

**Date:- 12.11.2021**

**To,**  
**BSE Limited,**  
**Department of Corporate Services**  
**25th Floor, P.J. Towers**  
**Dalal Street,**  
**Mumbai – 400 001**

**Scrip Code:- 531600**

**Re: Outcome of the Board Meeting of Directors held on 12<sup>th</sup> November, 2021-  
Unaudited Financial Results for the Quarter and Half- year ended 30<sup>th</sup>  
September 2021**

Time of Commencement of Board Meeting: 3.30 pm

Time of Conclusion of Board Meeting: 4.15pm

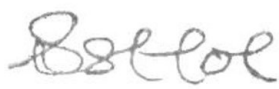
Kindly refer to our letter dated 7<sup>th</sup> November 2021 intimating that a meeting of the Board of Directors will be held on 12<sup>th</sup> November 2021, inter alia, to consider and approve the Unaudited Financial Results of the Company for the Second Quarter and Half-year ended 30<sup>th</sup> September 2021.

Further, pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we send herewith the Unaudited Financial Results of the Company (Standalone) for the Second Quarter and Half-year ended 30<sup>th</sup> September 2021, duly approved by the Board of Directors of the Company at its meeting held today i.e. 12<sup>th</sup> November 2021, between 3:30 P.M. and concluded at 4:15 P.M. along with a copy of the Limited Review Report of the Auditors of the Company thereon.

The Results are also being published in the Newspapers as per the requirement of the Listing Regulations.

Please take the same on record.

**Yours Sincerely**  
**For Gogia Capital Services Limited**

  
**Satish Gogia**  
**(Managing Director)**  
**Enclosure:- As above**



100A/1, Ground Floor, The Capital Court, Olof Palme Marg, Munirka, New Delhi-110067, India

Clearing & Trading Member: National Stock Exchange of India Ltd. TM Code: 07929; Bombay Stock Exchange Ltd. TM Code: 3006, Multi Commodity Exchange of India Ltd. TM Code: 16895. Depository Participant: NSDL: DPID IN300589

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED ON 30TH SEPTEMBER 2021							
(Rs In Lakhs except per share data)							
s.no.	particulars	Quarter			Six Month		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	132.67	130.96	89.35	263.63	161.87	351.46
	other operating income	-	-	-	-	-	-
	<b>Total revenue from operations</b>	<b>132.67</b>	<b>130.96</b>	<b>89.35</b>	<b>263.63</b>	<b>161.87</b>	<b>351.46</b>
2	Other Income	51.01	43.64	66.47	94.65	145.30	314.31
3	<b>Total Income (1+2)</b>	<b>183.68</b>	<b>174.60</b>	<b>155.82</b>	<b>358.28</b>	<b>307.17</b>	<b>665.77</b>
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	13.03	12.65	17.65	25.68	33.45	72.28
	(f) Finance Costs	16.94	27.46	25.65	44.40	44.77	98.92
	(g) Depreciation & Amortization Expenses	2.10	2.10	4.60	4.20	9.20	10.41
	(h) Other Expenses	31.42	22.45	37.24	53.87	76.05	143.91
	<b>Total expenses</b>	<b>63.49</b>	<b>64.66</b>	<b>85.14</b>	<b>128.15</b>	<b>163.47</b>	<b>325.52</b>
5	<b>Profit/ (Loss) before exceptional items and tax (3-4)</b>	<b>120.19</b>	<b>109.94</b>	<b>70.68</b>	<b>230.13</b>	<b>143.70</b>	<b>340.25</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>120.19</b>	<b>109.94</b>	<b>70.68</b>	<b>230.13</b>	<b>143.70</b>	<b>340.25</b>
8	Tax Expenses						
	(a) Current Tax	30.00	30.00	15.00	60.00	32.50	93.00
	(b) Tax adjustments for earlier year	-	-	-	-	-	-
	(c) Deferred tax charge/ (credit)	-	-	0.13	-	0.25	-1.62
9	<b>Net Profit/(Loss) for the period (7-8)</b>	<b>90.19</b>	<b>79.94</b>	<b>55.55</b>	<b>170.13</b>	<b>110.95</b>	<b>248.87</b>
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	<b>Total Comprehensive Income for the period (10+11)</b>	<b>90.19</b>	<b>79.94</b>	<b>55.55</b>	<b>170.13</b>	<b>110.95</b>	<b>248.87</b>
13	Paid-Up Share Capital (Face Value per share of Rs. 10 each)	632.11	632.11	632.11	632.11	632.11	632.11
14	Reserves excluding revaluation reserves	-	-	-	-	-	3,677.73
15	Earnings per share of Rs. 10 each - Not annualised (in Rs.)						
	(a) Basic EPS	1.43	1.26	0.88	2.69	1.76	3.94
	(b) Diluted EPS	1.43	1.26	0.88	2.69	1.76	3.94

