



MISHKA EXIM LIMITED

G-31, Ground Floor, Cross River Mall, CBD Ground, Shahdara, Delhi -110032
CIN: L51909DL2014PLC270810 Email id:mishkaexim@gmail.com Contact No: 011 42111981

Date: 13th February, 2021

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

BSE Scrip Code: 539220

Sub: Outcome of Board Meeting Financial Results quarter ended 31/12/2020

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, 13th February, 2021 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 Unaudited Consolidated and Standalone Financial Results of the Company for the Quarter ended on 31st December 2020 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



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31st DECEMBER, 2020

(Rs. in Lakhs Except per Share data)

	Particulars	Quarter Ended (Unaudited)			Nine Months Ended (Unaudited)		Year Ended (Audited)
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
I	Revenue from Operations	91.19	170.72	30.42	271.29	163.74	343.02
II	Other Income	0.45	0.45	0.69	1.36	2.31	6.86
III	Total Income (I+II)	91.64	171.17	31.11	272.65	166.05	349.88
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	33.10	150.28	13.43	183.38	154.57	232.64
	Change in Inventories of Finished Goods, Stock-in-Trade and Work in Progress	26.15	4.39	7.41	36.29	-	104.22
	Employee's Benefits Expenses	2.27	1.67	1.06	4.78	3.28	4.40
	Finance Cost	-	-	-	-	-	0.02
	Depreciation and amortization expenses	3.40	3.39	3.62	10.19	10.86	14.48
	Other Expenses	3.94	4.70	22.13	11.31	58.24	66.17
	Total Expenses (IV)	68.86	164.43	47.65	245.95	226.95	421.93
V	Profit / (Loss) before exceptional items and tax	22.78	6.74	(16.54)	26.70	(60.90)	(72.05)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	22.78	6.74	(16.54)	26.70	(60.90)	(72.05)
VIII	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Tax for earlier year	-	-	-	-	0.41	0.25
	(2) Deferred Tax	-	-	-	-	-	-
IX	Profit / (Loss) for the period from continuing operation (VII-VIII)	22.78	6.74	(16.54)	26.70	(61.31)	(72.30)
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)	22.78	6.74	(16.54)	26.70	(61.31)	(72.30)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	(38.29)	-	(38.29)	(33.66)	(33.70)
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	(9.64)	-	(9.64)	(8.75)	(8.48)
	B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other Comprehensive Income (XIV)	-	(28.65)	-	(28.65)	(24.91)	(25.22)
	Total Comprehensive Income for the Period (XIII + XIV)	22.78	(21.91)	(16.54)	(1.95)	(86.22)	(97.52)
XV	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						308.77
XVII	Earnings per Share (for continuing Operation)						
	(1) Basic	0.16	0.05	(0.11)	0.18	(0.42)	(0.50)
	(2) Diluted	0.16	0.05	(0.11)	0.18	(0.42)	(0.50)
XVIII	Earnings per Share (for Discontinued operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XIV	Earnings per Share (for discontinued & continuing Operation) (Not annualised)						
	(1) Basic	0.16	0.05	(0.11)	0.18	(0.42)	(0.50)
	(2) Diluted	0.16	0.05	(0.11)	0.18	(0.42)	(0.50)

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 there after.
- The above results were reviewed by the Audit Committee and approved by Board of Directors of the Company at its meeting held on 13/02/2021 .
- The figures for the Quarter ended 31.12.2020 are the balancing figures between unaudited figures for the nine months ended 31.12.2020 and half year ended 30.09.2020.
- Other expenses for the nine months ended 31.12.2020(31.12.2019) and quarter ended 31.12.2020 (31.12.2019) include loss from future and option transactions amounting to Rs.NIL(44.01) and Rs.NIL(15.08) respectively.
- The statutory auditors have carried out a limited review of these results pursuant to clause 33 of SEBI (LODR), 2015 .
- Previous year/period figures have been regrouped wherever necessary.

