



MISHKA EXIM LIMITED

F-14, First Floor, Cross River Mall, CBD Ground, Shahdara, Delhi -110032
CIN: L51909DL2014PLC270810 Email id:mishkaexim@gmail.com Contact No: 011 42111981

Date: 28th May, 2022

Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai-400001

BSE Scrip Code: 539220

Sub: Outcome of Board Meeting Financial Results quarter ended 31/03/2022

Dear Sir/ Madam,

This is to inform you under Regulation 30 and 33 any other Regulation of SEBI (LODR) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on Saturday, 28th May, 2022 and the said meeting commenced at 3:30 P.M. and concluded at 4.00 P.M.

In this meeting the Board has decided the following matters:

1. Considered and approved the Audited Financial Results of the Company for the quarter and year ended on 31st March, 2022
2. Approved Audit Report received by the Company From its Auditor for the year 2021-22.
3. Re-appointment of Mrs. Anju Agarwal as Women cum Independent Director of the Company.

We hereby enclose the following:

- i. Audited Financial Results Standalone and Consolidated for the quarter and year ended on 31st March, 2022.
- ii. Auditor's Report on Financial Results for the year ended on 31st March, 2022.
- iii. Declaration regarding Audit Report with unmodified/ unqualified opinion.

Kindly take it on your record.

Thanking You,

Yours Faithfully

For Mishka Exim Limited


Rajneesh Gupta
Managing Director



Mishka Exim Limited
CIN NO. L51909DL2014PLC270810
F-14, First Floor, Cross River Mall
CBD Ground, Shahdara New Delhi-110032
email : mishkaexim@gmail.com

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH,2022

(Rs.in Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
Income					
Revenue from Operations	975.36	417.92	41.26	1,780.89	312.55
Other Income	0.02	7.91	6.05	13.50	7.41
Total Income	975.38	425.83	47.31	1,794.39	319.96
Expenses					
Cost of Material Consumed	-	-	-	-	-
Change in Inventories of Stock in trade	(3.40)	42.92	(106.93)	(47.98)	(70.64)
Purchases of goods traded	964.81	366.83	143.73	1,817.56	327.11
Employees benefit Expenses	4.81	6.23	2.24	20.87	7.02
Financial Costs	-	-	-	0.04	-
Depreciation and Amortisation Expenses	3.26	3.26	3.40	12.92	13.59
Other Expenses	18.68	5.17	4.13	32.87	15.44
Total Expenses	988.16	424.41	46.57	1,836.28	292.52
Profit/(Loss) Before Exceptional Items & Taxes	(12.78)	1.42	0.74	(41.89)	27.44
Exceptional Items	-	-	-	-	-
Profit/(Loss) Before Tax	(12.78)	1.42	0.74	(41.89)	27.44
Tax Expense:-					
Current Tax	-	-	-	-	-
Deferred Tax	(42.90)	(0.78)	1.08	(45.22)	1.08
Total Tax Expense	(42.90)	(0.78)	1.08	(45.22)	1.08
Net Profit/(Loss) for the Period	30.12	2.20	(0.34)	3.33	26.36
Other Comprehensive Income(OCI)					
Items that will not be reclassified to profit or loss	-	-	-	28.77	(38.29)
Income tax relating to above items	-	-	(4.77)	(2.82)	(14.41)
Total Other Comprehensive Income for the period	-	-	4.77	31.59	(23.88)
Total Comprehensive Income/(Loss) for the period	30.12	2.20	4.43	34.92	2.48
Paid - up Equity share capital(Face vale Rs.10/- each)	1,445.00	1,445.00	1,445.00	1,445.00	1,445.00
Other Equity(excluding Revaluation Reserve)	346.17		311.25	346.17	311.25
Earning per Equity Share (FV Rs10/-per share) (not annualised)					
a) Basic(in Rs.)	0.21	0.02	(0.00)	0.02	0.18
b) Diluted(in Rs.)	0.21	0.02	(0.00)	0.02	0.18

for Mishka Exim Limited

Rajneesh Gupta
(Director)

Din No.00132141

Place: New Delhi

Dated: 28/05/2022

Mishka Exim Limited
CIN NO.:L51909DL2014PLC270810
F-14, First Floor, Cross River Mall
CBD Ground, Shahdara New Delhi-110032
email : mishkaexim@gmail.com

AUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2022

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
Segment revenue					
a. Fabric	-	-	-	0.44	0.19
b. Jewellery(Ornaments)	956.49	421.33	41.26	1,764.99	312.36
C. Share Trading	15.46	-	-	15.46	-
Total	971.95	421.33	41.26	1,780.89	312.55
Less:Intersegment Revenue	-	-	-	-	-
Net Income From Operations	971.95	421.33	41.26	1,780.89	312.55
Less: Segment Expenses					
a. Fabric	-	0.01	0.03	0.43	0.20
b. Jewellery(Ornaments)	947.07	410.33	37.59	1,755.82	257.10
C. Share Trading	28.03	-	-	28.03	-
Segment Result					
a. Fabric	-	(0.01)	(0.03)	0.01	(0.01)
b. Jewellery(Ornaments)	9.42	11.00	3.67	9.17	55.26
C. Share Trading	(12.57)	-	-	(12.57)	-
Total	(3.15)	10.99	3.64	(3.39)	55.25
Less: Un-allocable Expenditure	13.05	14.07	8.94	51.99	35.21
Add: Unallocable Income	3.42	4.50	6.04	13.49	7.40
Total Profit Before Tax	(12.78)	1.42	0.74	(41.89)	27.44
Segment Assets					
a. Fabric	0.93	0.93	0.25	0.93	0.25
b. Jewellery(Ornaments)	424.91	476.53	364.83	424.91	364.83
c. Share Trading	36.49	-	-	36.49	-
Total segment assets	462.33	477.46	365.08	462.33	365.08
Unallocable Assets	1,408.98	1,433.31	1,522.96	1,408.98	1,522.96
Total	1,871.31	1,910.77	1,888.04	1,871.31	1,888.04
Segment Liabilities					
a. Fabric	-	-	-	-	-
b. Jewellery(Ornaments)	-	18.59	-	-	-
c. Share Trading	-	-	-	-	-
Total segment liabilities	-	18.59	-	-	-
Unallocable Liabilities	80.14	131.12	131.79	80.14	131.79
Total	80.14	149.71	131.79	80.14	131.79

Notes :

- These financial results have been prepared in accordance with Indian Accounting Standards (Ind -AS) as prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendments thereafter.
- The above results were reviewed by the audit committee and approved by Board of Directors of the company at its meeting held on 28th May,2022.
- The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the financial year.
- Other expenses for the year ended 31.03.2022 , year ended 31.03.2021 and quarter ended 31.03.2022 includes loss from future and option transactions amounting to Rs. 12.30 , Rs.NIL and Rs.12.30 respectively.
- Previous year figures have been regrouped/rearranged, wherever necessary, to make them comparable.

for Mishka Exim Limited

Rajneesh Gupta
(Director)

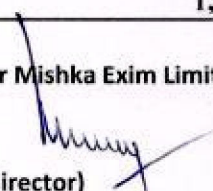
Din No.00132141

Place: New Delhi
Dated: 28/05/2022

MISHKA EXIM LIMITED
CIN: L51909DL2014PLC270810

AUDITED STANDALONE BALANCE SHEET		(Rs. In Lakhs)	
Particulars	As at 31st March,2022	As at 31st March,2021	
ASSETS			
Non-current assets			
Property, plant and equipment	1.33	257.07	
Investment property	243.16	-	
Financial assets			
Investments	1,119.04	1,090.27	
Other Financial Assets	-	-	
Other non-current assets	-	-	
Total non-current assets	1,363.53	1,347.34	
Current assets			
Inventories	413.06	365.08	
Financial assets			
Trade receivables	49.27	-	
Cash and cash equivalents	13.42	16.84	
Loans	0.39	148.21	
Other current assets	31.64	10.57	
Total current assets	507.78	540.70	
Total assets	1,871.31	1,888.04	
Equity and liabilities			
Equity			
Equity share capital	1,445.00	1,445.00	
Other equity	346.17	311.25	
Total equity	1,791.17	1,756.25	
Liabilities			
Non-current liabilities			
Deferred tax liability	79.39	127.43	
Total non-current liabilities	79.39	127.43	
Current liabilities			
Financial liabilities			
Other current liabilities	0.75	4.36	
Total current liabilities	0.75	4.36	
Total liabilities	80.14	131.79	
Total equity and liabilities	1,871.31	1,888.04	

for Mishka Exim Limited


(Director)
Rajneesh Gupta
Din No.00132141

Place: New Delhi
Dated: 28/05/2022

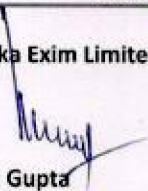
M/s Mishka Exim Limited
CIN:L51909DL2014PLC270810

