



MOONGIPA CAPITAL FINANCE LTD.

Date: May 29, 2025

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

Scrip Code: 530167

Sub:- Outcome of Board Meeting held on May 29, 2025 and Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2025

Dear Sir/ Madam,

Pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, May 29, 2025, has, inter alia, transacted the following businesses:

1. The Board has considered and approved the Audited Standalone Financial Results for the quarter and year ended March 31, 2025 along with the Audit Report issued by the Auditors. Further, we are enclosing herewith the following:
 - a) Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2025;
 - b) Audit Report issued by M/s Sunil K. Gupta & Associates, Chartered Accountants (Firm's Registration No. 002154N), Statutory Auditors of the Company on Audited Standalone Financial Results of the Company for the quarter and Year ended March 31, 2025;
 - c) Declaration on Unmodified Opinion on Statutory Auditors' Report under proviso to Regulations 33(3)(d) of SEBI LODR Regulations, 2015;
 - d) Disclosure of Statement on deviation or variation for proceeds of rights issue.



(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, Website : www.mongipa.com

2. Due to market volatility and significant fluctuations that have negatively impacted market sentiments, the Board of Directors has decided to withdraw the proposed preferential issue of 25,00,000 Fully Convertible Warrants at an issue price of Rs. 30/- each to persons belonging to the non-promoter category. This volatility & fluctuations in the market has made it difficult for potential investors to justify engaging in new issuances.

The aforementioned preferential issue was earlier approved by the Board in their meeting held on January 20, 2025 and the Shareholders of the Company through Postal Ballot held on March 29, 2025 and in respect to which the company applied for in-principle approval from BSE Limited on February 27, 2025, under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Meeting of Board of Directors commenced at 03:30 P.M. (IST) and concluded at 04:30 P.M. (IST).

The aforesaid Outcome of the meeting and the Financial 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**



Sandeep Singh
Company Secretary and Compliance officer

MOONGIPA CAPITAL FINANCE LTD

(CIN:L65993DL1987PLC028669)

Regd. Off.- 18/14, W.E.A., Pusa Lane, Karol Bagh, New Delhi-110005

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BALANCE SHEET AS AT MARCH 31, 2025

(Amount Rs. in Lacs)

SL.No.	PARTICULARS	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
	ASSETS		
I	Financial Assets		
(a)	Cash and Cash Equivalents	1.98	7.80
(b)	Bank Balance Othe than (a) above	-	-
(c)	Receivables		
	(i) Trade Receivables	121.78	18.07
	(ii) Other Receivables	-	-
(d)	Loans	215.39	30.65
(e)	Investment	684.94	143.45
(f)	Other Financial Assets	1,305.82	78.10
	Sub Total	2,329.91	278.07
II	NON-FINANCIAL ASSETS		
(a)	Inventories	707.01	363.40
(b)	Current Tax Assets (Net)	-	-
(c)	Deferred Tax Assets (Net)	-	-
(d)	Investment Property	-	-
(e)	Property, Plant & Equipments	13.15	17.59
(f)	Other Non Financial Assets	3.72	0.72
	Sub Total	723.88	381.71
	Total Assets	3,053.79	659.78
	LIABILITIES AND EQUITY		
	LIABILITIES		
I	Financial Liabilities		
(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)	700.71	-
(c)	Deposits	-	-
(d)	Other Financial Liabilities	7.65	4.65
	Sub Total	708.36	4.65
II	Non-Financial Liabilities		
(a)	Current Tax Liabilities (Net)	22.41	3.10
(b)	Provisions	1.00	0.95
(c)	Deferred Tax Liabilities (Net)	36.03	10.45
	Sub Total	59.44	14.50
	Equity		
(a)	Equity Share Capital	916.44	305.48
(b)	Other Equity	1,369.55	335.15
	Sub Total	2,285.99	640.63
	Total Liabilities and Equity	3,053.79	659.78

