



# MISHKA EXIM LIMITED

F14, First Floor, Cross River Mall, CBD Ground, Shahdara, Delhi -110032  
CIN: L51909DL2014PLC270810 Email id:mishkaexim@gmail.com Contact No: 011 42111981

**Date: 28<sup>nd</sup> JUNE, 2021**

Listing Department  
BSE Limited  
Phiroze jeejeebhoy towers  
Dalal Street Mumbai-400001

**BSE Scrip Code: 539220**

**Sub: Outcome of Board Meeting Financial Results Year Ended 31<sup>st</sup> March 2021**

Dear Sir/ Madam,

This is to inform you under Regulation 30 and any other Regulation of SEBI (LODR) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on Monday, 28<sup>th</sup> June, 2021 and the said meeting commenced at 3:30 P.M. and concluded at 04:30 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 31<sup>st</sup> March, 2021
2. Approved Audit Report received by the Company From its Auditor for the year 2020-21.

**We hereby enclose the following:**

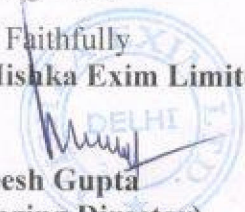
- i. Audited Financial Results Standalone and Consolidated for the quarter and year ended on 31st March, 2021.
- ii. Auditor's Report on Financial Results for the year ended on 31st March, 2021.
- iii. Declaration regarding Audit Report with unmodified/ unqualified opinion.

Kindly take it on your record.

Thanking You,

Yours Faithfully

For Mishka Exim Limited

  
Rajneesh Gupta  
(Managing Director)

DIN: 00132141

Address: 41, Shanti Vihar Delhi-110092

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

**AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH,2021**

(Rs.in Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
<b>Income</b>					
Revenue from Operations	41.26	91.19	179.28	312.55	343.02
Other Income	6.05	0.45	4.55	7.41	6.86
<b>Total Income</b>	<b>47.31</b>	<b>91.64</b>	<b>183.83</b>	<b>319.96</b>	<b>349.88</b>
<b>Expenses</b>					
Cost of Material Consumed	-	-	-	-	-
Change in Inventories of Stock in trade	(106.93)	26.15	104.22	(70.64)	104.22
Purchases of goods traded	143.73	33.10	78.07	327.11	232.64
Employees benefit Expenses	2.24	2.27	1.12	7.02	4.40
Financial Costs	-	-	0.02	-	0.02
Depreciation and Amortisation Expenses	3.40	3.40	3.62	13.59	14.48
Other Expenses	4.13	3.94	7.93	15.44	66.17
<b>Total Expenses</b>	<b>46.57</b>	<b>68.86</b>	<b>194.98</b>	<b>292.52</b>	<b>421.93</b>
<b>Profit/(Loss) Before Exceptional Items &amp; Taxes</b>	<b>0.74</b>	<b>22.78</b>	<b>(11.15)</b>	<b>27.44</b>	<b>(72.05)</b>
Exceptional Items	-	-	-	-	-
<b>Profit/(Loss) Before Tax</b>	<b>0.74</b>	<b>22.78</b>	<b>(11.15)</b>	<b>27.44</b>	<b>(72.05)</b>
<b>Tax Expense:-</b>					
Current Tax	-	-	-	-	-
Tax for earlier years	-	-	(0.16)	-	0.25
Deferred Tax	1.08	-	-	1.08	-
<b>Total Tax Expense</b>	<b>1.08</b>	<b>-</b>	<b>(0.16)</b>	<b>1.08</b>	<b>0.25</b>
<b>Net Profit/(Loss) for the Period</b>	<b>(0.34)</b>	<b>22.78</b>	<b>(10.99)</b>	<b>26.36</b>	<b>(72.30)</b>
<b>Other Comprehensive Income(OCI)</b>					
Items that will not be reclassified to profit or loss					
- Changes in fair value of investments	-	-	(0.04)	(38.29)	(33.70)
Income tax relating to above items	(4.77)	-	0.27	(14.41)	(8.48)
<b>Total Other Comprehensive Income for the period</b>	<b>4.77</b>	<b>-</b>	<b>(0.31)</b>	<b>(23.88)</b>	<b>(25.22)</b>
<b>Total Comprehensive Income/(Loss) for the period</b>	<b>4.43</b>	<b>22.78</b>	<b>(11.30)</b>	<b>2.48</b>	<b>(97.52)</b>
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)	311.25		308.77	311.25	308.77
<b>Earning per Equity Share ( FV Rs10/-per share)(not annualised)</b>					
a) Basic(in Rs.)	(0.00)	0.16	(0.08)	0.18	(0.50)
b) Diluted(in Rs.)	(0.00)	0.16	(0.08)	0.18	(0.50)