AUDITED STANDALONE CASH FLOW STATEMENT

Particulars	Rs. In Lacs	
	For the Year ended March 31, 2022	For the Year ended March 31, 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	(41.89)	27.44
Adjustments for:		
Depreciation	12.92	13.59
Dividend income	-	-
Finance cost	0.04	-
Rent received	(12.00)	-
Interest income	(1.49)	(5.33)
Cash generated from operations before working capital changes	(42.42)	35.70
Working Capital Adjustments:		
Decrease (Increase) in Inventories	(47.98)	(70.64)
Decrease (Increase) in Trade and other receivables	(49.27)	-
Decrease (Increase) in Other current assets	(21.08)	(1.98)
Decrease (Increase) in Short Term Loans and Advances	147.82	25.80
Increase (Decrease) in Other current liabilities	(3.61)	0.22
Net changes in working capital	25.88	(46.60)
Cash generated from operating activities	(16.54)	(10.90)
Taxes	-	-
Net cash flow from operating activities (A)	(16.54)	(10.90)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant & equipment	(0.33)	-
Interest Received	1.49	5.33
Rent received	12.00	-
Net cash flow from investing activities (B)	13.16	5.33
CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost	(0.04)	-
Net cash flow from financing activities (C)	(0.04)	-
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(3.42)	(5.57)
Cash and cash equivalents at the beginning of the year	16.84	22.41
Cash and cash equivalents at the end of the year	13.42	16.84
Components of Cash and cash equivalent		
Cash in hand	9.79	9.29
Balances with banks(in current account)	3.63	7.55
Total	13.42	16.84

Place: New Delhi
Dated: 28/05/2022

For Mishka Exim Limited


Rajneesh Gupta
(Director)
Din No.00132141

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF MISHKA EXIM LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **MISHKA EXIM LIMITED** (the "Company"), for the three months and year ended March 31, 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) gives a true and fair view in conformity with Indian Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive profit and other financial information of the Company for the quarter and year ended March 31, 2022.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Standalone Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and

presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive profit and other financial information in accordance with the applicable 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 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 the 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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 are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is 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 this Standalone 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 Standalone 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 financial controls 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 standalone financial statement in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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 ability of the Company 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 Standalone Financial Statement 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

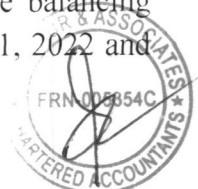
Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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 Matter

The statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figure in respect of the full financial year ended March 31, 2022 and



the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing regulations.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C



S. K. Gupta

Partner

M. No. 016746

UDIN: 22016746AJUTNC6355

Place: New Delhi

Date: 28/05/2022



MISHKA EXIM LIMITED

F-14, First Floor, Cross River Mall, CBD Ground, Shahdara, Delhi -110032
CIN: L51909DL2014PLC270810 Email id:mishkaexim@gmail.com Contact No: 011 42111981

To
BSE Limited
Phiroze jeejeebhoy towers
Dalal Street Mumbai-400001

28th May, 2022

Sub: Declaration regarding Audit Report with un-modified opinion

Dear Sir/ Mam,

Pursuant to the Regulation 33(3)(d) of SEBI (Listing obligation and Disclosure Requirements) Regulation 2015 and SEBI Circular No. CIR/ CFD/ CMD/56/2016 dated May27, 2016, we hereby declare that the Statutory Auditor of the Company has issued an Audit Report with un-modified opinion in respect of the standalone financial results of the Company for the Financial Year ended March 31,2022.

Kindly take record on the same.

