

# 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: 11<sup>th</sup> November, 2022

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

**Subject: Outcome of Board Meeting dated November 11th, 2022**

Dear Sir/Madam,

We are pleased to inform you that the Board of Directors of the Company at its meeting held on **Friday, November 11th, 2022** at 4:00 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 30th, 2022;
2. The Limited Review Report on the Un-audited Standalone Financial Results of the company for the Quarter and half year ended on September 30th, 2022.

The above Financial Results have been reviewed by the Audit Committee in its meeting held today i.e. **Friday, November 11th, 2022** and approved by the Board of Directors in its meeting held on the same day.

The Board Meeting commenced at 4:00 P.M. and concluded at 05:55 P.M.

You are requested to kindly take note of this.

Thanking you,

Yours faithfully,

For Esquire Money Guarantees Limited

ESQUIRE MONEY GUARANTEES LTD



Director/Authorised Signatory

(KISHOR GOPAL PATIL)

Director

DIN: 05121017

Encl: As above mentioned

# Esquire Money Guarantees Ltd.

(CIN NO.: L51900MH1985PLC036946)

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

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

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022**

(Amount Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2022 (Unaudited)	30-06-2022 (Unaudited)	30-09-2021 (Unaudited)	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	31-03-2022 (Audited)
I	Income From Operations	-	-	-	-	-	-
II	Other Income	1.12	1.05	1.10	2.17	2.15	4.25
III	<b>Total Income from operations (I + II)</b>	<b>1.12</b>	<b>1.05</b>	<b>1.10</b>	<b>2.17</b>	<b>2.15</b>	<b>4.25</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	0.63	0.63	0.75	1.26	1.38	2.55
	(e) Depreciation and amortisation expense	-	-	-	-	-	-
	(f) Finance Cost	-	-	-	-	-	-
	(g) Other expenses	0.32	1.04	1.27	1.36	2.31	6.99
	<b>Total Expenses</b>	<b>0.95</b>	<b>1.67</b>	<b>2.03</b>	<b>2.62</b>	<b>3.69</b>	<b>9.54</b>
V	<b>Profit (Loss) before exceptional Items and extraordinary items and tax (III-IV)</b>	<b>0.17</b>	<b>(0.62)</b>	<b>(0.92)</b>	<b>(0.45)</b>	<b>(1.54)</b>	<b>(5.28)</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit from ordinary activities before finance costs and Exceptional Items (V-VI)</b>	<b>0.17</b>	<b>(0.62)</b>	<b>(0.92)</b>	<b>(0.45)</b>	<b>(1.54)</b>	<b>(5.28)</b>
VIII	Extra Ordinary Items	-	-	-	-	-	-
IX	<b>Net Profit/(Loss) before tax (VII-VIII)</b>	<b>0.17</b>	<b>(0.62)</b>	<b>(0.92)</b>	<b>(0.45)</b>	<b>(1.54)</b>	<b>(5.28)</b>
X	<b>Tax Expense :</b>						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Net profit /(Loss) for the period from continuing operations (IX-X)</b>	<b>0.17</b>	<b>(0.62)</b>	<b>(0.92)</b>	<b>(0.45)</b>	<b>(1.54)</b>	<b>(5.28)</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>0.17</b>	<b>(0.62)</b>	<b>(0.92)</b>	<b>(0.45)</b>	<b>(1.54)</b>	<b>(5.28)</b>
XVI	Other Comprehensive Income	-	-	-	-	-	-
XVII	<b>Total Comprehensive Income</b>	<b>0.17</b>	<b>(0.62)</b>	<b>(0.92)</b>	<b>(0.45)</b>	<b>(1.54)</b>	<b>(5.28)</b>
XVIII	<b>Paid up equity share capital (Face Value of Rs. 10/- 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	-	-	-	-	-	274.86
XX	<b>Earnings Per Share (EPS)</b>						
	(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 half year ended 30th September, 2022 have been reviewed by the Audit Committee at their meeting held on 11th November, 2022 and have been approved by the Board of Directors at its meeting held on 11th November, 2022.		
	Reconciliation of Net Profit & Equity as previously reported under India GAAP (IGAAP) and Ind-AS for the quarters/periods are presented as under:		
	Particulars	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)
	Net Profit/Equity as per IGAAP	0.17	(0.92)
2	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	0.17	(0.92)
	Other Comprehensive Income	-	-
	Total Comprehensive Income/Equity as per Ind-AS	0.17	(0.92)
3	The standalone financial results of the Company for the Quarter and Half Year ended 30th September, 2022 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, 2022.		
5	Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.		

