

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: 02nd September, 2019

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

BSE Scrip Code: 539220

Sub: Consolidated Results Quarter Ended June 2019

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 Friday, 2nd September, 2019 and the said meeting commenced at 5:30 P.M. and concluded at 6.30 P.M.

In this meeting the Board has decided the following matters:

Considered and approved the Unaudited Consolidated Financial Results of the Company for the quarter ended on 30th June, 2019 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



Varna Gupta
CFO

Statement of Consolidated Unaudited Financial Results for the Quarter Ended 30th June, 2019

(Rs. in Lakhs except per share data)

S. No.	Particulars	Consolidated			
		Quarter Ended		Year Ended	
		30.06.2019 (Unaudited)	31.03.2019 (Unaudited)	30.06.2018 (Unaudited)	31.03.2019 (Audited)
	Revenue				
1	Revenue from Operations	109.43	496.14	63.03	821.71
2	Other Income	0.72	6.73	2.00	8.83
3	Total Income	110.15	502.87	65.03	830.54
4	Expenses				
	Cost of Material Consumed	-	-	-	-
	Change in Inventories of Stock in trade	(23.82)	6.19	(26.46)	(14.03)
	Purchases of goods traded	129.84	456.98	96.74	824.77
	Employees benefit Expenses	1.17	2.07	3.29	9.40
	Financial Costs	-	-	-	-
	Depreciation and Amortisation Expenses	3.62	3.93	3.88	15.57
	Other Expenses	10.88	7.88	3.16	20.43
	Total Expenses	121.69	477.05	80.61	816.14
5	Profit/(Loss) Before Exceptional Items & Taxes	(11.54)	25.82	(15.58)	14.40
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) Before Tax	(11.54)	25.82	(15.58)	14.40
8	Share of Associate's Profit	(0.22)	(0.70)	0.02	(0.05)
	Profit/(Loss) Before Tax(7+8)	(11.76)	25.12	(15.56)	14.35
9	Tax Expenses				
	Current Tax	-	2.48	-	2.53
	Tax for earlier years	-	(2.66)	-	(2.67)
	Deferred Tax	-	(4.70)	1.27	0.50
10	Net Profit/(Loss) for the Period/year	(11.76)	30.00	(16.83)	13.99
11	Other Comprehensive Income				
a)	Items that will not be reclassified to profit or loss				
	Changes in fair value of investments	(33.64)	(7.96)	-	3.01
	Income tax relating to above items	(8.75)	(2.04)	-	0.78
b)	Items that will be reclassified to profit or loss				
	Income tax relating to above items	-	-	-	-
	Total Other Comprehensive Income for the period/year	(24.91)	(5.92)	-	2.23
12	Total Comprehensive Income/(Loss) for the period/year	(36.66)	24.08	(16.83)	16.22
	Profit attributable to:				
	Shareholders of the company	(11.74)	30.12	(16.80)	14.01
	Non-Controlling interest	(0.02)	(0.12)	(0.02)	(0.02)
	Other Comprehensive Income attributable to:				
	Shareholders of the company	(24.91)	(5.92)	-	2.13
	Non-Controlling interest	-	-	-	0.10
	Total Comprehensive Income attributable to:				
	Shareholders of the company	(36.65)	24.20	(16.80)	16.14
	Non-Controlling interest	(0.02)	(0.12)	(0.02)	0.08
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	Earning per Equity Share (₹V Rs10/-per share)(not annualised)				
	a) Basic	(0.08)	0.21	(0.11)	0.10
	b) Diluted	(0.08)	0.21	(0.11)	0.10

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 2nd Sep,2019.

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

For Mishka Exim Limited

Place: New Delhi
Dated: 2nd Sep,2019

Rajeev Gupta
(Director)
Din No.00132141



Segment wise Consolidated Revenue , Results and Capital Employed
(Rs.In Lakhs except per share data)

