



# 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: 14<sup>th</sup> November, 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 30/09/2022**

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 Monday, 14<sup>th</sup> November, 2022 and the said meeting commenced at 3:30 P.M. and concluded at 4.30 P.M.

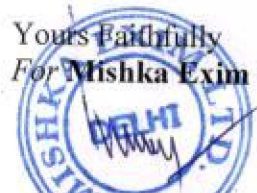
In this meeting the Board has decided the following matters:

1. Considered and approved The Unaudited Consolidated and Standalone Financial Results of the Company for the Quarter ended on 30<sup>th</sup> September 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

**Statement of Standalone Unaudited Financial Results for the Quarter and Six Months Ended on 30.09.2022**

(Rs. in Lakhs Except per Share data)

	Particulars	Quarter Ended (Unaudited)			Six Months Ended (Unaudited)		Year Ended (Audited)
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	<b>Income</b>						
I	Revenue from Operations	203.44	275.21	79.90	478.65	387.61	1,780.89
II	Other Income	4.76	4.50	4.51	9.26	5.57	13.50
III	<b>Total Income (I+II)</b>	<b>208.20</b>	<b>279.71</b>	<b>84.41</b>	<b>487.91</b>	<b>393.18</b>	<b>1,794.39</b>
IV	<b>Expenses</b>						
	Cost of Material Consumed	-	-	-	-	-	-
	Change in Inventories of Finished Goods, Stock-in-Trade and Work in Progress	7.06	3.27	29.58	10.33	(87.50)	(47.98)
	Purchases of Stock in Trade	189.75	276.79	58.31	466.54	485.92	1,817.56
	Employee's Benefits Expenses	1.64	1.53	5.21	3.17	9.83	20.87
	Finance Cost	-	-	0.04	-	0.04	0.04
	Depreciation and amortization expenses	3.07	3.06	3.20	6.13	6.40	12.92
	Other Expenses	4.63	4.36	4.94	8.99	9.02	32.87
	<b>Total Expenses (IV)</b>	<b>206.15</b>	<b>289.01</b>	<b>101.28</b>	<b>495.16</b>	<b>423.71</b>	<b>1,836.28</b>
V	Profit / (Loss) before exceptional items and tax	2.05	(9.30)	(16.87)	(7.25)	(30.53)	(41.89)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	2.05	(9.30)	(16.87)	(7.25)	(30.53)	(41.89)
	Tax Expense:						
VIII	(1) Current Tax	-	-	-	-	-	-
	(2) Tax for earlier year	-	-	-	-	-	-
	(2) Deferred Tax	3.22	0.01	(1.54)	3.23	(1.54)	(45.22)
	<b>Total Tax Expense</b>	<b>3.22</b>	<b>0.01</b>	<b>(1.54)</b>	<b>3.23</b>	<b>(1.54)</b>	<b>(45.22)</b>
IX	Profit / (Loss) for the period from continuing operation (VII-VIII)	(1.17)	(9.31)	(15.33)	(10.48)	(28.99)	3.33
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)	(1.17)	(9.31)	(15.33)	(10.48)	(28.99)	3.33
XIV	Other Comprehensive Income	-	-	-	-	-	-
	A (i) Items that will not be reclassified to profit or loss	0.84	-	28.77	0.84	28.77	28.77
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	10.27	-	(2.82)	10.27	(2.82)	(2.82)
	<b>Total Other Comprehensive Income (XIV)</b>	<b>(9.43)</b>	<b>-</b>	<b>31.59</b>	<b>(9.43)</b>	<b>31.59</b>	<b>31.59</b>
XV	<b>Total Comprehensive Income for the Period ( XIII + XIV )</b>	<b>(10.60)</b>	<b>(9.31)</b>	<b>16.26</b>	<b>(19.91)</b>	<b>2.60</b>	<b>34.92</b>
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						346.17
XVII	Earnings per Share (for continuing Operation)						
	(1) Basic	(0.01)	(0.06)	(0.11)	(0.07)	(0.20)	0.02
	(2) Diluted	(0.01)	(0.06)	(0.11)	(0.07)	(0.20)	0.02
XVIII	Earnings per Share (for Discontinued operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XIV	Earnings per Share ( for discontinued & continuing Operation ) ( Not annualised )						
	(1) Basic	(0.01)	(0.06)	(0.11)	(0.07)	(0.20)	0.02
	(2) Diluted	(0.01)	(0.06)	(0.11)	(0.07)	(0.20)	0.02