For **Mishka Exim Limited**



Rajneesh Gupta
(Managing Director)

DIN: 00132141

Address: 41, Shanti Vihar Delhi-110092



Varun Gupta
(Director and CFO)


Mishka Exim Limited
CIN:LS1909DL2014PLC270810
F-14, First Floor, Cross River Mall
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AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER /YEAR ENDED 31ST MARCH,2022

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
Revenue					
Revenue from Operations	990.47	417.92	45.93	1,812.14	317.22
Other Income	(2.11)	10.03	6.08	13.92	7.44
Total Income	988.36	427.95	52.01	1,826.06	324.66
Expenses					
Cost of Material Consumed	-	-	-	-	-
Change in Inventories of Stock in trade	(5.66)	43.15	(106.93)	(64.60)	(70.64)
Purchases of goods traded	981.42	366.84	147.92	1,865.66	331.31
Employees benefit Expenses	5.03	6.54	2.24	21.50	7.02
Financial Costs	2.03	-	0.20	2.07	0.20
Depreciation and Amortisation Expenses	3.25	3.27	3.40	12.92	13.59
Other Expenses	18.91	5.27	4.32	33.37	15.72
Total Expenses	1,004.98	425.07	51.15	1,870.92	297.20
Profit/(Loss) Before Exceptional Items & Taxes	(16.62)	2.88	0.86	(44.86)	27.46
Exceptional Items	-	-	-	-	-
Profit/(Loss) Before Tax	(16.62)	2.88	0.86	(44.86)	27.46
Share of Associate's Profit	(0.59)	0.02	(0.45)	(0.54)	(0.49)
Profit/(Loss) before tax	(17.21)	2.90	0.41	(45.40)	26.97
Tax Expenses					
Current Tax	-	-	-	-	-
Deferred Tax	(43.82)	(0.78)	1.12	(46.14)	1.12
Total Tax Expense	(43.82)	(0.78)	1.12	(46.14)	1.12
Net Profit/(Loss) for the Period	26.61	3.68	(0.71)	0.74	25.85
Other Comprehensive Income					
Items that will not be reclassified to profit or loss	(9.38)	-	-	38.35	(57.38)
Income tax relating to above items	(2.36)	-	(8.94)	0.95	(23.38)
Total Other Comprehensive Income for the period	(7.02)	-	8.94	37.40	(34.00)
Total Comprehensive Income/(Loss) for the period	19.59	3.68	8.23	38.14	(8.15)
Profit attributable to :					
-Shareholders of the company	26.79	3.59	(0.72)	0.87	25.85
-Non-Controlling Interests	(0.19)	0.09	0.01	(0.13)	-
Other Comprehensive Income attributable to :					
-Shareholders of the company	(7.01)	-	8.89	36.55	(33.05)
-Non-Controlling Interests	(0.01)	-	0.05	0.85	(0.95)
Total Comprehensive Income attributable to :					
-Shareholders of the company	19.78	3.59	8.17	37.42	(7.20)
-Non-Controlling Interests	(0.19)	0.09	0.06	0.72	(0.95)
Paid - up Equity share capital(Face value Rs.10/- per share)	1,445.00	1,445.00	1,445.00	1,445.00	1,445.00
Other Equity(excluding Revaluation Reserve)	720.73		522.49	720.73	522.49
Earning per Equity Share (FV Rs 10/-per share) (not annualised)					
a) Basic	0.19	0.02	(0.00)	0.01	0.18
b) Diluted	0.19	0.02	(0.00)	0.01	0.18

for Mishka Exim Limited


Rajneesh Gupta
(Director)
Din No.00132141

Place: New Delhi
Dated: 28/05/2022

Mishka Exim Limited
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AUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2022

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
Segment revenue					
a. Fabric	-	-	-	0.44	0.19
b. Jewellery(Ornaments)	956.49	421.33	41.26	1,764.99	312.36
C. Share Trading	28.02	2.55	4.67	46.71	4.67
Total	984.51	423.88	45.93	1,812.14	317.22
Less:Intersegment Revenue	-	-	-	-	-
Net Income From Operations	984.51	423.88	45.93	1,812.14	317.22
Less: Segment Expenses					
a. Fabric	-	0.01	0.03	0.43	0.20
b. Jewellery(Ornaments)	947.07	410.33	37.59	1,755.82	257.10
C. Share Trading	42.04	0.68	4.20	59.26	4.20
Segment Result					
a. Fabric	-	(0.01)	(0.03)	0.01	(0.01)
b. Jewellery(Ornaments)	9.42	11.00	3.67	9.17	55.26
C. Share Trading	(14.02)	1.87	0.47	(12.55)	0.47
Total	(4.60)	12.86	4.11	(3.37)	55.72
Less: Un-allocable Expenditure	16.04	14.48	9.78	55.53	36.19
Add: Unallocable Income	3.43	4.52	6.08	13.50	7.44
Total Profit Before Tax	(17.21)	2.90	0.41	(45.40)	26.97
Segment Assets					
a. Fabric	0.93	0.93	0.25	0.93	0.25
b. Jewellery(Ornaments)	423.54	476.53	364.83	423.54	364.83
c. Share Trading	62.10	25.47	-	62.10	-
Total segment assets	486.57	502.93	365.08	486.57	365.08
Unallocable Assets	1,892.38	1,763.93	1,833.32	1,892.38	1,833.32
Total	2,378.95	2,266.86	2,198.40	2,378.95	2,198.40
Segment Liabilities					
a. Fabric	-	-	-	-	-
b. Jewellery(Ornaments)	-	18.59	-	-	-
c. Share Trading	-	-	-	-	-
Total segment liabilities	-	18.59	-	-	-
Unallocable Liabilities	187.69	237.42	206.10	187.69	206.10
Total	187.69	256.01	206.10	187.69	206.10

