



**Contact:**  
Telephone : +91-11-4941 8888  
Trading : +91-11-4941 8861-65  
Accounts : +91-11-4941 8869  
Depository : +91-11-4941 8875  
Email : info@gogiacap.com  
accounts@gogiacap.com  
Website : www.gogiacap.com

Dated the 11<sup>th</sup> November, 2022

Department of Corporate Services/Listing  
**BSE Ltd.**

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

**Scrip Code: 531600**

**Sub: Submission of Un-Audited Financial Results of the company for the 02nd Quarter ended 30<sup>th</sup> September, 2022 and Outcome of the Board Meeting.**

Dear Sirs,

Please be informed that the meeting of the Board of Directors of the Company was held today and the Board of Directors have, inter alia approved the Unaudited Standalone Financial Results of the Company for the 02<sup>nd</sup> Quarter ended 30<sup>th</sup> September, 2022 in accordance with Regulation 33 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. A Copy of the approved results in the prescribed format is enclosed herewith.

Further in pursuance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Report of Limited Review carried out by our Statutory Auditors in respect of 02<sup>nd</sup> Quarter ended 30<sup>th</sup> September, 2022.

The Board Meeting after adoption and discussion of the agenda items concluded at 12.15 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  
DN: cn=BHARTI RANA,  
postalCode=110067, st=Delhi,  
serialNumber=281, DC=5926488F,  
F2C446F16132C015102258B708,  
FRFF152172528D7205AS,  
cn=BHARTI RANA  
Date: 2022.11.11 12:24:30 +0530'

Bharti Rana  
Company Secretary & Compliance Officer

**Encl: As Above**



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

**REVIEW REPORT TO  
THE BOARD OF DIRECTORS OF  
GOGIA CAPITAL SERVICES LIMITED**

We have reviewed the accompanying Statement of Unaudited standalone Financial Results of Gogia Capital Services Limited ("The Company") for the quarter ended **30<sup>th</sup> September, 2022** ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by circular No. CIR/CFD/FAC/62/2016 dated 5 July, 2016.

The Financial 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 Indian Accounting Standard 34 'Interim financial reporting' (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We have conducted our review in accordance with the Standard on Review Engagement (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 of interim financial information consists primarily of making inquiries of company 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in all material respects in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind-AS) specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Sandeep Kumar Singh & Co.**  
**Chartered Accountants**  
**FRN No. 035528N**



**(Sandeep Kumar Singh, FCA)**  
**Membership No. 511685**

**Place: Delhi**

**Dated: 11<sup>th</sup> November, 2022**

**UDIN: 22511685B CUM A22604**

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED ON 30TH SEPTEMBER 2022**

s.no.	particulars	(Rs In Lakhs except per share data)					
		Quarter			Six Month		Year ended
		30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited
1	Income						
	Revenue from operations	86.52	178.40	132.67	264.92	263.63	616.93
	other operating income	-	-	-	-	-	-
	<b>Total revenue from operations</b>	<b>86.52</b>	<b>178.40</b>	<b>132.67</b>	<b>264.92</b>	<b>263.63</b>	<b>616.93</b>
2	Other Income	35.44	48.20	51.01	83.64	94.65	179.88
3	<b>Total Income (1+2)</b>	<b>121.96</b>	<b>226.60</b>	<b>183.68</b>	<b>348.56</b>	<b>358.28</b>	<b>796.81</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	15.75	13.95	13.03	29.70	25.68	54.68
	(f) Finance Costs	29.14	33.97	16.94	63.11	44.40	154.42
	(g) Depreciation & Amortization Expenses	4.10	4.10	2.10	8.20	4.20	15.12
	(h) Other Expenses	52.72	50.62	31.42	103.34	53.87	145.25
	<b>Total expenses</b>	<b>101.71</b>	<b>102.64</b>	<b>63.49</b>	<b>204.35</b>	<b>128.15</b>	<b>369.47</b>
5	<b>Profit/ (Loss) before exceptional items and tax (3-4)</b>	<b>20.25</b>	<b>123.96</b>	<b>120.19</b>	<b>144.21</b>	<b>230.13</b>	<b>427.34</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>20.25</b>	<b>123.96</b>	<b>120.19</b>	<b>144.21</b>	<b>230.13</b>	<b>427.34</b>
8	Tax Expenses						
	(a) Current Tax	5.00	30.00	30.00	35.00	60.00	120.00
	(b) Tax adjustments for earlier year	-	-	-	-	-	-
	(c) Deferred tax charge/ (credit)	-	-	-	-	-	-2.36
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>15.25</b>	<b>93.96</b>	<b>90.19</b>	<b>109.21</b>	<b>170.13</b>	<b>309.70</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>15.25</b>	<b>93.96</b>	<b>90.19</b>	<b>109.21</b>	<b>170.13</b>	<b>309.70</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	-	-	-	-	-	3,987.43
15	Earnings per share of Rs. 10 each - Not annualised (in Rs.)						
	(a) Basic EPS	0.24	1.49	1.43	1.73	2.69	4.90
	(b) Diluted EPS	0.24	1.49	1.43	1.73	2.69	4.90