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:- 29/05/2025

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2025						
(Amount Rs. in Lacs, except per share value)						
S.No.	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations					
	(a) Interest Income	26.21	2.53	2.25	33.63	9.82
	(b) Dividend Income	0.73	0.73	0.66	3.03	3.24
	(c) Net Gain on fair value changes	-	72.66	-	103.80	60.35
	(d) Sale of Shares	46.76	144.74	256.53	634.38	732.64
	(e) Other Operating Income	35.66	(4.72)	43.18	101.17	118.95
	Total Revenue form operations	109.36	215.94	302.62	876.01	925.00
II	Other Income	10.86	6.55	10.59	33.42	37.18
III	Total Income (I+II)	120.22	222.49	313.21	909.43	962.18
IV	EXPENSES					
	(a) Finance Cost	7.29	0.15	0.01	7.57	0.11
	(b) Net Loss on Fair Value Changes	13.13	-	20.25	-	-
	(c) Impairment on financial Instruments	3.89	0.02	(0.52)	3.91	-
	(d) Purchase of Stock in Trade	234.92	120.08	332.62	870.53	903.61
	(e) Change in Inventories	(123.24)	30.20	(78.08)	(271.54)	(239.74)
	(f) Employee benefits expenses	12.54	15.62	11.75	52.61	48.62
	(g) Depreciation and amortisation expense	1.24	1.23	1.59	4.90	6.17
	(h) Other expenses	1.28	12.75	31.13	30.28	48.49
	Total Expenses	151.05	180.05	318.75	698.26	767.26
V	Profit/ (Loss) before exceptional Items and tax (III-IV)	(30.83)	42.44	(5.54)	211.17	194.92
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	(30.83)	42.44	(5.54)	211.17	194.92
VIII	Tax Expenses					
	(a) Current Tax	25.99	(10.32)	(2.38)	47.88	10.00
	(b) Prior Period Tax	-	-	-	-	-
	(c) Deferred Tax	(3.74)	18.24	(5.51)	25.59	10.41
	Total tax Expenses	22.25	7.92	(7.89)	73.47	20.41
IX	Profit/(Loss) for the period from continuing operation(VII-VIII)	(53.08)	34.52	2.35	137.70	174.51
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)	(53.08)	34.52	2.35	137.70	174.51
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)]	(53.08)	34.52	2.35	137.70	174.51
	Paid up equity share capital (Face value of Rs.10/- each)	916.44	305.48	305.48	916.44	305.48
	Earning per share (EPS)					
	Basic (in Rs.)(Not Annualised)	(0.58)	1.13	0.08	3.01	5.71
	Diluted(in Rs.)(Not Annualised)	(0.58)	1.13	0.08	3.01	5.71
Notes:						
1	The above standalone Audited Financial Results for the quarter & year ended March 31, 2025 have been reviewed by the Audit Committee and approved by the board of directors at their meeting on 29th May, 2025.					
2	Figures for the previous period have been regrouped to confirm with those of the current period wherever necessary.					
3	The company is involved in the business of NBFC activity only as such there is only one reportable segment.					
4	Figures for the quarter ended 31st March 2024 & 2025 are the balancing figures between audited figures in respect of full financial year and published year to date figures upto third quarter of relevant financial years.					
5	The Company allotted 61,09,600 Equity shares on Rights basis at a price of Rs 25/- per Equity Share (including a premium of Rs 15/- per share) on January 02, 2025. Pursuant to the aforesaid allotment, the paid-up equity share capital of the Company has increased to 91,64,400 fully paid-up Equity Shares aggregating to Rs 9,16,44,000/-. There has been no deviation in the use of proceeds of the Rights Issue from the objects stated in the offer documents.					
		For and on behalf of Board of Directors of MOONGIPA CAPITAL FINANCE LTD				
Place:- New Delhi Date:- 29/05/2025		  DR. POOJA JAIN Whole Time Director DIN : 00097037				

