Misquita Engineering Limited

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

Date: 14.11.2025

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, 2025.

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. Friday, November 14, 2025, inter alia, has approved the following items:

1. Standalone Un-Audited Financial Results of the Company for the half year ended on 30th September, 2025 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 02:30 p.m. today and concluded at 03:35 p.m.

Kindly take same on your records.

Thanking You,

FOR **MISQUITA ENGINEERING LIMITED**

ENGINEERING LIMITED

TCAmisquita

MR. THOMAS CONSTANCE AVINASH MISQUITA
MANAGING DIRECTOR
DIN: 00060846

Encl:

1. Un-Audited Financial Results for the half year ended September 30, 2025
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

Jay Gupta & Associates
CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2025 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, 2025 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 GUPTA & ASSOCIATES
KOLKATA
Chartered Accountants

Jay Shanker Gupta
Partner
(Mem. No. 059535)
UDIN: 25059535BMHCOO2083

Place: Kolkata
Date: 14th day of November, 2025

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012
Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639
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MISQUITA ENGINEERING LIMITED
Regitsered Office: 182/1 VAIGINIM VADDO NACHINOL ALDONA GOA-403508
CIN:- L74210GA1998PLC002537

Rs. In Lakhs

Statement of Un-Audited Standalone Financial Results for the Half year Ended 30th September, 2025

Sr. No.	Particulars	6 Months ended 30.09.2025	6 Months ended 31.03.2025	6 Months ended 30.09.2024	Year to date figures as on 31.03.2025
		Unaudited	Audited	Unaudited	Audited
1	**Income from Operations**				
	a) Revenue from Operations	887.03	647.33	552.07	1,199.40
	b) Other Operating Income	-	-	-	-
	c) Other Income	0.72	(1.92)	5.04	3.13
	Total Income from Operations (Net)	**887.75**	**645.41**	**557.12**	**1,202.53**
2	**Expenses**				
	(a) Cost of Materials Consumed	806.43	266.16	881.95	1,148.11
	(b) Purchase of stock-in-trade	-	-	-	-
	(c) Direct Expenses	-	-	-	-
	(d) Changes in inventories of finished goods	(13.08)	325.62	(409.09)	(83.47)
	(e) Employees Benefits Expenses	28.81	27.30	27.59	54.89
	(f) Finance Costs	7.25	2.77	1.58	4.35
	(g) Depreciation & Amortisation expense	6.35	7.44	4.98	12.41
	(h) Other Expenses	32.32	23.91	24.16	48.07
	Total Expenses	**868.07**	**653.21**	**531.16**	**1,184.36**
3	**Profit before exceptional items and tax (1-2)**	**19.69**	**(7.80)**	**25.96**	**18.16**
4	**Exceptional Items (Net- Gain/Loss)**	-	(1.90)	-	(1.90)
5	**Profit before tax (3+4)**	**19.69**	**(9.70)**	**25.96**	**16.26**
6	Tax Expense - Current Tax	5.27	(6.53)	6.53	-
	- Earlier year Tax	0.00	(2.94)	0.00	(2.94)
	- Deffered Tax	(0.31)	(0.61)	0.01	(0.61)
	- MAT Credit	-	-	-	-
7	**Profit after tax (5-6)**	**14.73**	**0.39**	**19.42**	**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)**	**14.73**	**0.39**	**19.42**	**19.81**
11	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	468.80	404.10	354.4	404.10
12	**Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)**				
(i)	a) Basic	0.33	(0.15)	0.70	0.55
	b) Diluted	0.33	(0.14)	0.64	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 14th November, 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

