



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: 12th November, 2024

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

BSE Scrip Code: 539220

Sub: Outcome of Board Meeting Financial Results quarter ended 30/09/2024

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 Tuesday, 12th November, 2024 and the said meeting commenced at 03:30 P.M. and concluded at 04.15 P.M.

In this meeting the Board has decided the following matters:

1. Considered and approved The Unaudited Consolidated and Standalone Financial Results of the Company for the Quarter ended on 30th September 2024 along with Limited Review Report of the Auditors of the Company.

Kindly take it on your record.

Thanking You,

Yours Faithfully

For Mishka Exim Limited

Rajneesh Gupta
Managing Director

CBD Ground, Shahdara, Delhi - 110032

email: mishkaexim@gmail.com

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months Ended on 30.09.2024

(Rs. In Lakhs Except per Share data)

	Particulars	Quarter Ended			Six Months Ended		Year Ended
		Unaudited)			Unaudited)		(Audited)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Income						
I	Revenue from Operations	121.10	142.91	19.90	264.01	20.86	363.68
II	Other Income	7.98	3.46	5.75	11.44	10.48	23.12
III	Total Income (I+II)	129.08	146.37	25.65	275.45	31.34	386.80
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Change in Inventories of Finished Goods, Stock-in-Trade and Work In Progress	(128.34)	9.25	(1.25)	(119.09)	(27.85)	38.56
	Purchases of Stock in Trade	231.51	113.79	20.75	345.30	48.33	272.24
	Employee Benefits Expenses	2.77	2.98	1.79	5.75	3.10	8.38
	Finance Cost	-	-	-	-	-	0.44
	Depreciation and amortization expenses	3.02	3.02	3.61	6.04	6.93	14.13
	Other Expenses	6.19	9.08	4.20	15.27	9.71	21.22
	Total Expenses (IV)	115.15	138.12	29.10	253.27	40.22	354.97
V	Profit / (Loss) before exceptional items and tax	13.93	8.25	(3.45)	22.18	(8.88)	31.83
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	13.93	8.25	(3.45)	22.18	(8.88)	31.83
VIII	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Tax for earlier year	-	-	-	-	-	-
	(2) Deferred Tax	3.23	2.98	3.32	6.21	1.58	12.92
	Total Tax Expense	3.23	2.98	3.32	6.21	1.58	12.92
IX	Profit / (Loss) for the period from continuing operation (VII-VIII)	10.70	5.27	(6.77)	15.97	(10.46)	18.91
X	Profit / (Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expense of Discontinued Operations	-	-	-	-	-	-
XII	Profit / (Loss) from Discontinued Operations (after tax)(X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII)	10.70	5.27	(6.77)	15.97	(10.46)	18.91
XIV	Other Comprehensive Income	-	-	-	-	-	-
	A (i) Items that will not be reclassified to profit or loss	5.78	-	19.62	5.78	19.62	19.62
	(ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	1.46	-	4.94	1.46	4.94	4.94
	Total Other Comprehensive Income (XIV)	4.32	-	14.68	4.32	14.68	14.68
XV	Total Comprehensive Income for the Period (XIII + XIV)	15.02	5.27	7.91	20.29	4.22	33.59
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/ Each)	1,445.00	1,445.00	1,445.00	1,445.00	1,445.00	1,445.00
XVII	Other Equity						329.56
XVII	Earnings per Share (for continuing Operation)						
	(1) Basic	0.07	0.04	(0.05)	0.11	(0.07)	0.13
	(2) Diluted	0.07	0.04	(0.05)	0.11	(0.07)	0.13
XVIII	Earnings per Share (for Discontinued operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XIV	Earnings per Share (for discontinued & continuing Operation) (Not annualised)						
	(1) Basic	0.07	0.04	(0.05)	0.11	(0.07)	0.13
	(2) Diluted	0.07	0.04	(0.05)	0.11	(0.07)	0.13

For and on behalf of Board of Directors
Mishka Exim Limited

Rajneesh Gupta
(Managing Director)

