



MOONGIPA CAPITAL FINANCE LTD.

June 24, 2021

The General Manager
Department of Corporate Services
BSE Limited
25th Floor, P.J Towers,
Dalal Street, Mumbai - 400001

Scrip Code: 530167

Sub:-Outcome of Board Meeting held on June 24, 2021.

Pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. June 24, 2021 inter alia, approved the following matters. The meeting commenced at 12:00 p.m. and concluded at 01:00 p.m.

- a) Audited Financial Results for the quarter and year ended March 31, 2021.
- b) Audit Report issued by the Statutory Auditors of the Company on the Financial Results.

A Copy of Financial Result, Audit Report issued by the Statutory Auditors of the Company on the aforesaid results and declaration from Wholetime Director, regarding audit report with unmodified opinion, is enclosed.

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

This is for your information and records.

Thanking you,
For Moongipa Capital Finance Limited



Gulshan Ahuja
Company Secretary and Compliance officer

Encl.: As Above

(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.mongipa.com

MOONGIPA CAPITAL FINANCE LTD

(CIN:L65993DL1987PLC028669)

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

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2021

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

SLN o.	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue From Operations					
	(a) Interest Income					
	(b) Dividend Income	3.14	8.69	12.07	26.73	45.82
	(c) Net Gain on fair value change	0.67	0.36	0.45	1.31	1.00
	Total Revenue form operations	24.53	23.22	53.17	70.38	2.83
II	Other Income	28.34	32.27	65.69	98.42	49.65
III	Total Income (I+II)	18.75	4.87	0.12	28.34	10.32
IV	EXPENSES	47.09	37.14	65.81	126.76	59.97
	(a) Finance Cost					
	(b) Net Loss on Fair Value Changes	0.00	0.15	0.48	1.01	1.93
	(c) Impairment on financial Instruments	0.00	0.00	0.00	0.00	38.18
	(d) Employee benefits expenses	0.00	0.00	6.39	0.00	9.72
	(e) Depreciation and amortisation expense	5.37	7.77	8.25	22.44	32.88
	(f) Other expenses	0.52	0.51	0.72	2.06	2.36
IV	Total Expenses	2.62	4.01	4.97	19.43	35.2
V	Profit/ (Loss) before exceptional Items and tax (III-IV)	8.51	12.44	20.81	44.94	120.27
VI	Exceptional Items	38.58	24.70	45.00	81.82	(60.30)
VII	Profit/ (Loss) before tax (V-VI)	-	-	-	-	-
VIII	Tax Expenses	38.58	24.70	45.00	81.82	(60.30)
	(a) Current Tax					
	(b) Prior Period Tax	-	-	0.00	-	0
	(c) Deferred Tax	0.11	-	0.00	0.11	0.09
	Total tax Expenses	37.61	5.44	(0.27)	40.08	0.02
IX	Profit/(Loss) for the period from continuing operation(VII-VIII)	37.72	5.44	(0.27)	40.19	0.11
X	Profit/(Loss) from Discontinued Operations	0.86	19.26	45.27	41.63	(60.41)
XI	Tax Expenses of discontinued operations	-	-	-	-	-
XII	Profit/(Loss) from discontinued operation(after tax)(X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	-	-	-	-	-
XIV	Other Comprehensive Income	0.86	19.26	45.27	41.63	(60.41)
	(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	0.00	0.00	0.00	0.00	0.00
	Other comprehensive Income	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income for the period [Comprising of Profit/Loss and other Comprehensive Income (XIII+XIV)]	0.86	19.26	45.27	41.63	(60.41)
	Paid up equity share capital (Face value of Rs.10/- each)	305.48	305.48	305.48	305.48	305.48
	Earning per share (EPS)					
	Basic (in Rs.)(Not Annualised)	0.03	0.63	1.48	1.36	(1.98)
	Diluted(in Rs.)(Not Annualised)	0.03	0.63	1.48	1.36	(1.98)

Note:

- The above standalone Audited Financial Results for the Quarter & Year ended 31st March, 2021 have been reviewed by the Audit Committee and approved by the board of directors at their meeting on 24th June, 2021.
- 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.
- Figures for the quarter ended 31st March 2020 & 2021 are the balancing figures between audited figures in respect of full financial year and published year to date figures upto third quarter of relevant financial years.