**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 relevent 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 14/11/2022.
- The figures for the Quarter ended 30.09.2022 are the balancing figures between unaudited figures for the six months ended 30.09.2022 and quarter ended 30.06.2022.
- Other expenses for the quarter ended 30.06.2022, year ended 31.03.2022 and half year ended 30.09.2022 includes loss from future and option transactions amounting to Rs. 0.20, Rs. 12.30 and Rs.0.12 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 and on behalf of Board of Directors  
Mishka Exim Limited

Rajneesh Gupta  
(Director)  
Din No.00132141

Place: Delhi  
Date: 14/11/2022

Mishka Exim Limited  
CIN: L51909DL2014PLC270810  
Registered Office: F-14, First Floor, Cross River Mall,  
CBD Ground, Shahdara, Delhi - 110032  
email: mishkaexim@gmail.com  
Standalone Statement of Assets & Liabilities

(Rupees in Lakhs)

Particulars	As at	
	30.09.2022 Unaudited	31.03.2022 Audited
<b>(1) ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	1.12	1.33
Investment property	237.24	243.16
<b>Financial assets</b>		
Investments	1,149.89	1,119.04
Other Financial Assets	-	-
Other non-current assets	-	-
<b>Total non-current assets</b>	<b>1,388.25</b>	<b>1,363.53</b>
<b>(2) Current Assets</b>		
Inventories	402.73	413.06
<b>Financial Assets</b>		
	-	-
Trade Receivable	17.14	49.27
Cash and Cash Equivalents	26.27	13.42
Loans	-	0.39
Other Current Assets	30.71	31.64
<b>Total current assets</b>	<b>476.85</b>	<b>507.78</b>
<b>TOTAL ASSETS</b>	<b>1,865.10</b>	<b>1,871.31</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,445.00	1,445.00
Other Equity	326.26	346.17
<b>Total Equity</b>	<b>1,771.26</b>	<b>1,791.17</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
Deferred Tax Liabilities(net)	92.89	79.39
<b>Total Non - current Liabilities</b>	<b>92.89</b>	<b>79.39</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	-	-
Trade Payables	0.01	-
Other Current Liabilities	0.94	0.75
Provisions	-	-
<b>Total current liabilities</b>	<b>0.95</b>	<b>0.75</b>
<b>Total Liabilities</b>	<b>93.84</b>	<b>80.14</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>1,865.10</b>	<b>1,871.31</b>

For and on behalf of Board of Directors  
Mishka Exim Limited

Rajneesh Gupta  
(Director)  
Din No.00132141


Place: Delhi  
Date: 14/11/2022

**Standalone Segment Information For The Quarter And Half Year Ended on 30.09.2022**

(Rs.In Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Six month Ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (unaudited)	30.09.2021 (unaudited)	31.03.2022 (Audited)
1	Segment revenue						
	a. Fabric	-	-	0.44	-	0.44	0.44
	B. Jewellery	146.40	188.47	79.46	334.87	387.17	1,764.99
	C. Share Trading	57.15	86.74	-	143.89	-	15.46
	Total	203.55	275.21	79.90	478.76	387.61	1,780.89
	Less:Intersegment Revenue	-	-	-	-	-	-
	Net Income From Operations	203.55	275.21	79.90	478.76	387.61	1,780.89
	Less: Segment Expenses						
	a. Fabric	-	-	0.42	-	0.42	0.43
	B. Jewellery	145.45	189.94	87.43	335.39	398.42	1,755.82
	C. Share Trading	51.45	90.50	-	141.95	-	28.03
2	Segment Result	-	-	-	-	-	-
	a. Fabric	-	-	0.02	-	0.02	0.01
	B. Jewellery	0.95	(1.47)	(7.97)	(0.52)	(11.25)	9.17
	C. Share Trading	5.70	(3.76)	-	1.94	-	(12.57)
	Total	6.65	(5.23)	(7.95)	1.42	(11.23)	(3.39)
	Less: Finance Cost	-	-	-	-	-	0.04
	Less: Un-allocable Expenditure	9.25	8.57	13.42	17.82	24.87	51.95
	Add: Unallocable Income	4.65	4.50	4.50	9.15	5.57	13.49
	Total Profit Before Tax	2.05	(9.30)	(16.87)	(7.25)	(30.53)	(41.89)
3	Segment Assets						
	a. Fabric	1.94	1.20	0.24	1.94	0.24	0.93
	b. Jewellery(Ornaments)	372.02	366.68	454.63	372.02	454.63	424.91
	c. Share Trading	45.92	44.38	-	45.92	-	36.49
	Total segment assets	419.88	412.26	454.87	419.88	454.87	462.33
	Unallocable Assets	1,445.22	1,450.48	1,458.10	1,445.22	1,458.10	1,408.98
	Total	1,865.10	1,862.74	1,912.97	1,865.10	1,912.97	1,871.31
4	Segment Liabilities						
	a. Fabric	-	-	-	-	-	-
	b. Jewellery(Ornaments)	-	-	23.55	-	23.55	-
	c. Share Trading	-	-	-	-	-	-
	Total segment liabilities	-	-	23.55	-	23.55	-
	Unallocable Liabilities	93.84	80.87	130.57	93.84	130.57	80.14
	Total	93.84	80.87	154.12	93.84	154.12	80.14
5	Capital Employed (Segment Assets - Segment Liabilities)						
	a. Fabric	1.94	1.20	0.24	1.94	0.24	0.93
	B. Jewellery	372.02	366.68	431.08	372.02	431.08	424.91
	C. Share Trading	45.92	44.38	-	45.92	-	36.49
	Total Segment Capital employed	419.88	412.26	431.32	419.88	431.32	462.33
	Unallocable Net Assets	1,351.38	1,369.61	1,327.53	1,351.38	1,327.53	1,328.84
	Total	1,771.26	1,781.87	1,758.85	1,771.26	1,758.85	1,791.17

