



# MOONGIPA CAPITAL FINANCE LTD.

Date: October 17, 2024

To,  
The Manager  
Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400001

Scrip Code: 530167

Subject : Outcome of Board Meeting on October 17, 2024 and Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2024 along with Limited Review Report

Dear Sir/Madam,

With reference to the captioned subject and in terms of the provisions of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), we would like to inform you that the Board of Directors of the Company in its meeting held today i.e. Thursday, October 17, 2024, has considered and approved the Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024 along with the Limited Review Report issued by the Auditors.

The approved Unaudited Standalone Financial Results along with the Limited Review Report of the auditors is attached herewith.

We are arranging to publish these results in the newspapers as per Regulation 47 of Listing Regulations.

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

The Meeting of the Board of Directors commenced at 02:30 P.M and concluded at 03:30 P.M.

You are requested to kindly take the above information for your records.

Thanking You,  
For Moongipa Capital Finance Limited



Sandeep Singh  
Company Secretary & Compliance Officer

(CIN : L65993DL1987PLC028669)

Regd. Office : 18/14, W.E.A., Pusa Lane, Karol Bagh, New Delhi-110005, Ph.: 011-4145-0121

E-mail : [moongipac@gmail.com](mailto:moongipac@gmail.com), Website : [www.mongipa.com](http://www.mongipa.com)

**SUNIL K. GUPTA & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
Head Office : 4232/1, Ansari Road  
Darya Ganj, NEW DELHI-110002



Phone : 01493-221987  
B.O. : A-10, Ganpati Plaza  
Bhiwadi-301019 (Raj.)  
Email : maheshagrwal0000@yahoo.co.in

**Independent Auditor's Limited Review Report on the Half Year and Quarter ended Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We have reviewed the accompanying statement of Standalone Unaudited Financial Results ("the statement") of **MOONGIPA CAPITAL FINANCE LIMITED** ("the company") for the **half year and quarter ended September 30, 2024**, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (hereinafter referred to as "the Listing Regulations").

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 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 this statement 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 an Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of Interim Financial Information consists of making inquiries, primarily of 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 Companies Act, 2013 and consequently does not enable us to obtain assurance that 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 prepared in accordance with applicable standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.

Date : 17.10.2024  
Place: New Delhi



For **SUNIL K. GUPTA & ASSOCIATES**  
Chartered Accountants  
Firm Registration No.: 002154N

**CA Mahesh Chandra Agarwal**  
Partner  
Membership No. 088025  
UDIN:24088025BKAMBVS581



**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, 2024**

		(Amount Rs. in Lacs)	
SL.No.	PARTICULARS	As at 30.09.2024	As at 31.03.2024
		(Unaudited)	(Audited)
	<b>ASSETS</b>		
<b>I</b>	<b>Financial Assets</b>		
(a)	Cash and Cash Equivalents	5.95	7.80
(b)	Bank Balance Othe than (a) above	-	-
(c)	Receivables		
	(i) Trade Receivables	12.43	18.07
	(ii) Other Receivables	-	-
(d)	Loans	30.30	30.65
(e)	Investment	139.65	143.45
(f)	Other Financial Assets	89.19	78.10
	<b>Sub Total</b>	<b>277.52</b>	<b>278.07</b>
<b>II</b>	<b>NON-FINANCIAL ASSETS</b>		
(a)	Inventories	559.50	363.40
(b)	Current Tax Assets (Net)	-	-
(c)	Deferred Tax Assets (Net)	-	-
(d)	Investment Property	-	-
(e)	Property, Plant & Equipments	15.57	17.59
(f)	Other Non Financial Assets	1.18	0.72
	<b>Sub Total</b>	<b>576.25</b>	<b>381.71</b>
	<b>Total Assets</b>	<b>853.77</b>	<b>659.78</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>I</b>	<b>Financial Liabilities</b>		
(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)	18.41	-
(c)	Deposits	-	-
(d)	Other Financial Liabilities	4.18	4.65
	<b>Sub Total</b>	<b>22.59</b>	<b>4.65</b>
<b>II</b>	<b>Non-Financial Liabilities</b>		
(a)	Current Tax Liabilities (Net)	11.80	3.10
(b)	Provisions	0.95	0.95
(c)	Deferred Tax Liabilities (Net)	21.54	10.45
	<b>Sub Total</b>	<b>34.29</b>	<b>14.50</b>
	Equity		
(a)	Equity Share Capital	305.48	305.48
(b)	Other Equity	491.41	335.15
	<b>Sub Total</b>	<b>796.89</b>	<b>640.63</b>
	<b>Total Liabilities and Equity</b>	<b>853.77</b>	<b>659.78</b>

