

August 27, 2018

**To
Compliance Department
BSE Limited
P. J. Towers, Dalal Street,
Mumbai-400001**

Sub: Submission of Revised Audited financial results along with Auditors Report as per Regulation 33(3)(a) of SEBI(Listing Obligations and Disclosure Requirement) for the quarter ended 31st March, 2018.

Dear Sir/Madam,

Please find enclosed herewith the revised Audited Financial Result along with Auditor Report as per Regulation 33(3) (a) of SEBI (Listing Obligations and Disclosure Requirement) for the quarter ended 31st March, 2018.

Request to update your records.

Thanking You.

Yours faithfully,

For Esquire Money Guarantees Ltd.

Jitu Mahato

Managing Director/ Company Secretary

Name: Jitu Mahato

DIN: 07625042

Date: 12.07.2018

Encl : as above

Esquire Money Guarantees Ltd.
(CIN NO.: L51900MH1985PLC036946)

Regd Office : 4F2, Court Chambers, 35, New Marine Lines, Mumbai, Maharashtra, 400020
Email : investoremgl@gmail.com, Website : www.esquiremoneyguarantees.com, Tel : 9167346889

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2018 (Audited)	31-12-2017 (Unaudited)	31-03-2017 (Audited)	31-03-2018 (Audited)	31-03-2017 (Audited)
						(Rs. in lacs)
I	Income From Operations	12.34	-	-	12.59	-
II	Other Income	0.23	0.15	0.36	0.88	1.05
III	Total Income from operations (I + II)	12.57	0.15	0.36	13.47	1.05
IV	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	11.23	-	-	11.42	-
	(d) Employee benefits expense	0.25	0.25	0.28	0.81	1.11
	(e) Depreciation and amortisation expense	-	-	-	-	-
	(f) Finance Cost	-	-	-	-	-
	(g) Other expenses	0.86	0.51	3.31	5.38	31.09
	Total Expenses	12.34	0.76	3.59	17.61	32.20
V	Profit (Loss) before exceptional items and extraordinary items and tax (III-IV)	0.23	(0.61)	(3.23)	(4.14)	(31.15)
VI	Exceptional Items	-	-	-	-	-
VII	Profit from ordinary activities before finance costs and Exceptional items (V-VI)	0.23	(0.61)	(3.23)	(4.14)	(31.15)
VIII	Extra Ordinary Items	-	-	-	-	-
IX	Net Profit/(Loss) before tax (VII-VIII)	0.23	(0.61)	(3.23)	(4.14)	(31.15)
X	Tax Expense :					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
XI	Net profit /(Loss) for the period from continuing operations (IX-X)	0.23	(0.61)	(3.23)	(4.14)	(31.15)
XII	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(Loss) for the period from discontinuing operations (after tax)	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	0.23	(0.61)	(3.23)	(4.14)	(31.15)
XVI	Other Comprehensive Income	-	-	-	-	-
XVII	Total Comprehensive Income	-	-	-	-	-
XVIII	Paid up equity share capital (Face Value of Rs.1/- per Share)	220.50	220.50	220.50	220.50	220.50
XIX	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	287.21	291.36
XX	Earnings Per Share (EPS)					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-

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 year ended 31st March, 2018 have been reviewed by the Audit Committee at their meeting held on 25 May, 2018 and have been approved by the Board of Directors at its meeting held on 25 May, 2018.

2 Reconciliation of Net Profit & Equity as previously reported under Indian GAAP and Ind-AS for the quarters/periods are presented as under:

Particulars	Net Profit Reconciliation			Equity Reconciliation
	Quarter ended 31-03-2018	Period ended 31-12-2017	Year ended 31-03-2017	As at 31-03-2018
Net Profit/Equity as per IGAAP				
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				
Other Comprehensive Income				
Total Comprehensive Income/Equity as per Ind-AS				

3 The standalone financial results of the Company for the quarter and year ended 31st March, 2018 have been audited by the Statutory Auditors.

4 The Statutory Auditors of the Company have conducted audit of these financial results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have issued Audit Report with unmodified opinion

5 Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.

For Esquire Money Guarantees Ltd.

Mr. Kishor Patil
Director

Place: Kolkata
Dated: 25 April, 2018

(DIN No.: 05121017)

