



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: 06th May, 2024

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

BSE Scrip Code: 539220

Sub: Outcome of Board Meeting Financial Results quarter ended 31/03/2024

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, 06th May, 2024 and the said meeting commenced at 03:30 P.M. and concluded at 04.15P.M.

In this meeting the Board has decided the following matters:

1. Considered and approved the Audited Financial Results of the Company for the quarter and year ended on 31st March, 2024.
2. Approved Audit Report received by the Company From its Auditor for the year 2023-24.

We hereby enclose the following:

- i. Audited Financial Results Standalone and Consolidated for the quarter and year ended on 31st March, 2024.
- ii. Auditor's Report on Financial Results for the year ended on 31st March, 2024.
- iii. Declaration regarding Audit Report with unmodified/ unqualified opinion.

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 Delhi-110032
email : mishkaexim@gmail.com

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH,2024

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
Income					
Revenue from Operations	304.63	38.19	159.37	363.68	1,157.92
Other Income	7.21	5.43	5.57	23.12	19.58
Total Income	311.84	43.62	164.94	386.80	1,177.50
Expenses					
Cost of Material Consumed	-	-	-	-	-
Purchases of Stock in trade	181.03	42.88	138.62	272.24	1,122.38
Change in Inventories of Stock in trade	72.70	(6.29)	33.15	38.56	50.34
Employees benefit Expenses	2.65	2.63	1.26	8.38	6.04
Financial Costs	0.44	-	-	0.44	-
Depreciation and Amortisation Expenses	3.58	3.62	3.40	14.13	12.59
Other Expenses	4.14	7.37	7.27	21.22	27.56
Total Expenses	264.54	50.21	183.70	354.97	1,218.91
Profit/(Loss) Before Exceptional Items & Taxes	47.30	(6.59)	(18.76)	31.83	(41.41)
Exceptional Items	-	-	(10.55)	-	(10.55)
Profit/(Loss) Before Tax	47.30	(6.59)	(29.31)	31.83	(51.96)
Tax Expense:-					
Current Tax	-	-	-	-	-
Deferred Tax	12.64	(1.30)	(14.86)	12.92	(11.18)
Total Tax Expense	12.64	(1.30)	(14.86)	12.92	(11.18)
Net Profit/(Loss) for the Period	34.66	(5.29)	(14.45)	18.91	(40.78)
Other Comprehensive Income(OCI)					
Items that will not be reclassified to profit or loss	-	-	-	19.62	0.84
Income tax relating to above items	-	-	-	4.94	10.27
Total Other Comprehensive Income for the period	-	-	-	14.68	(9.43)
Total Comprehensive Income/(Loss) for the period	34.66	(5.29)	(14.45)	33.59	(50.21)
Paid - up Equity share capital(Face vale Rs.10/- each)	1,445.00	1,445.00	1,445.00	1,445.00	1,445.00
Other Equity(excluding Revaluation Reserve)	329.56		295.97	329.56	295.97
Earning per Equity Share (FV Rs10/-per share) (not annualised)					
a) Basic(in Rs.)	0.24	(0.04)	(0.10)	0.13	(0.28)
b) Diluted(in Rs.)	0.24	(0.04)	(0.10)	0.13	(0.28)

for Mishka Exim Limited

Rajneesh Gupta
(Director)

