MGF

PHONE : 011-23272216, 23272217
: 011-23272218, 23276872

Website : http://www.mgfltd.com
E-mail : mgfltd@hotmail.com
CIN No. : L74899DL1930PLC000208
GSTIN : 07AAACT2356D2ZN

THE MOTOR & GENERAL FINANCE LIMITED

M.G.F. HOUSE,
Regd. & H.O. : 4/17-B, ASAF ALI ROAD, NEW DELHI-110 002

DLI:CS:BSE:NSE:22

May 27,2022

The Secretary,
Bombay Stock Exchange Limited.,
25th Floor, P.J. Towers,
Dalal Street,
Mumbai-400001

Stock Code: 501343

The Secretary,
National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block
Bandra Kurla Complex, Bandra(E)

Mumbai-400051
Stock Code: Motogenfin

Dear Sir,

Re: Standalone and Consolidated Audited Financial Results for the 4th quarter and year ended March 31,2022 along with Auditors Report pursuant to regulation 33 of SEBI (LODR), Regulations,2015, as amended

In compliance of SEBI(LODR)Regulation,2015,as amended, the Board of Directors of the company at its meeting held today, i.e. Friday, the May 27,2022 on the recommendations of the Audit Committee, have approved and taken on record the following matters:-

1. Standalone Audited Financial Results of the company for the 4th quarter and year ended March 31,2022 together with Cash Flow and Statement of Assets and Liabilities for the year ended March 31,2022 pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulations,2015.

2. Auditors Report from the Statutory Auditors of the company for Standalone Audited Financial Results for the year ended March 31,2022.

3. Consolidated Audited Financial Results of the company for the 4th quarter and year ended March 31,2022 together with Cash Flow and Statement of Assets and Liabilities for the year ended March 31,2022 pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulations,2015.

4. Auditors Report from the Statutory Auditors of the company for Consolidated Audited Financial Results for the year ended March 31,2022.

5. Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulatios,2015 in respect of Standalone Audited Financial Results in regard to unmodified opinion.

THE MOTOR & GENERAL FINANCE LTD. ASAF ALI ROAD NEW DELHI

Contd.....2

MGF

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THE MOTOR & GENERAL FINANCE LIMITED

M.G.F. HOUSE,
Regd. & H.O. : 4/17-B, ASAF ALI ROAD, NEW DELHI-110 002

6. Results of Standalone and Consolidated Audited Financial Results for the year ended March 31,2022 pursuant to Regulation 47(3) shall be published in the newspapers within 48 hours of the conclusion of the Board meeting. The aforesaid Audited Financial Results will be uploaded on the company's website, namely, www.mgfltd.com and will also be available on the websites of BSE Limited www.bseindia.com and National Stock Exchange of India Ltd www.nseindia.com for the benefit of shareholders and investors.

   The above results are being given under XBLR along with PDF format.

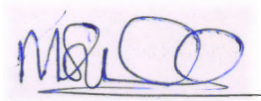
As regards matter regarding Notice of AGM, Directors' Report including Corporate Governance Report, Closure of Books, re-appointment of Independent Director for his second term, reappointment of Statutory Auditors for their second term and other connected matters, a separate meeting of the Board of Directors of the company will be convened for which intimation will be sent in due course. Outcome of the said meeting as is required will also be informed to the Stock Exchanges .

This meeting of the Board of Directors commenced at 4.00.P.M. and concluded at 4.45 P.M.

Kindly take the above information on record.

Thanking you,

Yours faithfully,
For THE MOTOR & GENERAL FINANCE LIMITED





(M.K. MADAN)
VP & CS & COMPLIANCE OFFICER
EN CL: AS ABOVE.

MGF

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THE MOTOR & GENERAL FINANCE LIMITED

M.G.F. HOUSE,
Regd. & H.O. : 4/17-B, ASAF ALI ROAD, NEW DELHI-110 002

DLI:CS:BSE:NSE:22

May 27,2022

The Secretary,
Bombay Stock Exchange Limited.,
25th Floor, P.J. Towers,
Dalal Street,
Mumbai-400001

Stock Code: 501343

The Secretary,
National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block
Bandra Kurla Complex, Bandra(E)

Mumbai-400051
Stock Code: Motogenfin

Dear Sir,

Re: Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulations,2015 In respect of Standalone/Consolidated Financial Results with unmodified Opinion

We, hereby declare that M/s Jagdish Chand & Co, Chartered Accountants (Firm's Regd No.000129N), Statutory Auditors have issued the Audited Report with unmodified opinion on the Standalone/Consolidated Annual Audited Financial Results of the company for the financial year ended March 31,2022.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI(LODR) Regulations,2015 read with SEBI Circular No.CIR/CFD/CMD/56/2016 dated May 27,2016 for the said financial year.