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100A/1, Ground Floor, The Capital Court, Olof Palme Marg, Munirka, New Delhi-110067, India

Clearing & Trading Member: National Stock Exchange of India Ltd. TM Code: 07929; Bombay Stock Exchange Ltd. TM Code: 3006, Multi Commodity Exchange of India Ltd. TM Code: 16895. Depository Participant: NSDL: DPID IN300589

1. The Unaudited standalone Financial Results for the quarter ended on 30 September, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12 November, 2021. 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 Company's operations were impacted by the Covid 19 pandemic. In preparation of these results, the company has taken into account internal and external sources of information to assess possible impacts of the pandemic, including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets, impact on revenues and estimates of residual costs to complete on going projects. Based on current indicators of future economic conditions, the company has sufficient liquidity and expects to fully recover the carrying amount of its assets. Considering the evolving nature of the pandemic, its actual impact in future could be different from that estimated as at the date of approval of these financial results. The company will continue to monitor any material changes to future economic conditions.

3. The standalone financial results for the quarter ended 30 September, 2021 detailed financial results are available on the Company's website [www.gogiacap.com](http://www.gogiacap.com) and have been submitted to the BSE Limited ([www.bseindia.com](http://www.bseindia.com)), where the equity shares of the Company are listed.

4. The Company has investment in equity shares of the listed company of Rs. 4,96,57,638/-. The market value of the investments as on 30/09/2021 is Rs. 82,07,24,810/- . The unrealized gain of Rs. 77,10,67,172/- is not considered in the above accounts.



For Gogia Capital Services Limited

A handwritten signature in black ink, appearing to read "Satish Gogia".

Satish Gogia  
Managing Director

Place: Delhi  
Date: 12.11.2021

**GOGIA CAPITAL SERVICES LTD**  
**Statement of Assets and Liabilities**

(Rs. In Lakhs except per share data)

Sr. No.	Particulars	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
A	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
(a)	Property, Plant and Equipment	385.00	384.41
(b)	Capital work-in-progress	-	-
(c)	Other Intangible assets	-	-
(d)	<b>Financial Assets</b>		
(i)	Investments	496.58	496.58
(ii)	Others- Non current Assets	309.18	309.18
	<b>Total Non - Current Assets</b>	<b>1,190.76</b>	<b>1,190.17</b>
(2)	<b>Current assets</b>		
(a)	Inventories		
(b)	<b>Financial Assets</b>		
(i)	Trade receivables	10.84	10.94
(ii)	Cash and cash equivalents	3,367.60	4,137.37
(c)	Current Tax Asset (Net)	-	-
(d)	Short-Term Loans and Advances		
	Others- current assets	1,296.74	155.72
	<b>Total Current Assets</b>	<b>4,675.18</b>	<b>4,304.03</b>
	<b>Total Assets</b>	<b>5,865.94</b>	<b>5,494.20</b>
B	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Equity</b>		
(a)	Equity Share capital	728.33	728.33
(b)	Other Equity	3,847.86	3,677.73
	<b>Total equity attributable equity</b>	<b>4,576.19</b>	<b>4,406.06</b>
(2)	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
(a)	<b>Financial Liabilities</b>		
(i)	Borrowings		
	Provision	-	-
(b)	Deferred tax liabilities (Net)	56.04	56.04
	<b>Total non - current liabilities</b>	<b>56.04</b>	<b>56.04</b>
(3)	<b>Current liabilities</b>		
(a)	<b>Financial Liabilities</b>		
(i)	Trade payables	1,211.17	1,007.89
(ii)	Other financial liabilities	22.44	23.91
(b)	Current Tax Liabilities (Net)	0.10	0.30
	<b>Total current liabilities</b>	<b>1,233.71</b>	<b>1,032.10</b>
	<b>Total Equity and Liabilities</b>	<b>5,865.94</b>	<b>5,494.20</b>