Din No.00132141

Place: New Delhi

Dated: 06/05/2024

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

AUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2024

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2024 (Audited)	31.12.2023 (Audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
Segment revenue					
a. Fabric	-	-	2.18	-	2.18
b. Jewellery(Ornaments)	299.63	17.97	118.75	318.03	949.06
C. Share Trading	5.20	20.49	39.20	47.58	207.57
Total	304.83	38.46	160.13	365.61	1,158.81
Less:Intersegment Revenue	-	-	-	-	-
Net Income From Operations	304.83	38.46	160.13	365.61	1,158.81
Less: Segment Expenses					
a. Fabric	-	-	1.93	-	1.93
b. Jewellery(Ornaments)	247.28	18.04	127.84	265.47	967.82
C. Share Trading	5.67	20.34	38.55	48.01	209.29
Segment Result					
a. Fabric	-	-	0.25	-	0.25
b. Jewellery(Ornaments)	52.35	(0.07)	(9.09)	52.56	(18.76)
C. Share Trading	(0.47)	0.15	0.65	(0.43)	(1.72)
Total	51.88	0.08	(8.19)	52.13	(20.23)
Less: Finance Cost	0.44	-	-	0.44	-
Less: Exceptional items	-	-	(10.55)	-	(10.55)
Less: Un-allocable Expenditure	11.15	11.40	15.37	41.05	39.86
Add: Unallocable Income	7.01	4.73	4.80	21.19	18.68
Total Profit Before Tax	47.30	(6.59)	(29.31)	31.83	(51.96)
Segment Assets					
a. Fabric	0.92	0.92	-	0.92	-
b. Jewellery(Ornaments)	421.69	387.34	389.52	421.69	389.52
c. Share Trading	38.38	19.76	13.60	38.38	13.60
Total segment assets	460.99	408.02	403.12	460.99	403.12
Unallocable Assets	1,417.68	1,420.15	1,419.19	1,417.68	1,419.19
Total	1,878.67	1,828.17	1,822.31	1,878.67	1,822.31
Segment Liabilities					
a. Fabric	-	-	-	-	-
b. Jewellery(Ornaments)	3.58	-	-	3.58	-
c. Share Trading	-	-	-	-	-
Total segment liabilities	3.58	-	-	3.58	-
Unallocable Liabilities	100.53	88.27	81.34	100.53	81.34
Total	104.11	88.27	81.34	104.11	81.34

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 06th May,2024.
- The figures for the last quarter 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.
- Other expenses for the year ended 31.03.2024 , year ended 31.03.2023 ,quarter ended 31.12.2023 and quarter ended 31.03.2023 includes loss from future and option transactions amounting to Rs.1.47, Rs.2.68 , Rs. 1.63 and Rs.0.28 respectively.
- During previous year ended 31.03.2023 exceptional items include Rs.10.55 being penalty paid to The Bombay Stock Exchange.
- Previous year figures have been regrouped/rearranged, wherever necessary, to make them comparable.

for Mishka Exim Limited

Rajneesh Gupta

(Director)

Din No.00132141

Place: New Delhi

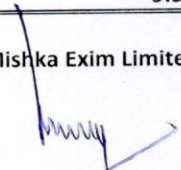
Dated: 06/05/2024

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

Particulars	Rs. In Lacs	
	For the Year ended March 31, 2024	For the Year ended March 31, 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	31.83	(41.41)
Adjustments for:		
Depreciation	14.13	12.59
Finance cost	0.44	-
Rent received	(18.90)	(18.60)
Profit from sale of Property, plant & equipment	(2.30)	-
Cash generated from operations before working capital changes	25.20	(47.42)
Working Capital Adjustments:		
Decrease (Increase) in Inventories	38.56	50.34
Decrease (Increase) in Trade and other receivables	(96.43)	8.87
Decrease (Increase) in Other current assets	(2.41)	18.42
Decrease (Increase) in Short Term Loans and Advances	-	0.39
Increase (Decrease) in Other current liabilities	4.91	2.10
Net changes in working capital	(55.37)	80.12
Cash generated from operating activities	(30.17)	32.70
Taxes	-	-
Cash flow before extraordinary item	(30.17)	32.70
Penalty paid to BSE	-	(10.55)
Net cash flow from operating activities (A)	(30.17)	22.15
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant & equipment	(2.48)	(1.91)
Sale of Property, plant & equipment	2.51	-
Purchase of Non-current investment	-	(30.00)
Purchase of Intangible assets	(0.60)	-
Rent received	18.90	18.60
Net cash flow from investing activities (B)	18.33	(13.31)
CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost	(0.44)	-
Net cash flow from financing activities (C)	(0.44)	-
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(12.28)	8.84
Cash and cash equivalents at the beginning of the year	22.26	13.42
Cash and cash equivalents at the end of the year	9.98	22.26
Components of Cash and cash equivalent		
Cash in hand	3.69	17.88
Balances with banks(in current account)	6.29	4.38
Total	9.98	22.26

