Misquita Engineering Limited
Corporate Identity Number(CIN): L74210GA1998PLC002537
Manufacturers of Precision Machined Components

Date: 30thMay, 2025

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, 2025.

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 Friday, 30th May 2025, the Board of Directors of the Company, has considered and, either noted or approved the followings, namely: -

1. Considered and approved theStatement of Audited Financial Results together with Statement of Assets and Liabilities for the Half Year&Year ended 31stMarch 2025 and taken on record the Auditors Report on the Audited Financial Statements of the Company for the Half Year & Year ended 31stMarch, 2025;

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 2025-26.

The detailed profile of M/s. Yogesh Bhuva & Co., Chartered Accountantsas per the requirement of Regulation 30 of Listing Regulations read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9thSeptember, 2015 the information is given in Annexure 1.

The Meeting was commenced at 02:30 P.M. and concluded at 03:30 P.M.

MISQUITA ENGINEERING LIMITED

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

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Manufacturers of Precision Machined Components

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, 2025 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.

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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 30.05.2025 for the financial year 2025-26 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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Independent Auditor's Report on the Annual Audited Financial Results of Misquita Engineering Limited for the half year and year ended 31st March, 2025 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, 2025 and the year to date results for the period from 1st April, 2024 to 31st March, 2025, 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:

i) 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, 2025 and the year to date results for the period from 1st April, 2024 to 31st March, 2025.

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.

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.

- 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, 2025 being the balancing figure between audited figures in respect of the full financial year to date figures up to the Half year (September 30, 2024) 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.

For Jay Gupta & Associates
(Formerly Gupta Agarwal & Associates)
Chartered Accountants
FRN: 329001E

JAY SHANKER GUPTA
Digitally signed by JAY SHANKER GUPTA
Date: 2025.05.30 14:30:12 +05'30'

Jay Shanker Gupta
Partner
(Mem. No. 059535)
UDIN: 25059535BMHBYY7998

Place: Kolkata
Date: 30th day of May, 2025

MISQUITA ENGINEERING LIMITED

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

CIN:- L74210GA1998PLC002537

Rs. In Lakhs

Statement of Audited Financial Results for the Half Year and year ended 31st March, 2025

Sr. No.	Particulars	6 Months ended 31.03.2025	6 Months ended 30.09.2024	6 Months ended 31.03.2024	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	**Income from Operations**					
	a) Revenue from Operations	647.33	552.07	474.95	1,006.85	1,199.40
	b) Other Operating Income	-	-	-		-
	c) Other Income	(1.92)	5.04	7.29	12.20	3.13
	Total Income from Operations (Net)	**645.41**	**557.12**	**482.24**	**1,019.05**	**1,202.53**
2	**Expenses**					
	(a) Cost of Materials Consumed	266.16	881.95	391.48	920.94	1,148.11
	(b) Purchase of stock-in-trade	-	-	-		-
	(c) Direct Expenses	-	-	-		-
	(d) Changes in inventories of finished goods	325.62	(409.09)	(15.40)	1.37	(83.47)
	(e) Employees Benefits Expenses	27.30	27.59	25.77	51.18	54.89
	(f) Finance Costs	2.77	1.58	5.69	14.34	4.35
	(g) Depreciation & Amortisation expense	7.44	4.98	5.59	10.03	12.41
	(h) Other Expenses	23.91	24.16	37.55	49.77	48.07
	Total Expenses	**653.21**	**531.16**	**450.68**	**1,047.64**	**1,184.36**
3	**Profit before exceptional items and tax (1-2)**	**(7.80)**	**25.96**	**31.56**	**(28.59)**	**18.16**
4	**Exceptional Items (Net- Gain/Loss)**	(1.90)	-	-	-	(1.90)
5	**Profit before tax (3+4)**	**(9.70)**	**25.96**	**31.56**	**(28.59)**	**16.26**
6	Tax Expense - Current Tax	(6.53)	6.53	-	-	-
	- Earlier year Tax	(2.94)	0.00	-	-	(2.94)
	- Deffered Tax	(0.61)	0.01	(1.33)	0.22	(0.61)
	- MAT Credit	-	-	-	-	-
7	**Profit after tax (5-6)**	**0.39**	**19.42**	**32.88**	**(28.81)**	**19.81**
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 reclasssified to Profit & Loss	-	-	-	-	-
9	**Total Other Comprehensive Income (a+b+c+d)**	-	-	-	-	-
10	**Total Comprehensive Income (7+9)**	**0.39**	**19.42**	**32.88**	**(28.81)**	**19.81**
11	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	404.10	354.4	354.4	354.40	404.10
12	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	(0.15)	0.70	1.25	(1.04)	0.55
	b) Diluted	(0.14)	0.64	1.25	(1.04)	0.50

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, 2025.

