Esquire Money Guarantees Limited

CIN: L51900MH1985PLC036946
A-201, 2nd Floor, Navneelam Premises CHS., 108, DR R G Thadani Marg, Podar Hospital, Worli, Mumbai City, Maharashtra, 400018
Email id: Emgl1234@rediffmail.com, Tel. No.: 9167346889

February 10, 2026

The Manager
Listing Department
BSE Limited
P.J. Towers, Dalal Street, 25th Floor,
Mumbai — 4000017

Name of Scrip: Esquire Money Guarantees Limited
Scrip Code: 512439

Dear Sir(s),

Subject: Revised Unaudited Financial Results (Standalone) for the Quarter and Six Months ended September 30, 2025 of Esquire Money Guarantees Limited ("the Company")

In continuation of our earlier communication dated November 04, 2025, regarding the submission of Unaudited financial results for the quarter and six months ended September 30, 2025, and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the revised Unaudited Financial Results (Standalone) prepared in the prescribed IND AS format.

The revision has been carried out to address the observation raised by the BSE Limited ("Stock Exchange"), concerning the format of the Standalone Results specifically that the Statement of Assets and Liabilities was not presented in accordance with IND AS for the quarter and six months ended September 30, 2025.

We confirm that, except for the aforesaid revision in format, there are no changes in the unaudited standalone financial results and the Limited Review Report on the standalone results as submitted earlier.

We request the Stock Exchange and the Members of the Company to kindly take the above information on record.

Thanking you.

Yours faithfully,

For **ESQUIRE MONEY GUARANTEES LIMITED**

MANOJ CHANDER PANDEY
Digitally signed by MANOJ CHANDER PANDEY
Date: 2026.02.10 13:05:05 +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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. In Lacs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income From Operations**						
	(a) Net Sales / Income from Operations (Net of Excise Duty)	-	-	-	-	-	-
	(b) Other Operating Income	1.99	1.96	2.10	3.95	4.73	8.41
	Total Income from Operations	**1.99**	**1.96**	**2.10**	**3.95**	**4.73**	**8.41**
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	0.80	0.80	0.74	1.60	1.49	2.90
	(e) Depreciation and amortisation expense	-	-	-	-	-	-
	(f) Other expenses	10.46	1.95	1.04	12.40	2.30	8.50
	Total Expenses	**11.26**	**2.74**	**1.78**	**14.00**	**3.79**	**11.41**
3	**Profit / (Loss) from Operations before other income, finance costs and exceptional items (1-2)**	**(9.27)**	**(0.79)**	**0.32**	**(10.05)**	**0.94**	**(3.00)**
4	Other Income	-	-	-	-	-	-
5	**Profit / (Loss) from ordinary activities before finance costs and exceptional items (3-4)**	**(9.27)**	**(0.79)**	**0.32**	**(10.05)**	**0.94**	**(3.00)**
6	Finance Costs	-	-	-	-	-	-
7	**Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)**	**(9.27)**	**(0.79)**	**0.32**	**(10.05)**	**0.94**	**(3.00)**
8	Exceptional Items	(45.82)	(0.12)	-	(45.94)	-	-
9	**Profit / (Loss) from ordinary activities before tax (7-8)**	**(55.09)**	**(0.91)**	**0.32**	**(55.99)**	**0.94**	**(3.00)**
10	Tax Expense	-	-	-	-	-	-
11	**Net Profit / (Loss) from ordinary activities after tax (9-10)**	**(55.09)**	**(0.91)**	**0.32**	**(55.99)**	**0.94**	**(3.00)**
12	Extraordinary itesm (net of tax Rs. Nil Lakhs)	-	-	-	-	-	-
13	**Net Profit / (Loss) for the period (11-12)**	**(55.09)**	**(0.91)**	**0.32**	**(55.99)**	**0.94**	**(3.00)**
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)**	**(55.09)**	**(0.91)**	**0.32**	**(55.99)**	**0.94**	**(3.00)**
17	Other Comprehensive Income	-	-	-	-	-	-
18	**Total Comprehensive Income**	**(55.09)**	**(0.91)**	**0.32**	**(55.99)**	**0.94**	**(3.00)**
19	**Paid-up Equity Share Capital (Face Value of Rs. 10/- per Share)**	**220.50**	**220.50**	**220.50**	**220.50**	**220.50**	**220.50**
20	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	257.34
21.i	**Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)**						
	(a) Basic	-	-	0.01	-	0.04	-
	(b) Diluted	-	-	0.01	-	0.04	-
21.ii	**Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised)**						
	(a) Basic	-	-	0.01	-	0.04	-
	(b) Diluted	-	-	0.01	-	0.04	-

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, 2025 have been reviewed by the Audit Committee at their meeting held on 04th November, 2025 and have been approved by the Board of Directors at its meeting held on 04th November, 2025.
2. The Statutory Auditors have carried out a "Limited Review" of the above financial results for the Quarter / Half Year ended 30th September, 2025.
3. Previpous period / year figures have been regrouped / reclassified to make them comparable with those of current period / year.

For Esquire Money Guarantees Ltd.

