

November 10, 2020

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, 2020 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, 2020, duly approved by the Board of Directors of the Company in their meeting held today i.e. November 10, 2020. The meeting commenced at 12:00 p.m. and concluded at 12:30 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.moongipa.com.

This is for your information and records.

Thanking you,
For **Moongipa Capital Finance Limited**



Gulshan Ahuja
Company Secretary and Compliance officer



Rajesh K. Sachdeva & Associates

Chartered Accountants

1013 & 919, Naurang House, 21, K.G. Marg, New Delhi-110001

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INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY AND YEAR TO
Date:
Ref. 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, 2020 ("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 M/s Rajesh K. Sachdeva & Associates

Chartered Accountants

(Firm Regn. No. 019200N)


Akshay Sachdeva
Partner

(Membership No. 525576)

UDIN: 20525576AAAAAM3798

Place: Delhi

Date: 10/11/2020



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 30TH SEPTEMBER, 2020

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

S.No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
I	Revenue From Operations						
	(a) Interest Income	4.92	9.98	11.05	14.90	23.19	45.82
	(b) Dividend Income	0.26	0.02	0.22	0.28	0.27	1.00
	(c) Net Gain on fair value change	7.82	14.81	-	22.63	-	2.83
	Total Revenue form operations	13.00	24.81	11.27	37.81	23.46	49.65
II	Other Income	2.63	2.09	4.41	4.72	8.49	10.32
III	Total Income (I+II)	15.63	26.90	15.68	42.53	31.95	59.97
IV	EXPENSES						
	(a) Finance Cost	0.23	0.63	0.26	0.86	0.93	1.93
	(b) Net Loss on Fair Value Changes	-	-	6.04	-	102.03	38.18
	(c) Impairment on financial Instruments	(0.02)	0.02	(2.25)	-	2.17	9.72
	(d) Employee benefits expenses	5.81	3.49	8.68	9.30	16.74	32.88
	(e) Depreciation and amortisation expense	0.51	0.52	0.64	1.03	0.91	2.36
	(f) Other expenses	3.21	9.59	5.59	12.80	18.16	35.20
	Total Expenses	9.74	14.25	18.96	23.99	140.94	120.27
V	Profit/ (Loss) before exceptional Items and tax (III-IV)	5.89	12.65	(3.28)	18.54	(108.99)	(60.30)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	5.89	12.65	(3.28)	18.54	(108.99)	(60.30)
VIII	Tax Expenses						
	(a) Current Tax	-	-	-	-	-	-
	(b) Prior Period Tax	-	-	-	-	-	0.09
	(c) Deferred Tax	1.53	(4.50)	(0.04)	(2.97)	0.76	0.02
	Total tax Expenses	1.53	(4.50)	(0.04)	(2.97)	0.76	0.11
IX	Profit/(Loss) for the period from continuing operation(VII-VIII)	4.36	17.15	(3.24)	21.51	(109.75)	(60.41)
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)	4.36	17.15	(3.24)	21.51	(109.75)	(60.41)
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)]	4.36	17.15	(3.24)	21.51	(109.75)	(60.41)
	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)	0.14	0.56	(0.11)	0.70	(3.59)	(1.98)
	Diluted(in Rs.)(Not Annualised)	0.14	0.56	(0.11)	0.70	(3.59)	(1.98)

Note:

- The above standalone Unaudited Financial Results for the quarter & half year ended 30th September, 2020 have been reviewed by the Audit Committee and approved by the board of directors at their meeting on 10th November, 2020.
- Figures for the previous period have been regrouped to confirm with those of the current period wherever necessary.
- The company is involved in the business of NBFC activity only as such there is only one reportable segment.
- Limited Review has been carried out by the Statutory Auditors for the above period.

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

Pooja Jain
POOJA JAIN
Whole Time Director
DIN : 00097037

Place:- New Delhi

Date:- 10th November, 2020

MOONGIPA CAPITAL FINANCE LTD
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Email: moongipac@gmail.com, website: www.mongipa.com

