



# MISH DESIGNS LIMITED

Reg. Office Address :Gala No. 4 Gulati Industries, Hattibaug, Love Lane, Mazgaon, Mumbai - 400010.

CIN : U74999MH2017PLC302175.

Tel.: 022 23719478

Email : info@mishindia.com

website : www.mishindia.com

November 14, 2023

To,  
**BSE Limited**  
P.J Towers, Dalal Street,  
Fort, Mumbai - 400 001

Scrip Code: 544015

Dear Sir,

**Sub: Outcome of Board Meeting & Submission of Unaudited Financial Results for Half Year ended September 30, 2023**

In continuation of our letter dated November 08, 2023, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors the Company at their meeting held today i.e. November 14, 2023 at Registered Office of the Company, inter alia considered and approved the Unaudited Financial Results set out in compliance with Accounting Standards (AS) for the Half Year ended September 30, 2023 together with Statement of Assets and Liabilities and Statement of Cash Flow.

Limited Review Report thereon for Financial Results pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed.

The Board Meeting commenced at 5.00 P.M. and concluded at 5.30 P.M.

The aforesaid results are also being disseminated on Company's website at <https://mishindia.com/>

FOR MISH DESIGNS LIMITED

  
KAUSHAL GOENKA  
(Chairman & Managing Director)  
(DIN: 02446587)



## LIMITED REVIEW REPORT

**Review Report  
To the Board of Directors  
Mish Designs Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Mish Designs Limited** ('the Company') for the quarter ended **September 30, 2023**, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in Indian Accounting Standard 34, (Ind AS-34) "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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.
4. 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 prescribed under Section 133 of the Companies Act, 2013 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 J C Kabra & Associates  
Chartered Accountants  
Firm Registration No: 115749W**



**CA. J D Kabra  
Partner**

**Membership No. 038525  
UDIN: 23038525BGPWOW9186**



**Place: Mumbai  
Date: 14/11/2023**





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MISH DESIGNS LIMITED			
Gala no.4, Gulati Industries, Hattibaug, Love Lane, Mazgaon, Mumbai -400010			
Unaudited Financial Results for the half year ended September 30, 2023			
(Rupees in lacs, unless otherwise mentioned)			
Sr. No.	Particulars	Standalone Results	
		Half year ended	Year ended
		Un-Audited 30-Sep-23	Audited 31-Mar-23
1	Revenue		
	(a) Revenue from operations	427.34	1,110.24
	(b) Other Income	1.58	1.71
	<b>Total Revenue</b>	<b>428.92</b>	<b>1,111.95</b>
2	Expenses		
	(a) Cost of Material Consumed	208.33	618.92
	(b) Change in Inventories	(46.17)	(130.71)
	(c) Employee Benefit Expenses	28.32	61.04
	(d) Finance Costs	20.56	36.06
	(e) Depreciation and Amortisation	3.55	11.40
	(f) Other Expenses	180.82	436.28
	(g) Prior Period Item	-	8.95
	<b>Total Expenses</b>	<b>395.40</b>	<b>1,041.94</b>
3	<b>Profit / (Loss) from ordinary activities before exceptional items (1-2)</b>	<b>33.51</b>	<b>70.01</b>
4	Exceptional Items	-	-
5	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>33.51</b>	<b>70.01</b>
6	Tax Expenses		
	(a) Current Year	8.38	18.97
	(b) Deferred Tax	(0.14)	(0.78)
	(c) Short/(Excess) Provision	-	0.62
	<b>Total Tax Expenses (a+b+c)</b>	<b>8.24</b>	<b>18.81</b>
7	<b>Net Profit / Loss from continuing operations (5-6)</b>	<b>25.27</b>	<b>51.20</b>
8	Profit / (Loss) from discontinuing operations	-	-
9	Tax expenses of discontinuing operations	-	-
10	Profit / (Loss) from discontinuing operations after tax (8-9)	-	-
11	<b>Profit / (Loss) for the period (7+10)</b>	<b>25.27</b>	<b>51.20</b>
12	<b>Paid up equity share capital (Paid up Rs. 10/- per share)</b>	<b>200.00</b>	<b>200.00</b>
13	<b>Other Equity</b>	<b>43.35</b>	<b>18.07</b>
14	<b>Earnings per share (based on weighted average number of shares)(in Rs.)</b>		
	Basic	1.26	4.73
	Diluted	1.26	4.73

**Notes:**

- 1 The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on November , 2023.
- 2 The statements is prepared in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of the Compaies Act, 2013 read with rule 7 of the Companies (Accounts) Rules , 2014.
- 3 The above Audited financial results have been prepared in accordance with the requirement of Companies (Accounting Standard) Rules, 2006 (AS) as amended, prescribed under section 129 to 133 of Companies Act, 2013 read with relevant rules.
- 4 The Company has only one reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" is not applicable.
- 5 Statements of Assets and Liabilities and Cash Flow Statements as on September 30, 2023 is enclosed herewith.

