

Misquita Engineering Limited

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

Date: 14th November, 2022

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, 2022at 12:30 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. Monday, November 14, 2022, inter alia, has approved the following items:

1. Standalone Un-Audited Financial Results of the Company for the half year ended on 30th September, 2022along with Limited Review Report.

We further inform you that the Board Meeting commenced at 12:30 p.m. today and concluded at 01:00 p.m.

Kindly take same on your records.

Thanking You,

FOR MISQUITA ENGINEERING LIMITED

MR. THOMAS CONSTANCE AVINASH MISQUITA

DIRECTOR
DIN: 00060846

Encl:

1. Un-Audited Financial Results for the half year ended September 30, 2022

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



Gupta Agarwal & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2022 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, 2022 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.

Place: Kolkata

Date: 14th Day of November, 2022

For GUPTA AGARWAL & ASSOCIATES. Chartered Accountants

FRN: 329001E

JAY SHANKER GUPTA

(J.S.Gupta) Partner

Mem. No. 059535

UDIN: 22059535BDABZH7966

MISQUITA ENGINEERING LIMITED

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

Statement of Audited Financial Results for the Half Year ended 30th September, 2022

Rs. in Lacs

Sr. No	Particulars	6 Months ended 30.09.2022	6 Months ended 31.03.2022	Preceeding 6 Months ended 30.09.2021	Year to date figures as on 31.03.2022	Year to date figures as on 31.03.2021
	. •	Unaudited	Audited	Unaudited	Audited	Audited
1	Income from Operations		Α.		1	
	a) Revenue from Operations	627.00	392.35	460.25	852.60	668.59
	b) Other Operating Income	7.88	-	-	-	
	c) Other Income	-	5.82	9.35	15.17	26.52
	Total Income from Operations (Net)	634.87	398.17	469.60	867.77	695.11
2	Expenses					
	(a) Cost of Materials Consumed	521.99	386.29	374.96	761.25	584.48
	(b) Purchase of stock-in-trade	-	-	-	=	-
	(c) Direct Expenses	-	-	1	-	-
	(d) Changes in inventories of finished goods	28.19	(57.06)	(1.17)	(58.23)	(22.54)
	(e) Employees Benefits Expenses	24.91	27.92	24.89	52.81	53.72
	(f) Finance Costs	5.98	7.13	5.95	13.08	16.00
	(g) Depreciation & Amortisation expense	4.37	6.56	5.28	11.84	13.60
	(h) Other Expenses	15.04	14.65	15.39	30.04	19.89
	Total Expenses	600.47	385.49	425.30	810.79	665.15
3	Profit before exceptional items and tax (1-2)	34.40	12.68	44.30	56.98	29.96
4	Exceptional Items (Net- Gain/Loss)	-	-	-	-	-
5	Profit before tax (3+4)	34.40	12.68	44.30	56.98	29.96
6	Tax Expense - Current Tax	8.84	3.69	11.08	14.77	7.57
	- Earlier year Tax	-	-		-	-
	- Deffered Tax	0.10	(0.25)	0.07	(0.18)	(0.45)
	- MAT Credit			-	-	
7	Profit after tax (5-6)	25.46	9.24	33.15	42.39	22.84
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	-		-	-	
	Total Other Comprehensive Income (a+b+c+d)	DE 46	0.24	33.15	42.39	22.84
	Total Comprehensive Income (7+9)	25.46	9.24		269.40	269.40
	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	269.40	269.40	269.40	209.40	209.40
	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)	6.05		100	4 55	0.85
(i)	a) Basic	0.95	0.34	1.23	1.57	
	b) Diluted	0.95	0.34	1.23	1.57	0.85

Notes:

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 14th November, 2022
- 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

For THOMAS CONSTANCE AVINASH MISQUITA

THOMAS CONSTANCE AVINASH MISQUITA MANAGING DIRECTOR

DIN:00060846

Place : Goa

Date: 14th November, 2022

MISQUITA ENGINEERING LIMITED Regitsered Office: 182/1 VAIGINIM VADDO NACHINOL ALDONA North Goa-403508