Place: New Delhi
Dated: 06/05/2024

For Mishka Exim Limited


Rajneesh Gupta
(Director)
Din No.00132141

MISHKA EXIM LIMITED
CIN: L51909DL2014PLC270810

AUDITED STANDALONE BALANCE SHEET		(Rs. In Lakhs)	
Particulars	As at 31st March,2024	As at 31st March,2023	
ASSETS			
Non-current assets			
Property, plant and equipment	2.25	2.49	
Intangible assets	0.24	-	
Investment property	220.05	231.32	
Financial assets			
Investments	1,169.51	1,149.89	
Other Financial Assets	-	-	
Other non-current assets	-	-	
Total non-current assets	1,392.05	1,383.70	
Current assets			
Inventories	324.16	362.72	
Financial assets			
Trade receivables	136.84	40.40	
Cash and cash equivalents	9.98	22.26	
Loans	-	-	
Other current assets	15.64	13.23	
Total current assets	486.62	438.61	
Total assets	1,878.67	1,822.31	
Equity and liabilities			
Equity			
Equity share capital	1,445.00	1,445.00	
Other equity	329.56	295.97	
Total equity	1,774.56	1,740.97	
Liabilities			
Non-current liabilities			
Deferred tax liability	96.35	78.48	
Total non-current liabilities	96.35	78.48	
Current liabilities			
Financial liabilities			
Other current liabilities	7.76	2.86	
Total current liabilities	7.76	2.86	
Total liabilities	104.11	81.34	
Total equity and liabilities	1,878.67	1,822.31	

for Mishka Exim Limited

(Director)
Rajneesh Gupta
Din No.00132141

Place: New Delhi
Dated: 06/05/2024



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF MISHKA EXIM LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **MISHKA EXIM LIMITED** (the "Company"), for quarter and year ended March 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) gives a true and fair view in conformity with the Indian Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA's") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone financial results for the three months and year ended March 31, 2024 under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Financial Statements

This Standalone Statement is the responsibility of the Board of Directors and has been approved by them for the issuance. The statement has been compiled from the related audited Interim condensed Standalone financial statements for the quarter and year ended March 31, 2024. This responsibility includes preparation and presentation of the Standalone Financial Result that give a true and fair view of the net Profit and other comprehensive income and



other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The respective Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(g) of the Act,



we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statement in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

The statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figure in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing regulations

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C



S. K. Gupta

Partner

M. No. 016746

UDIN: 24016746BKBZVH9061

Place: New Delhi

Date: 06/05/2024

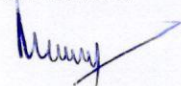
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AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER /YEAR ENDED 31ST MARCH,2024

