



# 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: 03<sup>rd</sup> August, 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 30/06/2021**

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, 03<sup>rd</sup> August, 2021 and the said meeting commenced at 3:30 P.M. and concluded at 5.15 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 30<sup>th</sup> June 2021 along with Limited Review Report of the Auditors of the Company.
2. Considered and Approved the Resignation of Auditors Prakash & Santosh due to Death of Partner at Delhi office and Lack of staff at Delhi.
3. Considered and approved Appointment of Auditors Gaur and Associates as Statutory Auditors of the company till the conclusion of next General Meeting.

Kindly take it on your record.

Thanking You,

Yours Faithfully  
For Mishka Exim Limited

Rajneesh Gupta  
Managing Director



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

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

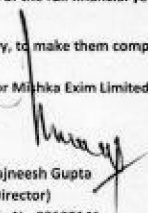
(Rs.In Lakhs except per share data)

S. No.	Particulars	Standalone			
		Quarter Ended		Year Ended	
		30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
	Revenue				
1	Revenue from Operations	307.71	41.26	9.38	312.55
2	Other Income	1.06	6.05	0.46	7.41
3	Total Income	308.77	47.31	9.84	319.96
4	Expenses				
	Cost of Material Consumed	-	-	-	-
	Change in Inventories of Stock in trade	(117.08)	(106.93)	5.75	(70.64)
	Purchases of goods traded	427.61	143.73	-	327.11
	Employees benefit Expenses	4.52	2.24	0.84	7.02
	Financial Costs	-	-	-	-
	Depreciation and Amortisation Expenses	3.20	3.40	3.40	13.59
	Other Expenses	4.08	4.13	2.67	15.44
	Total Expenses	322.43	46.57	12.66	292.52
5	Profit/(Loss) Before Exceptional Items & Taxes	(13.66)	0.74	(2.82)	27.44
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) Before Tax	(13.66)	0.74	(2.82)	27.44
8	Tax Expenses				
	Current Tax	-	-	-	-
	Tax for earlier years	-	-	-	-
	Deferred Tax	-	1.08	-	1.08
	Total Tax Expense	-	1.08	-	1.08
9	Net Profit/(Loss) for the Period/year	(13.66)	(0.34)	(2.82)	26.36
10	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	Changes in fair value of investments	-	-	-	(38.29)
	Income tax relating to above items	-	(4.77)	-	(14.41)
	Total Other Comprehensive Income for the period/year	-	4.77	-	(23.88)
11	Total Comprehensive income/(Loss) for the period/year	(13.66)	4.43	(2.82)	2.48
12	Paid - up Equity share capital(Face vale Rs.10/- per share)	1,445.00	1,445.00	1,445.00	1,445.00
13	Other Equity (excluding Revaluation Reserve)				311.25
14	Earning per Equity Share ( FV Rs10/-per share) (not annualised)				
	a) Basic	(0.09)	(0.00)	(0.02)	0.18
	b) Diluted	(0.09)	(0.00)	(0.02)	0.18

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 3rd August, 2021. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- The company has evaluated impact of the continuing Covid-19 pandemic on its business operations and based on its review and current indicators of future economic conditions, there is no significant impact on its operations and the financial position as at June 30, 2021.
- The figures of the quarter ended 31.03.2021 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 31.03.2021.
- The figures for the corresponding previous period have been regrouped/rearranged, wherever necessary, to make them comparable.