For Mishka Exim Limited

  
Rajneesh Gupta  
(Director)  
Din No.00132141


Place:New Delhi  
Dated:14/11/2022

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

Particulars	Rs. In Lacs	
	For the Half Year ended Sept. 30, 2022	For the Half Year ended Sept. 30, 2021
	(Unaudited)	(Audited)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	(7.25)	(30.54)
Adjustments for:		
Depreciation	6.13	6.40
Finance cost	-	0.04
Rent Received	(9.15)	(4.50)
Interest income	-	(1.05)
Cash generated from operations before working capital changes	(10.27)	(29.65)
Working Capital Adjustments:		
Decrease (Increase) in Inventories	10.33	(87.49)
Decrease (Increase) in Trade and other receivables	32.13	(2.29)
Decrease (Increase) in Other current assets	0.92	(26.94)
Decrease (Increase) in Short Term Loans and Advances	0.39	133.11
Increase (Decrease) in Trade payables	0.01	23.55
Increase (Decrease) in Other current liabilities	0.19	3.14
Net changes in working capital	43.97	43.08
Cash generated from operating activities	33.70	13.43
Taxes	-	-
Net cash flow from operating activities (A)	33.70	13.43
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest Received	-	1.05
Purchase of Non-current investment	(30.00)	-
Rent Received	9.15	4.50
Net cash flow from investing activities (B)	(20.85)	5.55
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Finance Cost	-	(0.04)
Net cash flow from financing activities (C)	-	(0.04)
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	12.85	18.94
Cash and cash equivalents at the beginning of the year / Period	13.42	16.84
Cash and cash equivalents at the end of the year	26.27	35.78
<b>Components of Cash and cash equivalent</b>		
Cash in hand	21.61	33.53
Balances with banks(in current account)	4.66	2.25
<b>Total</b>	<b>26.27</b>	<b>35.78</b>

Place: New Delhi  
Dated: 14/11/2022

For Mishka Exim Limited

  
Rajneesh Gupta  
(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 30<sup>th</sup> September 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, 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.

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: 22016746BDBOCT6168

Place: DELHI

Date: 14.11.2022

Statement of Consolidated Financial Results for the Quarter And Six Months Ended On 30.09.2022