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
Revenue					
Revenue from Operations	326.15	38.19	191.24	407.16	1,366.95
Other Income	7.21	14.81	5.59	33.03	19.60
Total Income	333.36	53.00	196.83	440.19	1,386.55
Expenses					
Cost of Material Consumed	-	-	-	-	-
Purchases of Stock in trade	181.10	63.88	181.75	295.23	1,332.82
Change in Inventories of Stock in trade	93.70	(27.29)	24.64	55.53	49.98
Employees benefit Expenses	3.67	2.63	1.25	9.40	6.52
Financial Costs	2.56	-	2.61	2.56	2.61
Depreciation and Amortisation Expenses	3.58	3.62	3.40	14.13	12.59
Other Expenses	4.46	7.86	8.75	24.74	28.77
Total Expenses	289.07	50.70	222.40	401.59	1,433.29
Profit/(Loss) Before Exceptional Items & Taxes	44.29	2.30	(25.57)	38.60	(46.74)
Exceptional Items	-	-	(10.55)	-	(10.55)
Profit/(Loss) Before Tax	44.29	2.30	(36.12)	38.60	(57.29)
Share of Associate's Profit	(1.28)	2.94	(0.36)	1.50	(0.34)
Profit/(Loss) before tax	43.01	5.24	(36.48)	40.10	(57.63)
Tax Expenses					
Current Tax	0.19	0.19	(0.19)	-	-
Deferred Tax	12.08	0.75	(16.57)	14.63	(12.52)
Total Tax Expense	11.89	0.94	(16.76)	14.63	(12.52)
Net Profit/(Loss) for the Period	31.12	4.30	(19.72)	25.47	(45.11)
Other Comprehensive Income					
Items that will not be reclassified to profit or loss	-	-	-	38.30	(3.02)
Income tax relating to above items	-	-	-	9.64	9.30
Total Other Comprehensive Income for the period	-	-	-	28.66	(12.32)
Total Comprehensive Income/(Loss) for the period	31.12	4.30	(19.72)	54.13	(57.43)
Profit attributable to :					
-Shareholders of the company	31.27	3.85	(19.50)	25.13	(44.84)
-Non-Controlling Interests	(0.15)	0.45	(0.41)	0.34	(0.27)
Other Comprehensive Income attributable to :					
-Shareholders of the company	-	-	-	28.26	(12.33)
-Non-Controlling Interests	-	-	-	0.40	0.01
Total Comprehensive Income attributable to :					
-Shareholders of the company	31.27	3.85	(19.50)	53.39	(57.17)
-Non-Controlling Interests	(0.15)	0.45	(0.41)	0.74	(0.26)
Paid - up Equity share capital(Face value Rs.10/- per share)	1,445.00	1,445.00	1,445.00	1,445.00	1,445.00
Other Equity(excluding Revaluation Reserve)	716.96		663.56	716.96	663.56
Earning per Equity Share (FV Rs 10/-per share) (not annualised)					
a) Basic	0.22	0.03	(0.14)	0.18	(0.31)
b) Diluted	0.22	0.03	(0.14)	0.18	(0.31)

for Mishka Exim Limited


Rajneesh Gupta
(Director)

Din No.00132141

Place: New Delhi
Dated: 06/05/2024

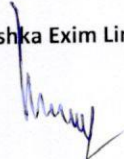
M/s Mishka Exim Limited
CIN:L51909DL2014PLC270810

AUDITED CONSOLIDATED CASH FLOW STATEMENT

Particulars	Rs. In Lacs	
	For the Year ended March 31, 2024	For the Year ended March 31, 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	40.10	(47.08)
Adjustments for:		
Depreciation	14.13	12.59
Finance cost	2.56	2.61
Share of profit in associate company	(1.50)	0.34
Rent received	(18.90)	(18.60)
Profit from sale of Property, plant & equipment	(2.30)	-
Cash generated from operations before working capital changes	34.09	(50.14)
Working Capital Adjustments:		
Decrease (Increase) in Inventories	55.53	49.98
Decrease (Increase) in Trade and other receivables	(85.55)	5.61
Decrease (Increase) in Short term loans and advances	-	0.39
Decrease (Increase) in Other current assets	(2.91)	18.41
Increase (Decrease) in Other current liabilities	4.65	2.14
Net changes in working capital	(28.28)	76.53
Cash generated from operating activities	5.81	26.39
Taxes	-	-
Cash flow before extraordinary item	5.81	26.39
Penalty paid to BSE	-	(10.55)
Net cash flow from operating activities (A)	5.81	15.84
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant & equipment	(2.48)	(1.91)
Purchase of Intangible assets	(0.61)	-
Sale of Property, plant & equipment	2.51	-
Purchase of Non-current investment	-	(30.00)
Rent received	18.90	18.60
Net cash flow from investing activities (B)	18.32	(13.31)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase (Decrease) in short term borrowings	(33.36)	8.44
Finance cost	(2.56)	(2.61)
Net cash flow from financing activities (C)	(35.92)	5.83
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(11.79)	8.36
Cash and cash equivalents at the beginning of the year	24.19	15.83
Cash and cash equivalents at the end of the year	12.40	24.19
Components of Cash and cash equivalent		
Cash in hand	5.90	19.18
Balances with banks(in current account)	6.50	5.01
	12.40	24.19