**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 June,2021.
- 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 31.03.2021 , year ended 31.03.2020 and quarter ended 31.03.2020 includes loss from future and option transactions amounting to Rs.Nil , Rs.45.39 and Rs.3.26 respectively.
- The outbreak of Covid-19 pandemic is causing significant disturbance and slowdown of economic activities globally (including in India). This has not significantly impacted performance of the company. The management has considered the possible effects that may result from the pandemic on the recoverability /carrying value of the assets. Based on the current indicators of future economic conditions, the management expects to recover the carrying amount of assets, however the management will continue to closely monitor any material changes to future economic conditions.
- Previous year figures have been regrouped/rearranged, wherever necessary, to make them comparable.



AUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2021

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
<b>Segment revenue</b>					
a. Fabric	-	0.19	-	0.19	-
b. Jewellery(Ornaments)	41.26	91.00	89.48	312.36	167.85
C. Share Trading	-	-	90.11	-	176.40
<b>Total</b>	<b>41.26</b>	<b>91.19</b>	<b>179.59</b>	<b>312.55</b>	<b>344.25</b>
Less:Intersegment Revenue	-	-	-	-	-
<b>Net Income From Operations</b>	<b>41.26</b>	<b>91.19</b>	<b>179.59</b>	<b>312.55</b>	<b>344.25</b>
<b>Less: Segment Expenses</b>					
a. Fabric	0.03	0.17	-	0.20	-
b. Jewellery(Ornaments)	37.59	59.10	78.24	257.10	148.43
C. Share Trading	-	-	107.11	-	236.68
<b>Segment Result</b>					
a. Fabric	(0.03)	0.02	-	(0.01)	-
b. Jewellery(Ornaments)	3.67	31.90	11.24	55.26	19.42
C. Share Trading	-	-	(17.00)	-	(60.28)
<b>Total</b>	<b>3.64</b>	<b>31.92</b>	<b>(5.76)</b>	<b>55.25</b>	<b>(40.86)</b>
Less: Un-allocable Expenditure	8.94	9.59	9.63	35.21	36.82
Add: Unallocable Income	6.04	0.45	4.24	7.40	5.63
<b>Total Profit Before Tax</b>	<b>0.74</b>	<b>22.78</b>	<b>(11.15)</b>	<b>27.44</b>	<b>(72.05)</b>
<b>Segment Assets</b>					
a. Fabric	0.25	0.29	0.04	0.25	0.04
b. Jewellery(Ornaments)	354.83	257.86	294.40	364.83	294.40
c. Share Trading	-	-	-	-	-
<b>Total segment assets</b>	<b>365.08</b>	<b>258.15</b>	<b>294.44</b>	<b>365.08</b>	<b>294.44</b>
Unallocable Assets	1,522.96	1,639.76	1,604.23	1,522.96	1,604.23
<b>Total</b>	<b>1,888.04</b>	<b>1,897.91</b>	<b>1,898.67</b>	<b>1,888.04</b>	<b>1,898.67</b>
<b>Segment Liabilities</b>					
a. Fabric	-	-	-	-	-
b. Jewellery(Ornaments)	-	11.02	-	-	-
c. Share Trading	-	-	-	-	-
<b>Total segment liabilities</b>	<b>-</b>	<b>11.02</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocable Liabilities	131.79	135.07	144.90	131.79	144.90
<b>Total</b>	<b>131.79</b>	<b>146.09</b>	<b>144.90</b>	<b>131.79</b>	<b>144.90</b>

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 28/06/2021.
3. The figures for the quarter ended 31.03.2021 and 31.03.2020 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 relevant financial year.
4. 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: 28/06/2021



