



MOONGIPA CAPITAL FINANCE LTD.

Date: January 29, 2024

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

Scrip Code: 530167

Subject : Outcome of the Meeting of Board of Directors of Moongipa Capital Finance Limited ("the Company")

Dear Sir/Madam,

This is in reference to the captioned subject and in terms of the provisions of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we do hereby inform you that the Board of Directors of the Company at its meeting held today i.e. Monday, January 29, 2024 has approved the Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 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.mongipa.com.

The Board Meeting commenced at 03:35 P.M and concluded at 04:00 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.: 011-4145-0121

E-mail : moongipac@gmail.com, Website : www.mongipa.com



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

To
The Board of Directors

We have reviewed the accompanying statement of standalone unaudited Financial Results ('the statement') of **MOONGIPA CAPITAL FINANCE LIMITED** ("the company") for the quarter and nine months ended December 31, 2023, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the Listing Regulations"). This statement which 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 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 this statement based on our review.

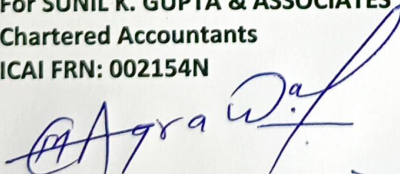
We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by an Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of Interim Financial Information consists of making inquiries, primarily of company's 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 specified under Section 143 (10) of Companies Act, 2013 and consequently does not enable us to obtain assurance that 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 accordance with applicable standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of 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 SUNIL K. GUPTA & ASSOCIATES

Chartered Accountants

ICAI FRN: 002154N

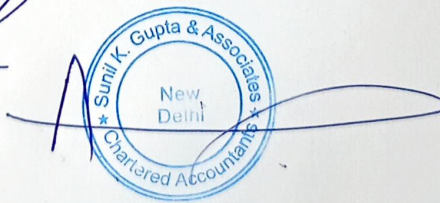

(CA Mahesh Chandra Agarwal)

(Partner)

M. No.088025

UDIN: 24088025BKALRS7392

Place: New Delhi



Dt. 29/01/2024

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2023

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

S.No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations						
	(a) Interest Income	2.65	2.36	4.61	7.57	18.30	21.70
	(b) Dividend Income	0.85	1.46	1.01	2.58	3.98	4.81
	(c) Net Gain on fair value changes	8.22	35.22	6.14	80.60	-	-
	(d) Sale of Shares	228.16	202.83	31.29	476.11	31.29	54.18
	(e) Other Operating Income	36.42	20.04	17.37	75.77	101.80	102.12
	Total Revenue form operations	276.30	261.91	60.42	642.63	155.37	182.81
II	Other Income	6.13	12.21	2.75	26.59	3.08	15.45
III	Total Income (I+II)	282.43	274.12	63.17	669.22	158.45	198.26
IV	EXPENSES						
	(a) Finance Cost	0.03	-	0.31	0.10	0.58	0.73
	(b) Net Loss on Fair Value Changes	-	-	-	-	229.77	260.77
	(c) Impairment on financial Instruments	(0.02)	0.54	-	0.52	-	-
	(d) Purchase of Stock in Trade	259.08	253.99	115.56	570.99	115.56	149.83
	(e) Change in Inventories	(68.12)	(73.28)	(85.23)	(161.66)	(85.23)	(82.81)
	(f) Employee benefits expenses	12.05	11.12	12.69	36.87	30.90	41.89
	(g) Depreciation and amortisation expense	1.59	1.50	2.05	4.58	6.14	8.18
	(h) Other expenses	4.50	6.00	8.59	17.36	21.23	45.32
	Total Expenses	209.11	199.87	53.97	468.76	318.95	423.91
V	Profit/ (Loss) before exceptional Items and tax (III-IV)	73.32	74.25	9.20	200.46	(160.50)	(225.65)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	73.32	74.25	9.20	200.46	(160.50)	(225.65)
VIII	Tax Expenses						
	(a) Current Tax	12.38	-	-	12.38	-	-
	(b) Prior Period Tax	-	-	-	-	-	-
	(c) Deferred Tax	2.27	8.77	0.93	15.92	(70.47)	(73.64)
	Total tax Expenses	14.65	8.77	0.93	28.30	(70.47)	(73.64)
IX	Profit/(Loss) for the period from continuing operation(VII-VIII)	58.67	65.48	8.27	172.16	(90.03)	(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)	58.67	65.48	8.27	172.16	(90.03)	(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)]	58.67	65.48	8.27	172.16	(90.03)	(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)	1.92	2.14	0.27	5.64	(2.95)	(4.98)
	Diluted(in Rs.)(Not Annualised)	1.92	2.14	0.27	5.64	(2.95)	(4.98)

Note:

- The above standalone Unaudited Financial Results for the quarter & nine months ended December 31, 2023 have been reviewed by the Audit Committee and approved by the board of directors at their meeting on 29th January, 2024.
- 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.

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:- 29/01/2024