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Statement of Cash Flows for the year ended March, 31, 2025

(Amount Rs. in Lacs)

Particulars	Note	Balance as at March 31, 2025	Balance as at March 31, 2024
A: CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		211.17	194.92
Adjustments for:			
Add:			
Depreciation & ammortisation expenses		4.90	6.17
Finance costs		7.57	0.11
Impairment on Financial Instrument		3.91	-
Net Loss on Fair Value Changes		-	-
Provision for Gratuity		0.05	0.05
Written off Fixed Asset		0.01	
Witten off Investment		-	0.14
		227.61	201.39
Less:			
Dividend received		3.03	3.24
Interest income from financial assets measured at ammortised costs		26.46	5.00
Impairment on financial instrument		-	1.89
Fair Value Changes		103.80	60.35
Gain on disposal of Equity Instrument Measured at Cost		38.33	66.24
Gain on disposal of property, plant & equipment		-	-
Operating profit before change in operating assets & liabilities		55.98	64.67
Adjustments for:			
(Increase)/decrease in loans		(188.64)	13.05
(Increase)/decrease in Trade Receivables		(103.72)	(10.70)
(Increase)/decrease in other financial assets		(1,227.72)	(18.40)
Increase/(decrease) in current tax assets		-	1.36
(Increase)/decrease in Inventories		(271.54)	(239.74)
(Increase)/decrease in Other Non Financial Assets		(2.99)	(0.61)
Increase/(decrease) in other financial liabilities		3.00	(0.25)
		(1,735.63)	(190.62)
Cash generated from operations			
Less:			
Income tax paid(net of refund)		28.57	6.90
Net cash flow from operating activities	A	(1,764.21)	(197.52)
B: CASH FLOW FROM INVESTING ACTIVITIES			
Payment to acquire property,plant & equipments		(0.47)	(0.98)
Proceeds from disposal of equity shares		91.48	207.64
Investment in Govt Securities		(562.92)	-
Interest received on Fixed Deposits		26.46	5.00
Dividend received		3.03	3.24
CASH FLOW FROM INVESTING ACTIVITIES	B	(442.41)	214.90
C: CASH FLOW FROM FINANCING ACTIVITIES			
Repayments of term loans/non-current borrowings		700.71	(11.89)
Proceeds from Rights Issue		1,527.40	
Rights Issue expenses		(19.74)	
Interest paid		(7.57)	(0.11)
CASH FLOW FROM FINANCING ACTIVITIES	C	2,200.80	(12.00)
Net increase/(decrease) in cash & cash equivalents	A+B+C	(5.81)	5.38
Cash & cash equivalents at the beginning of the financial year		7.80	2.42
Cash & cash equivalents at the end of the financial year		1.98	7.80
Net Increase\decrease		(5.81)	5.38

Place : New Delhi
Date : 29/05/2025For & on behalf of Board of Directors of
MOONGIPA CAPITAL FINANCE LTD

DR-POOJA JAIN
 Whole Time Director
 DIN : 00097037



INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
Moongipa Capital Finance Limited

Report on the Audit of Financial Results

Opinion

We have audited the accompanying standalone Financial Results of **Moongipa Capital Finance Limited** ("the Company") for the quarter ended March 31, 2025 and year-to-date results for the period from April 01, 2024 to March 31, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

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

- a. are presented in accordance with the requirements of regulation 33 of the Listing Regulations; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS"), RBI guidelines and other comprehensive income and other financial information for the quarter ended March 31, 2025 and year-to-date results for the period from April 01, 2024 to March 31, 2025.

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 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of 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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibility for the Financial Results

This Statement which is the responsibility of the Company's management and approved by the Board of Directors, has been compiled from the annual audited financial statements. The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including Other Comprehensive Income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India including the Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules 2015 as amended. 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 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statements, management is 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 management 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 Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

As a part of 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 standalone financial statements, 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 controls.
- Obtain an understanding of internal financial controls 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 system 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 management.
- Conclude on the appropriateness of management's 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 standalone financial statements 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our

audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

Other Matters

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 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.