  
Kaushal Goenka  
Chairman & Managing Director  
DIN-02446587

Date: 14/11/2023  
Place : Mumbai





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Unaudited Statement of Assets and Liabilities		
<i>(Rupees in lacs, unless otherwise mentioned)</i>		
Particulars	As on	As on
	30 September 2023	31 March 2023
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
(a) Equity Share Capital	200.00	200.00
(b) Reserves and Surplus	43.35	18.07
<b>Sub-Total (Shareholder's Funds)</b>	<b>243.35</b>	<b>218.07</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Long-term borrowings	108.96	101.41
(b) Long-term provisions	10.54	9.76
<b>Sub-Total (Non-Current Liabilities)</b>	<b>119.50</b>	<b>111.17</b>
<b>Current Liabilities</b>		
(a) Short Term Borrowings	196.97	198.60
(b) Trade Payables	141.90	172.79
(c) Other Current Liabilities	10.57	1.11
(d) Short-term Provisions	17.83	9.69
<b>Sub-Total (Current Liabilities)</b>	<b>367.27</b>	<b>382.20</b>
<b>TOTAL (EQUITY AND LIABILITIES)</b>	<b>730.12</b>	<b>711.45</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets	18.49	21.46
(ii) Intangible Assets	4.56	5.14
(b) Deferred Tax Assets	6.72	6.58
<b>Sub-Total (Non-Current Assets)</b>	<b>29.77</b>	<b>33.18</b>
<b>Current Assets</b>		
(a) Inventories	380.20	358.92
(b) Trade Receivable	175.76	217.26
(c) Cash and Cash Equivalents	44.44	19.56
(d) Short-term loans and advances	53.86	67.28
(e) Other Current Assets	46.08	15.24
<b>Sub-Total (Current Assets)</b>	<b>700.35</b>	<b>678.27</b>
<b>TOTAL (ASSETS)</b>	<b>730.12</b>	<b>711.45</b>

MISH DESIGNS LIMITED  
CIN: U74999MH2017PLC302175



*Kaushal*  
Kaushal Goenka  
Chairman & Managing Director  
DIN-02446587

Date: 14/11/2023  
Place : Mumbai





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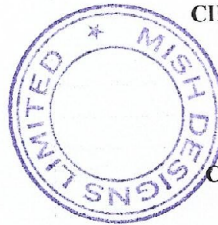
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CASH FLOW STATEMENT		
Particulars	FY ended 30-Sept-23	FY ended 31-Mar-23
	(Rs. In lacs)	(Rs. In lacs)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax and extraordinary items	33.51	70.01
Adjustments for depreciation & amortization	3.55	11.40
Interest paid	20.56	36.06
<b>Operating profit before working capital changes</b>	<b>57.62</b>	<b>117.47</b>
Increase/(decrease) in trade receivables	41.50	(75.63)
Increase/(decrease) in Short Term Loans And Advances	13.41	(27.02)
Increase/(decrease) in Short Term Provision	8.14	11.70
Increase/(decrease) in inventories	(21.28)	(174.27)
Increase/(decrease) in trade payables and current liabilities	(21.44)	50.09
Increase/(decrease) in other current assets	(30.84)	(10.58)
Increase/(decrease) in Gratuity Provision	0.78	9.76
<b>Cash used/ generated for operating activities:</b>	<b>47.89</b>	<b>(98.48)</b>
Direct taxes paid	8.38	19.59
<b>Net cash flow from operating activities (A)</b>	<b>39.51</b>	<b>(118.07)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant & equipment	-	(10.19)
<b>Net cash flow from investing activities (B)</b>	<b>-</b>	<b>(10.19)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from Secured Loan	0.13	52.00
Proceeds from Unsecured loans	5.80	16.65
Proceeds from Issue of Shares	-	100.00
Interest paid	(20.56)	(36.06)
<b>Net cash flow from financing activities (C)</b>	<b>(14.64)</b>	<b>132.59</b>
<b>Net cash flow during the period (A + B + C)</b>	<b>24.88</b>	<b>4.33</b>
Add: opening cash and cash equivalents	19.56	15.23
<b>Closing cash and cash equivalents</b>	<b>44.44</b>	<b>19.56</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	44.33	1.90
Balances with banks in current accounts	0.10	17.66
<b>Total cash and cash equivalents</b>	<b>44.44</b>	<b>19.56</b>

Date: 14/11/2023  
Place : Mumbai



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Chairman & Managing Director  
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