

Corporate Identity Number(CIN): L74210GA1998PLC002537 Manufacturers of Precision Machined Components An ISO 9001:2015 Certified Company

Date: 30th May, 2024

To. The Listing Compliance BSE Ltd. Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001

Ref.BSE Scrip Code: 542801

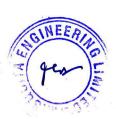
Subject: Outcome of Board Meeting of the Company held on May 30th, 2024.

Dear Sir/Madam,

With reference to captioned subject, we wish to inform you that the Meeting of the Board of Directors of the Company was held on Thursday, 30th May 2024, the Board of Directors of the Company, has considered and, either noted or approved the followings, namely: -

- 1. Considered and approved the Statement of Audited Financial Results together with Statement of Assets and Liabilities for the Half Year&Year ended 31stMarch 2024 and taken on record the Auditors Report on the Audited Financial Statements of the Company for the Half Year & Year ended 31stMarch, 2024;
- 2. With the permission of Board, we have considered, approved and taken on record the appointment of M/s. Yogesh Bhuva & Co, Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2024-25.
- 3. Considered, approved & taken on record the appointment of M/s. Jaymin Modi & Co. Company Secretaries, as Secretarial Auditor for the year 2024-2025.

The detailed profile of M/s. Yogesh Bhuva & Co., Chartered Accountants and M/s. Jaymin Modi & Co. Company Secretaries, as per the requirement of Regulation 30 of Listing Regulations read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 the information is given in Annexure 1& 2.



Regd. Office & Works:

GHAR BHAT, VAIGINNIM VADDO,

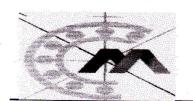
NACHINOLA, BARDEZ, GOA- 403508

GSTIN:

Tel.

30AADCM2850Q1ZD

Office: 8308848233 / 08322955336 Email: avimisquita@gmail.com



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The Meeting was commenced at 04.00 P.M. and concluded at 05.00 P.M.

You are requested to please take on record the aforesaid information for your reference, records and for further needful.

Thanking You.

Yours Truly,

FOR MISQUITA ENGINEERING LIMITED

MR. THOMAS CONSTANCE AVINASH MISQUITA

MANAGING DIRECTOR

DIN: 00060846

Encl:

1. Audited Financial Results for the half year and year ended March 31, 2024 and Statement of Assets and Liabilities along with Cash Flow Statement.

2. Auditors Report on Audited Financial Results.

3. Declaration of the Unmodified Auditor's Report.

Regd. Office & Works:

GHAR BHAT, VAIGINNIM VADDO,

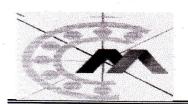
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Annexure 1

Appointment of M/s. Yogesh Bhuva & Co., Chartered Accountants, as the Internal Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s Yogesh Bhuva & Co.
2.	Reason for appointment	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3.	Date of appointment & term of appointment	M/s Yogesh Bhuva & Co. was appointed as Internal Auditor of the Company at the Board Meeting held 30.05.2024 for the financial year 2024-25 at a remuneration as decided by the Board of Directors and the firm mutually.
4.	Brief profile	Yogesh Bhuva & Co. is a Chartered Accountant Firm was set up in the year 2019 having office in Mumbai. We provide quality Services in the areas of Audit, Accounting Outsourcing, Taxation (Direct and Indirect), Company Law Matters for Domestic Companies and Management Consultancy. The Firm is well geared up to take up any professional assignments in the above areas. It has association with Firms of Chartered Accountants, Management Consultants and Company Secretary etc. to provide complete range of services
5.	Disclosure of relationships between directors	None