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

*Pooja Jain*  
DR. POOJA JAIN  
Whole Time Director  
DIN : 00097037



Place:- New Delhi  
Date:- 17/10/2024

## 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

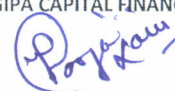
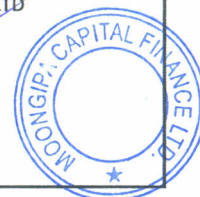
## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER &amp; HALF YEAR ENDED SEPTEMBER 30, 2024

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

S.No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	<b>Revenue From Operations</b>						
	(a) Interest Income	2.51	2.38	2.36	4.89	4.92	9.82
	(b) Dividend Income	1.42	0.15	1.46	1.57	1.73	3.24
	(c) Net Gain on fair value changes	3.71	40.56	35.22	44.27	72.38	60.35
	(d) Sale of Shares	187.57	255.31	202.83	442.88	247.95	732.64
	(e) Other Operating Income	37.33	32.90	20.04	70.23	39.35	118.95
	<b>Total Revenue form operations</b>	<b>232.54</b>	<b>331.30</b>	<b>261.91</b>	<b>563.84</b>	<b>366.33</b>	<b>925.00</b>
II	Other Income	9.80	6.21	12.21	16.01	20.46	37.18
III	<b>Total Income (I+II)</b>	<b>242.34</b>	<b>337.51</b>	<b>274.12</b>	<b>579.85</b>	<b>386.79</b>	<b>962.18</b>
IV	<b>EXPENSES</b>						
	(a) Finance Cost	0.11	0.02	-	0.13	0.07	0.11
	(b) Net Loss on Fair Value Changes	-	-	-	-	-	-
	(c) Impairment on financial Instruments	(0.02)	0.02	0.54	-	0.54	-
	(d) Purchase of Stock in Trade	230.77	284.76	253.99	515.53	311.91	903.61
	(e) Change in Inventories	(79.45)	(99.05)	(73.28)	(178.50)	(93.54)	(239.74)
	(f) Employee benefits expenses	12.53	11.92	11.12	24.45	24.82	48.62
	(g) Depreciation and amortisation expense	1.23	1.20	1.50	2.43	2.99	6.17
	(h) Other expenses	8.01	8.24	6.00	16.25	12.86	48.49
	<b>Total Expenses</b>	<b>173.18</b>	<b>207.11</b>	<b>199.87</b>	<b>380.29</b>	<b>259.65</b>	<b>767.26</b>
V	<b>Profit/ (Loss) before exceptional Items and tax (III-IV)</b>	<b>69.16</b>	<b>130.40</b>	<b>74.25</b>	<b>199.56</b>	<b>127.14</b>	<b>194.92</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/ (Loss) before tax (V-VI)</b>	<b>69.16</b>	<b>130.40</b>	<b>74.25</b>	<b>199.56</b>	<b>127.14</b>	<b>194.92</b>
VIII	Tax Expenses						
	(a) Current Tax	11.35	20.86	-	32.21	-	10.00
	(b) Prior Period Tax	-	-	-	-	-	-
	(c) Deferred Tax	2.05	9.04	8.77	11.09	13.65	10.41
	<b>Total tax Expenses</b>	<b>13.40</b>	<b>29.90</b>	<b>8.77</b>	<b>43.30</b>	<b>13.65</b>	<b>20.41</b>
IX	<b>Profit/(Loss) for the period from continuing operation(VII-VIII)</b>	<b>55.76</b>	<b>100.50</b>	<b>65.48</b>	<b>156.26</b>	<b>113.49</b>	<b>174.51</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>55.76</b>	<b>100.50</b>	<b>65.48</b>	<b>156.26</b>	<b>113.49</b>	<b>174.51</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>55.76</b>	<b>100.50</b>	<b>65.48</b>	<b>156.26</b>	<b>113.49</b>	<b>174.51</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)	1.83	3.29	2.14	5.12	3.72	5.71
	Diluted(in Rs.)(Not Annualised)	1.83	3.29	2.14	5.12	3.72	5.71

