



MOONGIPA CAPITAL FINANCE LTD.

May 15, 2023

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

Scrip Code: 530167

Sub: Audited Standalone Financial Results for the Fourth Quarter and Financial Year Ended March 31, 2023 along with Audit Report

Dear Sir/Madam,

Please take note that the Board of Directors in their meeting held today i.e. May 15, 2023 inter-alia considered and approved the Standalone Audited Financial Results of the Company for the Quarter and Financial Year ended March 31, 2023.

A Signed copy of the above Financial Results along with Auditors' Report thereon and a Declaration in respect of Audit Report with unmodified opinion under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are attached herewith.

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

The Board Meeting commenced at 12:30 P.M and concluded at 1:30 P.M.

We request you to please take the same 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.mongipa.com

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF MOONGIPA CAPITAL FINANCE LIMITED

Report on the Audit of Standalone financial results

Opinion

We have audited the accompanying standalone quarterly financial results of Moongipa Capital Finance Limited ('the Company') for the quarter ended March 31, 2023 and the year to date results for the period from April 01, 2022 to March 31, 2023 attached herewith, being submitted by the Company pursuant to the requirement of regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'),

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- a. are presented in accordance with the requirements of regulation 52 of the Listing Regulations; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of Companies Act 2013, ("the Act"), RBI guidelines and other accounting principles generally accepted in India of the net loss and other financial information for the quarter ended March 31, 2023 as well as the year to date results for the period from April 01, 2022 to March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), specified under section 143(10) of 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 standalone financial results, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibility for the Standalone Financial Results

These standalone financial results have been prepared from the annual standalone financial statements. The Company's Board of Directors are responsible for the preparation of these standalone Financial Results that give a true and fair view of the net loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" specified under section 133 of the Act, and other accounting principles generally accepted in India and in compliance with regulation 52 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 standalone financial results as a whole are 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 these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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 standalone 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 Bank to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results 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

- a. The financial results include results for the last quarter of the current and previous financial year being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which were subjected to limited review by us.

- b. The financial results include the results for the corresponding preceding quarter ended March 31, 2022 preceding year ended March 31, 2022 and for the quarter ended June 2022 and September 2022 are based on the previously issued standalone financial results/financial statements of the Company, prepared in accordance with Indian accounting standards specified under section 133 of the Act read with relevant Rules issued there under, which were audited/reviewed by predecessor auditor, whose report expressed an unmodified opinion on those audited/reviewed financial results/statements, have been furnished to us by the management and which have been relied upon by us for the purpose of issuing the report on the results.

Our opinion on the financial results is not modified in respect of above matter.

For **Saxena and Saxena**

Chartered Accountants

ICAI Firm Registration No. 006103N

CA Dilip Kumar

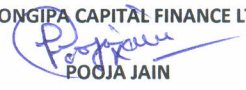
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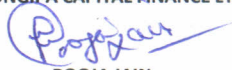
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UDIN: 23082118BGWGCA3626

Place: New Delhi

Date: May 15, 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 AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2023					
(Amount Rs. in Lacs, except per share value)					
S.No.	PARTICULARS	Quarter Ended			Year Ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023
		Audited	Unaudited	Audited	Audited
I	Revenue From Operations				
	(a) Interest Income	3.40	4.61	10.42	21.70
	(b) Dividend Income	0.83	1.01	0.31	4.81
	(c) Net Gain on fair value change	-	6.14	67.92	-
	(d) Sale of Shares	22.89	31.29	-	54.18
	(e) Other Operating Income	0.32	17.37	-	102.12
	Total Revenue form operations	27.44	60.42	78.65	182.81
II	Other Income	12.37	2.75	3.03	15.45
III	Total Income (I+II)	39.81	63.17	81.68	198.26
IV	EXPENSES				
	(a) Finance Cost	0.15	0.31	0.07	0.73
	(b) Net Loss on Fair Value Changes	31.00	-	-	260.77
	(c) Impairment on financial Instruments	-	-	-	0.24
	(d) Purchase of Stock in Trade	34.27	115.56	-	149.83
	(e) Change in Inventories	2.42	(85.23)	-	(82.81)
	(f) Employee benefits expenses	10.99	12.69	8.38	41.89
	(g) Depreciation and amortisation expense	2.04	2.05	2.52	8.18
	(h) Other expenses	24.09	8.59	24.54	45.32
	Total Expenses	104.96	53.97	35.51	423.91
V	Profit/ (Loss) before exceptional Items and tax (III-IV)	(65.15)	9.20	46.17	(225.65)
VI	Exceptional Items	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(65.15)	9.20	46.17	(225.65)
VIII	Tax Expenses				
	(a) Current Tax	-	-	(2.25)	-
	(b) Prior Period Tax	-	-	-	-
	(c) Deferred Tax	(3.17)	0.93	16.30	(73.64)
	Total tax Expenses	(3.17)	0.93	14.05	(73.64)
IX	Profit/(Loss) for the period from continuing operation(VII-	(61.98)	8.27	32.12	(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)	(61.98)	8.27	32.12	(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)]	(61.98)	8.27	32.12	(152.01)
	Paid up equity share capital (Face value of Rs.10/- each)	305.48	305.48	305.48	305.48
	Earning per share (EPS)				
	Basic (in Rs.)(Not Annualised)	(2.03)	0.27	1.05	(4.98)
	Diluted(in Rs.)(Not Annualised)	(2.03)	0.27	1.05	(4.98)
Note: 1 The above standalone Audited Financial Results for the quarter and year ended March 31, 2023 have been reviewed by the Audit Committee and approved by the board of directors at their meeting on 15th May, 2023. 2 Figures for the previous period have been regrouped to confirm with those of the current period wherever necessary. 3 The company is involved in the business of NBFC activity only as such there is only one reportable segment. 4 Figures for the quarter ended 31st March 2022 & 2023 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. 5 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  POOJA JAIN Whole Time Director DIN : 00097037					
Place:- New Delhi Date:- 15/05/2023					

