

# Esquire Money Guarantees Limited

4F2, Court Chambers, 35, New Marine Lines, Mumbai 400 020

Email id : investoremgl@gmail.com, Tel. No. : 9167346889

CIN: L51900MH1985PLC036946

November 13, 2021

To  
The Listing Department  
BSE Limited  
Phirozee Jeejeebhoy Towers  
Dalal Street, 25th Floor  
Mumbai - 400 001

**Sub: Outcome of Board Meeting dated November 13, 2021**

Dear Sir/Madam,

We are pleased to inform you that the Board of Directors of the Company at its meeting held on Saturday, November 13, 2021 at 3:00 P.M., inter alia, has approved the following:

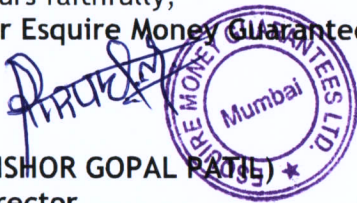
1. The Un-audited Standalone Financial Results of the Company for the Quarter and half year ended on September 30, 2021.
2. The Limited Review Report on the Unaudited Financial Results of the Company for the Quarter and half year ended on September 30, 2021.

The Board Meeting commenced at 3:00 P.M. and concluded at 04:00 P.M.

You are requested to kindly take note of this.

Thanking you,  
Yours faithfully,  
For Esquire Money Guarantees Limited

(KISHOR GOPAL PATEL)  
Director  
DIN: 05121017



# Esquire Money Guarantees Ltd.

(CIN NO.: L51900MH1985PLC036946)

**Regd Office : 4F2, Court Chambers, 35, New Marine Lines, Mumbai, Maharashtra - 400 020**

Email : investoremgl@gmail.com Website : www.esquiremoneyguarantees.com Tel : 9167346889

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021**

(Amount Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2021 (Unaudited)	30-06-2021 (Unaudited)	30-09-2020 (Unaudited)	30-09-2021 (Unaudited)	30-09-2020 (Unaudited)	31-03-2021 (Audited)
I	Income From Operations	-	-	-	-	-	2.22
II	Other Income	1.10	1.05	0.60	2.15	0.60	0.18
III	<b>Total Income from operations (I + II)</b>	<b>1.10</b>	<b>1.05</b>	<b>0.60</b>	<b>2.15</b>	<b>0.60</b>	<b>2.39</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	0.75	0.54	0.26	1.29	0.50	1.06
	(e) Depreciation and amortisation expense	-	-	-	-	-	-
	(f) Finance Cost	-	-	-	-	-	-
	(g) Other expenses	1.27	0.92	0.10	2.20	0.16	6.69
	<b>Total Expenses</b>	<b>2.03</b>	<b>1.46</b>	<b>0.36</b>	<b>3.48</b>	<b>0.66</b>	<b>7.75</b>
V	<b>Profit (Loss) before exceptional Items and extraordinary items and tax (III-IV)</b>	<b>(0.92)</b>	<b>(0.41)</b>	<b>0.24</b>	<b>(1.33)</b>	<b>(0.07)</b>	<b>(5.35)</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit from ordinary activities before finance costs and Exceptional Items (V-VI)</b>	<b>(0.92)</b>	<b>(0.41)</b>	<b>0.24</b>	<b>(1.33)</b>	<b>(0.07)</b>	<b>(5.35)</b>
VIII	Extra Ordinary Items	-	-	-	-	-	-
IX	<b>Net Profit/(Loss) before tax (VII-VIII)</b>	<b>(0.92)</b>	<b>(0.41)</b>	<b>0.24</b>	<b>(1.33)</b>	<b>(0.07)</b>	<b>(5.35)</b>
X	<b>Tax Expense :</b>						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	0.06	-	0.06	0.06
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>0.06</b>	<b>-</b>	<b>0.06</b>	<b>0.06</b>
XI	<b>Net profit /(Loss) for the period from continuing operations (IX-X)</b>	<b>(0.92)</b>	<b>(0.41)</b>	<b>0.18</b>	<b>(1.33)</b>	<b>(0.13)</b>	<b>(5.42)</b>
XII	Profit /(Loss) for the period from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	<b>Profit /(Loss) for the period from discontinuing operations (after tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>(0.92)</b>	<b>(0.41)</b>	<b>0.18</b>	<b>(1.33)</b>	<b>(0.13)</b>	<b>(5.42)</b>
XVI	Other Comprehensive Income	-	-	-	-	-	-
XVII	<b>Total Comprehensive Income</b>	<b>(0.92)</b>	<b>(0.41)</b>	<b>0.18</b>	<b>(1.33)</b>	<b>(0.13)</b>	<b>(5.42)</b>
XVIII	<b>Paid up equity share capital (Face Value of Re. 1/- per Share)</b>	<b>220.50</b>	<b>220.50</b>	<b>220.50</b>	<b>220.50</b>	<b>220.50</b>	<b>220.50</b>
XIX	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	<b>274.86</b>
XX	<b>Earnings Per Share (EPS)</b>						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-