ESQUIRE MONEY GUARANTEES LTD. Mumbai

Manoj

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

Place : Mumbai
Date : 04.11.2025

Esquire Money Guarantees Ltd.

(CIN NO.: L51900MH1985PLC036946)

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

Standalone Statement of Assets and Liabilities as half year ended Sep 30th, 2025

(₹ in Lakhs)

Particulars	As at 30th Sep, 2025 Unaudited	As at 31st March 2025 Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	-	-
Right of use assets	-	-
Capital work-in-progress	-	-
Financial assets		
Investments	323.19	397.79
Loans & Advances		
Other financial assets		
Deferred tax assets(net)	-	-
Other non current assets	0.88	0.88
	324.07	**398.67**
Current assets		
Inventories	2.00	2.00
Financial assets		
Investments		
Trade receivables	34.80	34.80
Cash and cash equivalents	9.75	11.72
Loans & Advances	-	-
Other financial assets	-	-
Other current assets	50.10	50.10
Current Tax Assets (net)	-	-
	96.65	**98.62**
Total Assets	**420.72**	**497.29**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	220.50	220.50
Other equity	198.35	254.34
	418.85	**474.84**
Non Current Liabilities		
Financial liabilities		
Long Term Borrowings	-	-
Lease Liability	-	-
Other financial liability	-	-
Provisions	-	-
Deffered Tax Liability (Net)	-	-
Current Liabilities		
Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
Financial liabilities		
Borrowings	-	-
Lease Liabilities	-	-
Other current liabilities	1.87	22.45
Provisions	-	-
Current Tax Liabilities (net)	-	-
	1.87	**22.45**
Total Equity and Liabilities	**420.72**	**497.29**

For Esquire Money Guarantees Ltd.

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

Place : Mumbai
Date : 04.11.2025

Esquire Money Guarantees Ltd.

(CIN NO.: L51900MH1985PLC036946)

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

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs. In Lacs)

PARTICULARS	FOR THE HALF YEAR ENDED 30th September, 2025 (Unaudited)	FOR THE YEAR ENDED 31st March, 2025 (Audited)
Operating Activities :		
Profit before Tax	(55.99)	(3.00)
Profit before Tax	**(55.99)**	**(3.00)**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	-	-
Gain/loss on disposal of property, plant andf equipement	-	-
Reduction on account of Demerger of Undertaking	-	-
Loss on Sale of Investments	0.60	0.05
Loss on account of fire	-	-
Finance Income	-	-
Dividend Income	-	(0.08)
Insurance Claim Received	-	-
Working Capital Adjustments:	-	-
(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	-	(0.07)
(Decrease)/increase in trade payable	-	-
(Decrease)/increase in other financial liabilites	-	-
(Decrease)/increase in provision	-	-
(Decrease)/increase in other current liabilities	(20.58)	3.59
(Decrease)/increase in current tax liabilities (Net)	-	-
Cash generated from Operation	**(75.97)**	**0.48**
Income Tax Paid	-	(0.01)
Net Cash flows from Operating Activities (A)	**(75.97)**	**0.47**
Investing Activities		
Proceeds from sale of property, plant and equipment	-	-
(Increase)/decrease in Loans	-	-
(Increase)/decrease in Investments	74.60	6.50
Loss on Sale of Investments	(0.60)	(0.05)
(Increase)/decrease in Non-Curmet Assets	-	-
Purchase of property, plant and equipment	-	-
Insurance Claim Received (Building. Pant & Machinery)	-	-
Dividend Income	-	0.08
Interest Received	-	-
Net Cash flows used in Investing Activities (B)	**74.00**	**6.53**
Financing Activities		
(Repayment)/Proceeds from borrowings - Non Current	-	-
(Repayment)/Proceeds from borrwings - Current	-	-
Interest Paid	-	-
Net Cash from /(Used in) Financing Activities (C)	**-**	**-**
Net increase in Cash & Cash Equivalents (A+B+C)	**(1.97)**	**7.00**
Cash & Cash Equivalents at the beginning of the Year	11.72	4.72
Cash & Cash Equivalents as at Closing Balance	**9.75**	**11.72**

For and on behalf of the Board
Esquire Money Guarantees Ltd.

ESQUIRE MONEY GUARANTEES LTD. Mumbai

Manoj

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

Place : Mumbai
Date : 04.11.2025

RAJESH U SHAH & ASSOCIATES
Chartered Accountants

235, Bansdroni Place
Kolkata-700070
Phone : 033-24310375
E-Mail: rs97cal1@rediffmail.com

Review report to Esquire Money Guarantees Limited

We have reviewed the accompanying statement of unaudited financial results of Esquire Money Guarantees Limited (Name of the Company) for the period ended 30th September 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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.

Our conclusion is not modified in respect of this matter.

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

RAJESH U SHAH & ASSOCIATES KOLKATA Chartered Accountants

Rajesh Shah
Proprietor
Membership Number: 056550
Firm Regn. No.: 327799E
UDIN: 25056550BMOMCG6131

Place: Kolkata
Date: November 04, 2025