



MISHKA EXIM LIMITED

G-31, Ground Floor, Cross River Mall, CBD Ground, Shahdara, Delhi-110032
CIN: L51909DL2014PLC270810 Email id:mishkaexim@gmail.com Contact No: 01142111981

Date: 13th February, 2019

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

BSE Scrip Code: 539220

Sub: Outcome of Board Meeting

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, 2019 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 Financial Results of the Company for the quarter ended on 31st December, 2018 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


Divya Bajaj
Company Secretary & Compliance Officer



Mishka Exim Limited
CIN: L51909DL2014PLC270810
Registered Office: G-31, Ground Floor, Cross River Mall,
CBD Ground, Shahdara, Delhi - 110032
email: mishkaexim@gmail.com

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended on 31.12.2018

(Rs. in Lakhs Except per Share data)

	Particulars	Quarter Ended (Unaudited)			Nine Months Ended (Unaudited)		Year Ended (Audited)
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
I	Revenue from Operations	220.08	32.43	215.20	315.54	811.46	868.60
II	Other Income	(0.70)	0.80	0.72	2.10	1.75	22.35
III	Total Income (I+II)	219.38	33.23	215.92	317.64	813.21	890.95
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	259.44	4.31	187.64	360.49	656.72	693.50
	Change in Inventories of Finished Goods, Stock-in-Trade and Work in Progress	(64.67)	30.91	31.25	(60.22)	132.18	136.04
	Employee's Benefits Expenses	1.52	1.93	5.57	6.50	14.88	17.57
	Finance Cost	-	-	-	-	-	-
	Depreciation and amortization expenses	3.88	3.88	4.19	11.64	12.59	16.78
	Other Expenses	6.06	3.44	3.28	12.61	15.15	22.26
	Total Expenses (IV)	206.23	44.47	231.93	331.02	831.52	886.15
V	Profit / (Loss) before exceptional items and tax	13.15	(11.24)	(16.01)	(13.38)	(18.31)	4.80
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	13.15	(11.24)	(16.01)	(13.38)	(18.31)	4.80
VIII	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	3.65
	(2) Deferred Tax	2.13	1.30	(5.37)	4.70	-	6.22
IX	Profit / (Loss) for the period from continuing operation (VII-VIII)	11.02	(12.54)	(10.64)	(18.08)	(18.31)	(5.07)
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)	11.02	(12.54)	(10.64)	(18.08)	(18.31)	(5.07)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to Profit or Loss	7.01	0.44	(0.20)	9.06	0.62	-
	(ii) Income Tax relating to Items that will be reclassified to Profit or Loss	1.81	0.11	0.06	2.33	0.18	-
	Total Other Comprehensive Income (XIV)	5.20	0.33	(0.14)	6.73	0.44	-
XV	Total Comprehensive Income for the Period (XIII + XIV)	16.22	(12.21)	(10.78)	(11.35)	(17.87)	(5.07)
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	Earnings per Share (for continuing Operation)						
	(1) Basic	0.08	(0.09)	(0.07)	(0.13)	(0.13)	(0.04)
	(2) Diluted	0.08	(0.09)	(0.07)	(0.13)	(0.13)	(0.04)
XVIII	Earnings per Share (for Discontinued operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XIX	Earnings per Share (for discontinued & continuing Operation) (Not annualised)						
	(1) Basic	0.08	(0.09)	(0.07)	(0.13)	(0.13)	(0.04)
	(2) Diluted	0.08	(0.09)	(0.07)	(0.13)	(0.13)	(0.04)

Notes:

1. 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.
2. The above results were reviewed by the Audit Committee and approved by Board of Directors of the Company at its meeting held on February 13, 2019 .
3. Reconciliation of Net Profit for the quarter and nine months period ended December 31,2018 as reported under erstwhile Indian GAAP and Ind AS is summarised as below:

Particulars	Rs. In Lakhs	
	Quarter ended December 31, 2017 (Unaudited)	Nine Months period ended December 31, 2017 (Unaudited)
Net Profit(Loss) after tax as reported under Indian GAAP	(10.64)	(18.31)
Increase (decrease)/in net profit due to Ind AS adjustments	-	-
Net Profit as per IND AS	(10.64)	(18.31)
Other comprehensive income, net of tax as per IND AS	(0.14)	0.44
Total Comprehensive Income as per IND AS	(10.78)	(17.87)

4. The figures for the Quarter ended 31.12.2018 are the balancing figures between unaudited figures for the nine months ended 31.12.2018 and half year ended 30.09.2018.
5. The statutory auditors have carried out a limited review of these results pursuant to clause 33 of SEBI (LODR),2015 .
6. Previous year figures have been regrouped wherever necessary.