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

POOJA JAIN

Whole Time Director

DIN : 00097037

Place:- New Delhi


Date:- 24th June, 2021

BALANCE SHEET AS AT 31ST MARCH, 2021

(Amount Rs. In Lacs)

SL.No.	PARTICULARS	As at 31.03.2021 (Audited)	As at 31.03.2020 (Audited)
	ASSETS		
I	Financial Assets		
(a)	Cash and Cash Equivalents	14.03	3.76
(b)	Bank Balance Othe than (a) above	0.00	0.00
(c)	Receivables		
	(i) Trade Receivables	0.00	0.00
	(ii) Other Receivables	0.30	0.42
(d)	Loans	58.90	82.41
(e)	Investment	258.50	159.98
(f)	Other Financial Assets	56.55	88.41
	Sub Total	388.28	334.98
II	NON-FINANCIAL ASSETS		
(a)	Inventories	0.00	0.00
(b)	Current Tax Assets (Net)	0.83	1.28
(c)	Deferred Tax Assets (Net)	0.00	23.68
(d)	Investment Property	0.00	0.00
(e)	Property, Plant & Equipments	4.94	7.02
	Sub Total	5.77	31.98
	Total Assets	394.05	366.96
	LIABILITIES AND EQUITY		
	LIABILITIES		
I	Financial Liabilities		
(a)	Payables		
	(i) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
	(ii) Other Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
		0.00	31.1
(b)	Borrowings (Other than Debt Securities)	0.00	0.00
(c)	Deposits	3.27	3.16
(d)	Other Financial Liabilities	3.27	34.26
	Sub Total		
II	Non-Financial Liabilities	0.00	0.00
(a)	Current Tax Liabilities (Net)	0.80	0.75
(b)	Provisions	16.40	-
(c)	Deferred Tax Liabilities (Net)	17.20	0.75
	Sub Total		
	Equity	305.48	305.48
(a)	Equity Share Capital	68.10	26.47
(b)	Other Equity	373.58	331.95
	Sub Total		
	Total Liabilities and Equity	394.05	366.96

Place:- New Delhi
Date:- 24th June, 2021

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

POOJA JAIN
WHOLE TIME DIRECTOR
DIN : 00097037



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Statement of Cash Flows for the quarter & year ended March, 31, 2021

Particulars	Note	Balance as at March 31st,2021	Balance as at March 31st,2020
A: CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		81.82	(60.30)
Adjustments for:			
Add:			
Depreciation & ammortisation expenses		2.06	2.36
Finance costs		1.01	1.92
Impairment on Financial instrument		0.00	9.72
Net Loss on Fair Value Changes		0.00	38.18
Loss on Sale of Shares		0.00	7.97
Provision for Gratuity		0.05	0.05
		84.94	(0.10)
Less:			
Dividend received		1.31	1.00
Interest income from financial assets measured at ammortised costs		4.82	9.19
Impairment on Financial Instrument		2.61	0.00
Profit on Sale of Mutual Fund		0.40	0.48
Fair Value Changes in Mutual Fund		70.38	2.83
Gain on Disposal of Equity Instrument Measured at Cost		20.31	0.00
Gain on disposal of property, plant & equipment		0.00	0.61
Operating profit before change in operating assets & liabilities		(14.89)	(14.21)
Adjustments for:			
(Increase)/decrease in loans		26.12	5.77
(Increase)/decrease in other financial assets		32.19	114.42
(Increase)/decrease in Trade Receivables		0.00	(0.43)
(Increase)/decrease in Other Receivables		0.12	(0.46)
Increase/(decrease) in other payables		0.00	0.10
Increase/(decrease) in other financial liabilities		0.10	0.01
		43.64	105.20
Cash generated from operations			
Less:			
Income tax paid(net of refund)		0.00	1.75
Net cash flow from operating activities	A	43.64	103.45
B: CASH FLOW FROM INVESTING ACTIVITIES			
Payment to acquire property,plant & equipments		0.00	(6.76)
Proceeds from disposal of equity shares		265.73	61.67
Purchase of Mutual Funds		(38.50)	(110.25)
Sale of Mutual Fund		9.00	26.00
Purchase of Equity Shares		(243.65)	(84.65)
Proceeds from disposal of property,plant & equipments		0.02	0.86
Interest received on Fixed Deposits		4.82	9.19
Dividend received		1.31	1.00
CASH FLOW FROM INVESTING ACTIVITIES	B	(1.27)	(102.95)
C: CASH FLOW FROM FINANCING ACTIVITIES			
Repayments of term loans/non-current borrowings		(31.10)	(0.13)
Interest paid		(1.01)	(1.93)
CASH FLOW FROM FINANCING ACTIVITIES	C	(32.11)	(2.05)
Net increase/(decrease) in cash & cash equivalents	A+B+C	10.26	(1.55)
Cash & cash equivalents at the beginning of the financial year		3.76	5.31
Cash & cash equivalents at the end of the financial year		14.02	3.76

