



**MOONGIPA  
CAPITAL FINANCE LTD.**

November 08, 2021

The General Manager  
Department of Corporate Services  
**BSE Limited**  
25<sup>th</sup> Floor, P.J Towers,  
Dalal Street, Mumbai – 400001

**Scrip Code: 530167**

**Sub: Submission of Standalone Unaudited Financial Results for the Quarter and half year ended September 30, 2021 along with Limited Review Report.**

Dear Sir/Madam,

Pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), please find enclosed herewith the copy of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2021, duly approved by the Board of Directors of the Company in their meeting held today i.e. November 08, 2021. The meeting commenced at 12:00 p.m. and concluded at 01:00 p.m.

We further enclose herewith the Limited Review Report issued by the Statutory Auditors of the Company on the aforesaid results.

The aforesaid results are also being disseminated on Company's website at [www.mongipa.com](http://www.mongipa.com).

This is for your information and records.

Thanking you,  
For **Moongipa Capital Finance Limited**



**Gulshan Ahuja**  
**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](mailto:moongipac@gmail.com), Website : [www.mongipa.com](http://www.mongipa.com)

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2021**


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

S.No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
I	<b>Revenue From Operations</b>						
	(a) Interest Income	2.70	1.91	4.92	4.61	14.90	26.73
	(b) Dividend Income	0.71	0.11	0.26	0.82	0.28	1.31
	(c) Net Gain on fair value change	68.92	16.51	7.82	85.43	22.63	70.38
	<b>Total Revenue from operations</b>	<b>72.33</b>	<b>18.53</b>	<b>13.00</b>	<b>90.86</b>	<b>37.81</b>	<b>98.42</b>
II	Other Income	26.29	18.23	2.63	44.52	4.72	28.34
III	<b>Total Income (I+II)</b>	<b>98.62</b>	<b>36.76</b>	<b>15.63</b>	<b>135.38</b>	<b>42.53</b>	<b>126.76</b>
IV	<b>EXPENSES</b>						
	(a) Finance Cost	0.03	0.03	0.23	0.06	0.86	1.01
	(b) Net Loss on Fair Value Changes						0.00
	(c) Impairment on financial Instruments			(0.02)			0.00
	(d) Employee benefits expenses	8.48	5.01	5.81	13.49	9.30	22.44
	(e) Depreciation and amortisation expense	1.52	0.33	0.51	1.85	1.03	2.06
	(f) Other expenses	4.43	7.90	3.21	12.33	12.80	19.43
IV	<b>Total Expenses</b>	<b>14.46</b>	<b>13.27</b>	<b>9.74</b>	<b>27.73</b>	<b>23.99</b>	<b>44.94</b>
V	<b>Profit/ (Loss) before exceptional items and tax (III-IV)</b>	<b>84.16</b>	<b>23.49</b>	<b>5.89</b>	<b>107.65</b>	<b>18.54</b>	<b>81.82</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/ (Loss) before tax (V-VI)</b>	<b>84.16</b>	<b>23.49</b>	<b>5.89</b>	<b>107.65</b>	<b>18.54</b>	<b>81.82</b>
VIII	<b>Tax Expenses</b>						
	(a) Current Tax	2.09	-	-	2.09	-	-
	(b) Prior Period Tax	-	-	-	-	-	0.11
	(c) Deferred Tax	17.72	(13.55)	1.53	4.17	(2.97)	40.08
	<b>Total tax Expenses</b>	<b>19.81</b>	<b>(13.55)</b>	<b>1.53</b>	<b>6.26</b>	<b>(2.97)</b>	<b>40.19</b>
IX	<b>Profit/(Loss) for the period from continuing operation(VII-VIII)</b>	<b>64.35</b>	<b>37.04</b>	<b>4.36</b>	<b>101.39</b>	<b>21.51</b>	<b>41.63</b>
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses of discontinued operations	-	-	-	-	-	-
XII	<b>Profit/(Loss) from discontinued operation(after tax)(X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(Loss) for the period (IX+XII)</b>	<b>64.35</b>	<b>37.04</b>	<b>4.36</b>	<b>101.39</b>	<b>21.51</b>	<b>41.63</b>
XIV	<b>Other Comprehensive Income</b>						
	(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	-	-	-	-	-	-
	<b>Other comprehensive Income</b>						
	<b>Total Comprehensive Income for the period [Comprising of Profit/Loss and other Comprehensive Income (XIII+XIV)]</b>	<b>64.35</b>	<b>37.04</b>	<b>4.36</b>	<b>101.39</b>	<b>21.51</b>	<b>41.63</b>
	<b>Paid up equity share capital (Face value of Rs.10/- each)</b>	<b>305.48</b>	<b>305.48</b>	<b>305.48</b>	<b>305.48</b>	<b>305.48</b>	<b>305.48</b>
	<b>Earning per share (EPS)</b>						
	Basic (in Rs.)(Not Annualised)	2.11	1.21	0.14	3.32	0.70	1.36
	Diluted(in Rs.)(Not Annualised)	2.11	1.21	0.14	3.32	0.70	1.36