Din No.00132141

Place: Delhi
Date: 12/11/2024

Standalone Segment Information For The Quarter And Half Year Ended on 30.09.2024

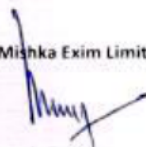
(Rs.in Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Six month Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (unaudited)	30.09.2023 (unaudited)	31.03.2024 (Audited)
1	Segment revenue						
	a. Fabric	0.99	-	-	0.99	-	-
	B. Jewellery	120.11	138.52	0.43	258.63	0.43	318.03
	C. Share Trading	-	4.39	20.93	4.39	21.89	47.58
	Total	121.10	142.91	21.36	264.01	22.32	365.61
	Less: Intersegment Revenue	-	-	-	-	-	-
	Net Income From Operations	121.10	142.91	21.36	264.01	22.32	365.61
	Less: Segment Expenses						
	a. Fabric	0.92	-	-	0.92	-	-
	B. Jewellery	102.26	125.32	(1.12)	227.58	0.15	265.47
	C. Share Trading	(0.27)	3.10	19.40	2.83	22.00	48.01
2	Segment Result	-	-	-	-	-	-
	a. Fabric	0.07	-	-	0.07	-	-
	B. Jewellery	17.85	13.20	1.55	31.05	0.28	52.56
	C. Share Trading	0.27	1.29	1.53	1.56	(0.11)	(0.43)
	Total	18.19	14.49	3.08	32.68	0.17	52.13
	Less: Finance Cost	-	-	-	-	-	0.44
	Less: Exceptional Items	-	-	-	-	-	-
	Less: Un-allocable Expenditure	12.23	9.71	11.25	21.94	18.50	41.05
	Add: Unallocable Income	7.97	3.47	4.72	11.44	9.45	21.19
	Total Profit Before Tax	13.93	8.25	(3.45)	22.18	(8.88)	31.83
3	Segment Assets						
	a. Fabric	0.70	0.92	0.67	0.70	0.67	0.92
	b. Jewellery(Ornaments)	561.82	355.95	361.28	561.82	361.28	421.69
	c. Share Trading	0.71	5.14	45.48	0.71	45.48	38.38
	Total segment assets	563.23	362.01	407.43	563.23	407.43	460.99
	Unallocable Assets	1,440.60	1,523.32	1,429.14	1,440.60	1,429.14	1,417.68
	Total	2,003.83	1,885.33	1,836.57	2,003.83	1,836.57	1,878.67
4	Segment Liabilities						
	a. Fabric	-	-	-	-	-	-
	b. Jewellery(Ornaments)	94.80	-	0.29	94.80	0.29	3.58
	c. Share Trading	-	-	-	-	-	-
	Total segment liabilities	94.80	-	0.29	94.80	0.29	3.58
	Unallocable Liabilities	114.18	105.50	91.09	114.18	91.09	100.53
	Total	208.98	105.50	91.38	208.98	91.38	104.11

Notes:

- These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed U/s 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The above results were reviewed by the Audit Committee and approved by Board of Directors of the Company at its meeting held on 12/11/2024.
- The figures for the Quarter ended 30.09.2024 are the balancing figures between unaudited figures for the six months ended 30.09.2024 and quarter ended 30.06.2024.
- Other expenses for the quarter ended 30.06.2024, year ended 31.03.2024, half year ended 30.09.2024 and 30.09.2023 includes loss from future and option transactions amounting to Rs.4.88, Rs. 1.47, Rs.3.58 and Rs.1.44 respectively.
- The statutory auditors have carried out a limited review of these results pursuant to clause 33 of SEBI (LODR),2015.
- Previous year figures have been regrouped wherever necessary.