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GHAR BHAT, VAICINNIM VADDO,

NACHINOLA, BARDEZ, GOA-403508

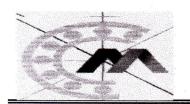
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Annexure 2 Appointment of M/s. Jaymin Modi & Co., Company Secretaries, as the Secretarial Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s Jaymin Modi & Co.
		**
	7 7	i .
2.	Reason for appointment	Appointment: to Comply with the
	×	Companies Act, 2013. and the
		requirements under SEBI (LODR)
		Amendment Regulations, 2015
3.	Date of appointment & term of	30.05.2024
	appointment	Jaymin Modi of M/s Jaymin Modi &
		Co., Practicing Company Secretaries is
		appointed as Secretarial Auditor of the
	D. C. C.	Company.
4.	Brief profile	Jaymin Modi & Co is Practicing
		Company Secretaries firm registered
		with the Institute of Company
		Secretaries of India (ICSI), providing
		quality services in the Corporate Law
		field. Jaymin Modi & Co has extensive
et:		knowledge and experience in dealing
	a .	with matters relating to Company Law,
8	-	Securities Laws – Initial Public Offers, Direct Listing, Secretarial Due
		8, Startum But
		Diligence, Listings and Capital Market Transactions, Jaymin Modi is an
*:		
		Associate member of Institute of Company Secretaries of India and a
		Commerce and Law graduate from
		Mumbai University. He has more than 9
		years of experience in the field of
		Corporate Law and more than 7 years of
	:	practice experience as a Practicing
		Company Secretary. He provides
		advisory in array of field of corporate
	,	laws related matters through his firm.
5.	Disclosure of relationships	None
	between directors	
	INE	

Regd. Office & Works:

GHAR BHAT, VAIGINNIM VADDO,

NACHINOLA, BARDEZ, GOA- 403508

GSTIN:

30AADCM2850Q1ZD

Tel.

Office: 8308848233 / 08322955336

Email: avimisquita@gmail.com



Jay Gupta & Associates

CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Annual Audited Financial Results of Misquita Engineering Limited for the half year and year ended 31st March, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of MISQUITA ENGINEERING LIMITED

Opinion

We have audited the accompanying half yearly financial results of Misquita Engineering Limited ("the Company") for the half year ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024, 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 financial results:

- 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 profit and other financial information for the half year ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 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 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.

Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the 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 financial information in accordance with the Indian Accounting Standards 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.

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Jay Gupta & Associates

CHARTERED ACCOUNTANTS

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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 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 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. Under section 143(3)(i) of the Act, we are also
 responsible for expressing our opinion on whether the Company has adequate internal financial
 controls with reference to financial statements in place and the operating effectiveness of such
 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

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Jay Gupta & Associates

CHARTERED ACCOUNTANTS

- 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 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.

Other Matters

The Statement includes the results for the half year ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year to date figures up to the Half year (September 30, 2023) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Place: Kolkata

Date: 30th day of May, 2024

For Jay Gupta & Associates (Formerly Gupta Agarwal & Associates) Chartered Accountants

FRN: 329001E

JAY SHANKER

GUPTA Shanker Gupta

Partner

(Mem. No. 059535)

UDIN: 24059535BKBIZY6101

MISQUITA ENGINEERING LIMITED

Regitsered Office: 182/1 VAIGINIM VADDO NACHINOL ALDONA GOA-403508 CIN:- L74210GA1998PLC002537

Statement of Audited Financial Results for the Half Year and year ended 31st March, 2024

Rs. In Lakhs

Sr. No	Particulars	6 Months ended 31.03.2024	6 Months ended 30.09,2023	Preceeding 6 Months ended 31.03.2023	Year to date figures as on 31.03,2024	Year to date figures as on 31.03.2023
	## X 3.	Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	474.95	531.90	352.50	1,006.85	979.50
	b) Other Operating Income	- 1	-	-		_
	c) Other Income	7.29	4.91	10.15	12.20	18.03
	Total Income from Operations (Net)	482.24	536.81	362.65	1,019.05	997.53
2	Expenses					
	(a) Cost of Materials Consumed	391.48	529.46	369.05	920.94	891.04
	(b) Purchase of stock-in-trade	- 1	-	-	320.51	-
	(c) Direct Expenses	-	-	-		-
	(d) Changes in inventories of finished goods	(15.40)	16.77	(73.92)	1.37	(45.73)
	(e) Employees Benefits Expenses	25.77	25.40	23.04	51.18	47.95
	(f) Finance Costs	5.69	8.66	6.94	14.34	12.92
	(g) Depreciation & Amortisation expense	5.59	4.44	4.72	10.03	9.09
- 10	(h) Other Expenses	37.55	12.22	7.52	49.77	22.56
	Total Expenses	450.68	596.96	337.35	1,047.64	937.83
3	Profit before exceptional items and tax (1-2)	31.56	(60.15)	25.30	(28.59)	59.70
4	Exceptional Items (Net- Gain/Loss)	-	-	-	(20.03)	-
5	Profit before tax (3+4)	31.56	(60.15)	25,30	(28.59)	59.70
6	Tax Expense - Current Tax	-	-	5.52		14.36
	- Earlier year Tax		-	-		-
	- Deffered Tax	(1.33)	* 1.54	(0.23)	0.22	(0.13)
	- MAT Credit	-	-	-	-	(0:10)
	Profit after tax (5-6)	32.88	(61.69)	20.01	(28.81)	45.47
8	Other Comprehensive Income				(=0.02)	2012
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to				1,750	
	Profit & Loss	-	_	-	-	-
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-	
	(d) Income tax relating to items that will be reclasssified to Profit & Loss					
9	Total Other Comprehensive Income (a+b+c+d)			-	-	-
	Total Comprehensive Income (7+9)	32.88	(61.69)	20.01	(50.04)	-
	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	354.4	269.40		(28.81)	45.47
12	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)	334.4	269.40	269.40	354.40	269.40
000000	a) Basic	1 25	(2.20)	0.71	4 50	
141	b) Diluted	1.25	(2.29)	0.74	(1.04)	1.69