(Rs. In Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Six months ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
	Revenue						
1	Revenue from Operations	203.43	432.39	83.24	635.82	403.75	1,812.14
2	Other Income	4.77	4.50	4.09	9.27	6.00	13.92
3	Total Income	208.20	436.89	87.33	645.09	409.75	1,826.06
4	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Change in Inventories of Stock in trade	7.07	19.88	27.24	26.95	(102.09)	(64.60)
	Purchases of goods traded	189.75	415.65	64.55	605.40	517.40	1,865.66
	Employees benefit Expenses	1.64	1.53	5.21	3.17	9.93	21.50
	Financial Costs	-	-	-	0.04	-	2.07
	Depreciation and Amortisation Expenses	3.07	3.06	3.20	6.13	6.40	12.92
	Other Expenses	4.35	6.20	5.10	10.55	9.19	33.37
	Total Expenses	205.88	446.32	105.34	652.20	440.87	1,870.92
5	Profit/(Loss) Before Exceptional Items & Taxes	2.32	(9.43)	(18.01)	(7.11)	(31.12)	(44.86)
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) Before Tax	2.32	(9.43)	(18.01)	(7.11)	(31.12)	(44.86)
8	Share of Associate's Profit	0.05	(0.05)	1.28	-	0.03	(0.54)
	Profit/(Loss) Before Tax(7+8)	2.37	(9.48)	(16.73)	(7.11)	(31.09)	(45.40)
9	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	Tax for earlier years	-	-	-	-	-	-
	Deferred Tax	3.22	0.01	(1.54)	3.23	(1.54)	(46.14)
	Total Tax Expense	3.22	-	(1.54)	3.23	(1.54)	(46.14)
10	Net Profit/(Loss) for the Period/year	(0.85)	(9.49)	(15.19)	(10.34)	(29.55)	0.74
11	Other Comprehensive Income						
a)	Items that will not be reclassified to profit or loss						
	Changes in fair value of investments	(3.02)	-	47.73	(3.02)	47.73	38.35
	Income tax relating to above items	9.30	-	3.31	9.30	3.31	0.95
	Total Other Comprehensive Income for the period/year	(12.32)	-	44.42	(12.32)	44.42	37.40
12	Total Comprehensive Income/(Loss) for the period/year	(13.17)	(9.49)	29.23	(22.66)	14.87	38.14
	Profit attributable to:						
	-Shareholders of the company	4.04	(14.39)	(15.12)	(10.35)	(29.51)	0.87
	-Non-Controlling interest	(0.02)	0.03	(0.07)	0.01	(0.04)	(0.13)
	Other Comprehensive Income attributable to:						
	-Shareholders of the company	(12.33)	-	43.56	(12.33)	43.56	36.55
	-Non-Controlling interest	0.01	-	0.86	0.01	0.86	0.85
	Total Comprehensive Income attributable to:						
	-Shareholders of the company	(8.29)	(14.39)	28.44	(22.68)	14.05	37.42
	-Non-Controlling interest	(0.01)	0.03	0.79	0.02	0.82	0.72
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						720.73
15	Earning per Equity Share ( FV Rs10/-per share)(not annualised)						
a)	Basic	-	(0.07)	(0.10)	(0.07)	(0.20)	0.01
b)	Diluted	-	(0.07)	(0.10)	(0.07)	(0.20)	0.01

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 14/11/2022.

3. Previous year figures have been regrouped/rearranged, wherever necessary, to facilitate comparison.

For Mishka Exim Limited

Rajneesh Gupta  
(Director)  
Din No.00132141

Place: New Delhi  
Dated: 14/11/2022

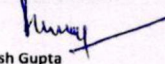


MISHKA EXIM LIMITED  
CIN: L51909DL2014PLC270810  
Registered Office: F-14, First Floor, Cross River Mall,  
CBD Ground, Shahdara, Delhi - 110032  
email: mishkaexim@gmail.com

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

	Particulars	(Rs. In Lakhs)	
		As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
I.	<b>ASSETS</b>		
	Non-current assets		
	Property, plant and equipment	1.13	1.34
	Investment property	237.24	243.16
	Financial assets		
	Investments	1627.92	1,599.92
	Other Financial Assets	-	-
	Other non-current assets	-	-
	Total non-current assets	1,866.29	1,844.42
	Current assets		
	Inventories	402.73	429.68
II.	Financial assets		
	Trade receivables	47.89	56.89
	Cash and cash equivalents	28.94	15.83
	Loans	-	0.39
	Other current assets	30.84	31.74
	Total current assets	510.40	534.53
	Total assets	2,376.69	2,378.95
	Equity and liabilities		
	Equity		
	Equity share capital	1,445.00	1,445.00
	Other equity	698.05	720.73
	Equity attributable to owners	2,143.05	2,165.73
	Non-controlling interest	25.55	25.53
	Total equity	2,168.60	2,191.26
	Liabilities		
	Non-current liabilities		
	Deferred tax liability	172.31	158.76
	Total non-current liabilities	172.31	158.76
	Current liabilities		
	Financial liabilities		
	- Borrowings	34.83	27.83
	- Trade Payables	0.01	-
	Other current liabilities	0.94	1.10
	Total current liabilities	35.78	28.93
	Total liabilities	208.09	187.69
	Total equity and liabilities	2,376.69	2,378.95