MISHKA EXIM LIMITED  
CIN: L51909DL2014PLC270810

AUDITED STANDALONE BALANCE SHEET		(Rs. In Lakhs)	
Particulars	As at 31st March,2021	As at 31st March,2020	
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	257.07	270.66	
Intangible assets	-	-	
<b>Financial assets</b>			
Investments	1,090.27	1,128.56	
Other Financial Assets	-	-	
Other non-current assets	-	-	
<b>Total non-current assets</b>	<b>1,347.34</b>	<b>1,399.22</b>	
<b>Current assets</b>			
Inventories	365.08	294.44	
<b>Financial assets</b>			
Trade receivables	-	-	
Cash and cash equivalents	16.84	22.41	
Loans	148.21	174.00	
Other current assets	10.57	8.59	
<b>Total current assets</b>	<b>540.70</b>	<b>499.44</b>	
<b>Total assets</b>	<b>1,888.04</b>	<b>1,898.66</b>	
<b>Equity and liabilities</b>			
<b>Equity</b>			
Equity share capital	1,445.00	1,445.00	
Other equity	311.25	308.77	
<b>Total equity</b>	<b>1,756.25</b>	<b>1,753.77</b>	
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Deferred tax liability	127.43	140.75	
<b>Total non-current liabilities</b>	<b>127.43</b>	<b>140.75</b>	
<b>Current liabilities</b>			
<b>Financial liabilities</b>			
Other current liabilities	4.36	4.14	
<b>Total current liabilities</b>	<b>4.36</b>	<b>4.14</b>	
<b>Total liabilities</b>	<b>131.79</b>	<b>144.89</b>	
<b>Total equity and liabilities</b>	<b>1,888.04</b>	<b>1,898.66</b>	

for Mishka Exim Limited

(Director)

Rajneesh Gupta  
Din No.00132141

Place: New Delhi  
Dated: 28/06/2021



M/s Mishka Exim Limited  
CIN:L51909DL2014PLC270810  
**AUDITED STANDALONE CASH FLOW STATEMENT**

Particulars	Rs. In Lacs	
	For the Year ended March 31, 2021	For the Year ended March 31, 2020
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	27.44	(72.05)
Adjustments for:		
Depreciation	13.59	14.49
Dividend income	-	(1.09)
Finance cost	-	0.02
Loss on sale of non-current Investments	-	0.17
Interest income	(5.33)	(3.79)
<b>Cash generated from operations before working capital changes</b>	<b>35.70</b>	<b>(62.25)</b>
<b>Working Capital Adjustments:</b>		
Decrease (Increase) in Inventories	(70.64)	104.22
Decrease (Increase) in Trade and other receivables	-	21.89
Decrease (Increase) in Other current assets	(1.98)	18.00
Decrease (Increase) in Short Term Loans and Advances	25.80	(157.35)
Increase (Decrease) in Other current liabilities	0.22	0.25
<b>Net changes in working capital</b>	<b>(46.60)</b>	<b>(12.99)</b>
<b>Cash generated from operating activities</b>	<b>(10.90)</b>	<b>(75.24)</b>
Taxes	-	2.72
<b>Net cash flow from operating activities (A)</b>	<b>(10.90)</b>	<b>(77.96)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of non-current investments	-	42.82
Interest Received	5.33	3.79
Dividend income	-	1.09
Purchase of non-current investments	-	(23.00)
<b>Net cash flow from investing activities (B)</b>	<b>5.33</b>	<b>24.70</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Finance Cost	-	(0.02)
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>(0.02)</b>
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	<b>(5.57)</b>	<b>(53.28)</b>
Cash and cash equivalents at the beginning of the year / Period	22.41	75.69
<b>Cash and cash equivalents at the end of the year</b>	<b>16.84</b>	<b>22.41</b>
<b>Components of Cash and cash equivalent</b>		
Cash in hand	9.29	3.89
Balances with banks(in current account)	7.55	18.52
<b>Total</b>	<b>16.84</b>	<b>22.41</b>

Place: New Delhi  
Dated: 28/06/2021



For Mishka Exim Limited

*Rajneesh Gupta*  
Rajneesh Gupta  
(Director)  
Din No.00132141

**Independent Auditor's Report on the quarterly and year to date Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To

**The Board of Directors  
MISHKA EXIM LIMITED**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of standalone financial results of **Mishka Exim Limited** ("the Company") for the quarter and year ended 31st March, 2021 ("the Statement"), attached herewith, 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 Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2021.

**Basis of 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 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 together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules there under, 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 standalone financial results**

These standalone financial results have been prepared on the basis of standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued there under 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 standalone financial results that give a true and fair view and are 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 Company's financial reporting process.

### **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 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 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone



financial statement on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operative 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 standalone 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 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.