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



POOJA JAIN
WHOLE TIME DIRECTOR
DIN : 00097037

Place : New Delhi
Date : 24th June, 2021



Rajesh K. Sachdeva & Associates

Chartered Accountants

1013 & 919, Naurang House, 21, K. G. Marg, New Delhi-110001
Ph.: 41510188, 43444590 (M) +919811080217 email: carajeshsachdeva@yahoo.co.in

Ref.

Date :

INDEPENDENT AUDITOR'S REPORT ON QUARTERLY AND YEAR TO DATE AUDITED STANDALONE FINANCIAL RESULTS OF MOONGIPA CAPITAL FINANCE LIMITED PURSUANT TO THE REGULATION 33 AND 52(2) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

To
TO THE BOARD OF DIRECTORS OF
MOONGIPA CAPITAL FINANCE LIMITED

Opinion

We have audited the accompanying financial statements of **MOONGIPA CAPITAL FINANCE LIMITED** ("the Company") which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit and Loss and the Cash Flow Statement for the year ended, and a summary of the significant accounting policies and other explanatory information, attached herewith, being submitted by the company pursuant to the regulation 33 and 52(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended ('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, other comprehensive loss and other Financial information of the company for the quarter and year ended March 31, 2021.

Basis of 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 responsibility under those standards are further described in the "Auditor's Responsibilities for the audit of Standalone financial Result" section of our Report. We are Independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical Requirement that are relevant to our Audit of the financial statements under the provision of the act and Rules thereunder, and we have fulfilled our other ethical Responsibilities in accordance with these requirement and the code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis of our opinion.



Management's Responsibility for the Financial Statements

The statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standard prescribed under section 133 of the Act read with rules made 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 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 financial statements 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 is 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 is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Results.

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 these standalone financial statements.

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 statements, 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.

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- 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 standalone 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 management.

- Conclude on the appropriateness of management's 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 standalone financial statements 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 statements, including the disclosures, and whether the standalone financial statements represent 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.

Other Matter

The statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2021 and the published unaudited year to date figures in respect of the full financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Rajesh K. Sachdeva & Associates
Chartered Accountants
(Firm Reg. No.- 019200N)

Partner

M. No.:- 525576

Date:- 24/06/2021

Place:- New Delhi



UDIN No. 21525576AAAAAT1691



MOONGIPA CAPITAL FINANCE LTD.

June 24, 2021

The General Manager
Department of Corporate Services
BSE Limited
25th Floor, P.J Towers,
Dalal Street, Mumbai - 400001

Scrip Code: 530167

Sub: Declaration of Audit Report with Unmodified Opinion pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Madam,

We hereby declare that Rajesh K. Sachdeva & Associates, Chartered Accountants (Firm's Registration No. 019200N), Statutory Auditors of the Company, have issued an Audit Report with Unmodified opinion on the Audited Financial Results of the Company for the Quarter and Year ended March 31, 2021.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

This is for your information and records.

Thanking you,
For Moongipa Capital Finance Limited

Pooja Jain
Wholtime Director
DIN No. 00097037

Encl.: As Above

(CIN : L65993DL1987PLC028669)

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