

# **GOGIA CAPITAL SERVICES LTD.**

Regd. Off.: 100 A/1, The Capital Court,  
Olof Palme Marg, Munirka,  
New Delhi- 110067  
Ph. No. +91-11-49418888,  
Email id : accounts@gogiacap.com

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**Date:- 29.06.2021**

**To,  
BSE Limited,  
Department of Corporate Services  
25th Floor, P.J. Towers  
Dalal Street,  
Mumbai – 400 001**

**Scrip Code:- 531600**

**Re: Outcome of the Board Meeting of Directors held on 29<sup>th</sup> June, 2021-  
Standalone Audited Financial Results for the last quarter and year  
ended 31<sup>st</sup> March, 2021**

Time of Commencement of Board Meeting: 3.30 pm

Time of Conclusion of Board Meeting: 4.15 pm

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith Standalone Audited financial results for the fourth quarter and year ended 31<sup>st</sup> March, 2021, audit reports with unmodified opinion on the Statement by our Statutory Auditors for the said quarter, which were approved by the Board of Directors of the Company at its Meeting held today.

The Results are also being published in the Newspapers as per the requirement of the Listing Regulations.

Please take the same on record.

Thanking you,  
**Yours Sincerely  
For Gogia Capital Services Limited**



**Satish Gogia  
Director**



**Enclosure:- As above**

# GOGIA CAPITAL SERVICES LIMITED

CIN: L74899DL1994PLC059674

Regd. Office: 100A/1 Right wing, the capital court ground floor, Shopping centre, Munirka-III New Delhi 110067

**AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31MARCH, 2021**

(Rs In Lakhs except per share data)

s.no.	particulars	Quarter			Year ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from operations	115.14	74.45	111.08	351.46	459.69
	other operating income	-	-	-	-	-
	<b>Total revenue from operations</b>	<b>115.14</b>	<b>74.45</b>	<b>111.08</b>	<b>351.46</b>	<b>459.69</b>
2	Other Income	22.19	146.82	137.91	314.31	388.02
3	<b>Total Income (1+2)</b>	<b>137.33</b>	<b>221.27</b>	<b>248.99</b>	<b>665.77</b>	<b>847.70</b>
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	21.64	17.19	19.43	72.28	77.05
	(f) Finance Costs	20.04	34.11	24.26	98.92	72.11
	(g) Depreciation & Amortization Expenses	-3.39	4.60	4.92	10.41	18.42
	(h) Other Expenses	-21.92	89.78	46.90	143.91	157.61
	<b>Total expenses</b>	<b>16.37</b>	<b>145.68</b>	<b>95.51</b>	<b>325.52</b>	<b>325.19</b>
5	<b>Profit/ (Loss) before exceptional items and tax (3-4)</b>	<b>120.96</b>	<b>75.59</b>	<b>153.48</b>	<b>340.25</b>	<b>522.51</b>
6	Exceptional Items	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>120.96</b>	<b>75.59</b>	<b>153.48</b>	<b>340.25</b>	<b>522.51</b>
8	Tax Expenses					
	(a) Current Tax	38.00	22.50	45.00	93.00	145.00
	(b) Income tax paid for earlier year	-	-	-	-	-
	(c) Deferred tax charge/ (credit)	-1.62	-	0.50	-1.62	0.50
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>84.58</b>	<b>53.09</b>	<b>107.98</b>	<b>248.87</b>	<b>377.01</b>
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	<b>Total Comprehensive Income for the period (10+11)</b>	<b>84.58</b>	<b>53.09</b>	<b>107.98</b>	<b>248.87</b>	<b>377.01</b>
13	Paid-Up Share Capital (Face Value per share of Rs. 10 each)	632.11	632.11	632.11	632.11	632.11
14	Reserves excluding revaluation reserves	-	-	-	3,673.77	3,428.86
15	Earnings per share of Rs. 10 each - Not annualised (in Rs.)					
	(a) Basic EPS	1.34	0.84	1.71	3.94	5.96
	(b) Diluted EPS	1.34	0.84	1.71	3.94	5.96
16	PARTICULARS OF INVESTOR COMPLAINTS	3-months ended 31.03.2021				
	Pending at the beginning of the quarter	NIL				
	Received during the quarter	NIL				
	Disposed of during the quarter	NIL				
	Remaining unresolved at the end of the quarter	NIL				



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1. The Audited standalone Financial Results for the forth quarter ended March 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on June 29, 2021. 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 Company's operations were impacted by the Covid 19 pandemic. In preparation of these results, the company has taken into account internal and external sources of information to assess possible impacts of the pandemic, including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets, impact on revenues and estimates of residual costs to complete on going projects. Based on current indicators of future economic conditions, the company has sufficient liquidity and expects to fully recover the carrying amount of its assets. Considering the evolving nature of the pandemic, its actual impact in future could be different from that estimated as at the date of approval of these financial results.

The company will continue to monitor any material changes to future economic conditions.

3. The standalone financial results for the third quarter ended March 31, 2021 detailed financial results are available on the Company's website [www.gogiacap.com](http://www.gogiacap.com) and have been submitted to the BSE Limited ([www.bseindia.com](http://www.bseindia.com)), where the equity shares of the Company are listed.