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 financial results include the results for the quarter ended 31st March, 2021 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

#### **For Prakash and Santosh**

(Chartered Accountants)

F.R.No. 000454C

*Vikas*  
Vikas Deep  
Partner  
M.No. 077343



Place: Delhi

Date: 28/06/2021

UDIN: 21077343AAAADG5378





# MISHKA EXIM LIMITED

F14, 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

28<sup>th</sup> June, 2021

**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 31,2021.

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)

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER /YEAR ENDED 31ST MARCH,2021

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended		Year Ended		
	31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
Revenue					
Revenue from Operations	45.93	91.19	187.93	317.22	351.67
Other Income	6.08	0.45	4.55	7.44	6.86
<b>Total Income</b>	<b>52.01</b>	<b>91.64</b>	<b>192.48</b>	<b>324.66</b>	<b>358.53</b>
Expenses					
Cost of Material Consumed	-	-	-	-	-
Change in Inventories of Stock in trade	(106.93)	26.15	104.22	(70.64)	104.22
Purchases of goods traded	147.92	93.12	81.34	351.31	235.91
Employees benefit Expenses	2.24	2.27	1.11	7.02	4.40
Financial Costs	0.20	-	0.23	0.20	0.23
Depreciation and Amortisation Expenses	3.40	3.40	3.65	13.59	14.51
Other Expenses	4.32	3.95	12.56	15.72	71.18
<b>Total Expenses</b>	<b>51.15</b>	<b>68.89</b>	<b>203.11</b>	<b>297.20</b>	<b>430.45</b>
Profit/(Loss) Before Exceptional Items & Taxes	0.86	22.75	(10.63)	27.46	(71.92)
Exceptional Items	-	-	-	-	-
Profit/(Loss) Before Tax	0.86	22.75	(10.63)	27.46	(71.92)
Share of Associate's Profit	(0.45)	(0.01)	0.21	(0.49)	(0.03)
Profit/(Loss) before tax	0.41	22.74	(10.42)	26.97	(71.95)
Tax Expenses					
Current Tax	-	-	-	-	-
Tax for earlier years	-	-	(0.17)	-	0.24
Deferred Tax	1.12	-	0.55	1.12	0.55
Total Tax Expense	1.12	-	0.38	1.12	0.79
Net Profit/(Loss) for the Period	(0.71)	22.74	(10.80)	25.85	(72.74)
Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
Changes in fair value of Investments	-	-	(0.04)	(57.38)	(51.20)
Income tax relating to above items	(8.94)	-	0.41	(23.38)	(12.88)
Total Other Comprehensive Income for the period	8.94	-	(0.45)	(34.00)	(58.32)
Total Comprehensive Income/(Loss) for the period	8.23	22.74	(11.25)	(8.15)	(111.06)
Profits attributable to :					
-Shareholders of the company	(0.72)	-	(10.80)	25.85	(72.72)
-Non-Controlling Interests	0.01	-	-	-	(0.02)
Other Comprehensive Income attributable to :					
-Shareholders of the company	8.29	-	(0.49)	(33.05)	(57.44)
-Non-Controlling Interests	0.05	-	0.04	(0.95)	(0.88)
Total Comprehensive Income attributable to :					
-Shareholders of the company	8.17	22.74	(11.30)	(7.20)	(110.14)
-Non-Controlling Interests	0.06	-	0.04	(0.95)	(0.90)
Paid - up Equity share capital(Face vale Rs.10/- per share	1,445.00	1,445.00	1,445.00	1,445.00	1,445.00
Other Equity(excluding Revaluation Reserve)	522.49		529.69	522.49	529.69
Earning per Equity Share   FV Rs 10/-per share (not annualised)					
a) Basic	(0.00)	0.16	(0.07)	0.18	(0.50)
b) Diluted	(0.00)	0.16	(0.07)	0.18	(0.50)

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 28.06.2021
- 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 31.03.2021 and year ended 31.03.2020 includes loss from future and option transactions amounting to Rs.Nil and Rs.49.84 respectively.
- The outbreak of Covid-19 pandemic is causing significant disturbance and slowdown of economic activities globally (including in India). This has not significantly impacted performance of the company. The management has considered the possible effects that may result from the pandemic on the recoverability /carrying value of the assets. Based on the current indicators of future economic conditions, the management expects to recover the carrying amount of assets, however the management will continue to closely monitor any material changes to future economic conditions.
- Previous year figures have been regrouped/rearranged, wherever necessary, to facilitate comparison.



