



MOONGIPA CAPITAL FINANCE LTD.

October 29, 2022

The General Manager
Department of Corporate Services
BSE Limited
25th 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, 2022 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, 2022, duly approved by the Board of Directors of the Company in their meeting held today i.e. October 29, 2022. The meeting commenced at 02:00 p.m. and concluded at 02:30 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.

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, Website : www.mongipa.com



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 STANDALONE UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

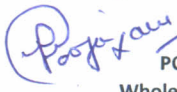
TO THE BOARD OF DIRECTORS OF MOONGIPA CAPITAL FINANCE LIMITED


1. 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, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 express a conclusion on the Statement based on our review.
3. 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 (ICAI). 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajesh K. Sachdeva & Associates
Chartered Accountants
(Firm Regn. No. : 019200N)



Rajesh Sachdeva
Partner
(Membership No. 083757)
UDIN:22083757BBFAJQ6923
Place: Delhi
Date: 29/10/2022

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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2022							
(Amount Rs. in Lacs, except per share value)							
S.No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations						
	(a) Interest Income	6.92	4.88	2.70	11.80	4.61	19.00
	(b) Dividend Income	2.70	0.27	0.71	2.97	0.82	1.83
	(c) Net Gain on fair value change	18.46	-	68.92	-	85.43	298.38
	Total Revenue form operations	28.08	5.15	72.33	14.77	90.86	319.21
II	Other Income	17.09	70.03	26.29	87.12	44.52	50.87
III	Total Income (I+II)	45.17	75.18	98.62	101.89	135.38	370.08
IV	EXPENSES						
	(a) Finance Cost	0.25	0.02	0.03	0.27	0.06	0.18
	(b) Net Loss on Fair Value Changes	-	254.37	-	235.91	-	-
	(c) Impairment on financial Instruments	0.47	-	-	0.47	-	0.24
	(d) Employee benefits expenses	9.55	8.66	8.48	18.21	13.49	31.46
	(e) Depreciation and amortisation expense	2.04	2.05	1.52	4.09	1.85	6.86
	(f) Other expenses	6.05	6.59	4.43	12.64	12.33	29.52
	Total Expenses	18.36	271.69	14.46	271.59	27.73	68.26
V	Profit/(Loss) before exceptional Items and tax (III-IV)	26.81	(196.51)	84.16	(169.70)	107.65	301.82
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	26.81	(196.51)	84.16	(169.70)	107.65	301.82
VIII	Tax Expenses						
	(a) Current Tax	-	-	2.09	-	2.09	-
	(b) Prior Period Tax	-	-	-	-	-	-
	(c) Deferred Tax	4.47	(75.87)	17.72	(71.40)	4.17	57.27
	Total tax Expenses	4.47	(75.87)	19.81	(71.40)	6.26	57.27
IX	Profit/(Loss) for the period from continuing operation(VII-	22.34	(120.64)	64.35	(98.30)	101.39	244.55
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)	22.34	(120.64)	64.35	(98.30)	101.39	244.55
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)	22.34	(120.64)	64.35	(98.30)	101.39	244.55
	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)	0.73	(3.95)	2.11	(3.22)	3.32	8.01
	Diluted(in Rs.)(Not Annualised)	0.73	(3.95)	2.11	(3.22)	3.32	8.01
Note: 1 The above standalone Unaudited Financial Results for the quarter & half year ended September 30, 2022 have been reviewed by the Audit Committee and approved by the board of directors at their meeting on 29th October, 2022. 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 Limited Review has been carried out by the Statutory Auditors for the above period.							
Place:- New Delhi				For and on behalf of Board of Directors of MOONGIPA CAPITAL FINANCE LTD			
Date:- 29/10/2022				 POOJA JAIN Whole Time Director DIN : 00097037			