ESQUIRE MONEY GUARANTEES LTD

Jitu Mahato

Authorised Signatory/Director

AUDITED STATEMENTS OF ASSETS AND LIABILITIES		(Rs. in Lacs)	
Sr. No.	Particulars	As at	As at
		31-03-2018	31-03-2017
		Audited	Audited
A)	Assets		
1)	Non Current Assets		
	a) Fixed Assets	-	-
	b) Goodwill on consolidation	-	-
	c) Non-current investments	415.97	429.97
	d) Long term loans and advances	-	-
	e) Other Non current assets	-	-
	Sub Total-Non Current Assets	415.97	429.97
2)	Current Assets		
	a) Current Investments	-	-
	b) Inventories	2.00	13.44
	c) Trade receivables	36.80	36.80
	d) Cash and Cash equivalents	0.34	0.39
	e) Short term loans and advances	61.95	64.05
	f) Other current assets	-	-
	Sub Total-Total Current Assets	101.10	114.68
	Total Assets	517.06	544.65
B)	Equity and Liabilities		
1)	Shareholders Fund		
	a) Share Capital	220.50	220.50
	b) Reserves and Surplus	287.21	291.37
	Sub Total- Shareholders Fund	507.71	511.87
2)	Non-Current Liabilities		
	a) Long term borrowings	-	-
	b) Other Long term Liabilities	-	-
	c) Long term provisions	-	-
	Sub Total- Non Current Liabilities	-	-
3)	Current Liabilities		
	a) Short term borrowings	-	-
	b) Trade payables	0.57	27.46
	c) Other current Liabilities	-	-
	d) Other short term provisions	8.79	5.32
	Sub Total-Current Liabilities	9.35	32.78
	Total -Equity and Liabilities	517.07	544.65

For Esquire Money Guarantees Ltd.

Sd/-

Mr. Kishor Patil

Director

(DIN No.: 05121017)

Place: Mumbai
Dated: 25th April, 2018

For ESQUIRE MONEY GUARANTEES LTD.

Jifu Mahale
Authorised Signatory/Director



RITESH BURAD & CO.

CHARTERED ACCOUNTANTS

447/B, 4th Floor, Kewal Industrial Estate, Senapati Bapat Marg, Lower Parel, Mumbai-400013.
Tel. No: - 022-24931102/03, Email: - carbc2015@gmail.com

INDEPENDENT AUDITOR'S REPORT

To The Members of ESQUIRE MONEY GAURANTEES LTD.

Report on the Financial Statements

We have audited the accompanying financial statements of **ESQUIRE MONEY GAURANTEES LTD.** ("the Company"), which comprise the balance sheet as at 31st March 2018, the statement of profit and loss and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of

the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2018 and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) on the basis of the written representations received from the directors as on 31 March 2015 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2015 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For RiteshBurad & Co
Chartered Accountants
(Firm Registration No. 117936W)

Sd/-

RiteshBurad
Proprietor
Membership No. 103781

Place : MUMBAI
Date : 28.05.2018

Annexure A to the Independent Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2018, we report that:

1) In Respect of Fixed Assets

- a. The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- b. The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner over a period of previous years. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
- c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.

2) In Respect of Inventory

Physical verification of inventory has been conducted at reasonable intervals by the management and No material discrepancies were noticed on physical verification.

3) Loans and advances to parties covered under section 189

The company has not granted any loans, secured or unsecured to/from companies, firms or other parties covered in the register maintained under section 189 of the Act. So Clause (1) to (C) is not applicable

4) Compliance under section 185 and 186 of The Companies Act , 2013

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

5) Compliance under section 73 to 76 of The Companies Act, 2013 and Rules framed there under while accepting Deposits

The Company has not accepted any deposits from the public.

6) Maintenance of cost records

The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.

7) Deposit of Statutory Dues

- a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-

tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31 March 2015 for a period of more than six months from the date they became payable

- b. According to the information and explanations given to us, there are no material dues of duty of customs which have not been deposited with the appropriate authorities on account of any dispute.

8) Repayment of Loans and Borrowings

Based on our audit procedures and as per the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of dues to a financial institution, bank of debenture holders.

9) Utilization of Money Raised by Public Offers and Term Loan For which they Raised

The company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans. Hence this clause is not applicable.

10) Reporting of Fraud During the Year

According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

11) Managerial Remuneration

To the best of our knowledge and belief and according to the information and explanations given to us, as the Company is an unlisted Company, Managerial remuneration has been paid or provided in accordance with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

12) Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio

In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

13) Related party compliance with Section 177 and 188 of companies Act - 2013

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14) Compliance under section 42 of Companies Act - 2013 regarding Private placement of Shares or Debentures

According to the information and explanations give to us and based on our examination of therecords of the Company, the Company has not made any preferential allotment or privateplacement of shares or fully or partly convertible debentures during the year.

15) Compliance under section 192 of Companies Act - 2013

According to the information and explanations given to us and based on our examination of therecords of the Company, the Company has not entered into non-cash transactions with directorsor persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

16) Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

For RiteshBurad& Co
Chartered Accountants
(Firm Registration No. 117936W)

Sd/-

RiteshBurad
Proprietor
Membership No. 103781

Place : MUMBAI
Date : 28.05.2018

Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **ESQUIRE MONEY. GAURANTEES LTD.** ("the Company") as of 31 March 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

- provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For RiteshBurad & Co
Chartered Accountants
(Firm Registration No. 117936W)

Sd/-

RiteshBurad
Proprietor
Membership No. 103781

Place : MUMBAI
Date : 28.05.2018