

Date: 9th November, 2023

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Ma'am,

Subject: Submission of Unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2023 along with Limited Review Report

Ref: Security Id: MUNCAPM / Code: 511200

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2023 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You.

For, Munoth Capital Market Limited

Siddharth Jain
Managing Director
DIN: 00370650

Unaudited Standalone financial results for the quarter and half year ended on 30 September 2023
prepared in accordance with the Indian Accounting Standard (Ind-AS)

(Rs. in Lacs, except per equity share data)

Sr. No.	Particulars	Quarter Ended			Half Year ended		For the year ended
		30 Sep 2023 (Unaudited)	30 June 2023 (Unaudited)	30 Sep 2022 (Unaudited)	30 Sep 2023 (Unaudited)	30 Sep 2022 (Unaudited)	31 March 2023 (Audited)
1	Income						
	Revenue from Operations	0.518	0.21	2.10	0.73	5.00	11.17
	Other Operating Revenue	4.597	4.920	4.77	9.52	9.23	19.77
	(a) Total Revenue form Operations						
	(b) Other Income/ Profite on Sale of Derivatives	-0.045	19.66	0.01	19.61	0.07	0.07
	Total Income	5.071	24.79	6.87	29.86	14.31	31.01
2	Expenses						
	(A)Employee Benefit Expense	5.365	5.21	0.78	10.57	1.56	2.80
	(B) Finance Costs	0.106	0.06	0.07	0.17	0.08	0.27
	(B)Depreciation & Amortization	0.264	0.25	0.12	0.51	0.23	0.47
	(C)Other Expenses	5.421	6.95	7.47	12.37	12.40	53.49
	(D)Loss on sale of Derivatives	0.490	2.64	0.00	3.12	0.00	0.00
	Total Expenditure (A+B+C)	11.645	15.11	8.43	26.75	14.27	57.03
3	Profit Befor Tax (1-2)	-6.574	9.69	-1.56	3.11	0.03	-26.02
4	Tax Expenses (Provision for Taxation)						
	(1) Current Tax	0.000	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.000	0.00	0.00	0.00	0.00	0.00
5	Total Tax (i+ii)	0.000	0.00	0.00	0.00	0.00	0.00
6	Profit for the Period (3-4)	-6.574	9.69	-1.56	3.11	0.03	-26.02
	Other Comphehensive Income / (expenses)	0.000	0.00	0.00	0.00	0.00	0.00
	(i) Items that will not be reclassified to statement of profit and loss	0.000	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to statement of profit and loss	0.000	0.00	0.00	0.00	0.00	0.00
	(iii) Items that will be reclassified to statement of profit and loss	-0.014	0.00	-1.22	-0.01	-1.50	2.56
	(iv) Income tax relating to items that will be reclassified to statement of profit and loss	0.000	0.00	0.00	0.00	0.00	0.00
7	Total other comprehensive income / (Loss) (net of tax)	-0.014	0.00	-1.22	-0.01	-1.50	2.56
9	Total comprehensive income for the period (5+7)	-6.588	9.69	-2.78	3.10	-1.47	-23.46
10	Paid-up equity share capital - face value of Rs. 5 each	449.55	449.55	449.55	449.55	449.55	449.55
11	Other equity						
	Earning Per Equity Share (EPS) (In Rs.)						
	(a) Basic	-0.073	0.11	-0.02	0.035	0.00	-0.29
	(b) Diluted	-0.073	0.11	-0.02	0.035	0.00	-0.29
13	Debt Equity Ratio						
	Debt Service Coverage Ratio						
	Interest Service Coverage Ratio						

Notes :

- The above Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2023 have been reviewed by the Audit Committee and were taken on record by the Board of Directors in their meeting held on 9th November, 2023.
- Auditors have carried out a "Limited Review" of the above results as per Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Figures for the previous Period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures.
- The Company has only one reportable primary business segment as per IND AS 108 - " Operating Segments", i.e. Acting as Depository Participant and Share Broker.