Notes :

1. These financial results have been prepared in accordance with Indian Accounting Standards (Ind -AS) as prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendments thereafter.
2. The above results were reviewed by the audit committee and approved by Board of Directors of the company at its meeting held on 28.05.2022
3. The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the financial year.
4. Other expenses for the year ended 31.03.2022 , year ended 31.03.2021 and quarter ended 31.03.2022 includes loss from future and option transactions amounting to Rs. 12.30 , Rs.NIL and Rs.12.30 respectively.
5. Previous year figures have been regrouped/rearranged, wherever necessary, to facilitate comparison.

for Mishka Exim Limited

Rajneesh Gupta
(Director)


Din No.00132141

Place: New Delhi
Dated: 28/05/2022

AUDITED CONSOLIDATED BALANCE SHEET (Rs. In Lakhs)

Particulars	As at 31st March,2022	As at 31st March,2021
ASSETS		
Non-current assets		
Property, plant and equipment	1.34	257.09
Investment property	243.16	-
Financial assets		
Investments	1,599.92	1,398.94
Other Financial Assets	-	-
Deferred tax assets	-	-
Other non-current assets	-	-
Total non-current assets	1,844.42	1,656.03
Current assets		
Inventories	429.68	365.08
Financial assets		
Trade receivables	56.89	-
Cash and cash equivalents	15.83	18.42
Loans	0.39	148.21
Other current assets	31.74	10.66
Total current assets	534.53	542.37
Total assets	2,378.95	2,198.40
Equity and liabilities		
Equity		
Equity share capital	1,445.00	1,445.00
Other equity	720.73	522.49
Equity attributable to owners	2,165.73	1,967.49
Non-controlling interest	25.53	24.81
Total equity	2,191.26	1,992.30
Liabilities		
Non-current liabilities		
Deferred tax liability	158.76	201.60
Total non-current liabilities	158.76	201.60
Current liabilities		
Financial liabilities		
Borrowings	27.83	-
Other current liabilities	1.10	4.50
Total current liabilities	28.93	4.50
Total liabilities	187.69	206.10
Total equity and liabilities	2,378.95	2,198.40

for Mishka Exim Limited


Rajneesh Gupta
(Director)

Din No.00132141

Place: New Delhi

Dated: 28/05/2022

M/s Mishka Exim Limited

CIN:L51909DL2014PLC270810

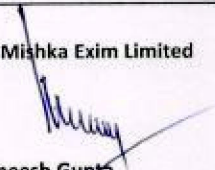
AUDITED CONSOLIDATED CASH FLOW STATEMENT