For Mishka Exim Limited


Rajneesh Gupta
(Managing Director)
Din No.00132141

Place: New Delhi
Dated: 12/11/2024

UNAUDITED STANDALONE BALANCE SHEET		(Rs. In Lakhs)	
Particulars	As at 30th Sep.,2024 (Unaudited)	As at 31st March,2024 (Audited)	
ASSETS			
Non-current assets			
Property, plant and equipment	1.64	2.25	
Intangible assets	0.17	0.24	
Investment property	214.69	220.05	
Financial assets			
Investments	1,175.29	1,169.51	
Other Financial Assets	-	-	
Other non-current assets	-	-	
Total non-current assets	1,391.79	1,392.05	
Current assets			
Inventories	443.24	324.16	
Financial assets			
Trade receivables	119.98	136.84	
Cash and cash equivalents	15.64	9.98	
Loans	-	-	
Other current assets	33.18	15.64	
Total current assets	612.04	486.62	
Total assets	2,003.83	1,878.67	
Equity and liabilities			
Equity			
Equity share capital	1,445.00	1,445.00	
Other equity	349.85	329.56	
Total equity	1,794.85	1,774.56	
Liabilities			
Non-current liabilities			
Deferred tax liability	104.01	96.35	
Other non-current liabilities	5.50	-	
Total non-current liabilities	109.51	96.35	
Current liabilities			
Financial liabilities			
Trade payables			
(a) total outstanding dues of micro enterprises and small enterprises	-	-	
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	90.90	-	
Other current liabilities	8.57	7.76	
Total current liabilities	99.47	7.76	
Total liabilities	208.98	104.11	
Total equity and liabilities	2,003.83	1,878.67	

Place: New Delhi
Dated: 12/11/2024

for Mishka Exim Limited

(Managing Director)

Rajneesh Gupta

Din No.00132141

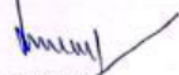
M/s Mishka Exim Limited
CIN:L51909DL2014PLC270810

STANDALONE CASH FLOW STATEMENT

Particulars	Rs. In Lacs	
	For the Half Year ended Sept. 30, 2024	For the Half Year ended Sept. 30, 2023
	(Unaudited)	(Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	22.18	(8.88)
Adjustments for:		
Depreciation	6.04	6.93
Finance cost	-	-
Rent Received	(9.10)	(9.45)
Interest income	(2.29)	-
Cash generated from operations before working capital changes	16.83	(11.40)
Working Capital Adjustments:		
Decrease (Increase) in Inventories	(119.09)	(27.85)
Decrease (Increase) in Trade and other receivables	16.86	23.55
Decrease (Increase) in Other current assets	(17.54)	(3.60)
Increase (Decrease) in Trade payables	90.90	0.29
Increase (Decrease) in Other current liabilities	0.81	3.24
Net changes in working capital	(28.06)	(4.37)
Cash generated from operating activities	(11.23)	(15.77)
Taxes	-	-
Net cash flow from operating activities (A)	(11.23)	(15.77)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant and equipment	-	(2.48)
Purchase of intangible assets	-	(0.61)
Interest received	2.29	-
Rent Received	9.10	9.45
Net cash flow from investing activities (B)	11.39	6.36
CASH FLOW FROM FINANCING ACTIVITIES		
Increase(Decrease) in other non-current liabilities	5.50	-
Finance Cost	-	-
Net cash flow from financing activities (C)	5.50	-
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	5.66	(9.41)
Cash and cash equivalents at the beginning of the year / Period	9.98	22.26
Cash and cash equivalents at the end of the year/period	15.64	12.85
Components of Cash and cash equivalent		
Cash in hand	2.04	6.54
Balances with banks(in current account)	13.60	6.31
Total	15.64	12.85

Place: New Delhi
Dated: 12/11/2024

For Mishka Exim Limited


Rajneesh Gupta
(Managing Director)
Din No.00132141



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY UNAUDITED 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 OF MISHKA EXIM LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of **Mishka Exim Limited** ('the Company') for the quarter and half year ended 30th September 2024, 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.

These statements are the responsibility of the Company's Management and have been approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" "(IND As 34)", prescribed under section 133 of the Companies Act, 2013 read with rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than the audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all



significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C




S. K. Gupta

Partner

M. No. 016746

UDIN: 24016746BKCABE3811

Place: Delhi

Date: 12/11/2024


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

Statement of Consolidated Financial Results for the Quarter And Six Months Ended On 30.09.2024