For Mishka Exim Limited

  
Rajneesh Gupta  
(Director)  
Din No.00132141

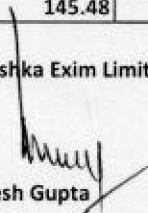
Place: New Delhi  
Dated: 03/08/2021

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

**UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30,2021**  
(Rs.In Lakhs except per share data)

S. No.	Particulars	Standalone			
		Quarter Ended		Year Ended	
		30.06.2021 ( Unaudited )	31.03.2021 (Audited)	30.06.2020 ( Unaudited )	31.03.2021 (Audited)
1	<b>Segment revenue</b>				
	a. Fabric	-	-	-	0.19
	b. Jewellery(Ornaments)	307.71	41.26	9.38	312.36
	C. Share Trading	-	-	-	-
	<b>Total</b>	<b>307.71</b>	<b>41.26</b>	<b>9.38</b>	<b>312.55</b>
	Less:Inter segment Revenue	-	-	-	-
	<b>Net Income From Operations</b>	<b>307.71</b>	<b>41.26</b>	<b>9.38</b>	<b>312.55</b>
	<b>Less: Segment Expenses</b>				
	a. Fabric	-	0.03	-	0.20
	b. Jewellery(Ornaments)	310.99	37.59	5.75	257.10
	C. Share Trading	-	-	-	-
2	<b>Segment Result</b>				
	a. Fabric	-	(0.03)	-	(0.01)
	b. Jewellery(Ornaments)	(3.28)	3.67	3.63	55.26
	C. Share Trading	-	-	-	-
	<b>Total</b>	<b>(3.28)</b>	<b>3.64</b>	<b>3.63</b>	<b>55.25</b>
	Less: Un-allocable Expenditure	11.45	8.94	6.91	35.21
	Add: Unallocable Income	1.07	6.04	0.46	7.40
	<b>Total Profit Before Tax</b>	<b>(13.66)</b>	<b>0.74</b>	<b>(2.82)</b>	<b>27.44</b>
3	<b>Segment Assets</b>				
	a. Fabric	0.46	0.25	0.04	0.25
	b. Jewellery(Ornaments)	481.70	364.83	288.65	364.83
	c. Share Trading	-	-	-	-
	<b>Total segment assets</b>	<b>482.16</b>	<b>365.08</b>	<b>288.69</b>	<b>365.08</b>
	<b>Unallocable Assets</b>	<b>1,414.78</b>	<b>1,522.96</b>	<b>1,607.74</b>	<b>1,522.96</b>
	<b>Total</b>	<b>1,896.94</b>	<b>1,888.04</b>	<b>1,896.43</b>	<b>1,888.04</b>
4	<b>Segment Liabilities</b>				
	a. Fabric	-	-	-	-
	b. Jewellery(Ornaments)	-	-	-	-
	c. Share Trading	-	-	-	-
	<b>Total segment liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Unallocable Liabilities</b>	<b>154.35</b>	<b>131.79</b>	<b>145.48</b>	<b>131.79</b>
	<b>Total</b>	<b>154.35</b>	<b>131.79</b>	<b>145.48</b>	<b>131.79</b>

For Mishka Exim Limited

  
Rajneesh Gupta  
(Director)  
Din No.00132141

Place: New Delhi  
Dated: 03/08/2021

**Limited Review Report on the Unaudited Quarterly Standalone Financial Results under Regulation 33 of The SEBI  
(Listing Obligations And Disclosure Requirements) Regulations, 2015.**

To  
The Board Directors  
**Mishka Exim Limited**  
F-14, First Floor, Cross River Mall,  
CBD Ground, Shahdara, Delhi-110032

1. We have reviewed the accompanying statement of unaudited standalone financial results of Mishka Exim Limited (the "Company") for the quarter ended June 30, 2021 (the "Statement") attached herewith, being submitted by the company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").
2. The Statement, which is the responsibility of the Company's Management and approved by the 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 and the accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. 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 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 issued by the SEBI under Regulation 33 (8) of the Listing Regulations to the extent applicable.
4. 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 Statement has not been prepared in all material respects in accordance with the Applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized Accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

*Vikas Deep*

Vikas Deep  
(Partner)  
M.No. 077343  
Place: Delhi  
Date: 03-08-2021  
UDIN: 21077343AAAADK3806



UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

(Rs. In Lakhs except per share data)