Notes:

- 1 The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 30th May, 2024
- 2 The Figures for the previous periods have been regrouped and rearranged whereever considered necessary.
- 3 The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- 4 The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- 5 Segment reporting as defined in Accounting Standars 17 is not applicable, as the business of the company falls in one segment.
- 6 Balance Payable and Receivable are Subject to be confirmation by the management
- 7 The Standalone Statement includes the results for the half year ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2023) of the current financial year which were subject to limited review.

Place: Goa

Date: 30th May, 2024

This grade F

THOMAS CONSTANCE AVINASH MIS MANAGING DIRECTOR

For MISQUITA ENGINEERING DIM

DIN:00060846

MISQUITA ENGINEERING LIMITED Regitsered Office: 182/1 VAIGINIM VADDO NACHINOL ALDONA GOA-403508 CIN:- L74210GA1998PLC002537

Statement of Assets and Liabilities as at 31st March, 2024

	Statement of Assets and Liabilities as at 31st March, 2024					
	D. C. J.		Rs. In Lakhs			
	Particulars	As at	As at			
		31st March, 2024	31st March, 2023			
	EQUITY AND LIABILITIES					
1	EQUITY AND LIABILITIES SHAREHOLDERS' FUND					
	Equity Share Capital	254.40	240.40			
	Reserve & Surplus	354.40 590.63	269.40			
	Money received against convertible share Warrants	115.00	362.29			
	Total Shareholders' Fund	1,060.03	631.69			
	LIABILITIES					
	Non-Current Liabilities					
	Long-term Borrowings					
	Other Non Current Liabilities	1	-			
		4.50	4.50			
	Long Term Provisions		1.60			
	Total Non-Current Liabilities	4.50	6.10			
	Current Liabilities					
	Short-term Borrowings	F/ 25	1/100			
	Trade Payables	56.37	164.20			
	a. Total oustanding due of micro enterprises					
	&		_			
	b. Total oustanding due of creditors other		_			
	then micro enterprises & small enterprises	231.16	106.77			
	Other Current Finnacial Liabilities	5.91	12.80			
	Short-term Provisions	1.00	0.75			
	Total Current Liabilities	294.43	284.52			
	TOTAL EQUITY & LIABILITIES	1,358.96	922.31			
	ASSETS					
	Non-Current Assets					
	i. Property, Plant & Equipment, Intangible Assets	45.54	40.70			
	ii. Capital Work in progress	197.34	190.52			
	Non-Current Investment	163.53	162.42			
	Other Non - Current Asset					
	Deferred Tax Asset (Net)	6.10	6.32			
	Total Non-current Assets	412.51	399.96			
	Current Assets					
	Inventories	539.69	322.84			
	Current Investments	8.00	8.00			
	Trade Receivables	245.33	181.77			
	Cash and Bank Balances	119.87	0.19			
	Short-term Loans and Advances	33.54	9.54			
	Other current financial assets	0.02	0.01			
	Total Current Assets	946.45	522.35			
	TOTAL ASSETS	1,358.96	922.31			

For MISQUITA ENGINEERING LIMITED

THOMAS CONSTAN MANAGING DIRECTOR DIN:00060846

Place: Goa

Date: 30th May, 2024

MISQUITA ENGINEERING LIMITED Regitsered Office: 182/1 VAIGINIM VADDO NACHINOL ALDONA GOA-403508 CIN:- L74210GA1998PLC002537