## Notes:

1	The above results are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs. The results for the previous periods have been restated as per Ind AS. The standalone financial results of the Company for the quarter and half year ended 30th September, 2021 have been reviewed by the Audit Committee at their meeting held on 13th November, 2021 and have been approved by the Board of Directors at its meeting held on 13th November, 2021.		
	Reconciliation of Net Profit & Equity as previously reported under india GAAP (IGAAP) and Ind-AS for the quarters/periods are presented as under:		
	Particulars	30-09-2021 (Unaudited)	30-09-2020 (Unaudited)
	Net Profit/Equity as per IGAAP	(0.92)	0.18
2	Appreciation/ (Diminution) in value of Investments	-	-
	Reclassification of Net Acturial (Gain) / Loss on employee defined benefit obligation to other comprehensive income	-	-
	Net Profit/Equity as per Ind-AS	(0.92)	0.18
	Other Comprehensive Income	-	-
	Total Comprehensive Income/Equity as per Ind-AS	(0.92)	0.18
3	The standalone financial results of the Company for the Quarter and Half Year ended 30th September, 2021 have not been audited by the Statutory Auditors.		
4	The Statutory Auditors have carried out a "Limited Review" of the above financial results for the Quarter / Half Year ended 30th September, 2021.		
5	Previpous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.		

For Esquire Money Guarantees Ltd.

Nishor Gopal Patil

Director

(DIN No.: 05121017)

Place: Mumbai  
Dated: 13.11.2021



# Esquire Money Guarantees Ltd.

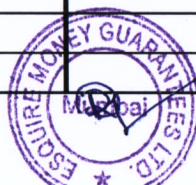
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## Standalone Statement of Assets and Liabilities

Amount Rupees in Lakhs			
Sr No	Particulars	As at (Current Half Year ended) 30th September 2021	As at (Previous Year ended) 31st March 2021
		(Unaudited)	(Audited)
	<b>Assets</b>		
1	<b>Non-Current Assets</b>		
	Property, Plant and Equipment	-	-
	Capital work-in-Progress	-	-
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	<b>Non-Current Financial Assets</b>	-	-
	Non-current investments	412.39	415.09
	Trade receivables, non-current	-	-
	Loans, non-current financial assets	-	-
	<b>Total Non-Current Financial Assets</b>	<b>412.39</b>	<b>415.09</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	<b>Total Non-Current Assets</b>	<b>412.39</b>	<b>415.09</b>
2	<b>Current Assets</b>		
	Inventories	2.00	2.00
	<b>Current Financial Assets</b>		
	Current investments	-	-
	Trade receivables, current	34.80	34.80
	Cash and cash equivalents	0.87	0.39
	Bank balance other than cash and cash equivalents	0.92	0.15
	Loans, current	50.90	50.90
	Other current financial assets	-	-
	<b>Total Current Financial Assets</b>	<b>87.49</b>	<b>86.24</b>
	Current tax assets (net)	-	-
	Other current assets	-	-
	<b>Total Current Assets</b>	<b>89.49</b>	<b>88.24</b>
	Non-current assets classified as held for sale	-	-
	Regulatory deferral account debit balance and related	-	-
	Deferred tax assets	-	-
	<b>Total Assets</b>	<b>501.88</b>	<b>503.33</b>
	<b>Equity and Liabilities</b>		
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity Share Capital	220.50	220.50
	Other Equity	273.53	274.86
	<b>Total Equity attributable to owners of parents</b>	<b>494.03</b>	<b>495.36</b>
	Non controlling assets	-	-
	<b>Total Equity</b>	<b>494.03</b>	<b>495.36</b>



