



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: 10th August, 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 30/06/2022

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 Wednesday, 10th August, 2022 and the said meeting commenced at 3:30 P.M. and concluded at 4.30 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 June 2022 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



Mishka Exim Limited
CIN NO. L51909DL2014PLC270810
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email : mishkaexim@gmail.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30,2022

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended		Year Ended	
	30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Audited)	31.03.2022 (Audited)
Income				
Revenue from Operations	275.21	975.36	307.71	1,780.89
Other Income	4.50	0.02	1.06	13.50
Total Income	279.71	975.38	308.77	1,794.39
Expenses				
Cost of Material Consumed	-	-	-	-
Change in Inventories of Stock in trade	3.27	(3.40)	(117.08)	(47.98)
Purchases of goods traded	276.79	964.81	427.61	1,817.56
Employees benefit Expenses	1.53	4.81	4.62	20.87
Financial Costs	-	-	-	0.04
Depreciation and Amortisation Expenses	3.06	3.26	3.20	12.92
Other Expenses	4.36	18.68	4.08	32.87
Total Expenses	289.01	988.16	322.43	1,836.28
Profit/(Loss) Before Exceptional Items & Taxes	(9.30)	(12.78)	(13.66)	(41.89)
Exceptional Items	-	-	-	-
Profit/(Loss) Before Tax	(9.30)	(12.78)	(13.66)	(41.89)
Tax Expense:-				
Current Tax	-	-	-	-
Deferred Tax	0.01	(42.90)	-	(45.22)
Total Tax Expense	0.01	(42.90)	-	(45.22)
Net Profit/(Loss) for the Period	(9.31)	30.12	(13.66)	3.33
Other Comprehensive Income(OCI)				
Items that will not be reclassified to profit or loss	-	-	-	28.77
Income tax relating to above items	-	-	-	(2.82)
Total Other Comprehensive Income for the period	-	-	-	31.59
Total Comprehensive Income/(Loss) for the period	(9.31)	30.12	(13.66)	34.92
Paid - up Equity share capital(Face vale Rs.10/- each)	1,445.00	1,445.00	1,445.00	1,445.00
Other Equity(excluding Revaluation Reserve)		346.17		346.17
Earning per Equity Share (FV Rs10/-per share) (not annualised)				
a) Basic(in Rs.)	(0.06)	0.21	(0.09)	0.02
b) Diluted(in Rs.)	(0.06)	0.21	(0.09)	0.02

for Mishka Exim Limited

Rajneesh Gupta
(Managing Director)

Din No.00132141

Place: New Delhi

Dated: 10/08/2022

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UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2022

Particulars	Quarter Ended			Year Ended
	30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)
Segment revenue				
a. Fabric	-	-	-	0.44
b. Jewellery(Ornaments)	188.47	956.49	307.71	1,764.99
C. Share Trading	86.74	15.46	-	15.46
Total	275.21	971.95	307.71	1,780.89
Less:Intersegment Revenue	-	-	-	-
Net Income From Operations	275.21	971.95	307.71	1,780.89
Less: Segment Expenses				
a. Fabric	-	-	-	0.43
b. Jewellery(Ornaments)	189.94	947.07	310.99	1,755.82
C. Share Trading	90.50	28.03	-	28.03
Segment Result				
a. Fabric	-	-	-	0.01
b. Jewellery(Ornaments)	(1.47)	9.42	(3.28)	9.17
C. Share Trading	(3.76)	(12.57)	-	(12.57)
Total	(5.23)	(3.15)	(3.28)	(3.39)
Less: Finance Cost	-	-	-	0.04
Less: Un-allocable Expenditure	8.57	13.05	11.45	51.95
Add: Unallocable Income	4.50	3.42	1.07	13.49
Total Profit Before Tax	(9.30)	(12.78)	(13.66)	(41.89)
Segment Assets				
a. Fabric	1.20	0.93	0.46	0.93
b. Jewellery(Ornaments)	366.68	424.91	481.70	424.91
c. Share Trading	44.38	36.49	-	36.49
Total segment assets	412.26	462.33	482.16	462.33
Unallocable Assets	1,450.48	1,408.98	1,414.78	1,408.98
Total	1,862.74	1,871.31	1,896.94	1,871.31
Segment Liabilities				
a. Fabric	-	-	-	-
b. Jewellery(Ornaments)	-	-	-	-
c. Share Trading	-	-	-	-
Total segment liabilities	-	-	-	-
Unallocable Liabilities	80.87	80.14	154.35	80.14
Total	80.87	80.14	154.35	80.14

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 10th August,2022.
- The figures for the quarter ended 31.03.2022 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 ended 31.03.2022.
- Other expenses for the quarter ended 30.06.2022, year ended 31.03.2022 and quarter ended 31.03.2022 includes loss from future and option transactions amounting to Rs. 0.20, Rs. 12.30 and Rs.12.30 respectively.
- Previous year figures have been regrouped/rearranged, wherever necessary, to make them comparable.

for Mishka Exim Limited

Rajneesh Gupta
(Managing Director)

Din No.00132141

Place: New Delhi

Dated: 10/08/2022



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY 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 ended 30th June 2022, 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters



applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act 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



S. K. Gupta

Partner

M. No. 016746

UDIN: 22016746 AOTGUH8026

Place: DELHI

Date: 10.08.2022


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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30,2022