Place: Delhi

Date: 13.02.2019

For and on behalf of Board of Directors
Mishka Exim Limited

Rajneesh Gupta
Managing Director
DIN: 00132141



Segment wise Standalone Revenue , Results , Assets and Liabilities For The Quarter and Period Ended December 31, 2018
 (Rs. In Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Nine month Ended		Year Ended
		31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (unaudited)	31.12.2017 (unaudited)	31.03.2018 (Audited)
1	Segment revenue						
	a. Fabric	-	-	-	-	202.95	202.95
	B. Jewellery	115.40	9.32	191.73	137.21	441.96	450.75
	C. Share Trading	103.38	23.16	23.45	178.33	166.51	220.93
	Total	218.78	32.48	215.18	315.54	811.42	874.63
	Less: Intersegment Revenue	-	-	-	-	-	-
	Net Income From Operations	218.78	32.48	215.18	315.54	811.42	874.63
	Less: Segment Expenses	-	-	-	-	-	-
	a. Fabric	-	-	-	-	197.04	197.04
	B. Jewellery	113.94	9.19	187.55	135.16	430.80	439.30
	C. Share Trading	83.98	26.06	21.16	168.46	151.49	193.41
2	Segment Result						
	a. Fabric	-	-	4.18	-	5.91	5.91
	B. Jewellery	1.46	0.13	2.29	2.05	11.16	11.45
	C. Share Trading	19.40	(2.90)	-	10.17	15.02	27.52
	Total	20.86	(2.77)	6.47	12.22	32.09	44.88
	Less: Un-allocable Expenditure	8.31	9.21	23.20	27.70	52.14	56.39
	Add: Unallocable Income	0.60	0.74	0.72	2.10	1.75	16.31
	Total Profit Before Tax	13.15	(11.24)	(16.01)	(13.38)	(18.30)	4.80
3	Segment Assets						
	a. Fabric	165.69	165.69	152.85	165.69	152.85	0.04
	B. Jewellery	75.68	75.68	353.94	75.68	353.94	332.71
	C. Share Trading	312.99	304.37	127.30	312.99	127.30	11.87
	Sub Total	554.36	545.74	634.09	554.36	634.09	344.62
	D. unallocated	2,081.71	2,079.87	1,986.23	2,081.71	1,986.23	2,160.99
	Total	2,636.07	2,625.61	2,620.32	2,636.07	2,620.32	2,505.61
3	Segment Liabilities						
	a. Fabric	-	-	139.84	-	139.84	0.58
	B. Jewellery	-	-	-	-	-	-
	C. Share Trading	2.57	0.12	0.17	2.57	0.17	-
	Sub Total	2.57	0.12	140.01	2.57	140.01	0.58
	D. unallocated	450.21	449.69	300.87	450.21	300.87	311.47
	Total	452.78	449.81	440.88	452.78	440.88	312.05

Notes :

- The above Results have been reviewed by the Audit Committee and approved by the Board Of Directors at their meeting held on 13th Feb.2019 the Statutory Auditors of the Company have carried out a Limited Review Report of the aforesaid results .
- The figures of the previous period/year have been regrouped/rearranged wherever necessary to make them comparable with current period's figure.

Place: New Delhi
 Dated: 13/02/2019

For and on behalf of Board of Directors
 Mishka Exim Limited

Rajneesh Gupta
 Rajneesh Gupta
 (Managing Director)
 Din No.00132141





Limited Review Report

Review Report to the Board of Directors of Mishka Exim Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **MISHKA EXIM LIMITED** for the period ended **31ST December, 2018**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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) 2400, Engagement to review financial statements 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Prakash and Santosh
(Chartered Accountants)**


Arun Kumar
Partner
M.No. 087378



Place: Delhi
Date: 13th February, 2019