

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

May 30, 2024

The Manager
Listing Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai - 400001

Name of Scrip: Esquire Money Guarantees Ltd.
Scrip Code: 512439

Dear Sirs,

Subject: Outcome of the Board Meeting held on May 30, 2024.

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 on May 30, 2024, has inter-alia, considered and approved the following matters:

1. The Audited Financial Results (Standalone) for the quarter and year ended March 31, 2024.
2. Auditor's 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 Audited Financial Results (Standalone) for the quarter and year ended March 31, 2024 & Auditor's Report issued by Statutory Auditors.

The Board meeting commenced at 05:50 P.M and concluded at 07:00 P.M.

This is for your information and record.

Thanking you.

Yours faithfully,

For ESQUIRE MONEY GUARANTEES LIMITED

MANOJ CHANDER
PANDEY

Digitally signed by MANOJ
CHANDER PANDEY
Date: 2024.05.30 19:05:16 +05'30'

(MANOJ CHANDER PANDEY)

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

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2024 (Audited)	31-12-2023 (Unaudited)	31-03-2023 (Audited)	31-03-2024 (Audited)	31-03-2023 (Audited)
(Rs. in lakhs)						
1	Income From Operations					
	(a) Net Sales / Income from Operations (Net of Excise Duty)	-	-	-	-	-
	(b) Other Operating Income	2.625	2.100	1.050	6.924	4.268
	Total Income from Operations	2.625	2.100	1.050	6.924	4.268
2	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	1.206	0.389	0.632	3.344	2.523
	(e) Depreciation and amortisation expense	-	-	-	-	-
	(f) Finance Cost	-	-	-	-	-
	(g) Other expenses	5.152	1.141	4.687	10.491	7.068
	Total Expenses	6.358	1.530	5.318	13.836	9.590
3	Profit / (Loss) from Operations before other income, finance costs and exceptional items (1-2)	(3.733)	0.570	(4.268)	(6.912)	(5.323)
4	Other Income	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3-4)	(3.733)	0.570	(4.268)	(6.912)	(5.323)
6	Finance Costs	-	-	-	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	(3.733)	0.570	(4.268)	(6.912)	(5.323)
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7-8)	(3.733)	0.570	(4.268)	(6.912)	(5.323)
10	Tax Expense	-	-	-	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9-10)	(3.733)	0.570	(4.268)	(6.912)	(5.323)
12	Extraordinary item (net of tax Rs. Nil Lakhs)	-	-	-	-	-
13	Net Profit / (Loss) for the period (11-12)	(3.733)	0.570	(4.268)	(6.912)	(5.323)
14	Share of Profit / (loss) of associates	-	-	-	-	-
15	Minority Interest	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13-14-15)	(3.733)	0.570	(4.268)	(6.912)	(5.323)
17	Other Comprehensive Income	-	-	-	-	-
18	Total Comprehensive Income	(3.733)	0.570	(4.268)	(6.912)	(5.323)
19	Paid-up Equity Share Capital (Face Value of Rs.10/- per Share)	220.500	220.500	220.500	220.500	220.500
20	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	264.253	269.575
21.i	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
21.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised)					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-



Notes:

1	The above audited standalone financial results for the quarter and year ended 31 March 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th May, 2024.
2	Figures for the quarter ended 31 March, 2024 and corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also the figures upto the end of third quarter had only been reviewed and not subjected to audit.
3	The standalone financial results of the Company for the quarter and year ended 31st March, 2024 have been audited by the Statutory Auditors.
4	The Statutory Auditors of the Company have conducted audit of these financial results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have issued Audit Report with unmodified opinion.
5	Previous Period / Year figures have been regrouped / reclassified to make them comparable with those of Current Period / Year.
	<div><div>Place: Mumbai Dated: 30th May, 2024</div><div><div>For Esquire Money Guarantees Ltd. Manoj Chander Pandey Managing Director (DIN No.: 05261183)</div></div></div>

Esquire Money Guarantees Ltd.