BALANCE SHEET AS AT 30TH SEPTEMBER, 2020

SL.No.	PARTICULARS	(Amount Rs. in Lacs)	
		As at 30.09.2020 (Unaudited)	As at 31.03.2020 (Audited)
	ASSETS		
I	Financial Assets		
(a)	Cash and Cash Equivalents	2.56	3.76
(b)	Bank Balance Othe than (a) above	0.00	0.00
(c)	Receivables		
	(i) Trade Receivables	0.00	0.00
	(ii) Other Receivables	4.62	0.42
(d)	Loans	70.90	82.41
(e)	Investment	159.96	159.98
(f)	Other Financial Assets	90.78	88.41
	Sub Total	328.82	334.98
II	NON-FINANCIAL ASSETS		
(a)	Inventories	0.00	0.00
(b)	Current Tax Assets (Net)	1.50	1.28
(c)	Deferred Tax Assets (Net)	26.65	23.68
(d)	Investment Property	0.00	0.00
(e)	Property, Plant & Equipments	5.97	7.02
	Sub Total	34.12	31.98
	Total Assets	362.94	366.96
	LIABILITIES AND EQUITY		
	LIABILITIES		
I	Financial Liabilities		
(a)	Payables		
	(i) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
	(ii) Other Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	4.32	3.08
(b)	Borrowings (Other than Debt Securities)	4.36	31.10
(c)	Deposits	0.00	0.00
(d)	Other Financial Liabilities	0.04	0.08
	Sub Total	8.72	34.26
II	Non-Financial Liabilities		
(a)	Current Tax Liabilities (Net)	0.00	0.00
(b)	Provisions	0.75	0.75
(c)	Deferred Tax Liabilities (Net)	-	-
	Sub Total	0.75	0.75
	Equity		
(a)	Equity Share Capital	305.48	305.48
(b)	Other Equity	47.99	26.47
	Sub Total	353.47	331.95
	Total Liabilities and Equity	362.94	366.96

Place:- New Delhi
Date:- 10th November, 2020



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

Pooja Jain
POOJA JAIN
Whole Time Director
DIN : 00097037

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Statement of Cash Flows for the quarter & half year ended September, 30th, 2020

Particulars	Note	Balance as at Sept 30th,2020	Balance as at March 31st,2020
A: CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		18.54	(60.30)
Adjustments for:			
Add:			
Depreciation & ammortisation expenses		1.03	2.36
Finance costs		0.87	1.92
Impairment on Financial instrument		0.00	9.72
Net Loss on Fair Value Changes		0.00	38.18
Loss on Sale of Shares		3.78	7.97
Provision for Gratuity		0.00	0.05
		24.22	(0.10)
Less:			
Dividend received		0.28	1.00
Interest income from financial assets measured at ammortised costs		3.04	9.19
Impairment on financial instrument		1.28	0.00
Profit on Sale of Mutual Fund		0.40	0.48
Fair Value Changes in Mutual Fund		22.63	2.83
Gain on disposal of property, plant & equipment		0.00	0.61
Operating profit before change in operating assets & liabilities		(3.41)	(14.21)
Adjustments for:			
(Increase)/decrease in loans		12.79	5.77
(Increase)/decrease in other financial assets		(2.59)	114.42
(Increase)/decrease in Trade Receivables		0.00	(0.43)
(Increase)/decrease in Other Receivables		(4.19)	(0.46)
Increase/(decrease) in other payables		1.23	0.10
Increase/(decrease) in other financial liabilities		(0.04)	0.00
		3.79	105.19
Cash generated from operations			
Less:			
Income tax paid(net of refund)		0.00	1.75
Net cash flow from operating activities	A	3.79	103.44
B: CASH FLOW FROM INVESTING ACTIVITIES			
Payment to acquire property,plant & equipments		0.00	(6.76)
Proceeds from disposal of equity shares		83.89	61.67
Purchase of Mutual Funds		0.00	(110.25)
Sale of Mutual Fund		9.00	26.00
Purchase of Equity Shares		(73.62)	(84.65)
Proceeds from disposal of property,plant & equipments		0.02	0.86
Interest received on Fixed Deposits		3.04	9.19
Dividend received		0.28	1.00
CASH FLOW FROM INVESTING ACTIVITIES	B	22.61	(102.95)
C: CASH FLOW FROM FINANCING ACTIVITIES			
Repayments of term loans/non-current borrowings		(26.73)	(0.13)
Interest paid		(0.87)	(1.93)
CASH FLOW FROM FINANCING ACTIVITIES	C	(27.60)	(2.05)
Net increase/(decrease) in cash & cash equivalents	A+B+C	(1.20)	(1.56)
Cash & cash equivalents at the beginning of the financial year		3.76	5.31
Cash & cash equivalents at the end of the financial year		2.56	3.76

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

POOJA JAIN

Whole Time Director

DIN : 00097037

Place : New Delhi

Date : 10th November, 2020