**Note:**

- The above standalone Unaudited Financial Results for the quarter & half year ended 30th September, 2021 have been reviewed by the Audit Committee and approved by the board of directors at their meeting on 08th November, 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.
- 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

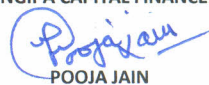
  
POOJA JAIN

Whole Time Director  
DIN : 00097037

Place:- New Delhi

Date:- 08th November, 2021



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 BALANCE SHEET AS AT 30 <sup>TH</sup> SEPTEMBER, 2021			
		(Amount Rs. in Lacs)	
SL.No.	PARTICULARS	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
	<b>ASSETS</b>		
I	<b>Financial Assets</b>		
(a)	Cash and Cash Equivalents	2.49	14.03
(b)	Bank Balance Othe than (a) above	0.00	0.00
(c)	Receivables		
	(i) Trade Receivables	0.00	0.00
	(ii) Other Receivables	7.52	0.30
(d)	Loans	53.68	58.9
(e)	Investment	347.07	258.50
(f)	Other Financial Assets	55.87	56.55
	<b>Sub Total</b>	<b>466.63</b>	<b>388.28</b>
II	<b>NON-FINANCIAL ASSETS</b>		
(a)	Inventories	0.00	0.00
(b)	Current Tax Assets (Net)	0.83	0.83
(c)	Deferred Tax Assets (Net)	0.00	0.00
(d)	Investment Property	0.00	0.00
(e)	Property, Plant & Equipments	35.50	4.94
	<b>Sub Total</b>	<b>36.33</b>	<b>5.77</b>
	<b>Total Assets</b>	<b>502.96</b>	<b>394.05</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
I	<b>Financial Liabilities</b>		
(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	0
(b)	Borrowings (Other than Debt Securities)	1.75	0.00
(c)	Deposits	0.00	0.00
(d)	Other Financial Liabilities	3.29	3.27
	<b>Sub Total</b>	<b>5.04</b>	<b>3.27</b>
II	<b>Non-Financial Liabilities</b>		
(a)	Current Tax Liabilities (Net)	1.57	0.00
(b)	Provisions	0.80	0.80
(c)	Deferred Tax Liabilities (Net)	20.57	16.40
	<b>Sub Total</b>	<b>22.94</b>	<b>17.20</b>
	<b>Equity</b>		
(a)	Equity Share Capital	305.48	305.48
(b)	Other Equity	169.50	68.10
	<b>Sub Total</b>	<b>474.98</b>	<b>373.58</b>
	<b>Total Liabilities and Equity</b>	<b>502.96</b>	<b>394.05</b>
<div> <div> Place:- New Delhi  Date:- 08th November, 2021 </div> <div> For &amp; on behalf of Board of Directors of  MOONGIPA CAPITAL FINANCE LTD    POOJA JAIN  Whole Time Director  DIN : 00097037 </div> </div>			

