

February 02, 2023

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

Scrip Code: 530167

Sub: Submission of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 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 Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2022, duly approved by the Board of Directors of the Company in their meeting held today i.e. February 2, 2023. 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 Digitally signed by GULSHAN AHUJA Date: 2023.02.02 14:31:54 +05'30'



Gulshan Ahuja Company Secretary and Compliance officer

Saxena & Saxena Chartered Accountants

603-604, New Delhi House 27, Barakhamba Road New Delhi – 110001 Phone: 011-43044999 Email: <u>dksaxena@saxenaandsaxena.in</u> Website: www.saxenaandsaxena.in

Independent Auditor's Review Report on the Standalone Quarterly and year to date Financial Results of Moongipa Capital Finance Limited (formerly known as 'Security and Intelligence Services (India) Limited') pursuant to Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review report to The Board of Directors of Moongipa Capital Finance Limited

We have reviewed the accompanying unaudited Standalone financial results ("Results") of Moongipa Capital Finance Limited ("the Company"), for the quarter and nine months ended December 31, 2022 included in the accompanying Statements of Standalone Financial Results ("the Statements"), being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim standalone financial statements which have been prepared in accordance with the Indian Accounting Standards 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 (the Act), read with relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance about whether the financial results are free from material misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ("Ind-AS") read with relevant rules issued thereunder 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement

Chartered Accountants ICAI Firm Registration No. 006103N Digitally Signed by DILIP KUMAR (Partner) M. No.: 082118 UDIN: 230821188GWFWB8617

Place: New Delhi Date: February 02, 2023

For Saxena and Saxena

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| | | | Our star Frada a | | unt Rs. in Lacs, except per | | |
| | | Quarter Endec | | | | | Year Ende |
| S.No. | PARTICULARS | 31.12.2022 | 30.09.2022 | 31.12.2021 | 31.12.2022 | 31.12.2021 | 31.03.2022 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue From Operations | | | | | | |
| | (a) Interest Income | 4.61 | 7.88 | 4.88 | 18.30 | 10.69 | 22.7 |
| | (b) Dividend Income | 1.01 | 2.70 | 0.70 | 3.98 | 1.52 | 1.8 |
| | (c) Net Gain on fair value change | 6.14 | 18.46 | 145.03 | - | 230.46 | 298.3 |
| | (d) Sale of Shares | 31.29 | - | - | 31.29 | | - |
| | (e) Other Operating Income | 17.37 | - | - | 101.80 | - | - |
| | Total Revenue form operations | 60.42 | 29.04 | 150.61 | 155.37 | 242.67 | 322.9 |
| Ш | Other Income | 2.75 | 16.13 | 19.30 | 3.08 | 62.62 | 47.1 |
| III | Total Income (I+II) | 63.17 | 45.17 | 169.91 | 158.45 | 305.29 | 370.0 |
| IV | EXPENSES | | | | | | |
| | (a) Finance Cost | 0.31 | 0.25 | 0.05 | 0.58 | 0.11 | 0.1 |
| | (b) Net Loss on Fair Value Changes | - | - | - | 229.77 | - | - |
| | (c) Impairment on financial Instruments | - | 0.47 | 0.50 | - | 0.50 | 0.24 |
| | (d) Purchase of Stock in Trade | 115.56 | - | - | 115.56 | - | |
| | (e) Change in Inventories | (85.23) | - | | (85.23) | - | - |
| | (f) Employee benefits expenses | 12.69 | 9.55 | 9.59 | 30.90 | 23.08 | 31.4 |
| | (g) Depreciation and amortisation expense | 2.05 | 2.04 | 2.49 | 6.14 | 4.34 | 6.8 |
| | (h) Other expenses | 8.59 | 6.05 | 9.28 | 21.23 | 21.61 | 29.5 |
| | Total Expenses | 53.97 | 18.36 | 21.91 | 318.95 | 49.64 | 68.2 |
| V | Profit/ (Loss) before exceptional Items and tax (III-IV) | 9.20 | 26.81 | 148.00 | (160.50) | 255.65 | 301.8 |
| VI | Exceptional Items | | - | - | - | - | - |
| VII | Profit/ (Loss) before tax (V-VI) | 9.20 | 26.81 | 148.00 | (160.50) | 255.65 | 301.8 |
| VIII | Tax Expénses | | | | | | |
| | (a) Current Tax | - | - | 0.16 | - | 2.25 | |
| | (b) Prior Period Tax | | - | - | - | - | - |
| | (c) Deferred Tax | 0.93 | 4.47 | 36.80 | (70.47) | 40.97 | 57.2 |
| | Total tax Expenses | 0.93 | 4.47 | 36.96 | (70.47) | 43.22 | 57.2 |
| • IX | Profit/(Loss) for the period from continuing operation(VII- | 8.27 | 22.34 | 111.04 | (90.03) | 212.43 | 244.5 |
| Х | Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - |
| XI | Tax Expenses of discontinued operations | - | - | - | - | - | - |
| XII . | Profit/(Loss) from discontinued operation(after tax)(X-XI) | Ξ. | - | - | - | - | - |
| XIII | Profit/(Loss) for the period (IX+XII) | 8.27 | 22.34 | 111.04 | (90.03) | 212.43 | 244.5 |
| 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 | 8.27 | 22.34 | 111.04 | (90.03) | 212.43 | 244.5 |
| | of Profit/Loss and other Comprehensive Income (XIII+XIV) Paid up equity share capital (Face value of Rs.10/- each) | 205.40 | 205.40 | 205.40 | 205.40 | 205.40 | 205.4 |
| | | 305.48 | 305.48 | 305.48 | 305.48 | 305.48 | 305.4 |
| | Earning per share (EPS) | 0.27 | 0.70 | 2.02 | (2.05) | C.05 | |
| | Basic (in Rs.)(Not Annualised) | 0.27 | 0.73 | 3.63 | (2.95) | 6.95 | 8.0 |

Note:

1 The above standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2022 have been reviewed by the Audit Committee and approved by the board of directors at their meeting on 02nd February, 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 Limited Review has been carried out by the Statutory Auditors for the above period.

5 The Company was earlier doing investment in shares now it has also started trading of shares with effect from 01.10.2022

MOONGIPA CAPITAL FINANCE LTD 1000x C POOJA JAIN Ū Whole Time Director DIN: 00097037

For and on behalf of Board of Directors of

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Place:- New Delhi Date:- 02/02/2023