S. No.	Particulars	Consolidated			
		Quarter Ended			Year Ended
		30.06.2019 (Unaudited)	31.03.2019 (Audited)	30.06.2018 (Unaudited)	31.03.2019 (Audited)
1	Segment revenue				
	a. Fabric	-	54.07	-	54.07
	b. Jewellery(Ornaments)	45.59	277.46	12.49	414.67
	c. Share Trading	64.11	164.61	51.93	354.23
	Total	109.70	496.14	64.42	822.97
	Less: Inter segment Revenue	-	-	-	-
	Net Income From Operations	109.70	496.14	64.42	822.97
	Less: Segment Expenses				
	a. Fabric	-	52.12	-	52.12
	b. Jewellery(Ornaments)	44.41	270.49	12.03	405.65
	c. Share Trading	69.52	137.11	58.42	319.82
2	Segment Result				
	a. Fabric	-	1.95	-	1.95
	b. Jewellery(Ornaments)	1.18	6.97	0.46	9.02
	c. Share Trading	(5.41)	27.50	(6.49)	34.41
	Total	(4.23)	36.42	(6.03)	45.38
	Less: Un-allocable Expenditure	8.05	15.87	10.16	38.56
	Add: Unallocable Income	0.45	5.27	0.61	7.52
	Total Profit Before Tax	(11.83)	25.82	(15.58)	14.34
3	Segment Assets				
	a. Fabric	0.04	0.04	0.04	0.04
	b. Jewellery(Ornaments)	324.83	334.92	320.69	334.92
	c. Share Trading	111.98	85.59	50.36	85.59
	Total segment assets	436.85	420.55	371.09	420.55
	Unallocable Assets	1,902.72	1,933.69	1,948.53	1,933.69
	Total	2,339.57	2,354.24	2,319.62	2,354.24
4	Segment Liabilities				
	a. Fabric	-	-	-	-
	b. Jewellery(Ornaments)	-	-	-	-
	c. Share Trading	-	0.02	-	0.02
	Total segment liabilities	-	0.02	-	0.02
	Unallocable Liabilities	264.51	242.71	241.18	242.71
	Total	264.51	242.73	241.18	242.73
5	Segment Capital Employed				
	Segment Liabilities (Segment Assets - Segment Liabilities)				
	a. Fabric	0.04	0.04	0.04	0.04
	b. Jewellery(Ornaments)	324.83	334.91	320.69	334.91
	c. Share Trading	111.98	85.57	50.36	85.57
	Total Segment Capital Employed	436.85	420.52	371.09	420.52
	Unallocable Net Assets/Net Liabilities	1,638.21	1,690.99	1,707.35	1,690.99
	Total	2,075.06	2,111.51	2,078.44	2,111.51

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
- The above results were reviewed by the audit committee and approved by Board of Directors of the company at its meeting held on 2nd Sep,2019.
- The figures for the quarter ended 31 March,2019 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.
- Previous year figures have been regrouped/rearranged, wherever necessary, to facilitate comparison.

For Mishka Exim Limited

Place: New Delhi
Dated: 2nd Sep,2019

Rajneesh Gupta
(Director)





Limited review report on the unaudited quarterly consolidated financial results under Regulation 33 of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015.

The Board Directors

Mishka Exim Limited

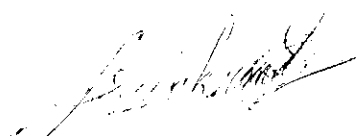
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Shahdara New Delhi East Delhi DL 110032 IN

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 30th June, 2019 which are included in the accompanying statement of unaudited standalone financial results for the quarter ended 30th June 2019*(the "Statement"). The Statement has been prepared by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(the "Listing Regulations, 2015"), which has been initialed by us for identification purposes.
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 (SRI) 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. The Statement includes the results of following entities.
 - a. Mishka Capital Advisors Limited
 - b. Cross River Securities Limited

5. Attention is drawn to the fact that the figures for the quarter ended 31 March, 2019 as reported in the Statement are in balancing figures between audited figures in respect of the full previous audited financial year and the published year to date figures up to the third quarter of the previous financial year had only been reviewed and not subjected to audit.
6. We did not review the interim financial results of subsidiary and associate included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs.110.15 Lakhs, total net loss of Rs. 11.76 Lakhs and total for the quarter ended 30th June 2019, as considered in the consolidated unaudited financial results. 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 the amounts and disclosures included in respect of these subsidiary and associate are based solely on financial results provided by the management to us.
7. 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 And Santosh
(Chartered Accountants)
F.R.No. 000454C


Arun Kumar
(Partner)
M.No. 087378

2/9/2019

Place: Delhi
Date: 02.09.2019
UDIN: 19087378AAAAAT2415