(Rs. in Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Six months ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
	Revenue						
1	Revenue from Operations	121.10	142.91	31.33	264.01	42.82	407.16
2	Other Income	7.98	3.46	6.28	11.44	11.01	33.03
3	Total Income	129.08	146.37	37.61	275.45	53.83	440.19
4	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Change in Inventories of Stock in trade	(128.34)	9.25	6.23	(119.09)	(10.88)	55.53
	Purchases of goods traded	231.51	113.79	22.67	345.30	50.25	295.23
	Employees benefit Expenses	2.76	3.56	1.80	6.32	3.10	9.40
	Financial Costs	-	-	-	-	-	2.56
	Depreciation and Amortisation Expenses	3.02	3.02	3.61	6.04	6.93	14.13
	Other Expenses	6.35	9.11	7.17	15.46	12.42	24.74
	Total Expenses	115.30	138.73	41.48	254.03	61.82	401.59
5	Profit/(Loss) Before Exceptional Items & Taxes	13.78	7.64	(3.87)	21.42	(7.99)	38.60
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) Before Tax	13.78	7.64	(3.87)	21.42	(7.99)	38.60
8	Share of Associate's Profit	3.01	(1.13)	(0.11)	1.88	(0.16)	1.50
	Profit/(Loss) Before Tax(7+8)	16.79	6.51	(3.98)	23.30	(8.15)	40.10
9	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	Tax for earlier years	-	-	-	-	-	-
	Deferred Tax	3.03	2.98	3.21	6.01	1.80	14.63
	Total Tax Expense	3.03	2.98	3.21	6.01	1.80	14.63
10	Net Profit/(Loss) for the Period/year	13.76	3.53	(7.19)	17.29	(9.95)	25.47
11	Other Comprehensive Income						
a)	Items that will not be reclassified to profit or loss						
	Changes in fair value of investments	11.45	-	38.30	11.45	38.30	38.30
	Income tax relating to above items	2.88	-	9.64	2.88	9.64	9.64
	Total Other Comprehensive Income for the period/year	8.57	-	28.66	8.57	28.66	28.66
12	Total Comprehensive Income/(Loss) for the period/year	22.33	3.53	21.47	25.86	18.71	54.13
	Profit attributable to:						
	-Shareholders of the company	13.76	3.57	(7.16)	17.33	(9.99)	25.13
	-Non-Controlling interest	-	(0.04)	(0.03)	(0.04)	0.04	0.34
	Other Comprehensive income attributable to:						
	-Shareholders of the company	8.44	-	28.26	8.44	28.26	28.26
	-Non-Controlling interest	0.13	-	0.40	0.13	0.40	0.40
	Total Comprehensive Income attributable to:						
	-Shareholders of the company	22.20	3.57	21.10	25.77	18.27	53.39
	-Non-Controlling interest	0.13	(0.04)	0.37	0.09	0.44	0.74
13	Paid - up Equity share capital(Face vale Rs.10/- per share	1445.00	1,445.00	1,445.00	1,445.00	1,445.00	1,445.00
14	Other Equity						716.96
15	Earning per Equity Share (FV Rs10/-per share)(not annualised)						
a)	Basic	0.10	0.02	(0.05)	0.12	(0.07)	0.18
b)	Diluted	0.10	0.02	(0.05)	0.12	(0.07)	0.18

For Mishka Exim Limited


Rajneesh Gupta
(Managing Director)
Din No.00132141

Place: New Delhi
Dated: 12/11/2024

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

Consolidated Segment Information For The Quarter and Six Months Ended On 30th September, 2024

(Rs.in Lakhs except per share data)