## Note:

- The above standalone Unaudited Financial Results for the quarter & half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the board of directors at their meeting on 17th October, 2024.
- Figures for the previous period have been regrouped to confirm with those of the current period wherever necessary.
- Limited Review has been carried out by the Statutory Auditors for the above period.
- The company is involved in the business of NBFC activity only as such there is only one reportable segment.

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

DR. POOJA JAIN  
Whole Time Director  
DIN : 00097037Place:- New Delhi  
Date:- 17/10/2024



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 Cash Flows for the half year ended September, 30, 2024

(Amount Rs. in Lacs)

Particulars	Note	Balance as at Sept 30, 2024	Balance as at March 31, 2024
<b>A: CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit before tax		199.56	194.92
Adjustments for:			
Add:			
Depreciation & ammortisation expenses		2.43	6.17
Finance costs		0.13	0.11
Impairment on Financial Instrument		-	-
Net Loss on Fair Value Changes		-	-
Provision for Gratuity		-	0.05
Witten of Investment		-	0.14
		<b>202.12</b>	<b>201.39</b>
Less:			
Dividend received		1.57	3.24
Interest income from financial assets measured at ammortised costs		2.98	5.00
Impairment on financial instrument		0.02	1.89
Profit on Sale of Mutual Fund		-	-
Fair Value Changes		44.27	60.35
Gain on disposal of Equity Instrument Measured at Cost		26.24	66.24
Gain on disposal of property, plant & equipment		-	-
<b>Operating profit before change in operating assets &amp; liabilities</b>		<b>127.04</b>	<b>64.67</b>
Adjustments for:			
(Increase)/decrease in loans		0.37	13.05
(Increase)/decrease in Trade Receivables		5.63	(10.70)
(Increase)/decrease in other financial assets		(10.84)	(18.40)
Increase/(decrease) in current tax assets		-	1.36
(Increase)/decrease in Inventories		(178.50)	(239.74)
(Increase)/decrease in Other Non Financial Assets		(0.46)	(0.61)
Increase/(decrease) in other financial liabilities		(0.71)	(0.25)
		<b>(57.47)</b>	<b>(190.62)</b>
Cash generated from operations			
Less:			
Income tax paid(net of refund)		23.51	6.90
<b>Net cash flow from operating activities</b>	<b>A</b>	<b>(80.98)</b>	<b>(197.52)</b>
<b>B: CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payment to acquire property,plant & equipments		(0.40)	(0.98)
Proceeds from disposal of equity shares		56.70	207.64
Proceeds from disposal of property,plant & equipments		-	-
Interest received on Fixed Deposits		2.98	5.00
Dividend received		1.57	3.24
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>B</b>	<b>60.85</b>	<b>214.90</b>
<b>C: CASH FLOW FROM FINANCING ACTIVITIES</b>			
Repayments of term loans/non-current borrowings		18.41	(11.89)
Interest paid		(0.13)	(0.11)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>C</b>	<b>18.28</b>	<b>(12.00)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>A+B+C</b>	<b>(1.85)</b>	<b>5.38</b>
Cash & cash equivalents at the beginning of the financial year		7.80	2.42
Cash & cash equivalents at the end of the financial year		5.95	7.80
Net Increase\decrease		(1.85)	5.38

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

DR. POOJA JAIN  
Whole Time Director  
DIN : 00097037



Place : New Delhi  
Date : 17/10/2024