2	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	<b>Non-Current Financial Liabilities</b>		
	Borrowing, non-current	-	-
	Trade payables, non current	-	-
	Other non-current liabilities	-	-
	<b>Total Non-Current Financial Liabilities</b>	-	-
	Provision, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	<b>Total Non-Current Liabilities</b>	-	-
	<b>Current Liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings current	-	-
	Trade payables, current	-	-
	Other current financial liabilities	-	-
	Short-term provisions	-	-
	<b>Total Current Financial Liabilities</b>	-	-
	Other current liabilities	7.47	7.47
	Provisions, current	0.38	0.50
	Current tax liabilities (Net)	-	-
	Deferred government grants, current	-	-
	<b>Total Current Liabilities</b>	<b>7.85</b>	<b>7.97</b>
	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
	Regulatory deferral account credit balance and related deferred tax liability	-	-
	<b>Total Liabilities</b>	<b>7.85</b>	<b>7.97</b>
	<b>Total Equity and Liabilities</b>	<b>501.88</b>	<b>503.33</b>
	<p style="text-align: right;">For Esquire Money Guarantees Ltd.</p> <div style="text-align: right;">   Kishor Gopal Patil  Director  (DIN No.: 05121017) </div> <p>Place: Mumbai Dated: 13.11.2021</p>		



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(CIN NO.: L51900MH1985PLC036946)

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## CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021.

Amount Rupees in Lakhs

PARTICULARS	FOR THE HALF YEAR ENDED 30th September, 2021	FOR THE YEAR ENDED 31st March, 2021
	(Unaudited)	(Audited)
<b>Operating Activities :</b>		
Profit before Tax	(1.33)	(5.35)
<b>Profit before Tax</b>	<b>(1.33)</b>	<b>(5.35)</b>
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and impairment of property, plant and equipment	-	-
Gain/loss on disposal of property, plant and equipment	-	-
Loss on Sale of Investments	0.02	
Reduction on account of Demerger of Undertaking	-	-
Loss on account of fire	-	-
Finance Income	-	-
Finance Costs	-	-
Rental Income	-	-
Insurance Claim Received		
<i>Working Capital Adjustments:</i>	-	-
(Increase)/decrease in inventories	-	-
(Increase)/decrease in trade receivable	-	-
(Increase)/decrease in other bank balances	-	-
(Increase)/decrease in other financial assets	-	-
(Increase)/decrease in other assets	-	-
(Decrease)/increase in trade payable	-	-
(Decrease)/increase in other financial liabilities	-	-
(Decrease)/increase in provision	(0.12)	-
(Decrease)/increase in other current liabilities	-	3.71
(Decrease)/increase in current tax liabilities (Net)	-	-
<b>Cash generated from Operation</b>	<b>(1.43)</b>	<b>(1.65)</b>
Income Tax Paid	-	(0.06)
<b>Net Cash flows from Operating Activities ( A )</b>	<b>(1.43)</b>	<b>(1.71)</b>
<b>Investing Activities</b>		
Proceeds from sale of property, plant and equipment	-	-
(Increase)/decrease in Loans	-	-
(Increase)/decrease in Investments	2.68	1.75
(Increase)/decrease in Non-Current Assets	-	-
Purchase of property, plant and equipment	-	-
Insurance Claim Received (Building, Plant & Machinery)	-	-
Rental Income	-	-
Interest Received	-	-
<b>Net Cash flows used in Investing Activities ( B )</b>	<b>2.68</b>	<b>1.75</b>
<b>Financing Activities</b>		
(Repayment)/Proceeds from borrowings - Non Current	-	-
(Repayment)/Proceeds from borrowings - Current	-	-
Interest Paid	-	-
<b>Net Cash from /(Used in) Financing Activities ( C )</b>	<b>-</b>	<b>-</b>
<b>Net increase in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>1.25</b>	<b>0.04</b>
Cash & Cash Equivalents at the beginning of the Year	0.54	0.50
<b>Cash &amp; Cash Equivalents as at Closing Balance</b>	<b>1.79</b>	<b>0.54</b>

For Esquire Money Guarantees Ltd.

  
Kishor Gopal Patil  
Director  
(DIN No.: 05121017)

Place : Mumbai  
Dated: 13.11.2021



Review Report to Esquire Money Guarantees Limited

We have reviewed the accompanying statement of unaudited financial results of Esquire Money Guarantees Limited for the period ended 30<sup>th</sup> September, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 provide 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 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.

Ruby Bora

Chartered Accountant

Membership No : 515989



Place : Gurgaon

Date : November 13, 2021

UDIN : 21515989AAAAGB6217