*B. S. S. S.*



## GOGIA CAPITAL SERVICES LIMITED

CIN: L74899DL1994PLC059674

Cash Flow Statement for the period ended 30 September, 2021

Particulars	For the Period ended on 30th September, 2021	For the period ended on 31st March, 2021
	(Unaudited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	230.13	340.25
<b>Add:</b>		
Depreciation	4.20	10.41
Profit on Sale of fixed asset	-	-0.38
Finance cost	44.40	98.92
Interest Income	-94.65	-307.20
<b>Operating Profit before Working Capital Changes</b>	<b>184.08</b>	<b>142.00</b>
<b>Adjustments for:</b>		
(Decrease)/Increase In Other Financial Liabilities	-1.67	-14.43
(Decrease)/Increase in Trade Payables	203.28	-1.90
Decrease/(Increase) in Receivables	0.10	7.57
Decrease/(Increase) in Other Current Assets	-1,141.02	-41.82
(Decrease)/Increase in Provision	-	-
Decrease/(Increase) in Other Bank Balances	-	-96.08
Decrease/(Increase) in Other Non Current Assets	-	-120.06
<b>Cash generated from operations</b>	<b>-755.24</b>	<b>-124.72</b>
Income Tax paid	60.00	93.00
<b>Net Cash flow from Operating activities (A)</b>	<b>-815.24</b>	<b>-217.72</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Disposal of fixed asset	-	30.00
Interest Income	94.65	307.20
Purchase of Investment	-	-496.58
Purchase of fixed asset	-4.79	-71.82
<b>Net Cash used in Investing activities (B)</b>	<b>89.86</b>	<b>-231.20</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Share Capital Issued	-	-
Share Premium	-	-
Short Term Loan & Advances	-	-
Finance Cost	-44.40	-98.92
<b>Net Cash used in financing activities (C)</b>	<b>-44.40</b>	<b>-98.92</b>
<b>D Net increase in cash &amp; Cash Equivalents (A+B+C)</b>	<b>-769.78</b>	<b>-547.84</b>
<b>E Cash and Cash Equivalents as at the beginning of the year/period</b>	<b>4,137.37</b>	<b>4,086.19</b>
<b>F Cash and Cash Equivalents as at the close of the year / period</b>	<b>3,367.60</b>	<b>3,538.35</b>

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SANDEEP KUMAR SINGH & CO.  
Chartered Accountants

Flat No 1318, Block A1, P,  
13th Floor, Supertech, Eco Village 1,  
Plot 8 Sector  
1 Noida, Extension, Noida,  
Uttar Pradesh -201306, INDIA

**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021**

To  
**The board of directors of  
Gogia capital services limited**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have reviewed the Unaudited Financial Results of Gogia capital services Limited (the "Company") for the half year ended September 30, 2021 (the "financial results") which are included in the accompanying "Statement of Unaudited Financial Results for the half year ended September 30, 2021" (the "Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. (the Listing Regulations'), which has been initialed by us for identification purposes.

This Statement which is the responsibility of the Company's Management and 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 express a conclusion on the 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 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 Statement is 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.

**Conclusion**

Based on our review conducted and procedures as stated in paragraph 3, except for the effect of the matter mentioned in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material aspects in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Sandeep Kumar Singh & Co.  
Chartered Accountants**

**(Sandeep Kumar Singh, FCA)**

**Membership No. 511685**

**FRN: 035528N**

**UDIN 21511685AAAACH7647**

**Date: 12.11.2021**

**Place: Delhi**

