



Misquita Engineering Limited

Corporate Identity Number(CIN): L74210GA1998PLC002537

Manufacturers of Precision Machined Components

Date: 14.11.2024

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

Ref. BSE Scrip Code: 542801

Sub: Outcome of the Meeting of Board of Directors held on 14th November, 2024 at 03:00 P.M.

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today, i.e. Thursday, November 14, 2024, inter alia, has approved the following items:

1. Standalone Un-Audited Financial Results of the Company for the half year ended on 30th September, 2024 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 03:00 p.m. today and concluded at 03:30 p.m.

Kindly take same on your records.

Thanking You,

FOR MISQUITA ENGINEERING LIMITED




MR. THOMAS CONSTANCE AVINASH MISQUITA
MANAGING DIRECTOR
DIN: 00060846

Encl:

1. Un-Audited Financial Results for the half year ended September 30, 2024
2. Limited Review Report

Regd. Office & Works : GHAR BHAT, VAIGINNIM VADDO,
NACHINOLA, BARDEZ, GOA- 403508
GSTIN: 30AADCM2850Q1ZD
Tel. Office: 8308848233 / 08322955336
Email: avimisquita@gmail.com



Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To
The Board of Directors of
MISQUITA ENGINEERING LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of M/s. MISQUITA ENGINEERING LIMITED (the Company) for the half year ended 30th September, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). 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, Engagements to Review Financial Statements 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.

For JAY GUPTA & ASSOCIATES.
Chartered Accountants
FRN: 329001E

JAY SHANKER GUPTA Digitally signed by JAY SHANKER GUPTA
Date: 2024.11.14 13:37:50 +05'30'

Jay Shanker Gupta
Partner

Mem. No. 059535

UDIN: 24059535BKBJHI6028

Place: Kolkata
Date: 14th Day of November, 2024

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

Rs. In Lakhs

Statement of Un-Audited Financial Results for the Half Year and year ended 30th September, 2024

Sr. No	Particulars	6 Months ended	6 Months ended	6 Months ended	Year to date figures as on	Year to date figures as on
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		Unaudited	Audited	Unaudited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	552.07	474.95	531.90	1,006.85	979.50
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	5.04	7.29	4.91	12.20	18.03
	Total Income from Operations (Net)	557.12	482.24	536.81	1,019.05	997.53
2	Expenses					
	(a) Cost of Materials Consumed	881.95	391.48	529.46	920.94	891.04
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories of finished goods	(409.09)	(15.40)	16.77	1.37	(45.73)
	(e) Employees Benefits Expenses	27.59	25.77	25.40	51.18	47.95
	(f) Finance Costs	1.58	5.69	8.66	14.34	12.92
	(g) Depreciation & Amortisation expense	4.98	5.59	4.44	10.03	9.09
	(h) Other Expenses	24.16	37.55	12.22	49.77	22.56
	Total Expenses	531.16	450.68	596.96	1,047.64	937.83
3	Profit before exceptional items and tax (1-2)	25.96	31.56	(60.15)	(28.59)	59.70
4	Exceptional Items (Net- Gain/Loss)	-	-	-	-	-
5	Profit before tax (3+4)	25.96	31.56	(60.15)	(28.59)	59.70
6	Tax Expense - Current Tax	6.53	-	-	-	14.36
	- Earlier year Tax	0.00	-	-	-	-
	- Deferred Tax	0.01	(1.33)	1.54	0.22	(0.13)
	- MAT Credit	-	-	-	-	-
7	Profit after tax (5-6)	19.42	32.88	(61.69)	(28.81)	45.47
8	Other Comprehensive Income					
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-
9	Total Other Comprehensive Income (a+b+c+d)	-	-	-	-	-
10	Total Comprehensive Income (7+9)	19.42	32.88	(61.69)	(28.81)	45.47
11	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	354.4	354.4	269.40	354.40	269.40
12	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
	(i) a) Basic	0.70	1.25	(2.29)	(1.04)	1.69
	b) Diluted	0.64	1.25	(2.29)	(1.04)	1.69

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 14th November, 2024
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- Segment reporting as defined in Accounting Standards - 17 is not applicable, as the business of the company falls in one segment.
- Balance Payable and Receivable are Subject to be confirmation by the management
- The Statement includes the results for the half year ended March 31, 2023 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, 2024) of the current financial year which were subject to limited review.

