

MIHIKA INDUSTRIES LIMITED

Registered Office :
3, Bentinck Street, 2nd Floor, Kolkata-700 001
Phone : (033) 6536 6663
Fax : (033) 2210 0875
Email : mihikaindustries@gmail.com
CIN : L70101WB1983PLC035638
Website : www.mihika.co.in

Date: 30.05.2019

To,
BSE Corporate Compliance & Listing Centre
BSE Ltd.
P. J. Towers, Dalal Street,
Mumbai – 400001

Scrip Code: 538895
ISIN No: INE779Q01017

Sub: Audited Financial Results for the quarter and year ended 31st March, 2019

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held today i.e. on 30th May, 2019 has approved the Audited Financial Results of the Company for the quarter and year ended 31st March, 2019.

Please find enclosed copy of the said Audited Financial Results along with Auditor's Report, Statement of Assets and Liabilities and Declaration as required under Regulation 33(3) read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking You,

Yours faithfully

For Mihika Industries Limited
For MIHIKA INDUSTRIES LIMITED

K. K. Sethi

MANAGING DIRECTOR
Kuldeep Kumar Sethi
(Managing Director)

Enclosed: As above.



J Gupta & Co LLP
Chartered Accountants

YMCA Building
Mezzanine Floor
25, Jawaharlal Nehru Road
Kolkata – 700 087
☎ : (033) 40074539
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Auditor's Report on Quarterly Financial Results and year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To
THE BOARD OF DIRECTORS
MIHIKA INDUSTRIES LIMITED

We have audited the quarterly Financial Results of **Mihika Industries Limited** for the quarter ended March 31, 2019 and the year to date results for the period April 01, 2018 to March 31, 2019 being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and management principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under the Institute of Chartered Accountants of India as applicable and other accounting principles generally accepted in India.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those Standard requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement (s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best to our information and according to the explanations given to us these quarterly financial results as well as the year o date results:

- i. are prepared in accordance with the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2019 as well as the year to date results for the period from April 01, 2018 to March 31, 2019.

Place: Kolkata
Dated: 30.05.2019

For **J. Gupta & Co LLP**
Chartered Accountants
FRN: 314010E/E300029



Nancy Murarka

Nancy Murarka
(Partner)
M. No.: 067953

MIHIKA INDUSTRIES LIMITED

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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2019

(Rs in Lakhs)

Sl No	Particulars	Quarter Ended			Year Ended	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations	43.18	44.89	131.68	177.26	182.71
2	Other Income	11.31	45.90	27.30	121.14	130.49
3	Total Income (1+2)	54.49	90.79	158.98	298.40	313.20
4	Expenses					
	(a) Cost of material purchased	-	-	-	-	-
	(b) Purchase of Stock-in-Trade	45.24	45.71	135.74	180.75	191.24
	(c) Changes in Inventories of Stock-in trade	-	-	-	-	-
	(d) Employee Benefits Expense	9.41	12.79	14.55	44.72	44.80
	(e) Finance Costs	-	-	-	-	-
	(f) Depreciation and Amortisation Expenses	0.15	0.16	0.15	0.62	0.61
	(g) Other Expenditure	13.03	63.95	31.13	116.83	89.77
	Total Expenses	67.83	122.61	181.57	342.92	326.42
5	Profit/ (Loss) from operation before , exceptional and extraordinary items and tax (3-4)	(13.34)	(31.82)	(22.59)	(44.52)	(13.22)
6	Exceptional Items	-	-	-	-	-
7	Profit/Loss before extraordinary Items and tax (5-6)	(13.34)	(31.82)	(22.59)	(44.52)	(13.22)
8	Extraordinary Items	-	-	-	-	-
9	Profit/ (Loss) before Tax (7-8)	(13.34)	(31.82)	(22.59)	(44.52)	(13.22)
10	Tax Expenses:					
	(a) Current tax	8.10	(4.90)	1.05	-	3.13
	(b) Deferred tax	(13.52)	-	(6.95)	(9.55)	(6.95)
11	Profit/(Loss) for the period (9-10)	(7.92)	(26.92)	(16.69)	(34.97)	(9.40)
12	Other Comprehensive Income					
	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	-	-	-	-	-
	Total	-	-	-	-	-
13	Total Comprehensive Income for the period (11+12)	(7.92)	(26.92)	(16.69)	(34.97)	(9.40)
12	Paid up Equity Share Capital (Face Value Rs 10 per Share)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year.	-	-	-	1,429.27	1,464.24
14	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Before & After Extraordinary Items) (Not Annualised)	(0.08)	(0.27)	(0.17)	(0.35)	(0.09)



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Statement of Assets and Liabilities

(Rs in Lakhs)

Sr No	PARTICULARS	As at	
		31.03.2019	31.03.2018
		Audited	Audited
A	ASSETS		
I	Non Current Assets		
	(a) Property, Plant and Equipment	0.33	0.02
	(b) Financial Assets:		
	(i) Investments	80.60	93.11
	(c) Deferred Tax assets (net)	13.54	3.00
	(d) Other non current assets	3.42	3.42
	Total Non Current Assets	97.89	101.33
II	Current Assets		
	(a) Financial Assets:		
	(i) Trade Receivables	-	-
	(ii) Cash and Cash Equivalents	55.32	159.00
	(iii) Loans	2,131.05	2,111.35
	(b) Current tax assets (net)	22.72	20.10
	(c) Other current assets	122.44	172.72
	Total Current Assets	2,331.53	2,463.25
	Total Assets	2,429.42	2,564.58
B	EQUITY AND LIABILITIES		
I	Equity:		
	(a) Equity Share Capital	1,000.00	1,000.00
	(b) Other Equity	1,429.27	1,464.24
	Total Equity	2,429.27	2,464.24
II	Current Liabilities:		
	(a) Other current liabilities	0.15	0.34
	Total Current Liabilities	0.15	0.34
	TOTAL EQUITY AND LIABILITIES	2,429.42	2,464.58

NOTES:

- The above audited financial results as reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 30, 2019
- The Company is engaged mainly in the business of Trading of Merchandise which in the context of IND AS 108 on Operating Segments reporting is considered to constitute one segment.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) Prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures of the quarters ended March 31, 2019 and 31 March 2018 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures upto third quarter of the respective financial years.
- Provision for tax is made at the effective rate of tax.
- Previous figures have been regrouped / reclassified wherever necessary to conform to current period's presentation.

Place: Kolkata
Date: 30th May 2019

For Mihika Industries Limited

K.K. Sethia

Kuldeep Kumar Sethia
Managing Director
(DIN: 00325632)



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ISIN No: INE779Q01017

Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

We, Mihika Industries Limited having its registered office at 3, Bentinck Street, 2nd Floor, Kolkata-700001, do hereby declare and confirm that the Audit report issued by Statutory Auditor of the Company on the Audited Financial Results for the quarter and year ended 31st March 2019 is with unmodified opinion and a statement to this effect is being made pursuant to Clause 4.1 of the Circular No.CIR/CFD/CMD/56/2016 dated 27/05/2016 issued by Securities and Exchange Board of India.

For Mihika Industries Limited

For MIHIKA INDUSTRIES LIMITED

K.K. Sethia

MANAGING DIRECTOR

Kuldeep Kumar Sethia
(Managing Director)

K.K. Sethia

Place: Kolkata