For, Munoth Capital Market Limited

Place: Ahmedabad
Date: 09-11-2023

Siddharth Jain
Managing Director
DIN: 00370650

5 Unaudited Statement of Standalone Assets and Liabilities as at 30-09-2023

Particulars	As at	
	30 Sep 2023	31 March 2023
ASSETS		
Non - Current Assets		
(a) Property, Plant and Equipments	2.9716	1.271
(b) Investment Property		
(C) Financial Assets		
(i) Investments	0.6802	28.199
(ii) Trade receivables		
(iii) Loans		
(iv) Other Financial Assets	511.9364	494.532
(d) Other Non Current Assets		
Total Non- Current Assets	515.588	524.002
Current Assets		
(a) Financial Assets		
(i) Trade Receivables		
(ii) Cash and Cash Equivalents	2.089	10.979
(iii) Loans & Advances	7.839	26.873
(iii) Other Financial Assets	0.200	0.200
(b) Current Tax Assets	28.399	25.303
(c) Other Current Assets	22.44	
Total Current Assets	60.963	63.356
Total Assets	576.551	587.36
Equity and Liabilities		
Equity		
(i) Equity Share Capital	449.550	449.550
(ii) Other Equity	15.259	12.147
Total Equity	464.809	461.697
Non - Current Liabilities		
(a) Financial Liabilities		
(i) Long-term Borrowing	0.000	0.000
(ii) Other Financial Liabilities		
(b) Deferred tax liabilities		
Total Non- Current Liabilities	0.000	0.000
Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payable	11.265	101.381
(ii) Borrowings - Directors Loan	99.923	23.317
(iii) Other Financial Liabilities		
(b) Provisions	0.554	0.963
(c) Other Current Liabilities		
Total Current Liabilities	111.742	125.661
Total Liabilities	111.742	125.661
Total Equity Liabilities	576.551	587.358

For, Munoth Capital Market Limited

 Place: Ahmedabad
 Date: 09-11-2023

 Siddharth Jain
 Managing Director
 DIN: 00370650

MUNOTH CAPITAL MARKET LIMITED
CIN:- L99999GJ1986PLC083614
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2023



Rs. in Lacs

Particulars	Half Year Ended on 30.09.2023		Year Ended on 31.03.2023	
	RUPEES	RUPEES	RUPEES	RUPEES
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax		3.10		(26.03)
Adjustments for :				
Depreciation	0.51		0.47	
Interest received	(9.52)		(19.43)	
Dividend income	-		-	
Investment Fair Value Changes	0.01			
	-	(8.99)		(18.96)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(5.90)		(44.99)
Increase/(Decrease) in Short-term Borrowings	76.61		11.44	
Increase/(Decrease) in Trade Payables	(90.12)		2.20	
Increase/(Decrease) in Other Current Liabilities	(0.41)		(0.53)	
(Increase)/Decrease in Other Current Assets	(22.44)			
(Increase)/Decrease in Current Tax Assets	(3.10)		(3.18)	
(Increase)/Decrease in short-term Loans and Advances	19.03		6.29	
		(20.42)		16.21
CASH GENERATED FROM OPERATIONS		(26.31)		(28.78)
Direct Taxes Paid	-			
NET CASH (USED IN)/FROM OPERATING ACTIVITIES		(26.31)		(28.78)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of fixed assets	(2)			
Sale of non-current investments	28		11.48	
(Increase)/Decrease in Other Non-Current Assets	(17.40)		0.07	
Dividend Income	-		-	
Interest received	9.52		19.43	
NET CASH (USED IN)/FROM INVESTING ACTIVITIES		17.42		30.98
C. CASH FLOW FROM FINANCING ACTIVITIES				
Movement in Long Term Borrowings			(1.52)	
NET CASH (USED IN)/ FROM FINANCING ACTIVITIES		-		(1.52)
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS		(8.89)		0.68
CASH AND CASH EQUIVALENTS (OPENING BALANCE)		10.98		10.30
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)		2.09		10.98

Notes:

- 1) The above Cash Flow statement has been prepared under Indirect Method set out in AS-3 issued by the Institute of Chartered Accountants of India.
- 2) The balance with the bank for unpaid dividend is not available for use by the company and the money remaining unpaid will be deposited in Investors Protection and Education Fund after the expiry of seven years from the date of declaration of dividend.
- 3) Figures in brackets indicates out go.
- 4) Previous year figures have been regrouped and recast wherever necessary.

As per our report of even date attached

For, Munoth Capital Market Limited

Place: Ahmedabad
Date: 09-11-2023

Siddharth Jain
Managing Director
DIN: 00370650



INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To,
The Board Of Directors,
Munoth Capital Market Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **MUNOTH CAPITAL MARKET LIMITED** (the "Company"), for the quarter ended September 30, 2023 (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 there under 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.



Place: Mumbai
Date:09-11-2023

For **VRSK & Co.**
(Formerly known as Vijay R Tater & Co.)
Chartered Accountants
Firm reg. No. 111426W

Suresh G. Kothari
Partner
Membership No. 047625
UDIN – 23047625BGTAIG3378