

# 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

November 07, 2023

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

**Name of Scrip: ESQUIRE MONEY GUARANTEES LTD**  
**Scrip Code : 512439**

Dear Sir/ Madam,

**Subject: Outcome of the Board Meeting held on November 07, 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 Tuesday, November 07, 2023, inter alia, had considered and approved the following:

1. The Un-audited Financial Results (Standalone) for the quarter and half year ended September 30, 2023 along with Statement of Assets and Liabilities and Cash Flow Statement.
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) Regulations, 2015, please find enclosed the Unaudited Financial Results (Standalone) along with Statement of Assets and Liabilities and Cash Flow Statement & Limited Review Report issued by Statutory Auditors for the quarter and half year ended September 30, 2023.

The Board meeting commenced at 03:00 P.M and concluded at 04:00 P.M.

This is for your information and record.

Thanking you.

Yours faithfully,

For Esquire Money Guarantees Ltd


(MANOJ CHANDER PANDEY)

Director

DIN: 05261183

## Esquire Money Guarantees Ltd.

(CIN NO.: L51900MH1985PLC036946)

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

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

### UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. In Lacs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income From Operations</b>						
	(a) Net Sales / Income from Operations (Net of Excise Duty)	-	-	-	-	-	-
	(b) Other Operating Income	1.050	1.149	1.118	2.199	2.267	4.268
	<b>Total Income from Operations</b>	<b>1.050</b>	<b>1.149</b>	<b>1.118</b>	<b>2.199</b>	<b>2.267</b>	<b>4.268</b>
<b>2</b>	<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	0.932	0.817	0.630	1.749	1.447	2.523
	(e) Depreciation and amortisation expense	-	-	-	-	-	-
	(f) Other expenses	3.250	0.948	0.320	4.198	1.268	7.068
	<b>Total Expenses</b>	<b>4.182</b>	<b>1.765</b>	<b>0.950</b>	<b>5.947</b>	<b>2.715</b>	<b>9.590</b>
	<b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (1-2)</b>	<b>(3.132)</b>	<b>(0.616)</b>	<b>0.168</b>	<b>(3.748)</b>	<b>(0.448)</b>	<b>(5.323)</b>
<b>3</b>	<b>Other Income</b>	-	-	-	-	-	-
	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3-4)</b>	<b>(3.132)</b>	<b>(0.616)</b>	<b>0.168</b>	<b>(3.748)</b>	<b>(0.448)</b>	<b>(5.323)</b>
<b>5</b>	<b>Finance Costs</b>	-	-	-	-	-	-
	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)</b>	<b>(3.132)</b>	<b>(0.616)</b>	<b>0.168</b>	<b>(3.748)</b>	<b>(0.448)</b>	<b>(5.323)</b>
<b>8</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
	<b>Profit / (Loss) from ordinary activities before tax (7-8)</b>	<b>(3.132)</b>	<b>(0.616)</b>	<b>0.168</b>	<b>(3.748)</b>	<b>(0.448)</b>	<b>(5.323)</b>
<b>10</b>	<b>Tax Expense</b>	-	-	-	-	-	-
	<b>Net Profit / (Loss) from ordinary activities after tax (9-10)</b>	<b>(3.132)</b>	<b>(0.616)</b>	<b>0.168</b>	<b>(3.748)</b>	<b>(0.448)</b>	<b>(5.323)</b>
<b>12</b>	<b>Extraordinary items (net of tax Rs. Nil Lakhs)</b>	-	-	-	-	-	-
<b>13</b>	<b>Net Profit / (Loss) for the period (11-12)</b>	<b>(3.132)</b>	<b>(0.616)</b>	<b>0.168</b>	<b>(3.748)</b>	<b>(0.448)</b>	<b>(5.323)</b>
<b>14</b>	<b>Share of Profit / (loss) of associates</b>	-	-	-	-	-	-
<b>15</b>	<b>Minority Interest</b>	-	-	-	-	-	-
	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13-14-15)</b>	<b>(3.132)</b>	<b>(0.616)</b>	<b>0.168</b>	<b>(3.748)</b>	<b>(0.448)</b>	<b>(5.323)</b>
<b>17</b>	<b>Paid-up Equity Share Capital (Face Value of Rs. 10/- per Share)</b>	<b>220.500</b>	<b>220.500</b>	<b>220.500</b>	<b>220.500</b>	<b>220.500</b>	<b>220.500</b>
<b>18</b>	<b>Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year</b>	-	-	-	-	-	269.575
	<b>Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)</b>						
<b>19.i</b>	(a) Basic	-	-	0.008	-	-	-
	(b) Diluted	-	-	0.008	-	-	-
	<b>Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised)</b>						
<b>19.ii</b>	(a) Basic	-	-	0.008	-	-	-
	(b) Diluted	-	-	0.008	-	-	-

**Notes:**

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, 2023 have been reviewed by the Audit Committee at their meeting held on 07th November, 2023 and have been approved by the Board of Directors at its meeting held on 07th November, 2023.

**1** The Statutory Auditors have carried out a "Limited Review" of the above financial results for the Quarter / Half year ended 30th September, 2023.