Mishka Exim Limited  
 CIN: L51909DL2014PLC270810  
 F-14, First Floor, Cross River Mall  
 CBD Ground, Shahdara New Delh-110032  
 email : mishkaexim@gmail.com

AUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2021

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
<b>Segment revenue</b>					
a. Fabric	-	0.19	-	0.19	-
b. Jewellery(Ornaments)	41.26	91.00	89.48	312.36	167.85
C. Share Trading	4.67	-	98.76	4.67	185.05
<b>Total</b>	<b>45.93</b>	<b>91.19</b>	<b>188.24</b>	<b>317.22</b>	<b>352.90</b>
Less:Intersegment Revenue	-	-	-	-	-
<b>Net Income From Operations</b>	<b>45.93</b>	<b>91.19</b>	<b>352.90</b>	<b>317.22</b>	<b>352.90</b>
<b>Less: Segment Expenses</b>					
a. Fabric	0.03	0.17	-	0.20	-
b. Jewellery(Ornaments)	37.59	59.10	78.24	257.10	148.43
C. Share Trading	4.20	-	114.87	4.20	244.44
<b>Segment Result</b>					
a. Fabric	(0.03)	0.02	-	(0.01)	-
b. Jewellery(Ornaments)	3.67	31.90	11.24	55.26	19.42
C. Share Trading	0.47	-	(16.11)	0.47	(59.39)
<b>Total</b>	<b>4.11</b>	<b>31.92</b>	<b>(4.87)</b>	<b>55.72</b>	<b>(39.97)</b>
Less: Un-allocable Expenditure	9.78	9.63	9.79	36.19	37.61
Add: Unallocable Income	6.08	0.45	4.24	7.44	5.63
<b>Total Profit Before Tax</b>	<b>0.41</b>	<b>22.74</b>	<b>(10.42)</b>	<b>26.97</b>	<b>(71.95)</b>
<b>Segment Assets</b>					
a. Fabric	0.25	0.29	0.04	0.25	0.04
b. Jewellery(Ornaments)	364.83	257.86	294.39	364.83	294.39
c. Share Trading	-	-	-	-	-
<b>Total segment assets</b>	<b>365.08</b>	<b>258.15</b>	<b>294.43</b>	<b>365.08</b>	<b>294.43</b>
Unallocable Assets	1,833.32	1,955.35	1,934.17	1,833.32	1,934.17
<b>Total</b>	<b>2,198.40</b>	<b>2,213.50</b>	<b>2,228.60</b>	<b>2,198.40</b>	<b>2,228.60</b>
<b>Segment Liabilities</b>					
a. Fabric	-	-	-	-	-
b. Jewellery(Ornaments)	-	11.02	-	-	-
c. Share Trading	-	-	-	-	-
<b>Total segment liabilities</b>	<b>-</b>	<b>11.02</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocable Liabilities	206.10	218.41	228.15	206.10	228.15
<b>Total</b>	<b>206.10</b>	<b>229.43</b>	<b>228.15</b>	<b>206.10</b>	<b>228.15</b>

Notes :

- 1.The Above results have been audited by Statutory Auditors, recommended by Audit Committee and Approved by Board of Directors of the Company.
- 2.The figures of the last quarter are balancing figures between the Audited figures in respect of the full financial year and year to date figures upto the third quarter of the financial year.
- 3.The Previous quarter's / years's figures have been regrouped /rearranged wherever necessary to make it comparable with current quarter/year.

for Mishka Exim Limited

Rajneesh Gupta  
 (Director)  
 Din No.00132141

Place: New Delhi  
 Dated: 28/06/2021

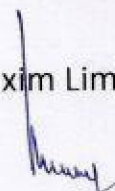


**AUDITED CONSOLIDATED BALANCE SHEET**

(Rs. In Lakhs)

Particulars	As at 31st March,2021	As at 31st March,2020
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	257.09	270.68
Intangible assets	-	-
<b>Financial assets</b>		
Investments	1,398.94	1,456.81
Other Financial Assets	-	-
Deferred tax assets	-	-
Other non-current assets	-	-
<b>Total non-current assets</b>	<b>1,656.03</b>	<b>1,727.49</b>
<b>Current assets</b>		
Inventories	365.08	294.44
<b>Financial assets</b>		
Trade receivables	-	-
Cash and cash equivalents	18.42	23.98
Loans	148.21	174.00
Other current assets	10.66	8.69
<b>Total current assets</b>	<b>542.37</b>	<b>501.11</b>
<b>Total assets</b>	<b>2,198.40</b>	<b>2,228.60</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity share capital	1,445.00	1,445.00
Other equity	522.49	529.69
<b>Equity attributable to owners</b>	<b>1,967.49</b>	<b>1,974.69</b>
Non-controlling interest	24.81	25.76
<b>Total equity</b>	<b>1,992.30</b>	<b>2,000.45</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Deferred tax liability	201.60	223.86
<b>Total non-current liabilities</b>	<b>201.60</b>	<b>223.86</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
Other current liabilities	4.50	4.29
<b>Total current liabilities</b>	<b>4.50</b>	<b>4.29</b>
<b>Total liabilities</b>	<b>206.10</b>	<b>228.15</b>
<b>Total equity and liabilities</b>	<b>2,198.40</b>	<b>2,228.60</b>