For MISQUITA ENGINEERING LIMITED

Thomas Constance Avinash Misquita

THOMAS CONSTANCE AVINASH MISQUITA
 MANAGING DIRECTOR
 DIN:00060846

Place : Goa

Date : 14th November, 2024

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

Statement of Assets and Liabilities as at 30th September, 2024

Particulars	Rs. In Lakhs	
	As at 30th September, 2024	As at 31st March, 2024
A		
<u>EQUITY AND LIABILITIES</u>		
SHAREHOLDERS' FUND		
Equity Share Capital	354.40	354.40
Reserve & Surplus	610.05	590.63
Money received against convertible share Warrants	115.00	115.00
Total Shareholders' Fund	1,079.45	1,060.03
LIABILITIES		
Non-Current Liabilities		
Long-term Borrowings	13.33	-
Other Non Current Liabilities	4.50	4.50
Long Term Provisions	-	-
Total Non-Current Liabilities	17.83	4.50
Current Liabilities		
Short-term Borrowings	51.82	56.37
Trade Payables		
a. Total outstanding due of micro enterprises &		
b. Total outstanding due of creditors other than micro enterprises & small enterprises	337.31	231.16
Other Current Financial Liabilities	6.37	5.91
Short-term Provisions	7.71	1.00
Total Current Liabilities	403.20	294.43
TOTAL EQUITY & LIABILITIES	1,500.49	1,358.96
B		
<u>ASSETS</u>		
Non-Current Assets		
i. Property, Plant & Equipment, Intangible Assets	40.97	45.54
ii. Capital Work in progress	199.00	197.34
Non-Current Investment	163.53	163.53
Other Non - Current Asset		
Deferred Tax Asset (Net)	6.10	6.10
Total Non-current Assets	409.59	412.51
Current Assets		
Inventories	666.01	539.69
Current Investments	15.00	8.00
Trade Receivables	344.10	245.33
Cash and Bank Balances	1.70	119.87
Short-term Loans and Advances	64.06	33.54
Other current financial assets	0.03	0.02
Total Current Assets	1090.90	946.45
TOTAL ASSETS	1,500.49	1,358.96

For MISQUITA ENGINEERING LIMITED

Thomas Constance Avinash Misquita
THOMAS CONSTANCE AVINASH MISQUITA
MANAGING DIRECTOR
DIN:00060846

Place : Goa
Date : 14th November, 2024

MISQUITA ENGINEERING LIMITED
 Registered Office: 182/1 VAIGINIM VADDO NACHINOL ALDONA GOA-403508
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Cash Flow Statement for the year ended 30th September, 2024

Rs. In Lakhs

PARTICULARS	FIGURES AS AT THE END OF 30th September, 2024	FIGURES AS AT THE END OF 31ST MARCH, 2024
A Cash Flow from Operating Activities :		
Net Profit/(Loss) before tax	25.96	(28.59)
Adjustments for:		
Finance Cost	1.58	14.34
Depreciation	4.98	10.03
Interest Income	(0.28)	(0.52)
Rental Income	(4.62)	(9.24)
Dividend Income	(0.15)	(0.21)
Capital Gain	-	-
Gratuity	-	0.57
Adjustment of Prior Period items	-	-
Operating Profit before working capital changes	27.47	(13.62)
Adjustments for:		
(Increase) / Decrease in Current Investments	(7.00)	-
(Increase) / Decrease in Inventories	(126.32)	(216.85)
(Increase) / Decrease in Trade Receivable	(98.77)	(63.56)
(Increase) / Decrease in Short Term Loans & Advances	(30.52)	(26.42)
(Increase) / Decrease in Other Current Assets	(0.01)	(0.01)
Increase / (Decrease) in Short Term Borrowings	(4.55)	(107.84)
Increase / (Decrease) in Trade Payables	106.15	124.38
Increase / (Decrease) in Other Current Liabilities	0.46	(6.89)
Increase / (Decrease) in Provisions	6.71	-
Net adjustments	(153.85)	(297.17)
Operating Profit after working capital changes	(126.38)	(310.80)
Less: Income Tax adjustment	6.53	(4.25)
Net Cash from/ (used in) Operating Activities	(132.91)	(306.55)
	(A)	
B Cash Flow from Investing Activities :		
(Purchase) / Sale of Fixed Assets & W-I-P	(2.06)	(21.69)
(Increase)/Decrease in Non-Current Investment	-	(1.10)
Interest Income	0.28	0.52
Dividend Income	0.15	0.21
Capital Gain	-	-
Rental Income	4.62	9.24
Net Cash from/ (used in) Investing Activities	2.98	(12.82)
	(B)	
C Cash Flow from Financing Activities :		
Increase / (Decrease) in Long Term Borrowings	13.33	-
Increase / (Decrease) in Other Non-Current Investment	-	-
Increase / (Decrease) in Long Term Provisions	-	(1.60)
Proceeds from Issue of shares	-	340.00
Proceeds from Issue of share warrant	-	115.00
Finance Cost paid	(1.58)	(14.34)
Net Cash from/ (used in) Financing Activities	11.75	439.05
	(C)	
Net Increase/ (Decrease) in Cash & Cash Equivalents	(118.18)	119.68
	(A+B+C)	
Cash & Cash Equivalents as at the beginning of the year	119.88	0.19
Cash & Cash Equivalents as at the end of the year	1.70	119.88

For MISQUITA ENGINEERING LIMITED

Thomas Constance Avinash Misquita

THOMAS CONSTANCE AVINASH MISQUITA
 MANAGING DIRECTOR
 DIN:00060846

Place : Goa

Date : 14th November, 2024