



MOONGIPA CAPITAL FINANCE LTD.

Date: November 02, 2023

To,
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Scrip Code: 530167

Subject : Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2023 along with Limited Review Report

Dear Sir/Madam,

This is further to our letter dated October 21st, 2023, intimating the date of Board Meeting for consideration of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2023. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we would like to inform you that the Board of Directors in its meeting held today i.e. November 02, 2023 has approved the Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2023.

We attach herewith a copy of the approved Unaudited Standalone Financial Results along with the Limited Review Report of the auditors.

We are arranging to publish these results in the newspapers as per Regulation 47 of Listing Regulations.

The aforesaid results are also being disseminated on Company's website at www.moongipa.com.

The Board Meeting commenced at 12:30 P.M and concluded at 01:30 P.M.

Please take the above information on record.

Thanking You,
Yours Faithfully,

For Moongipa Capital Finance Limited



Sandeep Singh
Company Secretary and Compliance officer

(CIN : L65993DL1987PLC028669)

Regd. Office : 18/14, W.E.A. Pusa Lane, Karol Bagh, New Delhi-110005, Ph.: 011-41450121
E-mail : moongipac@gmail.com, Website : www.moongipa.com

SUNIL K. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
Head office – 4232/1 Ansari Road,
Darya Ganj New Delhi – 110002
Email us at: maheshagrawal0000@yahoo.co.in

Phone :- 01493-221987
B. O. : A-10, Ganpati Plaza
Bhiwadi – 301019

Independent Auditor's Limited Review Report on the Half Year and Quarter ended Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review report to
The Board of Directors of
Moongipa Capital Finance Limited

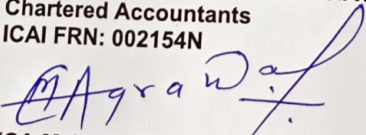
We have reviewed the accompanying Statement of Unaudited Financial Results ('the statement') of **MOONGIPA CAPITAL FINANCE LIMITED** ("the company") for the half year and quarter ended 30 September, 2023, being submitted by the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the Listing Regulations") read with Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 (the Circular).

This preparation of Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Companies Act, 2013 read with the rules issued thereunder and other accounting principles generally accepted in India read with the Circular is the responsibility of the Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by an 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement prepared in accordance with the Indian Accounting Standards (IND AS) as specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SUNIL K. GUPTA & ASSOCIATES
Chartered Accountants
ICAI FRN: 002154N


(CA Mahesh Chandra Agrawal)
(Partner)

M. No.088025

UDIN: 23088025BGVMJB2900



Place: New Delhi
Date : 02.11.2023

MOONGIPA CAPITAL FINANCE LTD

(CIN:L65993DL1987PLC028669)

Regd. Off.- 18/14, W.E.A., Pusa Lane, Karol Bagh, New Delhi-110005

Ph. No.- 011-41450121

Email: moongipac@gmail.com, website: www.mongipa.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2023

(Amount Rs. in Lacs, except per share value)