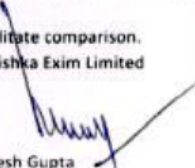
		Quarter Ended			Six months ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Segment revenue						
	a. Fabric	0.99	-	-	0.99	-	-
	b. Jewellery(Ornaments)	120.11	138.52	0.43	258.63	0.43	318.03
	C. Share Trading	-	4.39	32.46	4.39	43.95	91.16
	Total	121.10	142.91	32.89	264.01	44.38	409.19
	Less: Inter segment Revenue	-	-	-	-	-	-
	Net Income From Operations	121.10	142.91	32.89	264.01	44.38	409.19
	Less: Segment Expenses						
	a. Fabric	0.92	-	-	0.92	-	-
	b. Jewellery(Ornaments)	102.26	125.32	(0.02)	227.58	0.15	265.47
	C. Share Trading	(0.27)	3.10	31.29	2.83	43.07	91.02
2	Segment Result						
	a. Fabric	0.07	-	-	0.07	-	-
	b. Jewellery(Ornaments)	17.85	13.20	0.45	31.05	0.28	52.56
	C. Share Trading	0.27	1.29	1.17	1.56	0.88	0.14
	Total	18.19	14.49	1.62	32.68	1.16	52.70
	Less: Finance Cost	-	-	-	-	-	2.56
	Less: Exceptional items	-	-	-	-	-	-
	Less: Un-allocable Expenditure	12.41	10.31	10.33	22.71	18.76	42.54
	Add: Unallocable Income	11.00	2.33	4.72	13.33	9.45	32.50
	Total Profit Before Tax	16.79	6.51	(3.98)	23.30	(8.15)	40.10
3	Segment Assets						
	a. Fabric	0.70	0.92	0.67	0.70	0.67	0.92
	b. Jewellery(Ornaments)	561.82	355.95	361.28	561.82	361.28	421.69
	c. Share Trading	0.71	5.14	72.45	0.71	72.45	38.39
	Total segment assets	563.23	362.01	434.40	563.23	434.40	461.00
	Unallocable Assets	1,964.37	2,019.10	1,926.23	1,964.37	1,926.23	1,915.90
	Total	2,527.60	2,381.11	2,360.63	2,527.60	2,360.63	2,376.90
4	Segment Liabilities						
	a. Fabric	-	-	-	-	-	-
	b. Jewellery(Ornaments)	94.80	-	0.29	94.80	0.29	3.58
	c. Share Trading	-	-	-	-	-	-
	Total segment liabilities	94.80	-	0.29	94.80	0.29	3.58
	Unallocable Liabilities	218.97	189.61	207.80	218.97	207.80	185.35
	Total	313.77	189.61	208.09	313.77	208.09	188.93

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 12/11/2024.
- The figures for the Quarter ended 30.09.2024 are the balancing figures between unaudited figures for the six months ended 30.09.2024 and quarter ended 30.06.2024.
- Other expenses for the quarter ended 30.06.2024 ,year ended 31.03.2024, half year ended 30.09.2024 and 30.09.2023 includes loss from future and option transactions amounting to Rs.4.88 , Rs. 4.47, Rs.3.58 and Rs.3.58 respectively.
- Previous year figures have been regrouped/rearranged, wherever necessary, to facilitate comparison.

For Mishka Exim Limited

Place: New Delhi
Dated: 12/11/2024

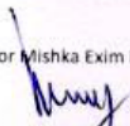

Rajneesh Gupta
(Managing Director)
Din No.00132141

UNAUDITED CONSOLIDATED BALANCE SHEET

(Rs. in Lakhs)

Particulars	As at 30th Sep., 2024 (Unaudited)	As at 31st March, 2024 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	1.66	2.26
Intangible assets	0.17	0.24
Investment property	214.69	220.05
Financial assets		
Investments	1,678.05	1,664.71
Other Financial Assets	-	-
Deferred tax assets	-	-
Other non-current assets	-	-
Total non-current assets	1,894.57	1,887.26
Current assets		
Inventories	443.25	324.16
Financial assets		
Trade receivables	119.98	136.84
Cash and cash equivalents	35.99	12.40
Loans	-	-
Other current assets	33.81	16.24
Total current assets	633.03	489.64
Total assets	2,527.60	2,376.90
Equity and liabilities		
Equity		
Equity share capital	1,445.00	1,445.00
Other equity	742.73	716.96
Equity attributable to owners	2,187.73	2,161.96
Non-controlling interest	26.10	26.01
Total equity	2,213.83	2,187.97
Liabilities		
Non-current liabilities		
Deferred tax liability	187.04	178.14
Other non-current liabilities	5.50	-
Total non-current liabilities	192.54	178.14
Current liabilities		
Financial liabilities		
Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	90.90	-
Borrowings	21.76	2.91
Other current liabilities	8.57	7.88
Total current liabilities	121.23	10.79
Total liabilities	313.77	188.93
Total equity and liabilities	2,527.60	2,376.90

