

GOGIA CAPITAL SERVICES LIMITED

Regd. Off.: The Capital Court, Olof Palme Marg, Munirka, New Delhi – 110 067

E-mail: compliance@gogiacap.com website: www.gogiacap.com.

Phones: +91-11-49418870

CIN: L74899DL1994PLC059674

Dated the 16th July, 2024

Department of Corporate Services/Listing
BSE Ltd.

Pheroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Scrip Code: 531600

Sub: Revised Audited Financial Results for the period ended March 31, 2024

Dear Sirs,

With reference to your e-mail/ Query raised dated 11th July, 2024 regarding the below mentioned discrepancy:

Discrepancy: 1. Standalone Results - Declaration or Statement of Impact of Audit Qualifications not submitted for Year Ended - March 2024.

We hereby clarify you that the declaration for Impact of audit qualifications was inadvertently omitted from the recently uploaded financial results.

Therefore, we are hereby enclosing the revised Financial Results of year ended 31st March, 2024 along with the declaration of Impact of Audit Qualifications. The same has been approved by the board in the board meeting held on 29th May, 2024.

This is for the information of your members and the public at large.

Thanking you.

Yours truly,

For Gogia Capital Services Limited

**BHARTI
RANA**

Digitally signed by BHARTI RANA
DN: c=IN, o=Personal,
postalCode=110036, st=Delhi,
serialNumber=281D2C59C6E485FF2CA4
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Date: 2024.07.16 13:13:16 +05'30'

Bharti Rana
Company Secretary & Compliance Officer
Membership No. A65140

Encl: as above.

GOGIA CAPITAL SERVICES LIMITED

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Dated the 29th May, 2024

Department of Corporate Services/Listing
BSE Ltd.

Pheroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Scrip Code: 531600

Sub: Outcome of the Board Meeting.

Dear Sirs,

The outcome of the Meeting of Board of Directors of the company held on Wednesday, 29th May, 2024 at the registered office of the company at the Capital Court, 6th Floor, OLOF Palme Marg, Munirka, Delhi-110067 is as under:

1. Considered and approved audited financial results of the company for the quarter and year ended March 31, 2024 along with the audit report thereon.
2. Pursuant to our intimation dated 30th March 2024, proposed name i.e. "Gogia Capital Growth Limited" has been approved.
3. Appointment of Additional Non-Executive Independent Directors namely Ms. Aanal Mehta (DIN: 10409766) and Mr. Rajat Raja Kothari (DIN: 09604960) have been approved subject to regularization by the members.
4. Approved Notice of ensuing Annual General Meeting, along with venue, date and time, cut-off date, book closure.

The meeting of Board of Directors had commenced at 5:00 P.M. and concluded at 06:15 P.M.

The above information is available at company's website www.gogiacap.com and also on stock exchange's website at www.bseindia.com

Kindly consider the same in your record.

Thanking you.

Yours truly,

For Gogia Capital Services Limited

BHARTI RANA
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postalCode=110016, st=Delhi,
serialNumber=2810251905E4B9F2
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Date: 2024.05.29 18:16:56 +05'30'

Bharti Rana
Company Secretary & Compliance Officer
Membership No. A65140

Encl: as above.

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BSE Ltd.

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Re: Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations 2015.

Sub: Submission of Standalone Audited Financial Results of the company for the 04th Quarter and year ended 31st March, 2024 along with Auditor's Report and Outcome of the Board Meeting.

Dear Sirs,

Please find enclosed Audited Financial Results for the quarter and year ended March 31, 2024 approved in the meeting of Board of Directors of the company held today i.e. 29th May, 2024 at 5:00 P.M. at the registered office of the company at the Capital Court, 6th Floor, OLOF Palme Marg, Munirka, Delhi 110 067.

Further in pursuance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Auditor's Report in respect of Quarter and year ended 31st March, 2024.

The Board Meeting after adoption and discussion of the agenda items concluded at 06:15 P.M.

Kindly take the same as compliance and disseminate the same on your website.

Thanking you in anticipation.

Yours faithfully,

For Gogia Capital Services Limited

**BHARTI
RANA**

Digitally signed by BHARTI RANA
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postalCode=110036, st=Delhi,
serialNumber=1023076487FF52A4,
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Date: 2024.05.29 18:17:58 +05'30'

Bharti Rana

Company Secretary & Compliance Officer

Membership No. A65140

Encl: as above.

