.08	1,288.83
(2)	Current assets		
(a)	Inventories	-	-
(b)	Financial Assets		
(i)	Trade receivables	4,680.45	5,150.60
(ii)	Cash and cash equivalents	108.30	387.50
(iii)	Additional Base Capital available with Exchanges	356	-
(c)	Others- current assets	173.99	183.57
(d)	Current Tax Assets (net)	20.29	8.40
	Total Current Assets	5,339.03	5,730.07
	Total Assets	5,985.11	7,018.90
B	EQUITY AND LIABILITIES		
(1)	Equity		
(a)	Equity Share capital	632.11	632.11
(b)	Other Equity	4,849.71	4,152.49
	Total equity attributable equity	5,481.83	4,784.60
(2)	LIABILITIES		
	Non-current liabilities		
(a)	Provisions	-	-
(b)	Deferred tax liabilities (net)	46.15	49.92
	Total non - current liabilities	46.15	49.92
(3)	Current liabilities		
(a)	Financial Liabilities		
(i)	Trade payables	259.15	247.88
(ii)	Other financial liabilities	16.98	19.90
(iii)	Borrowings	181.01	1,916.60
	Total current liabilities	457.14	2,184.38
	Total Equity and Liabilities	5,985.11	7,018.90

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GOGIA CAPITAL SERVICES LIMITED

CIN: L74899DL1994PLC059674

Cash Flow Statement for the period ended 30 September, 2023

Particulars		For the Period ended on 30th September, 2023 (Unaudited)	For the period ended on 31st March, 2023 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax	697.23	87.08
	Add:		
	Depreciation	14.47	17.72
	Profit on Sale of fixed asset	-	-148.56
	Loss on sale of fixed asset	10.41	-
	Finance cost	27.66	192.60
	Interest Income	-	-71.79
	Operating Profit before Working Capital Changes	749.78	77.05
	Adjustments for:		
	(Decrease)/Increase In Other Financial Liabilities	-1,742.28	1,811.52
	(Decrease)/Increase in Trade Payables	11.27	-238.12
	Decrease/(Increase) in Receivables	470.15	-5,035.93
	Decrease/(Increase) in Other Current Assets	-346.41	-7.90
	(Decrease)/Increase in Provision	-	-
	Decrease/(Increase) in Other Bank Balances	-	792.99
	Decrease/(Increase) in Other Non Current Assets	-12.39	5.69
	Decrease/(Increase) in Current Tax Assets (Net)	-11.89	-8.40
	Cash generated from operations	-881.77	-2,603.10
	Income Tax paid	-	22.00
	Net Cash flow from Operating activities (A)	-881.77	-2,625.10
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Disposal of fixed asset	0.90	213.03
	Purchase of fixed asset	-23.84	-28.21
	Interest Income	-	71.79
	Sale of Investment	653.20	1,002.70
	Net Cash used in Investing activities (B)	630.26	1,259.31
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Share Capital Issued	-	-
	Share Premium	-	-
	Short Term Loan & Advances	-	-
	Finance Cost	-27.66	-192.60
	Net Cash used in financing activities (C)	-27.66	-192.60
D	Net increase in cash & Cash Equivalents (A+B+C)	-279.17	-1,558.39
E	Cash and Cash Equivalents as at 01/04/2023	387.49	1,945.89
F	Cash and Cash Equivalents as at 30/09/2023	108.32	387.50

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SANDEEP KUMAR SINGH & 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 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**REVIEW REPORT TO
THE BOARD OF DIRECTORS OF
GOGIA CAPITAL SERVICES LIMITED**

We have reviewed the accompanying Statement of Unaudited standalone Financial Results of Gogia Capital Services Limited ("The Company") for the quarter ended 30th September, 2023 ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by circular No. CIR/CFD/FAC/62/2016 dated 5 July, 2016.

The Financial 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 these financial statements based on our review.

We have conducted our review in accordance with the Standard on Review Engagement (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 of interim financial information consists primarily of making inquiries of company personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 all material respects in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind-AS) specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Sandeep Kumar Singh & Co
Chartered Accountants
FRN No. 035528N**

**(Sandeep Kumar Singh, FCA)
Membership No. 511685**



Place: Delhi