Place: Delhi
Date: 13.02.2021

For and on behalf of Board of Directors
Mishka Exim Limited

(Rajneesh Gupta)
Director
DIN : 00132141

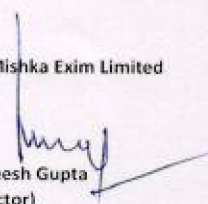
Mishka Exim Limited
CIN NO. L51909DL2014PLC270810
G-31, Ground Floor, Cross River Mall
CBD Ground, Shahdara New Delh-110032
email : mishkaexim@gmail.com

UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER/NINE MONTHS ENDED 31st DECEMBER,2020

(Rs.In Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (unaudited)	31.12.2019 (unaudited)	31.03.2020 (Audited)
1	Segment revenue						
	a. Fabric	0.19	-	-	0.19	-	-
	B. Jewellery	91.00	170.72	17.04	271.10	78.37	167.85
	C. Share Trading	-	-	13.62	-	86.29	176.40
	Total	91.19	170.72	30.66	271.29	164.66	344.25
	Less:Intersegment Revenue		-	-		-	-
	Net Income From Operations	91.19	170.72	30.66	271.29	164.66	344.25
	Less: Segment Expenses						
	a. Fabric	0.17	-	-	0.17	-	-
	B. Jewellery	59.10	154.66	13.02	219.51	70.19	148.43
	C. Share Trading	-	-	23.15	-	132.27	236.68
2	Segment Result						
	a. Fabric	0.02	-	-	0.02	-	-
	B. Jewellery	31.90	16.06	4.02	51.59	8.18	19.42
	C. Share Trading	-	-	(9.53)	-	(43.28)	(60.28)
	Total	31.92	16.06	(5.51)	51.61	(35.10)	(40.86)
	Less: Un-allocable Expenditure	9.59	9.77	11.49	26.27	27.20	36.82
	Add: Unallocable Income	0.45	0.45	0.45	1.36	1.39	5.63
	Total Profit Before Tax	22.78	6.74	(16.55)	26.70	(60.91)	(72.05)
3	Segment Assets						
	a. Fabric	0.29	0.04	0.04	0.29	0.04	0.04
	b. Jewellery(Ornaments)	257.86	309.56	299.05	257.86	299.05	294.40
	c. Share Trading	-	-	96.86	-	96.86	-
	Total segment assets	258.15	309.60	395.95	258.15	395.95	294.44
	Unallocable Assets	1,639.76	1,554.69	1,517.27	1,639.76	1,517.27	1,604.23
	Total	1,897.91	1,864.29	1,913.22	1,897.91	1,913.22	1,898.67
4	Segment Liabilities						
	a. Fabric	-	-	-	-	-	-
	b. Jewellery(Ornaments)	11.02	-	-	11.02	-	-
	c. Share Trading	-	-	-	-	-	-
	Total segment liabilities	11.02	-	-	11.02	-	-
	Unallocable Liabilities	135.07	135.25	148.16	135.07	148.16	144.90
	Total	146.09	135.25	148.16	146.09	148.16	144.90