Cash Flow Statement for the year ended 31st March, 2024

Rs. In Lakhs

	PARTICULARS		FIGURES AS AT THE END OF 31ST MARCH, 2024	FIGURES AS AT THE END OF 31ST MARCH, 2023
A	Cash Flow from Operating Activities :			
	Net Profit/(Loss) before tax		(28.59)	59.70
	Adjustments for:		W 2	
	Finance Cost	1	14.34	12.92
	Depreciation	1	10.03	9.09
	Interest Income	1	(0.52)	(2.43
	Rental Income	1	(9.24)	(9.00
	Divdiend Income	1	(0.21)	(0.20
	Capital Gain		(/	(4.57
	Gratuity		0.57	(2.5)
	Adjustment of Prior Period items		-	
	Operating Profit before working capital changes		(13.62)	65.51
	Adjustments for:		(15.02)	05.51
	(Increase) / Decrease in Current Investments			36.33
	(Increase) / Decrease in Inventories	1	(216.85)	(36.28
	(Increase) / Decrease in Trade Receivable		(63.56)	
	(Increase) / Decrease in Short Term Loans & Advances	1	(26.42)	42.12
	(Increase) / Decrease in Other Current Assets		(0.01)	1.75
	Increase / (Decrease) in Short Term Borrowings		(107.84)	0.01
	Increase / (Decrease) in Trade Payables		, ,	105.93
	Increase / (Decrease) in Other Current Liabilities		124.38	(100.10
	Increase / (Decrease) in Order Current Liabilities Increase / (Decrease) in Provisions		. (6.89)	5.00
	Net adjustments		(20H 4 H)	0.09
	Operating Profit after working capital changes		(297.17)	54.85
	Less: Income Tax adjustment		(310.80)	120.36
	Net Cash from/ (used in) Operating Activities	(4)	(4.25)	5.73
	I ver Cash fromy (used in) Operating Activities	(A)	(306.55)	114.63
В	Cash Flow from Investing Activities :			
	(Purchase) / Sale of Fixed Assets & W-I-P		(04.60)	2002
			(21.69)	(55.72
	(Increase)/Decrease in Non-Current Investment Interest Income		(1.10)	9.37
	Dividend Income		0.52	2.43
	Capital Gain		0.21	0.20
	Rental Income		•	4.56
	Net Cash from/ (used in) Investing Activities	(7)	9.24	9.00
	livet Cash fronty (used in) investing Activities	(B)	(12.82)	(30.16)
С	Cash Flow from Financing Activities :			
_	Increase / (Decrease) in Long Term Borrowings	10		(To om
	Increase / (Decrease) in Other Non-Current Investment			(70.97)
	Increase / (Decrease) in Long Term Provisions		- (0)	-
	Proceeds from Issue of shares		(1.60)	(0.61)
	Proceeds from Issue of share warrant		340.00	-
	[1] [1] [1] [2] [2] [2] [3] [3] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4		115.00	
	Finance Cost paid	(6)	(14.34)	(12.92)
	Net Cash from/ (used in) Financing Activities	(C)	439.05	(84.50)
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C)	119.68	(0.03)
	Cash & Cash Equivalents as at the beginning of the year	*	0.19	0.22
	Cash & Cash Equivalents as at the end of the year		119.88	0.19

Place : Goa

Date : 30th May, 2024

For MISQUITA ENGINEERING LIMITED

THOMAS CONSTANCE AVINASH MESOU MANAGING DIRECTOR

DIN:00060846



Corporate Identity Number(CIN): L74210GA1998PLC002537 Manufacturers of Precision Machined Components An ISO 9001:2015 Certified Company

Date: 30th May, 2024

To, The Listing Compliance BSE Ltd. Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001

Ref.BSE Scrip Code: 542801

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (LODR) Regulations, 2015

Dear Sir/Madam,

This is hereby declared and confirmed that the Auditors' Report given by the Statutory Auditors of the Company on the Audited financial Results of the Company for the half year and year ended on 31stMarch, 2024is with Unmodified Opinion.

Thanking You.

Yours faithfully,

FOR MISQUITA ENGINEERING LIMITED

AVINASH MISQUITA

MANAGING DIRECTOR

DIN: 00060846

Regd. Office & Works:

GHAR BHAT, VAIGINNIM VADDO,

NACHINOLA, BARDEZ, GOA-403508

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