MOONGIPA CAPITAL FINANCE LTD			
(CIN:L65993DL1987PLC028669)			
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Email: moongipac@gmail.com, website: www.mongipa.com			
BALANCE SHEET AS AT MARCH 31, 2023			
(Amount Rs. in Lacs)			
SL.No.	PARTICULARS	As at 31.03.2023 (Audited)	As at 31.03.2022 (Audited)
	ASSETS		
I	Financial Assets		
(a)	Cash and Cash Equivalents	2.42	11.62
(b)	Bank Balance Othe than (a) above	-	-
(c)	Receivables		
	(i) Trade Receivables	-	-
	(ii) Other Receivables	7.37	-
(d)	Loans	41.81	61.04
(e)	Investment	263.51	533.96
(f)	Other Financial Assets	59.70	56.69
	Sub Total	374.81	663.31
II	NON-FINANCIAL ASSETS		
(a)	Inventories	84.80	-
(b)	Current Tax Assets (Net)	1.36	1.88
(c)	Deferred Tax Assets (Net)	-	-
(d)	Investment Property	-	-
(e)	Property, Plant & Equipments	22.78	30.99
(f)	Other Non Financial Assets	0.10	-
	Sub Total	109.04	32.87
	Total Assets	483.85	696.18
	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	4.90	3.52
	Sub Total	16.79	3.52
II	Non-Financial Liabilities		
(a)	Current Tax Liabilities (Net)	-	-
(b)	Provisions	0.90	0.85
(c)	Deferred Tax Liabilities (Net)	0.04	73.67
	Sub Total	0.94	74.52
	Equity		
(a)	Equity Share Capital	305.48	305.48
(b)	Other Equity	160.64	312.66
	Sub Total	466.12	618.14
	Total Liabilities and Equity	483.85	696.18
<div> <div>For & on behalf of Board of Directors of MOONGIPA CAPITAL FINANCE LTD</div> <div>  POOJA JAIN Whole Time Director DIN : 00097037 </div> </div>			
Place:- New Delhi Date:- 15/05/2023			

MOONGIPA CAPITAL FINANCE LTD

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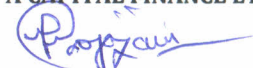
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Statement of Cash Flows for the year ended March, 31, 2023

Particulars	Note	Balance as at March 31st,2023	Balance as at March 31st,2022
A: CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		(225.65)	301.82
Adjustments for:			
Add:			
Depreciation & ammortisation expenses		8.18	6.86
Finance costs		0.73	0.18
Impairment on Financial Instrument		-	0.24
Net Loss on Fair Value Changes		260.77	-
Provision for Gratuity		0.05	0.05
		44.08	309.15
Less:			
Dividend received		4.81	1.83
Interest income from financial assets measured at ammortised costs		3.88	3.70
Impairment on financial instrument		14.72	-
Profit on Sale of Mutual Fund		6.35	5.82
Fair Value Changes in Mutual Fund		-	298.38
Gain on disposal of Equity Instrument Measured at Cost		95.77	40.84
Gain on disposal of property, plant & equipment		-	0.20
Operating profit before change in operating assets & liabilities		(81.45)	(41.62)
Adjustments for:			
(Increase)/decrease in loans		33.96	(2.38)
(Increase)/decrease in other financial assets		(3.01)	(0.14)
(Increase)/decrease in Other Receivables		(7.37)	0.30
Increase/(decrease) in current tax assets		0.52	(1.05)
(Increase)/decrease in Inventories		(82.81)	-
(Increase)/decrease in Other Non Financial Assets		(0.10)	-
Increase/(decrease) in other financial liabilities		1.38	0.25
		(138.88)	(44.64)
Cash generated from operations			
Less:			
Income tax paid(net of refund)		-	-
Net cash flow from operating activities	A	(138.88)	(44.64)
B: CASH FLOW FROM INVESTING ACTIVITIES			
Payment to acquire property,plant & equipments		-	(33.50)
Proceeds from disposal of equity shares		524.64	758.62
Purchase of Mutual Funds		(7.00)	-
Sale of Mutual Fund		78.80	55.00
Purchase of Equity Shares		(486.63)	(744.04)
Proceeds from disposal of property,plant & equipments		0.02	0.80
Interest received on Fixed Deposits		3.88	3.70
Dividend received		4.81	1.83
CASH FLOW FROM INVESTING ACTIVITIES	B	118.52	42.41
C: CASH FLOW FROM FINANCING ACTIVITIES			
Repayments of term loans/non-current borrowings		11.89	-
Interest paid		(0.73)	(0.18)
CASH FLOW FROM FINANCING ACTIVITIES	C	11.16	(0.18)
Net increase/(decrease) in cash & cash equivalents	A+B+C	(9.20)	(2.41)
Cash & cash equivalents at the beginning of the financial year		11.62	14.02
Cash & cash equivalents at the end of the financial year		2.42	11.62
Net Increase\decrease		(9.20)	(2.41)

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


POOJA JAIN

Whole Time Director

DIN : 00097037

Place : New Delhi

Date : 15/05/2023



MOONGIPA CAPITAL FINANCE LTD.

May 15, 2023

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 an Unmodified Opinion pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s Saxena & Saxena, Chartered Accountants (Firm's Registration No. 06103N), 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, 2023.

This is for your information and records.

Thanking you,

For Moongipa Capital Finance Limited

Pooja Jain
Wholetime Director
DIN No. 00097037



Encl.: As Above

(CIN : L65993DL1987PLC028669)

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