Our Conclusion on the statement is not modified in respect of the above matters.

For SUNIL K. GUPTA & ASSOCIATES

Chartered Accountants

ICAI FRN: 002154N

**Mahesh
Chandra
Agrawal**

Digitally signed by Mahesh Chandra Agrawal
DN: c=IN, o=Personal,
pseudonym=9e0972fa7ee34bba88a3509c464ced4d,
2.5.4.20=7bbf9ebdfbd5e6bc95dd2f8e9ffbfdd6b79ac
6225df340a931704582900d44e, postalCode=301019,
st=Rajasthan,
serialNumber=90ec992329db5c098829f1e66c49ff187
ac6d049a3ade2ed030531329dcaa525, cn=Mahesh
Chandra Agrawal
Date: 2025.05.29 15:56:23 +0530'

**(CA Mahesh Chandra Agarwal)
(Partner)**

M. No.088025

UDIN: 25088025BMIIJQ8672

Place: New Delhi

Date : 29-05-2025



MOONGIPA CAPITAL FINANCE LTD.

May 29, 2025

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

Scrip Code: 530167

Sub: Declaration of Audit Report with an Unmodified Opinion pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/S SUNIL K. GUPTA & ASSOCIATES, Chartered Accountants (Firm's Registration No. 002154N), Statutory Auditors of the Company, have issued their Audit Report(s) with an Unmodified opinion on the Audited Financial Results of the Company, for the Quarter and Year ended March 31, 2025.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 as amended by the SEBI (LODR) (Amendment) Regulation, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25/05/2016.

This is for your information and records.

Thanking you,

For Moongipa Capital Finance Limited

Dr. Pooja Jain
Whole Time Director
DIN No. 00097037



(CIN : L65993DL1987PLC028669)

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MOONGIPA CAPITAL FINANCE LTD.

A. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF RIGHTS ISSUE

(Amount in ₹ Lakhs)

Statement on deviation / variation in utilization of funds raised	
Name of listed entity	Moongipa Capital Finance Limited
Mode of Fund Raising	Rights Issues
Date of Raising Funds	January 02, 2025 (Date of Allotment)
Amount Raised	₹ 1,527.40
Report filed for Quarter ended	March 31, 2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Nil
Comments of the auditors, if any	Nil
Objects for which funds have been raised and where there has been a deviation, in the following table	As mentioned following :

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks, if any
To augment our capital base and provide for our fund requirements	NA	₹ 1,450.40	NA	₹ 991.50	NA	The un-utilized funds will be utilized in the future for the

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MOONGIPA CAPITAL FINANCE LTD.

for increasing our operational scale with respect to our NBFC activities						objects or purposes for which the funds have been raised.
General Corporate Purpose	NA	₹ 47.00	Yes ₹ 57.26*	₹ 29.74	NA	The un-utilized funds will be utilized in future for general corporate purpose.
Issue Related Expenses	NA	₹ 30.00	Yes ₹ 19.74*	₹ 19.74	NA	NA
Total		₹ 1,527.40		₹ 1040.98		

**As mentioned in Letter of offer dated November 27, 2024, estimated Rights Issue expenses are subject to finalization of basis of allotment and actual allotment. In case of any difference between estimated right issue related expenses of Rs. 30 Lakhs and actual expenses incurred, the shortfall or excess shall be adjusted with amount allocated towards General corporate purposes. Accordingly, estimated right issue expenses have been reduced by Rs. 10.26 Lakhs and the same amount has been increased in general corporate purposes.*

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For Moongipa Capital Finance Limited

Dr. Pooja Jain
Whole Time Director
DIN No. 00097037



Date: May 29, 2025
Place: New Delhi

(CIN : L65993DL1987PLC028669)

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