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 SEPTEMBER 30, 2022			
		(Amount Rs. in Lacs)	
SL.No.	PARTICULARS	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
	ASSETS		
I	Financial Assets		
(a)	Cash and Cash Equivalents	2.36	11.62
(b)	Bank Balance Othe than (a) above	-	-
(c)	Receivables		
	(i) Trade Receivables	-	-
	(ii) Other Receivables	8.52	-
(d)	Loans	65.25	61.04
(e)	Investment	394.59	533.96
(f)	Other Financial Assets	58.39	56.69
	Sub Total	529.11	663.31
II	NON-FINANCIAL ASSETS		
(a)	Inventories	-	-
(b)	Current Tax Assets (Net)	1.39	1.88
(c)	Deferred Tax Assets (Net)	-	-
(d)	Investment Property	-	-
(e)	Property, Plant & Equipments	26.87	30.99
	Sub Total	28.26	32.87
	Total Assets	557.37	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)	30.38	-
(c)	Deposits	-	-
(d)	Other Financial Liabilities	4.03	3.52
	Sub Total	34.41	3.52
II	Non-Financial Liabilities		
(a)	Current Tax Liabilities (Net)	-	-
(b)	Provisions	0.85	0.85
(c)	Deferred Tax Liabilities (Net)	2.27	73.67
	Sub Total	3.12	74.52
	Equity		
(a)	Equity Share Capital	305.48	305.48
(b)	Other Equity	214.36	312.66
	Sub Total	519.84	618.14
	Total Liabilities and Equity	557.37	696.18
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Place:- New Delhi Date:- 29/10/2022 </div> <div style="text-align: center;">  <p>For & on behalf of Board of Directors of MOONGIPA CAPITAL FINANCE LTD</p> <p><i>Pooja Jain</i> POOJA JAIN Whole Time Director DIN : 00097037</p> </div> </div>			

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Statement of Cash Flows for the quarter & half year ended September, 30th, 2022

Particulars	Note	Balance as at Sept 30th, 2022	Balance as at March 31st, 2022
A: CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		(169.70)	301.82
Adjustments for:			
Add:			
Depreciation & ammortisation expenses		4.09	6.86
Finance costs		0.27	0.18
Impairment on Financial Instrument		0.47	0.24
Net Loss on Fair Value		235.91	-
Provision for Gratuity		-	0.05
		71.04	309.15
Less:			
Dividend received		2.97	1.83
Interest income from financial assets measured at ammortised costs		1.89	3.70
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		78.08	40.84
Gain on disposal of property, plant & equipment		-	0.20
Operating profit before change in operating assets & liabilities		(18.25)	(41.62)
Adjustments for:			
(Increase)/decrease in loans		(4.68)	(2.38)
(Increase)/decrease in other financial assets		(1.69)	(0.14)
(Increase)/decrease in Other Receivables		(8.52)	0.30
Increase/(decrease) in current tax assets		0.49	(1.05)
Increase/(decrease) in other financial liabilities		0.51	0.25
		(32.14)	(44.64)
Cash generated from operations			
Less:			
Income tax paid(net of refund)		-	-
Net cash flow from operating activities	A	(32.14)	(44.64)
B: CASH FLOW FROM INVESTING ACTIVITIES			
Payment to acquire property, plant & equipments		-	(33.50)
Proceeds from disposal of equity shares		398.25	758.62
Purchase of Mutual Funds		(7.00)	-
Sale of Mutual Fund		78.80	55.00
Purchase of Equity Shares		(482.16)	(744.04)
Proceeds from disposal of property, plant & equipments		0.02	0.80
Interest received on Fixed Deposits		1.89	3.70
Dividend received		2.97	1.83
CASH FLOW FROM INVESTING ACTIVITIES	B	(7.23)	42.41
C: CASH FLOW FROM FINANCING ACTIVITIES			
Repayments of term loans/non-current borrowings		30.38	-
Interest paid		(0.27)	(0.18)
CASH FLOW FROM FINANCING ACTIVITIES	C	30.11	(0.18)
Net increase/(decrease) in cash & cash equivalents	A+B+C	(9.26)	(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		2.36	11.62
Net Increase\decrease		(9.26)	(2.41)

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

Pooja Jain
POOJA JAIN
 Whole Time Director
 DIN : 00097037

Place : New Delhi
 Date : 29/10/2022