for Mishka Exim Limited


Rajneesh Gupta
(Managing Director)
DIN: 00132141

Place: New Delhi
Dated: 12/11/2024

CONSOLIDATED CASH FLOW STATEMENT

Particulars	Rs. In Lacs	
	For the Half Year ended Sept. 30 , 2024	For the Half Year ended Sept. 30 , 2023
	(Unaudited)	(Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	23.30	(8.15)
Adjustments for:		
Depreciation	6.04	6.93
Share of profit in associates company	(1.88)	0.16
Rent Received	(9.10)	(9.45)
Interest income	(2.29)	-
Cash generated from operations before working capital changes	16.07	(10.51)
Working Capital Adjustments:		
Decrease (Increase) in Inventories	(119.09)	(10.88)
Decrease (Increase) in Trade and other receivables	16.85	7.46
Decrease (Increase) in Other current assets	(17.57)	(3.62)
Increase (Decrease) in Trade payables	90.90	0.29
Increase (Decrease) in Other current liabilities	0.69	2.97
Net changes in working capital	(28.22)	(3.78)
Cash generated from operating activities	(12.15)	(14.29)
Taxes	-	-
Net cash flow from operating activities (A)	(12.15)	(14.29)
CASH FLOW FROM INVESTING ACTIVITIES		
Rent Received	9.10	9.45
Purchase of Property, plant and equipment	-	(2.48)
Interest received	2.29	-
Purchase of intangible assets	-	(0.61)
Net cash flow from investing activities (B)	11.39	6.36
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(decrease) in short term borrowings	18.85	-
Increase/(decrease) in non-current liabilities	5.50	-
Finance cost	-	-
Net cash flow from financing activities (C)	24.35	-
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	23.59	(7.93)
Cash and cash equivalents at the beginning of the year/period	12.40	24.19
Cash and cash equivalents at the end of the year/ period	35.99	16.26
Components of Cash and cash equivalent		
Cash in hand	2.17	7.83
Balances with banks(in current account)	33.82	8.43
Total Cash and cash equivalent	35.99	16.26

Place: New Delhi
Dated: 12/11/2024

For Mishka Exim Limited


Rajneesh Gupta
(Managing Director)
Din No.00132141



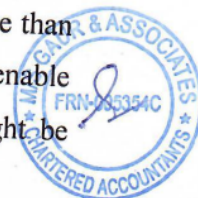
INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED).

TO THE BOARD OF DIRECTORS OF MISHKA EXIM LIMITED

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Mishka Exim Limited (the " Holding Company"), which includes its subsidiary (the Holding Company and its subsidiary together referred to as " the Group"), its associate for the quarter and half year ended 30th September, 2024 ('the Statement') attached herewith, being submitted by the Holding 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.

This Statement, which is the responsibility of the Holding Company's Management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" "(IND As 34)", prescribed under section 133 of the Companies Act, 2013 read with rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than the audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the Circular No. CIR// CFD/CMDI/44/2019 dated March 29,2019 issued by the SEBI (Listing Obligations and Disclosures Requirements) under Regulation 33(8) of the Listing regulations, to the extent applicable.

The statement includes the results of following entities:

- a. Mishka Capital Advisors Limited (Subsidiary)
- b. Cross River Securities Limited (Associate)

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial results of subsidiary and associate included in the statement, whose financial information reflects total assets of Rs. 523.77 lacs as at 30th September, 2024, and total revenues of Nil and Nil, total net profit after tax of Rs. 3.06 lacs and Rs. 1.32 lacs, total comprehensive income of Rs. 7.31 lacs and Rs. 5.57 lacs for the quarter and half year ended on 30th September, 2024, respectively and cash flows (net) of Rs. 17.93 lacs for the period ended 30th September, 2024, as considered in the Statement. These interim financial results have not been reviewed by other auditors hence no audit reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and associate are based solely on financial results provided by the management to us. Our Conclusion on the Statement is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.

Our conclusion on the Statement is not modified in respect of the above matters.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C


S. K. Gupta

Partner

M. No. 016746

UDIN: 24016746BKLABF8575



Place: Delhi

Date: 12/11/2024