For MISQUITA ENGINEERING LIMITED

THOMAS CONSTANCE AVINASH MISQUITA
MANAGING DIRECTOR
DIN:00060846

Place : Goa
Date : 14th November, 2025

MISQUITA ENGINEERING LIMITED

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

CIN:- L74210GA1998PLC002537

Statement of Un-Audited Standalone Assets and Liabilities as at 30.09.2025

Rs. In Lakhs

	Particulars	As at 30th September, 2025	As at 31st March, 2025
A	**EQUITY AND LIABILITIES**		
	SHAREHOLDERS' FUND		
	Equity Share Capital	468.80	404.10
	Reserve & Surplus	968.37	759.54
	Money received against convertible share Warrants	-	65.30
	Total Shareholders' Fund	**1,437.17**	**1,228.94**
	LIABILITIES		
	Non-Current Liabilities		
	Long-term Borrowings	14.50	17.27
	Other Non Current Liabilities	4.50	4.50
	Long Term Provisions	0.14	0.14
	Total Non-Current Liabilities	**19.13**	**21.90**
	Current Liabilities		
	Short-term Borrowings	168.11	116.94
	Trade Payables		
	a. Total oustanding due of micro enterprises &	0.77	
	b. Total oustanding due of creditors other then micro enterprises & small enterprises	527.72	121.75
	Other Current Finnacial Liabilities	4.73	4.47
	Short-term Provisions	6.27	1.00
	Total Current Liabilities	**707.59**	**244.16**
	TOTAL EQUITY & LIABILITIES	**2,163.90**	**1,495.00**
B	**ASSETS**		
	Non-Current Assets		
	i. Property, Plant & Equipment, Intangible Assets	59.52	63.44
	ii. Capital Work in progress	211.00	202.96
	Non-Current Investment	164.20	164.25
	Other Non - Current Asset		
	Deferred Tax Asset (Net)	7.02	6.71
	Total Non-current Assets	**441.74**	**437.35**
	Current Assets		
	Inventories	692.33	589.09
	Trade Receivables	897.56	386.97
	Cash and Bank Balances		
	Cash and Cash Equivalents	0.59	0.27
	Other Bank Balances	15.27	15.27
	Short-term Loans and Advances	116.41	66.04
	Other current financial assets	(0.00)	0.01
	Total Current Assets	**1,722.16**	**1,057.65**
	TOTAL ASSETS	**2,163.90**	**1,495.00**
		-	-

For MISQUITA ENGINEERING LIMITED

THOMAS CONSTANCE AVINASH MISQUITA
MANAGING DIRECTOR
DIN:00060846

Place : Goa
Date : 14th November, 2025

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

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025

Rs. In Lakhs

	PARTICULARS		For The Period Ended 30th September, 2025	For The year Ended 31st March, 2025
A	**Cash Flow from Operating Activities :**			
	Net Profit/(Loss) before tax		19.69	16.26
	Adjustments for:			
	Finance Cost		7.25	4.35
	Depreciation		6.35	12.41
	Interest Income		(0.52)	(0.85)
	Divdiend Income		(0.10)	(0.27)
	Operating Profit before working capital changes		**32.66**	**31.90**
-	**Adjustments for:**			
	(Increase) / Decrease in Inventories		(103.24)	(49.40)
	(Increase) / Decrease in Trade Receivable		(510.58)	(141.65)
	(Increase) / Decrease in Short Term Loans & Advances		(50.37)	(32.50)
	(Increase) / Decrease in Other Current Assets		0.01	0.01
	Increase / (Decrease) in Trade Payables		406.74	(109.41)
	Increase / (Decrease) in Other Current Liabilities		0.25	(1.44)
	Increase / (Decrease) in Provisions		5.27	-
	Net adjustments		**(251.93)**	**(334.37)**
	Operating Profit after working capital changes		**(219.26)**	**(302.47)**
	Less: Income Tax adjustment		5.27	(2.94)
	Net Cash from/ (used in) Operating Activities	**(A)**	**(224.53)**	**(299.53)**
B	**Cash Flow from Investing Activities :**			
	(Purchase) / Sale of Fixed Assets & W-I-P		(10.47)	(35.93)
	(Increase)/Decrease in Non-Current Investment		0.04	(0.72)
	Interest Income		0.52	0.85
	Dividend Income		0.10	0.27
	Changes in Other Bank Balances		-	(7.27)
	Rental Income		-	-
	Net Cash from/ (used in) Investing Activities	**(B)**	**(9.80)**	**(42.80)**
C	**Cash Flow from Financing Activities :**			
	Increase /(Decrease) in Long Term Borrowings		(2.77)	17.27
	Increase / (Decrease) in Short Term Borrowings		51.17	60.57
	Increase / (Decrease) in Long Term Provisions		-	0.14
	Proceeds from Issue of shares		258.80	198.80
	Proceeds from Issue of share warrant		(65.30)	(49.70)
	Finance Cost paid		(7.25)	(4.35)
	Net Cash from/ (used in) Financing Activities	**(C)**	**234.66**	**222.72**
	Net Increase/ (Decrease) in Cash & Cash Equivalents	**(A+B+C)**	**0.32**	**(119.61)**
	Cash & Cash Equivalents as at the beginning of the year		0.27	**119.88**
	Cash & Cash Equivalents as at the end of the year		**0.59**	**0.27**

For MISQUITA ENGINEERING LIMITED

THOMAS CONSTANCE AVINASH MISQUITA
MANAGING DIRECTOR
DIN:00060846

Place : Goa
Date : 14th November, 2025