Contact:

Telephone : +91-11-4941 8888
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 Depository : +91-11-4941 8875
 Email : ig@gogiacap.com
 compliance@gogiacap.com
 Website : www.gogiacap.com

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31 MARCH, 2024

(Rs In Lakhs except per share data)

s.no.	particulars	Quarter			Year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from operations	177.07	-3,049.79	199.42	-2,020.75	189.10
	Other operating income	-	-	-	-	-
	Total revenue from operations	177.07	-3,049.79	199.42	-2,020.75	189.10
2	Other Income	55.89	10.77	172.75	130.57	279.25
3	Total Income (1+2)	232.96	-3,039.02	372.16	-1,890.18	468.35
4	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock - in trade	-	-	-	-	-
	(c) Change in inventories of finished goods and work - in progress	-	-	-	-	-
	(d) Excise duty on sales	-	-	-	-	-
	(e) Employee benefits expenses	54.67	27.63	13.73	112.00	56.18
	(f) Finance Costs	0.45	-	67.87	28.11	192.60
	(g) Depreciation & Amortization Expenses	5.38	4.05	5.47	17.63	17.72
	(h) Other Expenses	14.08	81.08	-37.93	198.50	114.77
	Total expenses	74.58	112.76	49.14	356.24	381.27
5	Profit/(Loss) before exceptional items and tax (3-4)	158.38	-3,151.78	323.02	-2,246.42	87.08
6	Exceptional Items	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	158.38	-3,151.78	323.02	-2,246.42	87.08
8	Tax Expenses					
	(a) Current Tax	-35.00	-	-13.00	-	22.00
	(b) Income tax paid for earlier year	-	-	-	-	-
	(c) Deferred tax charge/ (credit)	-	-	-3.77	-	-3.77
9	Net Profit/(Loss) for the period (7-8)	193.38	-3,151.78	339.79	-2,246.42	68.85
10	Other Comprehensive Income (OCI)					
	(a) items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
11	Total Comprehensive Income for the year 10(a+b)	-	-	-	-	-
12	Total Comprehensive Income for the period (10+11)	193.38	-3,151.78	339.79	-2,246.42	68.85
13	Paid-Up Share Capital (Face Value per share of Rs. 10 each)	632.11	632.11	632.11	632.11	632.11
14	Reserves excluding revaluation reserves		-		1,906.07	4,152.49
15	Earnings per share of Rs. 10 each - Not annualised (In Rs.)					
	(a) Basic EPS	3.06	-49.86	5.38	-35.54	1.09
	(b) Diluted EPS	3.06	-49.86	5.38	-35.54	1.09
16	PARTICULARS OF INVESTOR COMPLAINTS	3-months ended 31.03.2024				
	Pending at the beginning of the quarter	NIL				
	Received during the quarter	NIL				
	Disposed of during the quarter	NIL				
	Remaining unresolved at the end of the quarter	NIL				

NOTES

1. The Audited standalone Financial Results for the fourth quarter ended March 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 29, 2024. The standalone Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013
2. The standalone financial results for the fourth quarter ended March 31, 2024 detailed financial results are available on the Company's website www.gogiacap.com and have been submitted to the BSE Limited (www.bseindia.com), where the equity shares of the Company are listed.
3. The company's operations relate to one reportable operating business segment, i.e. Share Broking. The company does not have any other reportable segment as per Ind AS 108. Therefore, segmental information is not applicable to the company.
4. The previous period /year figures have been regrouped/reclassified wherever necessary to conform to current period's/ year's figures.