## MOONGIPA CAPITAL FINANCE LTD

(CIN:L65993DL1987PLC028669)

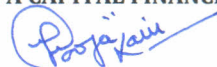
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Statement of Cash Flows for the quarter &amp; half year ended September, 30th, 2021

Particulars	Note	Balance as at Sept 30th,2021	Balance as at March 31st,2021
<b>A: CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit before tax		107.65	81.82
Adjustments for:			
Add:			
Depreciation & ammortisation expenses		1.85	2.06
Finance costs		0.06	1.01
Impairment on Financial Instrument		0.00	0.00
Provision for Gratuity		0.00	0.05
		<b>109.56</b>	<b>84.94</b>
Less:			
Dividend received		0.82	1.31
Interest income from financial assets measured at ammortised costs		1.20	4.82
Impairment on financial instrument		0.58	2.61
Profit on Sale of Mutual Fund		3.00	0.40
Fair Value Changes in Mutual Fund		85.43	70.38
Gain on disposal of Equity Instrument Measured at Cost		38.34	20.31
Gain on disposal of property, plant & equipment		0.20	0.00
Operating profit before change in operating assets & liabilities		<b>(20.01)</b>	<b>(14.89)</b>
Adjustments for:			
(Increase)/decrease in loans		5.80	26.12
(Increase)/decrease in other financial assets		0.68	32.19
(Increase)/decrease in Trade Receivables		0.00	0.00
(Increase)/decrease in Other Receivables		(7.22)	0.12
Increase/(decrease) in other payables		0.00	0.00
Increase/(decrease) in other financial liabilities		0.02	0.10
		<b>(20.73)</b>	<b>43.64</b>
Cash generated from operations			
Less:			
Income tax paid(net of refund)		0.52	0.00
<b>Net cash flow from operating activities</b>	<b>A</b>	<b>(21.25)</b>	<b>43.64</b>
<b>B: CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payment to acquire property,plant & equipments		(33.00)	0.00
Proceeds from disposal of equity shares		362.54	265.73
Purchase of Mutual Funds		0.00	(38.50)
Sale of Mutual Fund		30.00	9.00
Purchase of Equity Shares		(354.34)	(243.65)
Proceeds from disposal of property,plant & equipments		0.80	0.02
Interest received on Fixed Deposits		1.20	4.82
Dividend received		0.82	1.31
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>B</b>	<b>8.02</b>	<b>(1.27)</b>
<b>C: CASH FLOW FROM FINANCING ACTIVITIES</b>			
Repayments of term loans/non-current borrowings		1.75	(31.10)
Interest paid		(0.06)	(1.01)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>C</b>	<b>1.69</b>	<b>(32.11)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>A+B+C</b>	<b>(11.54)</b>	<b>10.26</b>
<b>Cash &amp; cash equivalents at the beginning of the financial year</b>		<b>14.02</b>	<b>3.76</b>
<b>Cash &amp; cash equivalents at the end of the financial year</b>		<b>2.48</b>	<b>14.02</b>
<b>Net Increase\decrease</b>		<b>(11.54)</b>	<b>10.26</b>

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


POOJA JAIN

Whole Time Director

DIN : 00097037

Place : New Delhi

Date : 08th November, 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 Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To the board of Directors of  
Moongipa Capital Finance Limited

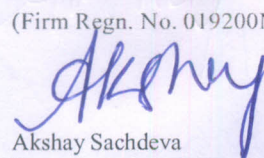
We have reviewed the accompanying statement of standalone unaudited financial results of **Moongipa Capital finance Limited** ("the Company") for the quarter and half year ended September 30, 2021 ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended.

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 the 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 these Financials statements 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 the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the 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 the Companies Act, 2013 and consequently does not enable us to obtain assurance that we 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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 M/s Rajesh K. Sachdeva & Associates  
Chartered Accountants  
(Firm Regn. No. 019200N)



Akshay Sachdeva  
Partner

(Membership No. 525576)

UDIN: 21525576AAAABII359

Place: Delhi

Date: 08/11/2021