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended		Year Ended	
	30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)
Income				
Revenue from Operations	432.39	990.47	320.51	1,812.14
Other Income	4.50	(2.11)	1.91	13.92
Total Income	436.89	988.36	322.42	1,826.06
Expenses				
Cost of Material Consummed	-	-	-	-
Change in Inventories of Stock in trade	19.88	(5.66)	(129.33)	(64.60)
Purchases of goods traded	415.65	981.42	452.85	1,865.66
Employees benefit Expenses	1.53	5.03	4.72	21.50
Financial Costs	-	2.03	-	2.07
Depreciation and Amortisation Expenses	3.06	3.25	3.20	12.92
Other Expenses	6.20	18.91	4.09	33.37
Total Expenses	446.32	1,004.98	335.53	1,870.92
Profit/(Loss) Before Exceptional Items & Taxes	(9.43)	(16.62)	(13.11)	(44.86)
Exceptional Items	-	-	-	-
Profit/(Loss) Before Tax	(9.43)	(16.62)	(13.11)	(44.86)
Share of Associate's Profit	(0.05)	(0.59)	(1.25)	(0.54)
Profit/(Loss) before tax	(9.48)	(17.21)	(14.36)	(45.40)
Tax Expenses				
Current Tax	-	-	-	-
Deferred Tax	0.01	(43.82)	-	(46.14)
Total Tax Expense	0.01	(43.82)	-	(46.14)
Net Profit/(Loss) for the Period	(9.49)	26.61	(14.36)	0.74
Other Comprehensive Income				
Items that will not be reclassified to profit or loss	-	(9.38)	-	38.35
Income tax relating to above items	-	(2.36)	-	0.95
Total Other Comprehensive Income for the period	-	(7.02)	-	37.40
Total Comprehensive Income/(Loss) for the period	(9.49)	19.59	(14.36)	38.14
Profit attributable to :				
-Shareholders of the company	(9.48)	26.79	(14.39)	0.87
-Non-Controlling Interests	(0.01)	(0.19)	0.03	(0.13)
Other Comprehensive Income attributable to :				
-Shareholders of the company	-	(7.01)	-	36.55
-Non-Controlling Interests	-	(0.01)	-	0.85
Total Comprehensive Income attributable to :				
-Shareholders of the company	(9.48)	19.78	(14.39)	37.42
-Non-Controlling Interests	(0.01)	(0.19)	0.03	0.72
Paid - up Equity share capital(Face value Rs.10/- per share)	1,445.00	1,445.00	1,445.00	1,445.00
Other Equity(excluding Revaluation Reserve)		720.73		720.73
Earning per Equity Share (FV Rs 10/-per share) (not annualised)				
a) Basic	(0.07)	0.19	(0.10)	0.01
b) Diluted	(0.07)	0.19	(0.10)	0.01

for Mishka Exim Limited


Rajneesh Gupta
(Managing Director)

Din No.00132141

Place: New Delhi
Dated: 10/08/2022

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UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2022

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended		Year Ended	
	30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)
Segment revenue				
a. Fabric	0	-	-	0.44
b. Jewellery(Ornaments)	188.47	956.49	307.71	1,764.99
C. Share Trading	243.92	28.02	12.80	46.71
Total	432.39	984.51	320.51	1,812.14
Less:Intersegment Revenue	-	-	-	-
Net Income From Operations	432.39	984.51	320.51	1,812.14
Less: Segment Expenses				
a. Fabric	-	-	-	0.43
b. Jewellery(Ornaments)	189.94	947.07	311.01	1,755.82
C. Share Trading	247.78	42.04	12.99	59.26
Segment Result				
a. Fabric	-	-	-	0.01
b. Jewellery(Ornaments)	(1.47)	9.42	(3.30)	9.17
C. Share Trading	(3.86)	(14.02)	(0.19)	(12.55)
Total	(5.33)	(4.60)	(3.49)	(3.37)
Less: Finance Cost	-	2.03	-	2.07
Less: Un-allocable Expenditure	8.65	14.01	12.78	53.46
Add: Unallocable Income	4.50	3.43	1.91	13.50
Total Profit Before Tax	(9.48)	(17.21)	(14.36)	(45.40)
Segment Assets				
a. Fabric	1.20	0.93	0.46	0.93
b. Jewellery(Ornaments)	366.68	423.54	496.17	423.54
c. Share Trading	75.29	62.10	12.25	62.10
Total segment assets	443.17	486.57	508.88	486.57
Unallocable Assets	1,933.80	1,892.38	1,723.70	1,892.38
Total	2,376.97	2,378.95	2,232.58	2,378.95
Segment Liabilities				
a. Fabric	-	-	-	-
b. Jewellery(Ornaments)	-	-	-	-
c. Share Trading	-	-	-	-
Total segment liabilities	-	-	-	-
Unallocable Liabilities	195.20	187.69	254.64	187.69
Total	195.20	187.69	254.64	187.69

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 10th August,2022.
- The figures for the quarter ended 31.03.2022 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 ended 31.03.2022.
- Other expenses for the quarter ended 30.06.2022, year ended 31.03.2022 and quarter ended 31.03.2022 includes loss from future and option transactions amounting to Rs. 1.64, Rs. 12.30 and Rs.12.30 respectively.
- Previous year figures have been regrouped/rearranged, wherever necessary, to make them comparable.

for Mishka Exim Limited

Rajneesh Gupta
(Managing Director)
Din No.00132141

Place: New Delhi
Dated: 10/08/2022



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY 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 ended 30th June, 2022 ("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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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 an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act 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:

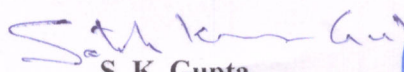
- a. Mishka Capital Advisors Limited (Subsidiary)
- b. Cross River Securities Limited (Associate)

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 revenues of Rs. 157.18 lacs, total net loss after tax of Rs. 0.18 lacs, total comprehensive loss of Rs. 0.18 lacs for the quarter ended on 30th June, 2022 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: 22016746AOTIFM5731



Place: DELHI

Date: 10.08.2022