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 Statement includes the results for the half year ended March 31, 2025 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
MANAGING DIRECTOR
DIN:00060846

Place : Goa
Date : 30th May, 2025

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

Statement of Assets and Liabilities as at 31st March, 2025

Rs. In Lakhs

	Particulars	As at 31st March, 2025	As at 31st March, 2024
A	**EQUITY AND LIABILITIES**		
	SHAREHOLDERS' FUND		
	Equity Share Capital	404.10	354.40
	Reserve & Surplus	759.54	590.63
	Money received against convertible share Warrants	65.30	115.00
	Total Shareholders' Fund	**1,228.94**	**1,060.03**
	LIABILITIES		
	Non-Current Liabilities		
	Long-term Borrowings	17.27	-
	Other Non Current Liabilities	4.50	4.50
	Long Term Provisions	0.14	-
	Total Non-Current Liabilities	**21.90**	**4.50**
	Current Liabilities		
	Short-term Borrowings	116.94	56.37
	Trade Payables		
	a. Total oustanding due of micro enterprises &		
	b. Total oustanding due of creditors other then micro enterprises & small enterprises	121.75	231.16
	Other Current Finnacial Liabilities	4.47	5.91
	Short-term Provisions	1.00	1.00
	Total Current Liabilities	**244.16**	**294.43**
	TOTAL EQUITY & LIABILITIES	**1,495.00**	**1,358.96**
B	**ASSETS**		
	Non-Current Assets		
	i. Property, Plant & Equipment, Intangible Assets	63.44	45.54
	ii. Capital Work in progress	202.96	197.34
	Non-Current Investment	164.25	163.53
	Other Non - Current Asset		
	Deferred Tax Asset (Net)	6.71	6.10
	Total Non-current Assets	**437.35**	**412.51**
	Current Assets		
	Inventories	589.09	539.69
	Trade Receivables	386.97	245.33
	Cash and Bank Balances		
	Cash and Cash Equivalents	0.27	119.87
	Other Bank Balances	15.27	8.00
	Short-term Loans and Advances	66.04	33.54
	Other current financial assets	0.01	0.02
	Total Current Assets	**1,057.65**	**946.45**
	TOTAL ASSETS	**1,495.00**	**1,358.96**

For MISQUITA ENGINEERING LIMITED

THOMAS CONSTANCE AVINASH MISQUITA
MANAGING DIRECTOR
DIN:00060846

Place : Goa
Date : 30th May, 2025

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

Cash Flow Statement for the year ended 31st March, 2025

Rs. In Lakhs

	PARTICULARS		FIGURES AS AT THE END OF 31ST MARCH, 2025	FIGURES AS AT THE END OF 31ST MARCH, 2024
A	**Cash Flow from Operating Activities :**			
	Net Profit/(Loss) before tax		16.26	(28.59)
	Adjustments for:			
	Finance Cost		4.35	14.34
	Depreciation		12.41	10.03
	Interest Income		(0.85)	(0.52)
	Rental Income		-	(9.24)
	Dividend Income		(0.27)	(0.21)
	Capital Gain		-	-
	Gratuity		-	0.57
	Adjustment of Prior Period items		-	-
	Operating Profit before working capital changes		**31.90**	**(13.62)**
	Adjustments for:			
	(Increase) / Decrease in Current Investments		-	8.00
	(Increase) / Decrease in Inventories		(49.40)	(216.85)
	(Increase) / Decrease in Trade Receivable		(141.65)	(63.56)
	(Increase) / Decrease in Short Term Loans & Advances		(32.50)	(26.42)
	(Increase) / Decrease in Other Current Assets		0.01	(0.01)
	Increase / (Decrease) in Short Term Borrowings		-	(107.84)
	Increase / (Decrease) in Trade Payables		(109.41)	124.38
	Increase / (Decrease) in Other Current Liabilities		(1.44)	(6.89)
	Increase / (Decrease) in Provisions		-	-
	Net adjustments		**(334.37)**	**(289.17)**
	Operating Profit after working capital changes		**(302.47)**	**(302.80)**
	Less: Income Tax adjustment		(2.94)	(4.25)
	Net Cash from/ (used in) Operating Activities	**(A)**	**(299.53)**	**(298.55)**
B	**Cash Flow from Investing Activities :**			
	(Purchase) / Sale of Fixed Assets & W-I-P		(35.93)	(21.69)
	(Increase)/Decrease in Non-Current Investment		(0.72)	(1.10)
	Interest Income		0.85	0.52
	Dividend Income		0.27	0.21
	Changes in Other Bank Balances		(7.27)	(8.00)
	Rental Income		-	9.24
	Net Cash from/ (used in) Investing Activities	**(B)**	**(42.80)**	**(20.82)**
C	**Cash Flow from Financing Activities :**			
	Increase /(Decrease) in Long Term Borrowings		17.27	-
	Increase / (Decrease) in Short Term Borrowings		60.57	-
	Increase / (Decrease) in Long Term Provisions		0.14	(1.60)
	Proceeds from Issue of shares		198.80	340.00
	Proceeds from Issue of share warrant		(49.70)	115.00
	Finance Cost paid		(4.35)	(14.34)
	Net Cash from/ (used in) Financing Activities	**(C)**	**222.72**	**439.05**
	Net Increase/ (Decrease) in Cash & Cash Equivalents	**(A+B+C)**	**(119.61)**	**119.68**
	Cash & Cash Equivalents as at the beginning of the year		**119.88**	**0.19**
	Cash & Cash Equivalents as at the end of the year		**0.27**	**119.88**

For MISQUITA ENGINEERING LIMITED

THOMAS CONSTANCE AVINASH MISQUITA
MANAGING DIRECTOR
DIN:00060846

Place : Goa
Date : 30th May, 2025

Misquita Engineering Limited

Corporate Identity Number(CIN): L74210GA1998PLC002537
Manufacturers of Precision Machined Components

Date: 30th May, 2025

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 31st March, 2025is with Unmodified Opinion.

Thanking You.

Yours faithfully,
FOR **MISQUITA ENGINEERING LIMITED**

MR. THOMAS CONSTANCE AVINASH MISQUITA
MANAGING DIRECTOR
DIN: 00060846

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