For and on behalf of Board of Directors  
Mishka Exim Limited

  
Rajneesh Gupta  
(Director)  
Din No.00132141

Place: Delhi  
Date: 14/11/2022

**Consolidated Segment Information For The Quarter and Six Months Ended On 30th September, 2022**

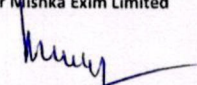
(Rs.In Lakhs except per share data)

		Quarter Ended			Six months ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 ( Unaudited )	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
<b>1</b>	<b>Segment revenue</b>						
	a. Fabric	-	-	0.44	-	0.44	0.44
	b. Jewellery(Ornaments)	146.40	188.47	79.46	334.87	387.17	1,764.99
	C. Share Trading	57.15	243.92	3.34	301.07	16.14	46.71
	<b>Total</b>	<b>203.55</b>	<b>432.39</b>	<b>83.24</b>	<b>635.94</b>	<b>403.75</b>	<b>1,812.14</b>
	Less:Inter segment Revenue	-	-	-	-	-	-
	<b>Net Income From Operations</b>	<b>203.55</b>	<b>432.39</b>	<b>83.24</b>	<b>635.94</b>	<b>403.75</b>	<b>1,812.14</b>
	<b>Less: Segment Expenses</b>						
	a. Fabric	-	-	0.42	-	0.42	0.43
	b. Jewellery(Ornaments)	145.45	189.94	87.41	335.39	398.42	1,755.82
	C. Share Trading	51.15	247.78	3.55	298.93	16.54	59.26
<b>2</b>	<b>Segment Result</b>						
	a. Fabric	-	-	0.02	-	0.02	0.01
	b. Jewellery(Ornaments)	0.95	(1.47)	(7.95)	(0.52)	(11.25)	9.17
	C. Share Trading	6.00	(3.86)	(0.21)	2.14	(0.40)	(12.55)
	<b>Total</b>	<b>6.95</b>	<b>(5.33)</b>	<b>(8.14)</b>	<b>1.62</b>	<b>(11.63)</b>	<b>(3.37)</b>
	Less: Finance Cost	-	-	-	-	-	2.07
	Less: Un-allocable Expenditure	9.24	8.65	12.29	17.88	25.06	53.46
	Add: Unallocable Income	4.65	4.50	3.69	9.15	5.60	13.50
	<b>Total Profit Before Tax</b>	<b>2.37</b>	<b>(9.48)</b>	<b>(16.73)</b>	<b>(7.11)</b>	<b>(31.09)</b>	<b>(45.40)</b>
<b>3</b>	<b>Segment Assets</b>						
	a. Fabric	1.94	1.20	0.24	1.94	0.24	0.93
	b. Jewellery(Ornaments)	372.02	366.68	454.63	372.02	454.63	423.54
	c. Share Trading	76.66	75.29	23.60	76.66	23.60	62.10
	<b>Total segment assets</b>	<b>450.62</b>	<b>443.17</b>	<b>478.47</b>	<b>450.62</b>	<b>478.47</b>	<b>486.57</b>
	Unallocable Assets	1,926.07	1,933.80	1,789.11	1,926.07	1,789.11	1,892.38
	<b>Total</b>	<b>2,376.69</b>	<b>2,376.97</b>	<b>2,267.58</b>	<b>2,376.69</b>	<b>2,267.58</b>	<b>2,378.95</b>
<b>4</b>	<b>Segment Liabilities</b>						
	a. Fabric	-	-	-	-	-	-
	b. Jewellery(Ornaments)	-	-	23.55	-	23.55	-
	c. Share Trading	-	-	-	-	-	-
	<b>Total segment liabilities</b>	<b>-</b>	<b>-</b>	<b>23.55</b>	<b>-</b>	<b>23.55</b>	<b>-</b>
	Unallocable Liabilities	208.09	195.2	236.87	208.09	236.87	187.69
	<b>Total</b>	<b>208.09</b>	<b>195.20</b>	<b>260.42</b>	<b>208.09</b>	<b>260.42</b>	<b>187.69</b>
<b>5</b>	<b>Segment Capital Employed (Segment Assets - Segment Liabilities)</b>						
	a. Fabric	1.94	1.20	0.24	1.94	0.24	0.93
	b. Jewellery(Ornaments)	372.02	366.68	431.08	372.02	431.08	423.54
	C. Share Trading	76.66	75.29	23.60	76.66	23.60	62.10
	<b>Total Segment Capital Employed</b>	<b>450.62</b>	<b>443.17</b>	<b>454.92</b>	<b>450.62</b>	<b>454.92</b>	<b>486.57</b>
	Unallocable Net Assets	1,717.98	1,738.60	1,552.24	1,717.98	1,552.24	1,704.69
	<b>Total</b>	<b>2,168.60</b>	<b>2,181.77</b>	<b>2,007.16</b>	<b>2,168.60</b>	<b>2,007.16</b>	<b>2,191.26</b>