For Mishka Exim Limited


Rajneesh Gupta
(Director)
Din No.00132141

Place:New Delhi
Dated: 13/02/2021

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31st DECEMBER, 2020

(Rs. In Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Nine months ended		Year Ended
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
	Revenue						
1	Revenue from Operations	91.19	170.72	30.42	271.29	163.74	351.67
2	Other Income	0.45	0.45	0.69	1.36	2.31	6.86
3	Total Income	91.64	171.17	31.11	272.65	166.05	358.53
4	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Change in Inventories of Stock in trade	26.15	4.30	7.42	36.29	-	104.22
	Purchases of goods traded	33.12	150.27	13.43	183.39	154.57	235.91
	Employees benefit Expenses	2.27	1.67	1.06	4.78	3.29	4.40
	Financial Costs	-	-	-	-	-	0.23
	Depreciation and Amortisation Expenses	3.40	3.39	3.62	10.19	10.86	14.51
	Other Expenses	3.95	4.76	22.16	11.40	58.62	71.18
	Total Expenses	68.89	164.48	47.69	246.05	227.34	430.45
5	Profit/(Loss) Before Exceptional Items & Taxes	22.75	6.69	(16.58)	26.60	(61.29)	(71.92)
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) Before Tax	22.75	6.69	(16.58)	26.60	(61.29)	(71.92)
8	Share of Associate's Profit	(0.01)	(0.02)	0.03	(0.04)	(0.24)	(0.03)
	Profit/(Loss) Before Tax(7+8)	22.74	6.67	(16.55)	26.56	(61.53)	(71.95)
9	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	Tax for earlier years	-	-	-	-	0.41	0.24
	Deferred Tax	-	-	-	-	-	0.55
10	Net Profit/(Loss) for the Period/year	22.74	6.67	(16.55)	26.56	(61.94)	(72.74)
11	Other Comprehensive Income						
a)	Items that will not be reclassified to profit or loss						
	Changes in fair value of Investments	-	(57.38)	-	(57.38)	(51.16)	(51.20)
	Income tax relating to above items	-	(14.44)	-	(14.44)	(13.30)	(12.89)
b)	Items that will be reclassified to profit or loss						
	Income tax relating to above items	-	-	-	-	-	-
	Total Other Comprehensive Income for the period/year	-	(42.94)	-	(42.94)	(37.86)	(38.31)
12	Total Comprehensive Income/(Loss) for the period/year	22.74	(36.27)	(16.55)	(16.38)	(99.79)	(111.05)
	Profit attributable to:						
	-Shareholders of the company	22.74	6.68	(16.55)	26.57	(61.92)	(72.72)
	-Non-Controlling interest	-	(0.01)	-	(0.01)	(0.02)	(0.02)
	Other Comprehensive Income attributable to:						
	-Shareholders of the company	-	(41.94)	-	(41.94)	(36.95)	(37.44)
	-Non-Controlling interest	-	(1.00)	-	(1.00)	(0.91)	(0.87)
	Total Comprehensive Income attributable to:						
	-Shareholders of the company	22.74	(35.26)	(16.55)	(15.37)	(98.86)	(110.16)
	-Non-Controlling interest	-	(1.01)	-	(1.01)	(0.93)	(0.89)
13	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	1,445.00
14	Other Equity						529.69
15	Earning per Equity Share (FV Rs.10/-per share) (not annualised)						
	a) Basic	0.16	0.05	(0.11)	0.18	(0.43)	(0.50)
	b) Diluted	-	0.05	(0.11)	0.18	(0.43)	(0.50)

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 there after.
- The above results were reviewed by the Audit Committee and approved by Board of Directors of the Company at its meeting held on 13/02/2021 .
- The figures for the Quarter ended 31.12.2020 are the balancing figures between unaudited figures for the nine months ended 31.12.2020 and half year ended 30.09.2020.
- Other expenses for the nine months ended 31.12.2020(31.12.2019) and quarter ended 31.12.2020 (31.12.2019) include loss from future and option transactions amounting to Rs.NIL(44.01) and Rs.NIL(15.08) respectively.
- The statutory auditors have carried out a limited review of these results pursuant to clause 33 of SEBI (LODR),2015 .
- Previous year/period figures have been regrouped wherever necessary.

For Mishka Exim Limited

Rajneesh Gupta
 (Director)
 Din No.00132141

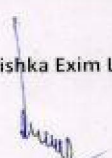
Place: New Delhi
 Dated: 13/02/2021

Mishka Exim Limited
 CIN NO. L51909DL2014PLC270810
 G-31, Ground Floor, Cross River Mall
 CBD Ground, Shahdara New Delh-110032
 email : mishkaexim@gmail.com