We request to kindly take this declaration on you record.

Thanking you,

Yours faithfully,
For THE MOTOR & GENERAL FINANCE LIMITED

(RAJIV GUPTA)
CHAIRMAN & MANAGING DIRECTOR

THE MOTOR & GENERAL FINANCE LIMITED

REGD. OFFICE : MGF HOUSE , 4 / 17B, ASAF ALI ROAD, NEW DELHI 110002.
CIN : L74899DL1930PLC000208, Email ID: mgfltd@hotmail.com, Website : http://www.mgfltd.com, Phone : 23272216-18, 23278001-02

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2022

(₹ in Lakhs)

Particulars	Standalone				
	Quarter ended 31-03-2022 (Audited)	Quarter ended 31-12-2021 (Unaudited)	Quarter ended 31-03-2021 (Audited)	Year ended 31-03-2022 (Audited)	Year ended 31-03-2021 (Audited)
1 Income					
(a) Revenue From Operations	122.95	123.53	103.86	417.51	211.38
(b) Other Income	51.67	54.05	189.38	208.98	278.47
Total Income	**174.62**	**177.58**	**293.24**	**626.49**	**489.85**
2 Expenses					
(a) Employee benefits expense	59.91	61.76	59.55	243.96	252.74
(b) Finance Costs	11.61	12.03	12.45	47.98	62.33
(c) Depreciation and amortisation expense	35.33	35.33	37.89	141.32	128.36
(d) Other expenses	45.99	111.56	(164.59)	370.79	152.18
Total Expenses	**152.84**	**220.68**	**(54.70)**	**804.05**	**595.61**
3 Profit / (Loss) before, Exceptional items and Tax (1-2)	**21.78**	**(43.10)**	**347.94**	**(177.56)**	**(105.76)**
4 Exceptional items	-	-	-	-	-
5 Profit / (Loss) before Tax (3-4)	**21.78**	**(43.10)**	**347.94**	**(177.56)**	**(105.76)**
6 Tax Expenses					
Current Tax	-	-	-	-	-
Deferred Tax	-	-	-	-	-
Tax Adjustment(Excess)/Short provision of earlier years	-	-	-	-	-
Total Tax Expenses	-	-	-	-	-
7 Net Profit / (Loss) for the period (5-6)	**21.78**	**(43.10)**	**347.94**	**(177.56)**	**(105.76)**
8 Other Comprehensive Income/(Loss)					
(a) Items Not to be reclassified to Profit or Loss	26.01	2.00	0.93	32.01	9.28
(b) Income Tax relating to Item not to be reclassified to Profit or Loss	-	-	-	-	-
(c) Items to be reclassified to Profit or Loss	-	-	-	-	-
(d) Income Tax relating to Item to be reclassified to Profit or Loss	-	-	-	-	-
Other Comprehensive Income/(Loss) for the period (Net of Tax Expense)	**26.01**	**2.00**	**0.93**	**32.01**	**9.28**
9 Total Comprehensive Income/(Loss) (7+8)	**47.79**	**(41.10)**	**348.87**	**(145.55)**	**(96.48)**
10 Paid -up equity share capital (Face Value of ₹ 5/- each)	1,936.36	1,936.36	1,936.36	1,936.36	1,936.36
11 Reserves excluding Revaluation Reserves as per Balance Sheet				3,326.31	3471.86
12 Earning Per Share before and after extraordinary items (of ₹ 5/- each)					
a) Basic (₹)	0.06	(0.11)	0.90	(0.46)	(0.27)
b) Diluted (₹)	0.06	(0.11)	0.90	(0.46)	(0.27)

Notes:

1) The above standalone financial results have been approved by the Audit Committee at their meeting held on Friday, the May 27, 2022 and thereafter approved by the Board of Directors at their meeting held on Friday, the May 27, 2022.

2) The Statutory Auditors have carried out Limited Review of the standalone financial results of the company for the quarter and year ended on March 27,2022 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified report of the above results.