**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 14/11/2022.
- The figures for the Quarter ended 30.09.2022 are the balancing figures between unaudited figures for the six months ended 30.09.2022 and quarter ended 30.06.2022.
- Other expenses for the quarter ended 30.09.2022, 30.06.2022, year ended 31.03.2022 and half year ended 30.09.2022 includes loss from future and option transactions amounting to Rs. 0.38, Rs. 1.25, Rs. 12.30 and Rs.1.63 respectively.
- Previous year figures have been regrouped/rearranged, wherever necessary, to facilitate comparison.

For Mishka Exim Limited

  
Rajneesh Gupta  
(Director)  
Din No.00132141

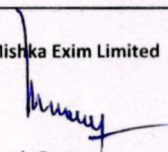
Place: New Delhi  
Dated: 14/11/2022

M/s Mishka Exim Limited  
CIN:L51909DL2014PLC270810  
CONSOLIDATED CASH FLOW STATEMENT

Particulars	Rs. In Lacs	
	For the Half Year ended Sept. 30, 2022	For the Half Year ended Sept. 30, 2021
	(Unaudited)	(Audited)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	(7.11)	-31.12
Adjustments for:	-	0
Depreciation	6.13	6.4
Finance cost	-	0.04
Rent Received	(9.15)	(4.50)
Interest income	-	(1.05)
Cash generated from operations before working capital changes	(10.13)	-30.23
Working Capital Adjustments:		
Decrease (Increase) in Inventories	26.95	(102.09)
Decrease (Increase) in Trade and other receivables	9.00	(11.30)
Decrease (Increase) in Short term loans and advances	0.38	133.11
Decrease (Increase) in Other current assets	0.90	(26.99)
Increase (Decrease) in Trade payables	0.01	23.55
Increase (Decrease) in Other current liabilities	(0.15)	3.00
Net changes in working capital	37.09	19.28
Cash generated from operating activities	26.96	(10.95)
Taxes	-	-
Net cash flow from operating activities (A)	26.96	(10.95)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Rent Received	9.15	4.50
Purchase of Non-current investment	(30.00)	-
Interest Income	-	1.05
Net cash flow from investing activities (B)	(20.85)	5.55
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/(decrease) in short term borrowings	7.00	26.00
Finance cost	-	(0.04)
Net cash flow from financing activities (C)	7.00	25.96
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	13.11	20.56
Cash and cash equivalents at the beginning of the year	15.83	18.42
Cash and cash equivalents at the end of the period	28.94	38.98
Components of Cash and cash equivalent		
Cash in hand	23.47	34.45
Balances with banks(in current account)	5.47	4.53
Total Cash and cash equivalent	28.94	38.98

Place: New Delhi  
Dated: 14/11/2022

For Mishka Exim Limited

  
Rajneesh Gupta  
(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 30<sup>th</sup> September, 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 assets of Rs. 511.58 lacs as at 30th September, 2022, and total revenues of Rs. 157.18 lacs and Rs. 157.18 lacs, total net profit after tax of Rs. 0.32 lacs and total profit after tax of Rs. 0.14 lacs, total comprehensive loss of Rs. 2.89 lacs and Rs. 2.89 lacs for the quarter and six months period ended on 30<sup>th</sup> September, 2022, respectively and cash flows (net) of Rs. 0.26 lacs for the period ended 30<sup>th</sup> September, 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: 22016746BDBOUH4009

Place: DELHI

Date: 14.11.2022