CIN:- L74210GA1998PLC002537

Statement of Assets and Liabilities as at 30th September, 2022

	Dantiardana		Amount in Lacs	
Particulars		As at	As at	
		30th September, 2022	31st March, 2022	
A	EQUITY AND LIABILITIES			
	1 SHAREHOLDERS' FUND			
	Equity Share Capital	269.40	269.40	
	Reserve & Surplus	343.00	310.26	
	Total Shareholders' Fund	612.40	579.66	
	2 LIABILITIES			
	Non-Current Liabilities			
	Long-term Borrowings			
	Other Non Current Liabilities	54.25	70.97	
		0.00	4.50	
	Long Term Provisions	2.21	2.20	
	Total Non-Current Liabilities	56.46	77 (7)	
		50.40	77.67	
	Current Liabilities			
	Short-term Borrowings	47.81	58,28	
	Trade Payables	17.01	38.28	
	a. Total oustanding due of micro enterprises &			
	small enterprises		=	
	b. Total oustanding due of creditors other then micro			
	enterprises & small enterprises Other Current Finnacial Liabilities	383.62	206.88	
	Short-term Provisions	22.74	7.79	
	Short-term Provisions	9.00	0.65	
	Total Current Liabilities	463.17	273.60	
	TOTAL EQUITY & LIABILITIES			
	TOTAL EQUIT & HABILITIES	1,132.02	930.93	
В	ASSETS		,	
	1 Non-Current Assets	14.		
	Property, Plant & Equipment	216.20	184.58	
	Non-Current Investment	167.97	171.79	
	Other Non - Current Asset			
	Deferred Tax Asset (Net)	6.09	6.18	
	Total Non-current Assets	390.26	362.55	
	2 Current Assets			
	Inventories	297.40	286.56	
	Current Investments	8.03	44.33	
	Trade Receivables	424,76	223.88	
	Cash and Bank Balances	0.17	0.22	
	Short-term Loans and Advances	11.41	13.37	
	Other current financial assets	. 0.00	0.02	
	Total Current Assets	741.77	568.38	
	TOTAL ACCESS			
	TOTAL ASSETS	1,132.02	930.93	

For THOMAS CONSTANCE AVINASH MISQUITA

THOMAS CONSTANCE AVINASH MISQUITA MANAGING DIRECTOR

DIN:00060846

Place : Goa

Date: 14th November, 2022

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

Cash Flow Statement for the period ended 30th September 2022

	PARTICULARS		FIGURES AS AT THE END OF 30TH SEPTEMBER, 2022	FIGURES AS AT THE END OF 31ST MARCH, 2022
A	Cash Flow from Operating Activities :			LULL
	Net Profit/(Loss) before tax		34.40	/ =====
	Adjustments for:		34.40	56.98
	Finance Cost		- F.00	
	Depreciation		5.98	13.08
	Interest Income		4.37	11.84
	Rental Income		(2.07)	(3.66)
1	Divdiend Income	1	(4.50)	(2.88)
	Capital Gain		(0.04)	(0.26)
	Adjustment of Prior Period items		(0.52)	(8.18)
l	Operating Profit before working capital changes			-
	Adjustments for:		37.62	66.92
	(Increase) / Decrease in Current Investments		25.20	
	(Increase) / Decrease in Inventories		36.30	(3.13)
	(Increase) / Decrease in Trade Receivable		(10.85)	(86.64)
	(Increase) / Decrease in Short Term Loans & Advances		(200.87)	(74.18)
	(Increase) / Decrease in Other Current Assets		2.01	1.96
	Increase / (Decrease) in Short Term Borrowings		0.02	(0.01)
			(10.47)	51.63
	Increase / (Decrease) in Trade Payables		176.74	65.97
	Increase / (Decrease) in Other Current Liabilities		14.95	(14.85)
	Increase / (Decrease) in Provisions		8.34	0.16
	Net adjustments		16.18	(59.09)
	Operating Profit after working capital changes		53.80	7.83
	Less: Income Tax Paid		1.61	10.88
	Net Cash from/ (used in) Operating Activities	(A)	52.19	(3.05)
В	Cash Flow from Investing Activities:			
la la	(Purchase) / Sale of Fixed Assets & W-I-P	-	(35.99)	(19.19)
	(Increase)/Decrease in Non-Current Investment		3.82	27.96
	Interest Income	1	2.07	3.66
	Dividend Income		0.04	0.26
	Capital Gain		0.52	8.19
	Rental Income		4.50	2.88
	Net Cash from/ (used in) Investing Activities	(B)	(25.04)	23,76
C	Cash Flow from Financing Activities:			
	Increase / (Decrease) in Long Term Borrowings		(16.72)	(16.42)
	Increase / (Decrease) in Other Non-Current Investment		(4.50)	4.50
	Increase / (Decrease) in Long Term Provisions			2.20
	Finance Cost paid		(5.98)	(13.08)
	Net Cash from/ (used in) Financing Activities	(C)	(27.20)	(22.80)
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C)	(0.06)	(2.09)
	Cash & Cash Equivalents as at the beginning of the year		0.22	2.31
	Cash & Cash Equivalents as at the end of the year		0.16	0.22

For THOMAS CONSTANCE AVINASH MISQUITA

THOMAS CONSTANCE AVINASH MISQUITA

MANAGING DIRECTOR

DIN:00060846

Place : Goa

Date: 14th November, 2022