3) This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

4) The Company is engaged in the single primary business of "Lease/ Renting of Immovable Property", and has only one reportable segment in accordance with Ind AS 108 - Operating Segments.

5) The company has assessed the potential impact of COVID-19on the carrying value of property, plant & equipment, investments and other current assets. For recognition of revenue for the quarter and year ended March 31,2022, management has considered certain concessions/relief/moratorium on rentals extended to its tenants/licensees considering the extended impact of the pandemic. Such concessions are determined based on various discussions concluded with tenants/licensees on case to case basis. Based on current estimates, management expects to recover the carrying amounts of the assets. The company will continue to closely monitor uncertainties arising of material changes to the future economic conditions.

6) The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

7) The figures of the last quarter are the balancing figures in respect of standalone financial results between audited figures of the financial year ended on March 31,2022 and the published year to date figures upto 3rd quarter i.e. December 31,2021 of the current year, which were subjected to limited review.

8) Previous year/ periods figures have been regrouped / reclassified, wherever necessary.

9) The above results of the Company are available on the Company's website **www.mgfltd.com** .

FOR THE MOTOR & GENERAL FINANCE LIMITED

(RAJIV GUPTA)
CHAIRMAN & MANAGING DIRECTOR & CHIEF EXECUTIVE OFFICER
DIN : 00022964

Place: New Delhi
Date: May 27, 2022

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, ASAF ALI ROAD NEW DELHI

JAGDISH CHAND & CO. NEW DELHI

THE MOTOR & GENERAL FINANCE LIMITED

REGD. OFFICE : MGF HOUSE , 4 / 17B, ASAF ALI ROAD, NEW DELHI 110002.
CIN : L74899DL1930PLC000208, Email ID: mgfltd@hotmail.com, Website : http://www.mgfltd.com, Phone : 23272216-18, 23278001-02

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(₹ in Lakhs)

PARTICULARS	As at March 31, 2022 Audited	As at March 31, 2021 Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	2568.51	2595.42
(b) Investment Property	2854.68	2976.54
(c) Financial Assets		
(i) Investments	728.72	651.74
(ii) Other Financial Assets	39.32	35.25
(d) Deferred Tax Asset (Net)	335.51	335.51
	6526.74	6594.46
Current Assets		
(a) Inventories	11356.16	11356.16
(b) Financial Assets		
(i) Trade Receivables	56.69	59.17
(ii) Cash and Cash Equivalents	4.99	5.25
(iii) Bank Balances other than (ii) above	18.66	17.47
(iv) Other Financial Assets	0.94	1.12
(c) Current Tax Assets (Net)	83.82	125.78
(d) Other Current Assets	9.25	7.97
	11530.51	11572.92
TOTAL ASSETS	18057.25	18167.38
EUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1936.36	1936.36
(b) Other Equity	5921.69	6067.24
Total Equity	7858.05	8003.60
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities	190.34	170.69
(b) Provisions	130.20	97.07
(c) Other non current Liabilities	3586.33	3604.47
	3906.87	3872.23
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	288.93	383.11
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	-	-
(iii) Other Financial Liabilities	5955.94	5814.43
(b) Other Current Liabilities	14.44	11.78
(c) Provisions	33.02	82.23
	6292.33	6291.55
TOTAL EQUITY & LIABILITIES	18057.25	18167.38

FOR THE MOTOR & GENERAL FINANCE LIMITED

(RAJIV GUPTA)
CHAIRMAN & MANAGING DIRECTOR & CHIEF EXECUTIVE OFFICER
DIN : 00022964

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, ASAF ALI ROAD NEW DELHI

JAGDISH CHAND & CO. NEW DELHI CHARTERED ACCOUNTANTS

Place: New Delhi
Date: May 27, 2022

Standalone Statement of Cash Flows for the Year Ended on 31st March 2022

(All amounts ₹ in lakhs unless stated otherwise)

