MOONGIPA
CAPITAL FINANCE LTD.

November 07, 2019

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 Financial Results for the Quarter and half year ended September 30, 2019 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 Financial Results for the quarter and half year ended September 30, 2019, duly approved by the Board of Directors of the Company in their meeting held today i.e. November 07, 2019. The meeting commenced at 11:00 a.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.mongipa.com

This is for your information and records.

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

Gulshan

MOONGIPA CAPITAL FINANCE LTD.

Gulshan Ahuja
Company Secretary and Compliance officer

(CIN : L65993DL1987PLC028669)
Regd. Office : 18/14, W.E.A. Pusa Lane, Karol Bagh, New Delhi-110005, Ph.: 011-41450121
E-mail : moongipac@gmail.com, Website : www.mongipa.com

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, 2019

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

SL.No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Revenue From Operations**						
	(a) Interest Income	11.05	12.14	18.76	23.19	37.79	70.82
	(b) Dividend Income	0.22	0.05	0.43	0.27	0.45	0.90
	(c) Net Gain on fair value change						
	Total Revenue form operations	**11.27**	**12.19**	**19.19**	**23.46**	**38.24**	**71.72**
II	Other Income	4.41	4.08	4.07	8.49	10.04	16.17
III	**Total Income (I+II)**	**15.68**	**16.27**	**23.26**	**31.95**	**48.28**	**87.89**
IV	**EXPENSES**						
	(a) Finance Cost	0.26	0.67	1.21	0.93	2.32	4.29
	(b) Net Loss on Fair Value Changes	6.04	95.99	100.92	102.03	64.76	
	(c) Impairment on financial Instruments	(2.25)	4.42	(2.51)	2.17	5.35	
	(d) Employee benefits expenses	8.68	8.06	7.73	16.74	15.21	32.92
	(e) Depreciation and amortisation expense	0.64	0.27	0.28	0.91	0.57	1.14
	(f) Other expenses	5.59	12.57	7.45	18.16	19.51	35.24
IV	**Total Expenses**	**18.96**	**121.98**	**115.08**	**140.94**	**107.72**	**73.59**
V	**Profit/ (Loss) before exceptional Items and tax (III-IV)**	**(3.28)**	**(105.71)**	**(91.82)**	**(108.99)**	**(59.44)**	**14.30**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/ (Loss) before tax (V-VI)**	**(3.28)**	**(105.71)**	**(91.82)**	**(108.99)**	**(59.44)**	**14.30**
VIII	Tax Expenses						
	(a) Current Tax	-	-	1.55	-	2.7	5.36
	(b) Prior Period Tax	-	-	0.15	-	0.15	0.15
	(c) Deferred Tax	(0.04)	0.80	25.58	0.76	18.27	0.05
	Total tax Expenses	**(0.04)**	**0.80**	**(23.88)**	**0.76**	**(15.42)**	**5.56**
IX	**Profit/(Loss) for the period from continuing operation(VII-VIII)**	**(3.24)**	**(106.51)**	**(67.94)**	**(109.75)**	**(44.02)**	**8.74**
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)**	**(3.24)**	**(106.51)**	**(67.94)**	**(109.75)**	**(44.02)**	**8.74**
XIV	**Other Comprehensive Income**						
	(i)Item that will not be reclassified to profit or loss	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	(ii)Income Tax relating to items that will not be reclassified to profit or loss	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Other comprehensive Income						
	Total Comprehensive Income for the period [Comprising of Profit/Loss and other Comprehensive Income (XIII+XIV)	**(3.24)**	**(106.51)**	**(67.94)**	**(109.75)**	**(44.02)**	**8.74**
	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)	(0.11)	(3.49)	(2.22)	(3.59)	(1.44)	0.29
	Diluted(in Rs.)(Not Annualised)	(0.11)	(3.49)	(2.22)	(3.59)	(1.44)	0.29

Note:

1 The above unaudited Financial Results for the quarter & half year ended 30th September, 2019 have been reviewed by the Audit Committee and approved by the board of directors at their meeting on 07th November, 2019.

2 The company has adopted Indian Accounting Standards (Ind AS) with effect 1st April, 2019 and effective date of the transition is 1st April, 2018. The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 Reconciliation of net profit for the previouse year's quarter & half year ended 30th September,2018 between the erstwhile Indian GAAP and Ind AS is as under

Particulars	Quarter Ended 30.09.2018	Half Year ended 30.09.2018
	Unaudited	Unaudited
Net profit as per the erstwhile Indian GAAP	5.03	7.86
Adjustment on account of expected credit loss	2.51	(5.35)
Fair Value Change in Investments(IND AS 109)	(100.92)	(64.76)
Other Adjustments		
Deferred tax impact on above adjustment	25.44	18.23
Total effect of transition to Ind AS	**(72.97)**	**(51.88)**
Net profit after tax (before OCI) as per Ind AS	**(67.94)**	**(44.02)**
Other comprehensive Income (net of tax)		-
Total comprehensive Income under Ind AS	**(67.94)**	**(44.02)**

4 Limited Review has been carried out by the Statutory Auditors for the above period.

5 The comparative financial information of the company for the quarter & half year ended 30th September, 2018 included in these standalone Ind AS financial results, are based on the financial results prepared in accordance with the Companies (Accounting Standards) Rules, 2006 and have been restated to comply with Ind AS.

6 Previous period/year figures have been regrouped/rearranged wherever considered necessary to make them comparable with current period/year.

