

Esquire Money Guarantees Limited

CIN: L51900MH1985PLC036946

Unit # CG-9, 24/26, Cama Building, Dalal Street, Fort, Mumbai 400 001
Email id: Emgl1234@rediffmail.com, Tel. No. : 9167346889

Date:-8th February,2023

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

Name of Scrip: Esquire Money Guarantees Limited
Scrip Code —: 512439

Dear Sir/ Madam,

Subject: Outcome of the Board Meeting held on February 08 , 2023

Pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today i.e Wednesday , February 08, 2023, inter alia, had considered and approved the following:

1. The Un-Audited Quarterly Financial Results (Standalone) for the quarter ended 31st December, 2022.
2. Limited Review Report (Standalone) issued by the Statutory Auditors pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Further, in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015, please find enclosed the Unaudited Financial Results (Standalone) for the quarter ended December 31, 2022 & Limited Review Report issued by Statutory Auditors.

The Board meeting commenced at 04:00 P.M and concluded at 05:00 P.M.

This is for your information and record.

Thanking you.
Yours faithfully,

Yours faithfully,
For Esquire Money Guarantees Limited



(KISHOR GOPAL PATIL)
Director
DIN: 05121017

Esquire Money Guarantees Ltd.

(CIN NO.: L51900MH1985PLC036946)

Regd Office : Unit # CG-9, 24/26, Cama Building, Dalal Street, Fort, Mumbai, Maharashtra - 400 001

Email : investoremg1@gmail.com Website : www.esquiremoneyguarantees.com Tel : 9167346889

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

(Rupees In Lakhs)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income From Operations	-	-	-	-	-	-
II	Other Income	1.05	1.12	1.05	3.22	3.20	4.25
III	Total Income from operations (I + II)	1.05	1.12	1.05	3.22	3.20	4.25
IV	Expenses						
	(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	0.63	0.63	0.62	1.89	2.00	2.55
	(e) Depreciation and amortisation expense	-	-	-	-	-	-
	(f) Finance Cost	-	-	-	-	-	-
	(g) Other expenses	1.02	0.32	0.74	2.38	3.05	6.99
	Total Expenses	1.65	0.95	1.36	4.27	5.05	9.54
V	Profit (Loss) before exceptional Items and extraordinary items and tax (III-IV)	(0.60)	0.17	(0.31)	(1.05)	(1.85)	(5.28)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit from ordinary activities before finance costs and Exceptional Items (V-VI)	(0.60)	0.17	(0.31)	(1.05)	(1.85)	(5.28)
VIII	Extra Ordinary Items	-	-	-	-	-	-
IX	Net Profit/(Loss) before tax (VII-VIII)	(0.60)	0.17	(0.31)	(1.05)	(1.85)	(5.28)
X	Tax Expense :						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
XI	Net profit/(Loss) for the period from continuing operations (IX-X)	(0.60)	0.17	(0.31)	(1.05)	(1.85)	(5.28)
XII	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(Loss) for the period from discontinuing operations (after tax)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(0.60)	0.17	(0.31)	(1.05)	(1.85)	(5.28)
XVI	Other Comprehensive Income	-	-	-	-	-	-
XVII	Total Comprehensive Income	(0.60)	0.17	(0.31)	(1.05)	(1.85)	(5.28)
XVIII	Paid up equity share capital (Face Value of Rs. 10/- per Share)	220.50	220.50	220.50	220.50	220.50	220.50
XVIII	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	274.86
XX	Earnings Per Share (EPS)						
	(a) Basic	-	0.01	-	-	-	-
	(b) Diluted	-	0.01	-	-	-	-

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 nine months ended 31st December, 2022 have been reviewed by the Audit Committee at their meeting held on 08th February, 2023 and have been approved by the Board of Directors at its meeting held on 08th February, 2023.

2 Reconciliation of Net Profit & Equity as previously reported under India GAAP (IGAAP) and Ind-AS for the quarters/periods are presented as under:

Particulars	31-12-2022 (Unaudited)	31-12-2021 (Unaudited)
Net Profit/Equity as per IGAAP	(1.05)	(1.85)
Appreciation/ (Diminution) in value of Investments	-	-
Reclassification of Net Actuarial (Gain) / Loss on employee defined benefit obligation to other comprehensive income	-	-
Net Profit/Equity as per Ind-AS	(1.05)	(1.85)
Other Comprehensive Income	-	-
Total Comprehensive Income/Equity as per Ind-AS	(1.05)	(1.85)

3 The standalone financial results of the Company for the quarter and nine months ended 31st December, 2022 have not been audited by the Statutory Auditors.

4 Statutory Auditors have carried out a "Limited Review" of the above financial results for the quarter/nine months ended 31st December, 2022.

5 Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.

Place: Mumbai
Dated: 08.02.2023

For Esquire Money Guarantees Ltd.

Kishor Gopal Patil
 Director
 (DIN No.: 05121017)

LIMITED REVIEW REPORT

To
The Board of Directors,
Esquire Money Guarantees Limited

We have reviewed the unaudited financial results of **Esquire Money Guarantees Limited** (“the Company”), for the quarter ended December 31, 2022 together with the notes thereon (the “Statement”). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Listing Regulations, 2015”), which has been initialed by us for identification purposes. The Statement is the responsibility of the Company’s management and has been approved by the Board of Directors. Further, the management is also responsible to ensure that the accounting policies used in preparation of this Statement are consistent with those used in the preparation of the Company’s opening unaudited Balance Sheet as at April 01, 2016 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the Statement based on our review.

We 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We draw attention to the following matters:

a) Note 2 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from April 1, 2022, and accordingly, the Statement has been prepared by the Company’s Management in compliance with Ind AS.

b) We were neither engaged to review, nor have we reviewed, nor have we reviewed the comparative figures including reconciliation to the Total Comprehensive Income for the quarter ended on December 31, 2022. As set out in note 5 to the Statement, these figures have been furnished by the Management.

Place : Kolkata
Date : 8th February, 2023

For **S. N. Chakrabarty & Co.**
Chartered Accountants



Saujanya Nath Chakrabarty
(Proprietor)
Membership No : 016230
Firm Regn. No.: 309080E
UDIN : 23016230B610MR5770