

MISHKA EXIM LIMITED

G-31, Ground Floor, Cross River Mall, CBD Ground, Shahdara, Delhi-110032
CIN: L51909DL2014PLC270810 Email id:mishkaexim@gmail.com Contact No: 01122371916

Date: 24th March, 2018

Listing Department
BSE Limited
Phiroze jeejeebhoy towers
Dalal Street Mumbai-400001

BSE Scrip Code: 539220

Sub: Reconciliation of statement of Profit & Loss as per previously reported under IGAAP to Ind AS

Dear Sir/ Madam,

Please find attached herewith :

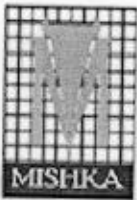
1. Reconciliation of Statement of Profit & Loss as per previously reported under IGAAP to Ind-AS (Standalone) as on 30.09.2017
2. Reconciliation of Statement of Profit & Loss as per previously reported under IGAAP to Ind-AS (Consolidated) as on 30.09.2017

Kindly take it on your record.

Thanking You,

Yours Faithfully
For **Mishka Exim Limited**

Rajneesh Gupta
(Managing Director)
DIN: 00132141
Address: 41, Shanti Vihar Delhi-110092



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Reconciliation of Statement of Profit & Loss as per previously reported under IGAAP to Ind-AS (Standalone)				
(Amount in Rs.)				
Six Months ended September ,2017				
Sr. No	PARTICULARS	IGAAP	Effect of transaction to Ind-As	IND-AS
1.	Revenue from Operation	5,96,26,483	-	5,96,26,483
	Other operating Income	1,03,164	-	1,03,164
	TOTAL INCOME	5,97,29,648	-	5,97,29,648
2.	Expenses			
	Purchases of traded goods	4,69,08,490	-	4,69,08,490
	Change in inventories of stock-in-trade	1,01,44,226	3,54,541	97,89,685
	Employee benefits expenses	9,30,626	-	9,30,626
	Financial Cost	-	-	-
	Depreciation and amortization expenses	8,40,403	-	8,40,403
	Other Expenses	9,97,468	-	9,97,468
	Total Expenses	5,98,21,213	3,54,541	5,94,66,673
3	Profit/loss before Tax	(91,565)	3,54,541	2,62,975
4.	Tax expenses			
	(a) Current tax	-	-	-
	(b)Deferred tax	6,75,328	-	6,75,328
5.	Profit after Tax for the period	(7,66,894)	3,54,541	(4,12,353)
6.	Other Comprehensive Income Items that will not be reclassified to Profit & Loss Re measurement of the net defined benefit liabilities/assets, Equity instruments through other comprehensive income items that will be reclassified subsequently to Profit or Loss	-	5,72,13,808	5,72,13,808
7.	Total Other comprehensive Income, net of Tax	-	5,72,13,808	5,72,13,808
8.	Total Comprehensive Income for the period	(7,66,894)	5,75,68,349	5,68,01,455

FOR AND BEHALF OF BOARDS OF DIRECTORS

FOR MISHKA EXIM LTD

Place: DELHI

DATE: 24.03.2018

Rajneesh Gupta
(Managing Director)

DIN: 00132141

Address: 41, Shanti Vihar Delhi-110092



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Reconciliation of Statement of Profit & Loss as per previously reported under IGAAP to Ind-AS (Consolidated)

(Amount in Rs.)

Six Months ended September, 2017

Sr. No	PARTICULARS	IGAAP	Effect of transaction to Ind-As	IND-AS
1.	Revenue from Operation	5,97,04,277	-	5,97,04,277
	Other operating Income	1,06,277	-	1,06,277
	TOTAL INCOME	5,98,10,554	-	5,98,10,554
2.	Expenses			
	Purchases of traded goods	4,81,28,490	-	4,81,28,490
	Change in inventories of stock-in-trade	89,85,458	3,61,662	86,23,796
	Employee benefits expenses	10,61,876	-	10,61,876
	Financial Cost	-	-	-
	Depreciation and amortization expenses	8,65,534	-	8,65,534
	Other Expenses	12,90,580	-	12,90,580
	Total Expenses	60,33,19,39	3,61,662	5,99,70,277
3	Profit/loss before Tax	(5,21,384)	3,61,662	(1,59,722)
4.	Tax expenses			
	(a) Current tax	-	-	-
	(b)Deferred tax	(7,17,511)	-	(7,17,511)
5.	Profit after Tax for the period	(12,38,896)	3,61,662	(8,77,233)
6	Share of profit/(Loss) of Associate	5,05,407		5,05,407
7	Minority Interest			5,21,35,344
8.	Other Comprehensive Income Items that will not be reclassified to Profit & Loss Re measurement of the net defined benefit liabilities/assets, Equity instruments through other comprehensive income items that will be reclassified subsequently to Profit or Loss	-	19,52,10,997	19,52,10,997
9	Total Other comprehensive Income, net of Tax	-	19,52,10,997	19,52,10,997
10.	Total Comprehensive Income for the period	(7,33,489)	19,55,72,659	14,27,03,827

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DATE: 24.03.2018