S.No.	PARTICULARS	Quarter Ended			Half Year Ended		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
I	Revenue From Operations						
	(a) Interest Income	2.36	2.56	7.88	4.92	13.69	21.70
	(b) Dividend Income	1.46	0.27	2.70	1.73	2.97	4.81
	(c) Net Gain on fair value changes	35.22	37.16	18.46	72.38	-	-
	(d) Sale of Shares	202.83	45.12	-	247.95	-	54.18
	(e) Other Operating Income	20.04	19.31	15.78	39.35	84.43	102.12
	Total Revenue form operations	261.91	104.42	44.82	366.33	101.09	182.81
II	Other Income	12.21	8.25	0.35	20.46	0.80	15.45
III	Total Income (I+II)	274.12	112.67	45.17	386.79	101.89	198.26
IV	EXPENSES						
	(a) Finance Cost	-	0.07	0.25	0.07	0.27	0.73
	(b) Net Loss on Fair Value Changes	-	-	-	-	235.91	260.77
	(c) Impairment on financial Instruments	0.54	-	0.47	0.54	0.47	-
	(d) Purchase of Stock in Trade	253.99	57.92	-	311.91	-	149.83
	(e) Change in Inventories	(73.28)	(20.26)	-	(93.54)	-	(82.81)
	(f) Employee benefits expenses	11.12	13.70	9.55	24.82	18.21	41.89
	(g) Depreciation and amortisation expense	1.50	1.49	2.04	2.99	4.09	8.18
	(h) Other expenses	6.00	6.86	6.05	12.86	12.64	45.32
	Total Expenses	199.87	59.78	18.36	259.65	271.59	423.91
V	Profit/ (Loss) before exceptional Items and tax (III-IV)	74.25	52.89	26.81	127.14	(169.70)	(225.65)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	74.25	52.89	26.81	127.14	(169.70)	(225.65)
VIII	Tax Expenses						
	(a) Current Tax	-	-	-	-	-	-
	(b) Prior Period Tax	-	-	-	-	-	-
	(c) Deferred Tax	8.77	4.88	4.47	13.65	(71.40)	(73.64)
	Total tax Expenses	8.77	4.88	4.47	13.65	(71.40)	(73.64)
IX	Profit/(Loss) for the period from continuing operation(VII-VIII)	65.48	48.01	22.34	113.49	(98.30)	(152.01)
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operation(after tax)(X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	65.48	48.01	22.34	113.49	(98.30)	(152.01)
XIV	Other Comprehensive Income						
	(i)Item that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii)Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other comprehensive Income						
	Total Comprehensive Income for the period [Comprising of Profit/Loss and other Comprehensive Income (XIII+XIV)]	65.48	48.01	22.34	113.49	(98.30)	(152.01)
	Paid up equity share capital (Face value of Rs.10/- each)	305.48	305.48	305.48	305.48	305.48	305.48
	Earning per share (EPS)						
	Basic (in Rs.)(Not Annualised)	2.14	1.57	0.73	3.72	(3.22)	(4.98)
	Diluted(in Rs.)(Not Annualised)	2.14	1.57	0.73	3.72	(3.22)	(4.98)

Note:

- The above standalone Unaudited Financial Results for the quarter & half year ended September 30, 2023 have been reviewed by the Audit Committee and approved by the board of directors at their meeting on 02nd Novemebr, 2023.
- Figures for the previous period have been regrouped to confirm with those of the current period wherever necessary.
- The company is involved in the business of NBFC activity only as such there is only one reportable segment.
- Limited Review has been carried out by the Statutory Auditors for the above period.
- The Company was earlier doing investment in shares now it has also started trading of shares with effect from 01.10.2022

For and on behalf of Board of Directors of
MOONGIPA CAPITAL FINANCE LTD

DR. POOJA JAIN

Whole Time Director

DIN : 00097037

Place:- New Delhi

Date:- 02/11/2023

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BALANCE SHEET AS AT SEPTEMBER 30, 2023

(Amount Rs. in Lacs)

SL.No.	PARTICULARS	As at 30.09.2023	As at 31.03.2023
		(Unaudited)	(Audited)
	ASSETS		
I	Financial Assets		
(a)	Cash and Cash Equivalents	2.41	2.42
(b)	Bank Balance Othe than (a) above	-	-
(c)	Receivables		
	(i) Trade Receivables	16.37	7.37
	(ii) Other Receivables	-	-
(d)	Loans	52.90	41.81
(e)	Investment	228.74	263.51
(f)	Other Financial Assets	76.51	59.70
	Sub Total	376.93	374.81
II	NON-FINANCIAL ASSETS		
(a)	Inventories	199.48	84.80
(b)	Current Tax Assets (Net)	1.63	1.36
(c)	Deferred Tax Assets (Net)	-	-
(d)	Investment Property	-	-
(e)	Property, Plant & Equipments	19.86	22.78
(f)	Other Non Financial Assets	0.55	0.10
	Sub Total	221.52	109.04
	Total Assets	598.45	483.85
	LIABILITIES AND EQUITY		
	LIABILITIES		
I	Financial Liabilities		
(a)	Payables		
	(i) 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	-	-
	(ii) Other Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(b)	Borrowings (Other than Debt Securities)	-	11.89
(c)	Deposits	-	-
(d)	Other Financial Liabilities	4.25	4.90
	Sub Total	4.25	16.79
II	Non-Financial Liabilities		
(a)	Current Tax Liabilities (Net)	-	-
(b)	Provisions	0.90	0.90
(c)	Deferred Tax Liabilities (Net)	13.69	0.04
	Sub Total	14.59	0.94
	Equity		
(a)	Equity Share Capital	305.48	305.48
(b)	Other Equity	274.13	160.64
	Sub Total	579.61	466.12
	Total Liabilities and Equity	598.45	483.85