S. No.	Particulars	Consolidated			
		Quarter Ended		Year Ended	
		30.06.2021 (Unaudited)	31.03.2021 (Unaudited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
	Revenue				
1	Revenue from Operations	320.51	45.93	9.38	317.22
2	Other Income	1.91	6.08	0.46	7.44
3	Total Income	322.42	52.01	9.84	324.66
4	Expenses				
	Cost of Material Consumed	-	-	-	-
	Change in Inventories of Stock in trade	(129.33)	(106.93)	5.75	(70.64)
	Purchases of goods traded	452.85	147.92	-	331.31
	Employees benefit Expenses	4.72	2.24	0.84	7.02
	Financial Costs	-	0.20	-	0.20
	Depreciation and Amortisation Expenses	3.20	3.40	3.40	13.59
	Other Expenses	4.09	4.32	2.69	15.72
	Total Expenses	335.53	51.15	12.68	297.20
5	Profit/(Loss) Before Exceptional Items & Taxes	(13.11)	0.86	(2.84)	27.46
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) Before Tax	(13.11)	0.86	(2.84)	27.46
8	Share of Associate's Profit	(1.25)	(0.45)	(0.01)	(0.49)
	Profit/(Loss) Before Tax(7+8)	(14.36)	0.41	(2.85)	26.97
9	Tax Expenses				
	Current Tax	-	-	-	-
	Tax for earlier years	-	-	-	-
	Deferred Tax	-	1.12	-	1.12
	Total Tax Expense	-	1.12	-	1.12
10	Net Profit/(Loss) for the Period/year	(14.36)	(0.71)	(2.85)	25.85
11	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	Changes in fair value of investments	-	-	-	(57.38)
	Income tax relating to above items	-	(8.94)	-	(23.38)
	Total Other Comprehensive Income for the period/year	-	8.94	-	(34.00)
12	Total Comprehensive Income/(Loss) for the period/year	(14.36)	8.23	(2.85)	(8.15)
	Profit attributable to:				
	-Shareholders of the company	(14.39)	(0.72)	(2.85)	25.85
	-Non-Controlling interest	0.03	0.01	-	-
	Other Comprehensive Income attributable to:				
	-Shareholders of the company	-	8.89	-	(33.05)
	-Non-Controlling interest	-	0.05	-	(0.95)
	Total Comprehensive Income attributable to:				
	-Shareholders of the company	(14.39)	8.17	(2.85)	(7.20)
	-Non-Controlling interest	0.03	0.06	-	(0.95)
13	Paid - up Equity share capital(Face vale Rs.10/- per share	1,445.00	1,445.00	1,445.00	1,445.00
14	Other Equity (excluding Revaluation Reserve)				522.49
15	Earning per Equity Share ( FV Rs10/-per share)(not annualised)				
	a) Basic	(0.10)	(0.00)	(0.02)	0.18
	b) Diluted	(0.10)	(0.00)	(0.02)	0.18

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 3rd August, 2021. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- The Group has evaluated impact of the continuing Covid-19 pandemic on its business operations and based on its review and current indicators of future economic conditions, there is no significant impact on its operations and the financial position as at June 30, 2021.
- The figures of the quarter ended 31.03.2021 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 31.03.2021.
- The figures for the corresponding previous period have been regrouped/rearranged, wherever necessary, to make them comparable.

For Mishka Exim Limited

Rajneesh Gupta  
(Director)  
Din No.00132141

Place: New Delhi  
Dated: 03/08/2021

Mishka Exim Limited  
 CIN NO. L51909DL2014PLC270810  
 F-14, First Floor, Cross River Mall  
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 email : mishkaexim@gmail.com

**UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30,2021**  
 (Rs.In Lakhs except per share data)

S. No.	Particulars	Consolidated			
		Quarter Ended			Year Ended
		30.06.2021 ( Unaudited )	31.03.2021 (Audited)	30.06.2020 ( Unaudited )	31.03.2021 (Audited)
1	<b>Segment revenue</b>				
	a. Fabric	-	-	-	0.19
	b. Jewellery(Ornaments)	307.71	41.26	9.38	312.36
	C. Share Trading	12.80	4.67	-	4.67
	<b>Total</b>	<b>320.51</b>	<b>45.93</b>	<b>9.38</b>	<b>317.22</b>
	Less:Inter segment Revenue	-	-	-	-
	<b>Net Income From Operations</b>	<b>320.51</b>	<b>45.93</b>	<b>9.38</b>	<b>317.22</b>
	<b>Less: Segment Expenses</b>				
	a. Fabric	-	0.03	-	0.20
	b. Jewellery(Ornaments)	311.01	37.59	5.75	257.10
	C. Share Trading	12.99	4.20	-	4.20
2	<b>Segment Result</b>				
	a. Fabric	-	(0.03)	-	(0.01)
	b. Jewellery(Ornaments)	(3.30)	3.67	3.63	55.26
	C. Share Trading	(0.19)	0.47	-	0.47
	<b>Total</b>	<b>(3.49)</b>	<b>4.11</b>	<b>3.63</b>	<b>55.72</b>
	Less: Un-allocable Expenditure	12.78	9.78	6.94	36.19
	Add: Unallocable Income	1.91	6.08	0.46	7.44
	<b>Total Profit Before Tax</b>	<b>(14.36)</b>	<b>0.41</b>	<b>(2.85)</b>	<b>26.97</b>
3	<b>Segment Assets</b>				
	a. Fabric	0.46	0.25	0.04	0.25
	b. Jewellery(Ornaments)	496.17	364.83	288.65	364.83
	c. Share Trading	12.25	-	-	-
	<b>Total segment assets</b>	<b>508.88</b>	<b>365.08</b>	<b>288.69</b>	<b>365.08</b>
	<b>Unallocable Assets</b>	<b>1,723.70</b>	<b>1,833.32</b>	<b>1,937.54</b>	<b>1,833.32</b>
	<b>Total</b>	<b>2,232.58</b>	<b>2,198.40</b>	<b>2,226.23</b>	<b>2,198.40</b>
4	<b>Segment Liabilities</b>				
	a. Fabric	-	-	-	-
	b. Jewellery(Ornaments)	-	-	-	-
	c. Share Trading	-	-	-	-
	<b>Total segment liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Unallocable Liabilities</b>	<b>254.64</b>	<b>206.10</b>	<b>228.62</b>	<b>206.10</b>
	<b>Total</b>	<b>254.64</b>	<b>206.10</b>	<b>228.62</b>	<b>206.10</b>

For Mishka Exim Limited

Rajneesh Gupta  
 (Director)  
 Din No.00132141

Place: New Delhi  
 Dated: 03/08/2021

**Limited 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.**

To,

The Board Directors  
Mishka Exim Limited  
F-14, First Floor, Cross River Mall,  
CBD Ground, Shahdara, Delhi-110032

1. We have reviewed the accompanying statement of unaudited consolidated financial results 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 June 30, 2021 (the "Statement") 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 (the "Listing Regulations, 2015").
2. The 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 and the 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 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 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 under Regulation 33 (8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the results of following entities.
  - a. Mishka Capital Advisors Limited (Subsidiary)
  - b. Cross River Securities Limited (Associate)
5. We have also reviewed the interim financial results of subsidiary and associate included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs.13.76 lacs and total net loss after tax of Rs.0.73 lacs for the quarter ended on June 30, 2021, as considered in the consolidated unaudited financial results. Our conclusion on the Statement is not modified in respect of this matter.



**PRAKASH & SANTOSH**  
Chartered Accountants

Offices  
Kanpur, Sambhal & Orai

Hall No.4, 1st Floor, Mansarover Shopping Complex  
Mansarover Colony, Delhi Road  
Moradabad (U.P.)  
Ph.No .9359705685,9412777865  
E-Mail: cavikashdeep@gmail.com

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the Applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized Accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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

*Vikas Deep*

Vikas Deep  
(Partner)  
M.No. 077343  
Place: Delhi  
Date: 03-08-2021  
UDIN:21077343AAAADL2965