**Place: Delhi**  
**Date: 29/06/2021**



**For Gogia Capital Services Limited**

**Satish Gogia**  
**Managing Director**

GOGIA CAPITAL SERVICES LTD			
(Rs. In Lakhs except per share data)			
Sr. No.	Particulars	As at 31st March, 2021 (Audited)	As at 31st March, 2020 (Audited)
A	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
(a)	Property, Plant and Equipment	384.41	352.62
(b)	Capital work-in-progress	-	-
(c)	Other Intangible assets	-	-
(d)	<b>Financial Assets</b>		
(i)	Investments	496.58	-
(ii)	Others- Non current Assets	309.18	189.13
	<b>Total non - current Assets</b>	<b>1,190.17</b>	<b>541.75</b>
(2)	<b>Current assets</b>		
(a)	Inventories		-
(b)	<b>Financial Assets</b>		
(i)	Trade receivables	10.94	18.52
(ii)	Cash and cash equivalents	4,137.37	4,589.12
(c)	Current Tax Asset (Net)	-	1.88
(d)	Short-Term Loans and Advances		
	Others- current assets	155.72	112.02
	<b>Total current Assets</b>	<b>4,304.03</b>	<b>4,721.54</b>
	<b>Total Assets</b>	<b>5,494.20</b>	<b>5,263.29</b>
B	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Equity</b>		
(a)	Equity Share capital	728.33	728.32
(b)	Other Equity	3,677.73	3,428.86
	<b>Total equity attributable equity</b>	<b>4,406.06</b>	<b>4,157.18</b>
(2)	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
(a)	Financial Liabilities		
(i)	Borrowings		
	Provision	-	-
(b)	Deferred tax liabilities (Net)	56.04	57.66
	<b>Total non - current liabilities</b>	<b>56.04</b>	<b>57.66</b>
(3)	<b>Current liabilities</b>		
(a)	Financial Liabilities		
(i)	Trade payables	1,007.89	1,009.80
(ii)	Other financial liabilities	23.91	38.65
(b)	Current Tax Liabilities (Net)	0.30	-
	<b>Total current liabilities</b>	<b>1,032.10</b>	<b>1,048.45</b>
	<b>Total Equity and Liabilities</b>	<b>5,494.20</b>	<b>5,263.29</b>

28/04/20



**GOGIA CAPITAL SERVICES LIMITED**
**CIN: L74899DL1994PLC059674**
**Cash Flow Statement for the period ended 31st March 2021**

Particulars	For the period ended on 31st March, 2021	For the period ended on 31st March, 2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	340.25	522.51
<b>Add:</b>		
Depreciation	10.41	18.42
Profit on Sale of fixed asset	-0.38	-
Finance cost	98.92	72.11
Interest Income	-307.20	-381.12
<b>Operating Profit before Working Capital Changes</b>	<b>142.00</b>	<b>231.93</b>
<b>Adjustments for:</b>		
(Decrease)/Increase In Other Financial Liabilities	-14.43	-1.81
(Decrease)/Increase in Trade Payables	-1.90	767.12
Decrease/(Increase) in Receivables	7.57	23.71
Decrease/(Increase) in Other Current Assets	-41.82	-95.86
(Decrease)/Increase in Provision	-	-6.99
Decrease/(Increase) in Other Bank Balances	-96.08	-68.72
Decrease/(Increase) in Other Non Current Assets	-120.06	-24.76
<b>Cash generated from operations</b>	<b>-124.72</b>	<b>824.63</b>
Income Tax paid	93.00	146.88
<b>Net Cash flow from Operating activities (A)</b>	<b>-217.72</b>	<b>677.75</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Disposal of fixed asset	30.00	-
Interest Income	307.20	381.12
Purchase of Investment	-496.58	-
Purchase of fixed asset	-71.82	-5.01
<b>Net Cash used in Investing activities (B)</b>	<b>-231.20</b>	<b>376.11</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Share Capital Issued	-	-
Share Premium	-	-
Short Term Loan & Advances	-	-
Finance Cost	-98.92	-72.11
<b>Net Cash used in financing activities (C)</b>	<b>-98.92</b>	<b>-72.11</b>
<b>Net increase in cash &amp; Cash Equivalents (A+B+C)</b>	<b>-547.84</b>	<b>981.75</b>
<b>Cash and Cash equivalents as at 01.04.2020</b>	<b>4,086.19</b>	<b>3,104.44</b>
<b>Cash and Cash equivalents as at 31.03.2021</b>	<b>3,538.35</b>	<b>4,086.19</b>




**Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To**  
**The board of directors of**  
**Gogia capital services limited**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of Gogia capital services Limited (the "Company") for the quarter ended March 31<sup>st</sup>, 2021 and for the year ended March 31, 2021 ("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 (the "Listing Regulations").

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

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2021 and of the net profit and other comprehensive loss and other financial information of the Company for the year ended March 31, 2021.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("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 together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



## **Management's Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/loss of the Company 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 of 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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 Statement, 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 control 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 statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 Company's ability 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 financial results 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 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 Sandeep Kumar Singh & Co.  
Chartered Accountants**




**(Sandeep Kumar Singh, FCA)**  
**Membership No. 511685**  
**FRN: 035528N**  
**UDIN : 21511685AAAABM8389**

**Date: 29/06/2021**  
**Place: Delhi**