PARTICULARS	For the year ended on 31st March, 2022	For the year ended on 31st March , 2021
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax and Extraordinary Items	**(177.56)**	(105.76)
Adjustment for:		
Provision for Impairment of Investments	(79.76)	(312.01)
Depreciation of Property, Plant & Equipment & Investment Property	141.32	128.36
Bad Debts Written off	-	1.33
Property, Plant and Equipment written off	7.76	6.79
Loss on sale of Property, Plant and Equipment	-	0.48
Credit Balances written back	-	(114.47)
Other Non Cash Adjustments	29.16	8.01
Interest Expenses	28.33	35.80
Interest on deposits from Bank & others	(2.69)	(17.58)
Operating Profit before Working Capital Changes	**(53.44)**	(369.05)
Movements in working capital:		
Decrease /(Increase) in Other Financial Assets	0.18	0.15
Decrease /(Increase) in Loans	(4.07)	-
Decrease/(Increase) in Inventories	-	(2059.50)
Decrease/(Increase) in Trade receivables	2.48	64.31
Decrease/(Increase) in Other Current Assets	(1.28)	10.37
(Decrease)/ Increase in Provisions	(16.08)	(9.69)
(Decrease) /Increase in Other Financial Liabilities	156.58	2793.39
(Decrease) /Increase in Other Liabilities	(15.48)	69.94
Cash generated from Operations before Extra Ordinary Items	**68.89**	499.92
Direct Taxes Paid	(41.96)	(140.25)
Net cash flows from operating activities (A)	**110.85**	640.17
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment & Investment Properties	(0.31)	(570.53)
Sale of Property, Plant & Equipment	-	2.00
Sale of Investments	5.63	-
Decrease /(Increase) in Other Bank Balance	(1.19)	(0.94)
Interest Received (Net of Tax Deducted at Source)	2.69	17.58
Net cash flows from/(used in) investing activities (B)	**6.82**	(551.89)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Non Current Borrowing	-	-
Increase/(Decrease) in Current Borrowing	(94.18)	(55.82)
Interest Expenses	(28.33)	(35.80)
Net cash flows from/(used in) financing activities (C)	**(122.51)**	(91.62)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(4.84)**	(3.34)
Cash and Cash Equivalents - Opening	**(6.86)**	(3.52)
Cash and Cash Equivalents - Closing	**(11.70)**	(6.86)

i) The above Cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement of Cash Flows".

ii) **Cash and Cash Equivalents Includes:**		
a) Cash in Hand	**0.07**	0.22
b) Balances with Banks	**4.89**	4.65
c) Flexi Deposits up to 3 months Original Maturity	**0.03**	0.38
d) Less: Bank Overdraft	**(16.69)**	(12.11)
TOTAL	**(11.70)**	(6.86)

iii) **Reconciliation of Liabilities from Financing Activities**

Particulars	Borrowings including Long Term and Short Term Borrowings
As at 1 April 2020	438.93
Proceeds	984.58
Repayment	(1040.40)
Fair Value Changes	-
As at 31 March 2021	383.11
Proceeds	654.53
Repayment	(748.71)
Fair Value Changes	-
As at 31 March 2022	288.93

iv) Amounts in brackets represent Cash Outflow.

RAJIV GUPTA
Chairman & Managing Director &
Chief Executive Officer
DIN : 00022964

THE MOTOR & GENERAL FINANCE LTD. 4/17-B, ASAF ALI ROAD NEW DELHI

JAGDISH CHAND & CO. NEW DELHI

Place: New Delhi
Date : May 27, 2022

JAGDISH CHAND & CO.

CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA

Phones: 26511953, 26533626, 41759467 Fax: 41759467 email: mail@jcandco.org

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

To
The Board of Directors
The Motor & General Finance Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarter and year to date standalone financial results of The Motor & General Finance Limited (the "Company") for the quarter ended 31st March 2022 and for the year ended 31st March, 2022 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
II. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter and for the year ended 31st March, 2022.

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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 statements under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income/loss and other financial information of the company in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant



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rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors 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 Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

As part of an 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 Statement, 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 control.

- Obtain an understanding of internal control 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 with reference to financial statements 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 the Board of Directors.

JAGDISH CHAND & CO.

CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA

Phones: 26511953, 26533626, 41759467 Fax: 41759467 email: mail@jcandco.org

- Conclude on the appropriateness of the Board of Directors' 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 financial results 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.

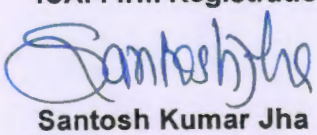
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

- 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.

The Statement includes the results for the quarter ended 31st March, 2022 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2022 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.

For Jagdish Chand & Co
Chartered Accountants
ICAI Firm Registration Number: 000129N



Santosh Kumar Jha
Partner
Membership Number: 532638
UDIN: 22532638AJTGBN2815



Place of Signature: New Delhi
Date: May 27, 2022