for Mishka Exim Limited

  
Rajneesh Gupta  
(Director)  
Din No.00132141

Place: New Delhi

Dated: 28/06/2021



M/s Mishka Exim Limited  
CIN:L51909DL2014PLC270810

**AUDITED CONSOLIDATED CASH FLOW STATEMENT**

Particulars	Rs. In Lacs	
	For the Year ended March 31, 2021	For the Year ended March 31, 2020
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	27.46	(71.92)
Adjustments for:		
Depreciation	13.59	14.51
Dividend income	-	(1.09)
Finance cost	0.20	0.23
Loss on sale of non-current Investments	-	0.17
Interest income	(5.33)	(3.79)
<b>Cash generated from operations before working capital changes</b>	<b>35.92</b>	<b>(61.89)</b>
<b>Working Capital Adjustments:</b>		
Decrease (Increase) in Inventories	(70.64)	104.22
Decrease (Increase) in Trade and other receivables	-	21.89
Decrease (Increase) in Short term loans and advances	25.80	(157.35)
Decrease (Increase) in Other current assets	(1.98)	17.90
Increase (Decrease) in Other current liabilities	0.21	0.29
<b>Net changes in working capital</b>	<b>(46.61)</b>	<b>(13.05)</b>
<b>Cash generated from operating activities</b>	<b>(10.69)</b>	<b>(74.94)</b>
Taxes	-	2.76
<b>Net cash flow from operating activities (A)</b>	<b>(10.69)</b>	<b>(77.70)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of non-current Investments	-	42.83
Interest Income	5.33	3.78
Dividend income	-	1.09
(Increase)/decrease in non-current investments	-	(28.50)
<b>Net cash flow from investing activities (B)</b>	<b>5.33</b>	<b>19.20</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Finance cost	(0.20)	(0.23)
<b>Net cash flow from financing activities (C)</b>	<b>(0.20)</b>	<b>(0.23)</b>
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(5.56)	(58.73)
Cash and cash equivalents at the beginning of the year	23.98	82.71
<b>Cash and cash equivalents at the end of the year</b>	<b>18.42</b>	<b>23.98</b>
<b>Components of Cash and cash equivalent</b>		
Cash in hand	9.41	4.01
Balances with banks(in current account)	9.01	19.97
	<b>18.42</b>	<b>23.98</b>

Place: New Delhi  
Dated: 28/06/2021



For Mishka Exim Limited

*Rajneesh Gupta*  
Rajneesh Gupta  
(Director)  
Din No.00132141

**Independent Auditor's Report on the quarterly and year to date Consolidated Financial Results of the Company pursuant to the Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To

**The Board Directors  
Mishka Exim Limited**

**Report on the audit of the Consolidated Financial Results**

We have audited the accompanying statement of standalone financial results of **Mishka Exim Limited** ("the Company") for the quarter and year ended 31st March, 2021 ("the Statement"), attached herewith, 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 Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2021.

**Basis of 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 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 together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules there under, 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 standalone financial results**

These standalone financial results have been prepared on the basis of standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued there under 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 standalone financial results that give a true and fair view and are 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 Company's financial reporting process.

### **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 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 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statement on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operative 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 standalone 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 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.

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

We have also audited the financial results of subsidiary and associate included in the Statement, whose financial information reflects total assets of Rs.450.85 lacs as at 31 March, 2021, and total revenues of Rs.4.69 lacs, total net loss after tax of Rs.0.01 lacs, total comprehensive loss of Rs.10.14 lacs and cash flows (net) of Rs.1.57 lacs for the year ended on that date, as considered in the Statement. Our conclusion on the Statement is not modified in respect of this matter.

**For Prakash and Santosh**  
(Chartered Accountants)  
F.R.No. 000454C

*Vikas*  
Vikas Deep  
Partner  
M.No. 077343



Place: Delhi  
Date: 28/06/2021  
UDIN: 21077343AAAADE8079





# MISHKA EXIM LIMITED

F14, 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 June, 2021

**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, 2021.


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)