7 The company is involved in the business of NBFC activity only as such there is only one reportable segment.

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

Pooja Jain

POOJA JAIN
Whole Time Director
DIN : 00097037

Place:- New Delhi
Date:- 7th November, 2019

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 30th SEPTEMBER, 2019

(Amount Rs. in Lacs)

SL.No.	PARTICULARS	As at 30.09.2019 (Unaudited)	As at 31.03.2019 (Audited)
	ASSETS		
I	**Financial Assets**		
(a)	Cash and Cash Equivalents	4.27	5.31
(b)	Bank Balance Othe than (a) above	0.00	0.00
(c)	Receivables		
	(i) Trade Receivables	0.00	0.00
	(ii) Other Receivables	3.67	0.00
(d)	Loans	72.68	103.14
(e)	Investment	97.54	176.93
(f)	Other Financial Assets	187.03	203.65
	Sub Total	**365.19**	**489.03**
II	**NON-FINANCIAL ASSETS**		
(a)	Inventories	0.00	0.00
(b)	Current Tax Assets (Net)	0.76	0.00
(c)	Deferred Tax Assets (Net)	0.42	1.18
(d)	Investment Property	0.00	0.00
(e)	Property, Plant & Equipments	8.70	2.87
	Sub Total	**9.88**	**4.05**
	Total Assets	**375.07**	**493.08**
	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	2.89	2.98
(b)	Borrowings (Other than Debt Securities)	25.01	31.22
(c)	Deposits	0.00	0.00
(d)	Other Financial Liabilities	0.04	0.08
	Sub Total	**27.94**	**34.28**
II	**Non-Financial Liabilities**		
(a)	Current Tax Liabilities (Net)	0.00	1.66
(b)	Provisions	0.70	0.96
(c)	Deferred Tax Liabilities (Net)	-	-
	Sub Total	**0.70**	**2.62**
	Equity		
(a)	Equity Share Capital	305.48	305.48
(b)	Other Equity	40.95	150.70
	Sub Total	**346.43**	**456.18**
	Total Liabilities and Equity	**375.07**	**493.08**

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

Poojajain

POOJA JAIN
WHOLE TIME DIRECTOR
DIN : 00097037

Place:- New Delhi
Date:- 7th November, 2019

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 quarter & half year ended September, 30, 2019

Particulars	Note	Balance as at Sept 30th,2019	Balance as at March 31st,2019
A: CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		(10898931)	1430130
Adjustments for:			
Add:			
Depreciation & ammortisation expenses		91190	113491
Finance costs		93178	429470
Impairment on Financial instrument		216845	124500
Net Loss on Fair Value Changes		10203034	-
Loss on Sale of Shares		233379	527067
Provision for Gratuity		-	5000
		(61305)	**2629658**
Less:			
Dividend received		26764	89836
Interest income from financial assets measured at ammortised costs		762962	1607865
Provision Written Back		-	7185
Gain on disposal of property, plant & equipment		79686	-
Operating profit before change in operating assets & liabilities		**(930717)**	**924772**
Adjustments for:			
(Increase)/decrease in loans		2802549	2308767
(Increase)/decrease in other financial assets		1586268	474492
(Increase)/decrease in Other Receivables		(367218)	-
Increase/(decrease) in other payables		(9496)	217106
Increase/(decrease) in other financial liabilities		(3600)	2450
		3077786	**3927587**
Cash generated from operations			
Less:			
Income tax paid(net of refund)		165894	473522
Net cash flow from operating activities	**A**	**2911892**	**3454065**
B: CASH FLOW FROM INVESTING ACTIVITIES			
Payment to acquire property,plant & equipments		(676200)	(22,000)
Purchase of Mutual Funds		(1800000)	-
Purchase of Equity Shares		(696939)	(1729926)
Proceeds from disposal of property,plant & equipments		82000	-
Interest received on Fixed Deposits		762962	1607865
Dividend received		26764	89836
CASH FLOW FROM INVESTING ACTIVITIES	B	**(2301413)**	**(54,225)**
C: CASH FLOW FROM FINANCING ACTIVITIES			
Repayments of term loans/non-current borrowings		(621131)	(2966467)
Interest paid		(93178)	(429470)
CASH FLOW FROM FINANCING ACTIVITIES	C	**(714309)**	**(3395937)**
Net increase/(decrease) in cash & cash equivalents	**A+B+C**	**(103830)**	**3903**
Cash & cash equivalents at the beginning of the financial year		**530973**	**527070**
Cash & cash equivalents at the end of the financial year		**427143**	**530973**

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

Pooja Jain

POOJA JAIN
WHOLE TIME DIRECTOR
DIN : 00097037

Place : New Delhi
Date : 7th November 2019

Rajesh K. Sachdeva & Associates
Chartered Accountants
1013 & 919, Naurang House, 21, K.G. Marg, New Delhi-110001
Ph.: 41510188, 43444590, (M) +91-9811080217, Email : carajeshsachdeva@yahoo.co.in

Ref.: ....

Date : November 07, 2019

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company pursuant to regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To the board of Directors of
Moongipa Capital finance Limited

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, 2019.

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 the 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 these Financials statements 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 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 as to whether the financial statements are free of material misstatement. 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 financial results prepared in accordance with applicable accounting standards 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 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)

Rajesh K Sachdeva & Associates
New Delhi
Chartered Accountants

Rajesh Sachdeva
Partner
(Membership No. 083757)

UDIN: 19083757AAAABI7934
Place: New Delhi
Date: 07/11/2019