Particulars	Rs. In Lacs	
	For the Year ended March 31 , 2022	For the Year ended March 31 , 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	(45.41)	26.96
Adjustments for:		
Depreciation	12.92	13.59
Dividend income	-	-
Finance cost	2.07	0.20
Share of profit in associate company	0.55	0.49
Rent received	(12.00)	-
Interest income	(1.49)	(5.33)
Cash generated from operations before working capital changes	(43.36)	35.91
Working Capital Adjustments:		
Decrease (Increase) in Inventories	(64.60)	(70.64)
Decrease (Increase) in Trade and other receivables	(56.89)	-
Decrease (Increase) in Short term loans and advances	147.82	25.80
Decrease (Increase) in Other current assets	(21.08)	(1.97)
Increase (Decrease) in Other current liabilities	(3.40)	0.21
Net changes in working capital	1.85	(46.60)
Cash generated from operating activities	(41.51)	(10.69)
Taxes	-	-
Net cash flow from operating activities (A)	(41.51)	(10.69)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant & equipment	(0.33)	-
Interest Income	1.49	5.33
Dividend income	-	-
Rent received	12.00	-
Net cash flow from investing activities (B)	13.16	5.33
CASH FLOW FROM FINANCING ACTIVITIES		
Increase (Decrease) in short term borrowings	27.83	-
Finance cost	(2.07)	(0.20)
Net cash flow from financing activities (C)	25.76	(0.20)
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(2.59)	(5.56)
Cash and cash equivalents at the beginning of the year	18.42	23.98
Cash and cash equivalents at the end of the year	15.83	18.42
Components of Cash and cash equivalent		
Cash in hand	11.65	9.41
Balances with banks(in current account)	4.18	9.01
	15.83	18.42

Place: New Delhi

Dated: 28/05/2022

For Mishka Exim Limited


Rajneesh Gupta
(Director)
Din No.00132141

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF MISHKA EXIM LIMITED

Opinion

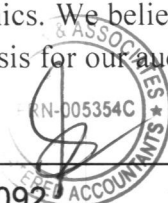
We have audited the accompanying Statement of Consolidated Financial Results of **MISHKA EXIM LIMITED** (the "Holding Company") and its subsidiary and its associate for the three months and year ended March 31, 2022 (the "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports on separate audited financial statements/ financial information of the subsidiary and associates, the statement:

- a) includes the results of the following entities:
Mishka Capital Advisors Limited (Subsidiary) and
Cross River Securities Limited (Associate);
- b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- c) gives a true and fair view in conformity with Indian Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive profit and other financial information of the Holding Company for the quarter and year ended March 31, 2022.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Holding Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Consolidated Financial Results

This Consolidated Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive profit and other financial information in accordance with the applicable 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 the assets of the Holding 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 the 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 Consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the Board of Directors are responsible for assessing the Holding 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 Holding Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Holding Company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole is 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 this Consolidated 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 Consolidated 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 financial controls 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 Holding Company has adequate internal financial controls with reference to consolidated financial statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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 ability of the Holding Company 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 Consolidated Financial Statement 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 Holding Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

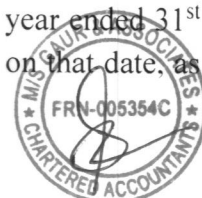
Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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 Matter

We have also audited the financial results of subsidiary and associate included in the Statement, whose financial information reflects total assets of Rs. 494.86 lacs as at 31st March, 2022, total revenues of Rs. 12.98 lacs and Rs. 31.67 lacs, total net loss after tax of Rs. 3.51 lacs and Rs. 2.60 lacs, total comprehensive income of Rs. Nil and Rs. 5.81 lacs for the quarter and year ended 31st March, 2022 respectively, and net cash inflow of Rs. 0.83 lacs for the year ended on that date, as considered in the Statement



The statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figure in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing regulations.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C


S. K. Gupta

Partner

M. No. 016746

UDIN: 22016746AJUTUT8323



Place: New Delhi

Date: 28/05/2022



MISHKA EXIM LIMITED

F-14, First Floor, Cross River Mall, CBD Ground, Shahdara, Delhi -110032
CIN: L51909DL2014PLC270810 Email id:mishkaexim@gmail.com Contact No: 011 42111981

To

BSE Limited
Phiroze jeejeebhoy towers
Dalal Street Mumbai-400001

28th May, 2022

Sub: Declaration regarding Audit Report with un-modified opinion

Dear Sir/ Mam,

Pursuant to the Regulation 33(3)(d) of SEBI (Listing obligation and Disclosure Requirements) Regulation 2015 and SEBI Circular No. CIR/ CFD/ CMD/56/2016 dated May 27, 2016; we hereby declare that the Statutory Auditor of the Company has issued an Audit Report with un-modified opinion in respect of the consolidated financial results of the Company for the Financial Year ended March 31, 2022.

Kindly take record on the same.

For Mishka Exim Limited



Rajneesh Gupta
(Managing Director)

DIN: 00132141

Address: 41, Shanti Vihar Delhi-110092



Varun Gupta
(Director and CFO)