**GOGIA CAPITAL SERVICES LIMITED**  
**CIN: L74899DL1994PLC059674**  
**Cash Flow Statement for the period ended 30 September, 2022**

Particulars	For the Period ended on 30th September, 2022	For the period ended on 31st March, 2022
	(Unaudited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	144.21	427.34
Add:		
Depreciation	8.20	15.12
Profit on Sale of fixed asset	-	-
Finance cost	63.11	154.42
Interest Income	-83.64	-156.98
<b>Operating Profit before Working Capital Changes</b>	<b>131.88</b>	<b>439.90</b>
Adjustments for:		
(Decrease)/Increase In Other Financial Liabilities	-1.38	100.76
(Decrease)/Increase in Trade Payables	-33.49	-521.90
Decrease/(Increase) in Receivables	15.86	-103.73
Decrease/(Increase) in Other Current Assets	-1.09	-19.95
(Decrease)/Increase in Provision	-	-
Decrease/(Increase) in Other Bank Balances	690.84	-193.98
Decrease/(Increase) in Other Non Current Assets	0.34	8.84
<b>Cash generated from operations</b>	<b>802.96</b>	<b>-290.06</b>
Income Tax paid	35.00	120.00
<b>Net Cash flow from Operating activities (A)</b>	<b>767.96</b>	<b>-410.06</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Disposal of fixed asset	-	-
Interest Income	83.64	156.98
Purchase of Investment	-691.80	-1,170.76
Purchase of fixed asset	-	-14.23
<b>Net Cash used in Investing activities (B)</b>	<b>-608.16</b>	<b>-1,028.01</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Share Capital Issued	-	-
Share Premium	-	-
Short Term Loan & Advances	-	-
Finance Cost	-63.11	-154.42
<b>Net Cash used in financing activities (C)</b>	<b>-63.11</b>	<b>-154.42</b>
<b>D Net increase in cash &amp; Cash Equivalents (A+B+C)</b>	<b>96.69</b>	<b>-1,592.49</b>
<b>E Cash and Cash Equivalents as at the beginning of the year/period</b>	<b>1,945.88</b>	<b>3,538.37</b>
<b>F Cash and Cash Equivalents as at the close of the year / period</b>	<b>2,042.57</b>	<b>1,945.88</b>



**NOTES**

- 1 The Company has investment in equity shares of the listed company of Rs. 2359.14 Lacs. The market value of the investments as on 30/09/2022 is Rs. 16644.56 Lacs . The unrealized gain of Rs. 14285.42 Lacs is not considered in the above accounts.
- 2 The Unaudited standalone Financial Results for the quarter ended on September 30, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 11, 2022. 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
- 3 The standalone financial results for the second quarter ended September 30, 2022 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 Figures for the previous quarters/year are regrouped/rearranged, wherever found necessary to make them comparable with the current period.
- 5 The company has no subsidiary company.

For Gogia Capital Services Limited



Satish Gogia

Managing Director



Place: Delhi

Date: 11/11/2022