Place: Mumbai  
Dated: 11.11.2022

For Esquire Money Guarantees Ltd.  
  
**Kishor Gopal Patil**  
 Director  
 (DIN No.: 05121017)



**Esquire Money Guarantees Ltd.**

(CIN NO.: L51900MH1985PLC036946)


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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 2022	As at (Previous Year ended) 31st March 2022
		(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	411.29	411.29
	Trade recivables, non-current	-	-
	Loans, non-current financial assets	-	-
	<b>Total Non-Current Financial Assets</b>	<b>411.29</b>	<b>411.29</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	<b>Total Non-Current Assets</b>	<b>411.29</b>	<b>411.29</b>
2	<b>Current Assets</b>		
	Inventories	2.00	2.00
	<b>Current Financial Assets</b>		
	Current investments	-	-
	Trade recivables, current	34.80	34.80
	Cash and cash equivalents	2.26	2.29
	Bank balance other than cash and cash equivalents	0.10	0.26
	Loans,current	50.90	50.90
	Other current financial assets	-	-
	<b>Total Current Financial Assets</b>	<b>88.06</b>	<b>88.25</b>
	Current tax assets (net)	-	-
	Other current assets	-	-
	<b>Total Current Assets</b>	<b>90.06</b>	<b>90.25</b>
	Non-current assets classified as held for sale	-	-
	Regulatory deferral account debit balance and related	-	-
	Deferred tax assets	-	-
	<b>Total Assets</b>	<b>501.35</b>	<b>501.54</b>
	<b>Equity and Liabilities</b>		
1	<b>Equity</b>		
	<b>Equity attributable to oowners of parent</b>		
	Equity Share Capital	220.50	220.50
	Other Equity	269.13	269.58
	<b>Total Equity attributable to owners of parents</b>	<b>489.63</b>	<b>490.08</b>
	Non controlling assets	-	-
	<b>Total Equity</b>	<b>489.63</b>	<b>490.08</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	11.01	11.01
	Provisions, current	0.72	0.45
	Current tax liabilities (Net)	-	-
	Deferred government grants, current	-	-
	<b>Total Current Liabilities</b>	<b>11.73</b>	<b>11.46</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>11.73</b>	<b>11.46</b>
	<b>Total Equity and Liabilities</b>	<b>501.36</b>	<b>501.54</b>
	<p style="text-align: right;">For Esquire Money Guarantees Ltd.</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div> <p>Place: Mumbai</p> <p>Dated: 11.11.2022</p> </div> <div style="text-align: center;">  <p><b>Kishor Gopal Patil</b> Director (DIN No.: 05121017)</p> </div> </div>		



**Esquire Money Guarantees Ltd.**

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**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022**

Amount Rupees in Lakhs

PARTICULARS	FOR THE HALF YEAR ENDED 30th September, 2022	FOR THE YEAR ENDED 31st March, 2022
	(Unaudited)	(Audited)
<b>Operating Activities :</b>		
Profit before Tax	(0.46)	(5.28)
<b>Profit before Tax</b>	<b>(0.46)</b>	<b>(5.28)</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	-	-
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	0.26	-
(Decrease)/increase in other current liabilities	-	3.49
(Decrease)/increase in current tax liabilities (Net)	-	-
<b>Cash generated from Operation</b>	<b>(0.20)</b>	<b>(1.79)</b>
Income Tax Paid	-	-
<b>Net Cash flows from Operating Activities ( A )</b>	<b>(0.20)</b>	<b>(1.79)</b>
<b>Investing Activities</b>		
Proceeds from sale of property, plant and equipment	-	-
(Increase)/decrease in Loans	-	-
(Increase)/decrease in Investments	-	-
(Increase)/decrease in Non-Current Assets	-	3.80
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>-</b>	<b>3.80</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>(0.20)</b>	<b>2.01</b>
Cash & Cash Equivalents at the beginning of the Year	2.55	0.54
<b>Cash &amp; Cash Equivalents as at Closing Balance</b>	<b>2.35</b>	<b>2.55</b>

For Esquire Money Guarantees Ltd.

Kishor Gopal Patil  
Director

(DIN No.: 05121017)

Place : Mumbai

Dated: 11.11.2022



**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 September 30, 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 the comparative figures including reconciliation to the Total Comprehensive Income for the quarter ended on September 30, 2022. As set out in note 5 to the Statement, these figures have been furnished by the Management.

Place : Kolkata  
Date : 11<sup>th</sup> November, 2022

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



Saurindra Nath Chakrabarty  
(Proprietor)  
Membership No : 016230  
Firm Regn. No.: 309080E  
UDIN : 22016230BcUCUGA995