Place: New Delhi
Dated: 06/05/2024

For Mishka Exim Limited


Rajneesh Gupta
(Director)
Din No.00132141

Mishka Exim Limited
CIN: L51909DL2014PLC270810
F-14, First Floor, Cross River Mall
CBD Ground, Shahdara New Delhi-110032
email : mishkaexim@gmail.com

AUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2024

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
Segment revenue					
a. Fabric	-	-	2.18	-	2.18
b. Jewellery(Ornaments)	299.62	17.98	119.43	318.03	949.74
C. Share Trading	26.71	20.50	71.15	91.16	416.68
Total	326.33	38.48	192.76	409.19	1,368.60
Less:Intersegment Revenue	-	-	-	-	-
Net Income From Operations	326.33	38.48	192.76	409.19	1,368.60
Less: Segment Expenses					
a. Fabric	-	-	1.93	-	1.93
b. Jewellery(Ornaments)	248.86	16.46	131.91	265.47	965.15
C. Share Trading	25.35	22.60	74.51	91.02	420.27
Segment Result					
a. Fabric	-	-	0.25	-	0.25
b. Jewellery(Ornaments)	50.76	1.52	(12.48)	52.56	(15.41)
C. Share Trading	1.36	(2.10)	(3.36)	0.14	(3.59)
Total	52.12	(0.58)	(15.59)	52.70	(18.75)
Less: Finance Cost	2.56	-	2.61	2.56	2.61
Less: Exceptional items	-	-	10.55	-	10.55
Less: Un-allocable Expenditure	12.29	11.49	11.79	42.54	43.66
Add: Unallocable Income	5.74	17.31	4.06	32.50	17.94
Total Profit Before Tax	43.01	5.24	(36.48)	40.10	(57.63)
Segment Assets					
a. Fabric	0.92	0.92	-	0.92	-
b. Jewellery(Ornaments)	421.69	387.34	389.52	421.69	389.52
c. Share Trading	38.39	41.16	41.45	38.39	41.45
Total segment assets	461.00	429.42	430.97	461.00	430.97
Unallocable Assets	1,915.90	1,923.93	1,898.93	1,915.90	1,898.93
Total	2,376.90	2,353.35	2,329.90	2,376.90	2,329.90
Segment Liabilities					
a. Fabric	-	-	-	-	-
b. Jewellery(Ornaments)	3.58	-	-	3.58	-
c. Share Trading	-	-	-	-	-
Total segment liabilities	3.58	-	-	3.58	-
Unallocable Liabilities	185.35	196.51	196.07	185.35	196.07
Total	188.93	196.51	196.07	188.93	196.07

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 06.05.2024.
- The figures for the last quarter 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.
- Other expenses for the year ended 31.03.2024 , year ended 31.03.2023 and quarter ended 31.12.2023 includes loss from future and option transactions amounting to Rs.4.46, Rs.3.09 and Rs.2.30 respectively.
- During previous year ended 31.03.2023 exceptional items include Rs.10.55 being penalty paid to The Bombay Stock Exchange.
- Previous year figures have been regrouped/rearranged, wherever necessary, to facilitate comparison.

for Mishka Exim Limited

Rajneesh Gupta
(Director)