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

For Esquire Money Guarantees

Manoj Chamder Parag  
Managing Director  
(DIN No.: 05261183)

Place : Mumbai  
Date : 07.11.2023



**Esquire Money Guarantees Ltd.**

(CIN NO.: L51900MH1985PLC036946)


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

**Standalone Statement of Assets and Liabilities**

(Rs. In Lacs)

Sr No	Particulars	Current Half Year ended 30th September, 2023	Previous Year ended 31st March, 2023
		(Unaudited)	(Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	( a ) Share Capital	220.500	220.500
	( b ) Reserves and Surplus	260.505	264.253
	( c ) Money received against share warrants	-	-
	<b>Sub-total - Shareholder's funds</b>	<b>481.005</b>	<b>484.753</b>
<b>2</b>	<b>Share Application Money - pending allotment</b>	-	-
<b>3</b>	<b>Minority interest</b>	-	-
<b>4</b>	<b>Non-Current Liabilities</b>		
	( a ) Long-term borrowings	-	-
	( b ) Deferred tax liabilities (net)	-	-
	( c ) Other long-term liabilities	-	-
	( d ) Long-term provisions	-	-
	<b>Sub-total - Non-Current Liabilities</b>	-	-
<b>5</b>	<b>Current Liabilities</b>		
	( a ) Short-term borrowings	-	-
	( b ) Trade payables	-	-
	( c ) Other current liabilities	19.432	15.128
	( d ) Short-term provisions	-	-
	<b>Sub-total - Current Liabilities</b>	<b>19.432</b>	<b>15.128</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>500.437</b>	<b>499.880</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	( a ) Fixed assets	-	-
	( b ) Goodwill on consolidation	-	-
	( c ) Non-current investments	405.291	410.291
	( d ) Deferred tax assets (net)	-	-
	( e ) Long-term loans and advances	-	-
	( f ) Other non-current assets	0.874	0.874
	<b>Sub-total - Non-Current Assets</b>	<b>406.165</b>	<b>411.165</b>
<b>2</b>	<b>Current assets</b>		
	( a ) Current investments	-	-
	( b ) Inventories	2.000	2.000
	( c ) Trade recivables	34.803	34.803
	( d ) Cash and cash equivalents	7.448	1.892
	( e ) Short-term loans and advances	-	-
	( f ) Other current assets	50.021	50.021
	<b>Sub-total - Current Assets</b>	<b>94.272</b>	<b>88.716</b>
	<b>TOTAL - ASSETS</b>	<b>500.437</b>	<b>499.880</b>

For Esquire Money Guarantees Ltd.

Place : Mumbai  
Date : 07.11.2023

  
Manoj Chamder Pandey  
Managing Director  
(DIN No.: 05261183)


# Esquire Money Guarantees Ltd.

(CIN NO.: L51900MH1985PLC036946)

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

## CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

(Rs. In Lacs)

PARTICULARS	FOR THE	FOR THE
	HALF YEAR ENDED	YEAR ENDED
	30th September, 2023	31st March, 2023
	(Unaudited)	(Audited)
<b>Operating Activities :</b>		
Profit before Tax	(3.748)	(5.323)
<b>Profit before Tax</b>	<b>(3.748)</b>	<b>(5.323)</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	-	-
Reduction on account of Demerger of Undertaking	-	-
Loss on Sale of Investments	0.038	0.008
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	-	-
(Decrease)/increase in other current liabilities	4.305	3.665
(Decrease)/increase in current tax liabilities (Net)	-	-
<b>Cash generated from Operation</b>	<b>0.594</b>	<b>(1.650)</b>
Income Tax Paid	-	-
<b>Net Cash flows from Operating Activities ( A )</b>	<b>0.594</b>	<b>(1.650)</b>
<b>Investing Activities</b>		
Proceeds from sale of property, plant and equipment	-	-
(Increase)/decrease in Loans	-	-
(Increase)/decrease in Investments	5.000	1.000
Loss on Sale of Investments	(0.038)	(0.008)
(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>4.963</b>	<b>0.992</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>
Net increase in Cash & Cash Equivalents (A+B+C)	5.557	(0.658)
Cash & Cash Equivalents at the beginning of the Year	1.892	2.549
<b>Cash &amp; Cash Equivalents as at Closing Balance</b>	<b>7.448</b>	<b>1.892</b>

For and on behalf of the Board  
Esquire Money Guarantees Ltd.

Manoj Chamdeo  
Managing Director  
(DIN No.: 05261183)

Place : Mumbai  
Date : 07.11.2023



Review report to Esquire Money Guarantees Limited

We have reviewed the accompanying statement of unaudited financial results of Esquire Money Guarantees Limited (Name of the Company) for the period ended 30<sup>th</sup> September 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 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 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 the 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.

Our conclusion is not modified in respect of this matter.

For **Rajesh U Shah & Associates**  
Chartered Accountants



  
Rajesh Shah

Proprietor

Membership Number: 056550

Firm Regn. No.: 327799E

UDIN: 23056550BQZFUL4344

Place: Kolkata

Date: November 7, 2023