For & on behalf of Board of Directors of
MOONGIPA CAPITAL FINANCE LTD



DR. POOJA JAIN
Whole Time Director
DIN : 00097037

Place:- New Delhi
Date:- 02/11/2023

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Statement of Cash Flows for the quarter & half year ended September, 30th, 2023

(Amount Rs. in Lacs)

Particulars	Note	Balance as at Sept 30th, 2023	Balance as at March 31st, 2023
A: CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		127.14	(225.65)
Adjustments for:			
Add:			
Depreciation & ammortisation expenses		2.99	8.18
Finance costs		0.07	0.73
Impairment on Financial Instrument		0.54	-
Net Loss on Fair Value Changes		-	260.77
Provision for Gratuity		-	0.05
		130.74	44.08
Less:			
Dividend received		1.73	4.81
Interest income from financial assets measured at ammortised costs		2.50	3.88
Impairment on financial instrument		-	14.72
Profit on Sale of Mutual Fund		-	6.35
Fair Value Changes		72.38	-
Gain on disposal of Equity Instrument Measured at Cost		27.08	95.77
Gain on disposal of property, plant & equipment		-	-
Operating profit before change in operating assets & liabilities		27.05	(81.45)
Adjustments for:			
(Increase)/decrease in loans		(11.64)	33.96
(Increase)/decrease in Trade Receivables		(9.00)	(7.37)
(Increase)/decrease in other financial assets		(16.81)	(3.01)
Increase/(decrease) in current tax assets		(0.28)	0.52
(Increase)/decrease in Inventories		(93.54)	(82.81)
(Increase)/decrease in Other Non Financial Assets		(0.44)	(0.10)
Increase/(decrease) in other financial liabilities		(0.64)	1.38
		(105.30)	(138.88)
Cash generated from operations			
Less:			
Income tax paid(net of refund)		-	-
Net cash flow from operating activities	A	(105.30)	(138.88)
B: CASH FLOW FROM INVESTING ACTIVITIES			
Payment to acquire property, plant & equipments		(0.07)	-
Proceeds from disposal of equity shares		113.09	524.64
Purchase of Mutual Funds		-	(7.00)
Sale of Mutual Fund		-	78.80
Purchase of Equity Shares		-	(486.63)
Proceeds from disposal of property, plant & equipments		-	0.02
Interest received on Fixed Deposits		2.50	3.88
Dividend received		1.73	4.81
CASH FLOW FROM INVESTING ACTIVITIES	B	117.25	118.52
C: CASH FLOW FROM FINANCING ACTIVITIES			
Repayments of term loans/non-current borrowings		(11.89)	11.89
Interest paid		(0.07)	(0.73)
CASH FLOW FROM FINANCING ACTIVITIES	C	(11.96)	11.16
Net increase/(decrease) in cash & cash equivalents	A+B+C	(0.01)	(9.20)
Cash & cash equivalents at the beginning of the financial year		2.42	11.62
Cash & cash equivalents at the end of the financial year		2.41	2.42
Net Increase\decrease		(0.01)	(9.20)

For & on behalf of Board of Directors of
MOONGIPA CAPITAL FINANCE LTD


DR. POOJA JAIN

Whole Time Director

DIN : 00097037

Place : New Delhi

Date : 02/11/2023