Place: Delhi
Date: 29/05/2024

 **For Gogia Capital Services Limited**

* **Satish Gogia**
Managing Director

GOGIA CAPITAL SERVICES LIMITED

CIN: L74899DL1994PLC059674

Cash Flow Statement for the period ended 31st March 2024

Particulars	For the period ended on 31st March, 2024	For the period ended on 31st March, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	-2,246.42	87.08
Add:		
Depreciation	17.63	17.72
Profit on Sale of fixed asset	-17.50	-148.56
Finance cost	28.11	192.60
Interest Income	-1.06	-71.79
Operating Profit before Working Capital Changes	-2,219.24	77.05
Adjustments for:		
(Decrease)/Increase In Other Financial Liabilities	-1,828.43	1,811.52
(Decrease)/Increase in Trade Payables	16.47	-238.12
Decrease/(Increase) in Trade Receivables	4,274.80	-5,035.93
Decrease/(Increase) in Other Current Assets	-14.11	-7.90
(Decrease)/Increase in Provision	-	-
Decrease/(Increase) in Other Bank Balances	-	792.99
Decrease/(Increase) in Other Non Current Assets	-362.94	5.69
Decrease/(Increase) in Current Tax Assets (net)	-14.39	-8.40
Cash generated from operations	-147.84	-2,603.10
Income Tax paid	-	22.00
Net Cash flow from Operating activities (A)	-147.84	-2,625.10
B. CASH FLOW FROM INVESTING ACTIVITIES		
Disposal of fixed asset	40.90	213.03
Purchase of fixed asset	-23.84	-28.21
Interest Income	1.06	71.79
Purchase of Investment	655.88	1,002.70
Net Cash used in Investing activities (B)	674.00	1,259.31
C. CASH FLOW FROM FINANCING ACTIVITIES		
Share Capital Issued	-	-
Share Premium	-	-
Short Term Loan & Advances	-	-
Finance Cost	-28.11	-192.60
Net Cash used in financing activities (C)	-28.11	-192.60
Net increase in cash & Cash Equivalents (A+B+C)	498.05	-1,558.40
Cash and Cash equivalents as at 01.04.2023	387.49	1,945.89
Cash and Cash equivalents as at 31.03.2024	885.54	387.49



Signature

Statement of Assets and liabilities for the year ended March 31, 2024

GOGIA CAPITAL SERVICES LTD			
(Rs. In Lakhs except per share data)			
Sr. No.	Particulars	As at 31st March, 2024 (Audited)	As at 31st March, 2023 (Audited)
A	ASSETS		
	Non-current assets		
(a)	Property, Plant and Equipment	312.35	329.54
(b)	Capital work-in-progress	-	-
(c)	Other Intangible assets	-	-
(d)	Financial Assets		
(i)	Investments	8.76	664.64
(ii)	Others- Non current Assets	657.59	294.65
	Total non - current Assets	978.70	1,288.83
	Current assets		
(a)	Inventories		-
(b)	Financial Assets		
(i)	Trade receivables	875.80	5,150.60
(ii)	Cash and cash equivalents	885.54	387.49
(c)	Others- current assets	197.68	183.57
(d)	Current Tax Assets (Net)	22.79	8.40
	Total current Assets	1,981.81	5,730.06
	Total Assets	2,960.51	7,018.88
B	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share capital	632.11	632.11
(b)	Other Equity	1,906.07	4,152.49
	Total equity	2,538.18	4,784.60
	LIABILITIES		
	Non-current liabilities		
(a)	Provisions	-	-
(b)	Deferred tax liabilities (Net)	46.15	49.92
	Total non - current liabilities	46.15	49.92
	Current liabilities		
(a)	Financial Liabilities		
(i)	Trade payables	264.35	247.88
(ii)	Other financial liabilities	18.43	19.90
(iii)	Borrowings	93.40	1,916.60
(b)	Current Tax Liabilities (Net)	-	-
	Total current liabilities	376.18	2,184.38
	Total Equity and Liabilities	2,960.51	7,018.88



SANDEEP KUMAR SINGH & CO.
Chartered Accountants



Flat No 1318, Block A1, P,
13th Floor, Supertech, Eco Village 1,
Plot 8 Sector, 1 Noida Extension,
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Ph. No. +91 99111 84430
Email ID - ca.sandeepsingh1981@gmail.com

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The board of directors of
Gogia capital services limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Gogia capital services Limited (the "Company") for the quarter ended March 31, 2024 and for the year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2024 and of the net loss and other comprehensive loss and other financial information of the Company for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income/loss of the Company and other financial information in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Sandeep Kumar Singh & Co.

Chartered Accountants



(Sandeep Kumar Singh, FCA)

Membership No. 511685

FRN: 035528N

UDIN: 24511685BKFYXL7349

Date: 29/05/2024

Place: Delhi



GOGIA CAPITAL SERVICES LIMITED

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Dated the 29th May, 2024

Department of Corporate Services/Listing

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Scrip Code: 531600

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirement) Regulations 2015.

Dear Sirs,

We hereby declare that the statutory auditor of the company M/s. Sandeep Kumar Singh & Co. (Chartered Accountants) have issued Audit Report with Unmodified Opinion i.r.t. Audited Financial Results of the Company for the year ended March 31, 2024.

This declaration is issued pursuant to the provisions of Regulation 33(3)(d) of the SEBI(Listing Obligations & Disclosures Requirements) Regulations 2015.

Kindly take note of the same.

Yours faithfully,

For Gogia Capital Services Limited



Satish Gogia
Managing Director

Encl: as above.