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER/NINE MONTHS ENDED 31st DECEMBER,2020
 (Rs.In Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Nine months ended		Year Ended
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
1	Segment revenue						
	a. Fabric	0.19	-	-	0.19	-	-
	b. Jewellery(Ornaments)	91.00	170.72	17.04	271.10	78.37	167.85
	C. Share Trading	-	-	13.62	-	86.29	185.05
	Total	91.19	170.72	30.66	271.29	164.66	352.90
	Less:Inter segment Revenue	-	-	-	-	-	-
	Net Income From Operations	91.19	170.72	30.66	271.29	164.66	352.90
	Less: Segment Expenses						
	a. Fabric	0.17	-	-	0.17	-	-
	b. Jewellery(Ornaments)	59.10	154.66	13.02	219.51	70.19	148.43
	C. Share Trading	-	-	23.15	-	129.57	244.44
2	Segment Result						
	a. Fabric	0.02	-	-	0.02	-	-
	b. Jewellery(Ornaments)	31.90	16.06	4.02	51.59	8.18	19.42
	C. Share Trading	-	-	(9.53)	-	(43.28)	(59.39)
	Total	31.92	16.06	(5.51)	51.61	(35.10)	(39.97)
	Less: Un-allocable Expenditure	9.66	9.82	11.50	26.41	27.82	37.61
	Add: Unallocable Income	0.45	0.45	0.45	1.36	1.39	5.63
	Total Profit Before Tax	22.71	6.69	(16.56)	26.56	(61.53)	(71.95)
3	Segment Assets						
	a. Fabric	0.29	0.04	0.04	0.29	0.04	0.04
	b. Jewellery(Ornaments)	257.86	309.56	299.05	257.86	299.05	294.39
	c. Share Trading	-	-	99.56	-	99.56	-
	Total segment assets	258.15	309.60	398.65	258.15	398.65	294.43
	Unallocable Assets	1,955.35	1,870.32	1,843.74	1,955.35	1,843.74	1,934.17
	Total	2,213.50	2,179.92	2,242.39	2,213.50	2,242.39	2,228.60
4	Segment Liabilities						
	a. Fabric	-	-	-	-	-	-
	b. Jewellery(Ornaments)	11.02	-	-	11.02	-	-
	c. Share Trading	-	-	-	-	-	-
	Total segment liabilities	11.02	-	-	11.02	-	-
	Unallocable Liabilities	218.41	218.59	230.71	218.41	230.71	228.15
	Total	229.43	218.59	230.71	229.43	230.71	228.15

For Mishka Exim Limited


 Rajneesh Gupta
 (Director)
 Din No.00132141

Place: New Delhi
 Dated: 13/02/2021



Independent Auditor's Review Report on the Quarterly And Year To Date 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 Directors
Mishka Exim Limited
G-31, Ground Floor, Cross River Mall,
CBD Ground, Shahdara, Delhi-110032

1. We have reviewed the accompanying statement of unaudited standalone financial results (" the Statement") of Mishka Exim Limited ("the Company") for the quarter ended 31 December 2020 and the year to date results for the period 01 April 2020 to 31 December 2020, being submitted by the company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013("the Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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.
4. 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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 Prakash & Santosh

(Chartered Accountant)

F.R.No. 000454C

Arun Kumar
Arun Kumar

Partner

M.No. 087378

Place: Delhi

Date: 13/02/2021

UDIN: 21087378AAAABQ9058



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 (as amended)**

The Board Directors
Mishka Exim Limited
G-31, Ground Floor, Cross River Mall,
CBD Ground, Shahdara, Delhi-110032

1. We have reviewed the accompanying statement of unaudited consolidated financial results (the "Statement") of Mishka Exim Limited ("The Parent") and its subsidiary and associate (the parent and its subsidiary and associate together referred to as "Group") for the quarter ended 31 December 2020 and the Consolidated year to date results for the period 01 April 2020 to 31 December 2020, attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 ("the Act"), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of The Entity' Issued by The Institute of Chartered Accountants of India. 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/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended), to the extent applicable.
4. The Statement includes the results of the following entities:
 - a. Mishka Capital Advisors Limited(Subsidiary)
 - b. Cross River Securities Limited (Associate)



5. Based on our review conducted and procedures performed as stated in paragraph 3 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 terms 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.
6. We did not review the interim financial results of subsidiary and associate included in the Statement, whose financial information reflects total revenues of Rs.NIL and Rs. NIL, total net loss after tax of Rs.0.04 lacs and Rs.0.13 lacs, total comprehensive loss of Rs.0.04 lacs and Rs.14.42 lacs for the quarter and nine months period ended on 31 December 2020, respectively, 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.

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


Arun Kumar
(Partner)

M.No. 087378

Place: Delhi

Date: 13/02/2021

UDIN: 21087378AAAABP5073