(CIN NO.: L51900MH1985PLC036946)

AUDITED STATEMENTS OF ASSETS AND LIABILITIES		(Rs. in Lakhs)	
Sr. No.	Particulars	As at 31-03-2024 Audited	As at 31-03-2023 Audited
A)	Assets		
1)	Non Current Assets		
	a) Fixed Assets	-	-
	b) Goodwill on consolidation	-	-
	c) Non-current investments	404.29	410.29
	d) Long term loans and advances	-	-
	e) Other Non current assets	0.87	0.87
	Sub Total-Non Current Assets	405.16	411.16
2)	Current Assets		
	a) Current Investments	-	-
	b) Inventories	2.00	2.00
	c) Trade receivables	34.80	34.80
	d) Cash and Cash equivalents	4.72	1.89
	e) Short term loans and advances	-	-
	f) Other current assets	50.02	50.02
	Sub Total-Total Current Assets	91.54	88.72
	Total Assets	496.71	499.88
B)	Equity and Liabilities		
1)	Shareholders Fund		
	a) Share Capital	220.50	220.50
	b) Reserves and Surplus	257.34	264.25
	Sub Total- Shareholders Fund	477.84	484.75
2)	Non-Current Liabilities		
	a) Long term borrowings	-	-
	b) Other Long term Liabilities	-	-
	c) Long term provisions	-	-
	Sub Total- Non Current Liabilities	-	-
3)	Current Liabilities		
	a) Short term borrowings	-	-
	b) Trade payables	-	-
	c) Other current Liabilities	18.87	15.13
	d) Other short term provisions	-	-
	Sub Total-Current Liabilities	18.87	15.13
	Total -Equity and Liabilities	496.71	499.88

For Esquire Money Guarantees Ltd.



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

Place: Mumbai
Dated: 30th May, 2024

Esquire Money Guarantees Ltd.

(CIN NO.: L51900MH1985PLC036946)

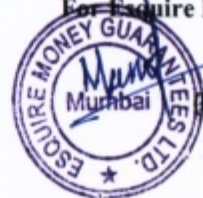
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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	(Rupees in Lakhs)	
	As at	As at
	31st March, 2024	31st March, 2023
Operating Activities :		
Profit Before Tax	(6.91)	(5.32)
Profit Before Tax	(6.91)	(5.32)
<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	-	-
(Profit) / Loss on Sale of Investment	0.05	0.01
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	3.74	3.67
(Decrease)/increase in current tax liabilities (Net)	-	-
Cash Generated from Operation	(3.13)	(1.65)
Income Tax Paid	-	-
Net Cash flows from Operating Activities (A)	(3.13)	(1.65)
Investing Activities		
Proceeds from sale of property, plant and equipment	-	-
(Increase)/decrease in Loans	-	-
(Increase)/decrease in Investments	5.96	0.99
(Increase)/decrease in Non-Current Assets	-	-
Purchase of property, plant and equipment	-	-
Insurance Claim Received (Building, Plant & Machinery)	-	-
Rental Income	-	-
Interest Received	-	-
Net Cash flows used in Investing Activities (B)	5.96	0.99
Financing Activities		
(Repayment)/Proceeds from borrowings - Non Current	-	-
(Repayment)/Proceeds from borrowings - Current	-	-
Interest Paid	-	-
Net Cash from / (Used in) Financing Activities (C)	-	-
Net increase in Cash & Cash Equivalents (A+B+C)	2.83	(0.66)
Cash & Cash Equivalents at the beginning of the Year	1.89	2.55
Cash & Cash Equivalents as at Closing Balance	4.72	1.89

For Esquire Money Guarantees Ltd.



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

Place: Mumbai
Dated: 30th May, 2024



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

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ESQUIRE MONEY GUARANTEES LIMITED

Report on the audit of the Standalone Financial Results Opinion

We have audited the accompanying standalone quarterly financial results of Esquire Money Guarantees Limited (Name of the company) (the company) for the quarter ended 31st March, 2024 (date of the quarter end) and the year to date results for the period from April 01, 2023 to March 31, 2024, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31st March, 2024 as well as the year to date results for the period from April 01, 2023 to March 31, 2024.

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 (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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.





In preparing the standalone financial results, 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 standalone financial results as a whole are 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 these standalone financial results.

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 standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 standalone financial results, including the disclosures, and whether the financial results represent 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.

Place: Kolkata
Date: 30.05.2024

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



Rajesh Shah
Rajesh Shah
Proprietor

Membership Number: 056550

Firm Regn. No.: 327799E

UDIN: 24056550BJZZBA7338