Din No.00132141

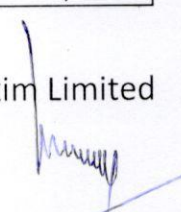
Place: New Delhi
Dated: 06/05/2024

AUDITED CONSOLIDATED BALANCE SHEET

(Rs. In Lakhs)

Particulars	As at 31st March,2024	As at 31st March,2023
ASSETS		
Non-current assets		
Property, plant and equipment	2.26	2.50
Intangible assets	0.24	-
Investment property	220.05	231.32
Financial assets		
Investments	1,664.71	1,627.58
Other Financial Assets	-	-
Deferred tax assets	-	-
Other non-current assets	-	-
Total non-current assets	1,887.26	1,861.40
Current assets		
Inventories	324.16	379.69
Financial assets		
Trade receivables	136.84	51.29
Cash and cash equivalents	12.40	24.19
Loans	-	-
Other current assets	16.24	13.33
Total current assets	489.64	468.50
Total assets	2,376.90	2,329.90
Equity and liabilities		
Equity		
Equity share capital	1,445.00	1,445.00
Other equity	716.96	663.56
Equity attributable to owners	2,161.96	2,108.56
Non-controlling interest	26.01	25.27
Total equity	2,187.97	2,133.83
Liabilities		
Non-current liabilities		
Deferred tax liability	178.14	156.57
Total non-current liabilities	178.14	156.57
Current liabilities		
Financial liabilities		
Borrowings	2.91	36.27
Other current liabilities	7.88	3.23
Total current liabilities	10.79	39.50
Total liabilities	188.93	196.07
Total equity and liabilities	2,376.90	2,329.90

for Mishka Exim Limited


Rajneesh Gupta
(Director)
Din No.00132141

Place: New Delhi
Dated: 06/05/2024



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF MISHKA EXIM LIMITED

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of MISHKA EXIM LIMITED (the "Holding Company") and its subsidiary and its associate for the quarter and year ended March 31, 2024 (the "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports on separate audited financial statements/ financial information of the subsidiary and associates, the statement:

- a) includes the results of the following entities:
Mishka Capital Advisors Limited (Subsidiary) and
Cross River Securities Limited (Associate);
- b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations;
and
- c) gives a true and fair view in conformity with the Indian Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive profit and other financial information of the Holding Company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Holding Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibilities for the Consolidated Financial Results

This Consolidated Statement is the responsibility of the Board of Directors and has been approved by them for the issuance. The statement has been compiled from the related audited Interim condensed consolidated financial statements for the quarter and year ended March 31, 2024. This responsibility includes preparation and presentation of the Consolidated Financial Result that give a true and fair



view of the consolidated net Profit/ loss and consolidated other comprehensive income/loss and consolidated other financial information in accordance with the recognition and measurement principles laid down in AS prescribed under section 133 of the Act and other accounting principles generally accepted in India. in India and in compliance with Regulations 33 of the Listing Regulations. The respective Board of Directors of the Holding Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Holding Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the Board of Directors are responsible for assessing the Holding Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Holding Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Holding Company and its subsidiary and its associates.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statement in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Holding Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Holding Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the interim condensed consolidated financial statements of which we are independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

We have also audited the financial results of subsidiary and associate included in the Statement, whose financial information reflects total assets of Rs. 498.23 lacs as at 31st March, 2024, total revenues of Rs. 21.52 lacs and Rs.53.39 lacs, total net loss after tax of Rs.3.24 lacs and total net profit after tax of Rs.6.56 lacs, total comprehensive loss of Rs.3.54 and profit of Rs.20.54 lacs for the quarter and year ended 31st March, 2024 respectively, and net cash inflow of Rs. 0.49 lacs for the year ended on that date, as considered in the Statement.



The statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figure in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing regulations

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C



S. K. Gupta

Partner

M. No. 016746

UDIN: 24016746BKBZV66353

Place: New Delhi

Date: 06/05/2024