

MIHIKA INDUSTRIES LIMITED

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

Date: 13/02/2023

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

Scrip Code: 538895
ISIN: INE779Q01017

Sub: Unaudited Financial Results for the quarter and nine month ended 31st December, 2022.

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held today i.e. on 13th February, 2023 has approved the Unaudited Financial Results of the Company for the quarter and nine month ended 31st December, 2022.

Please find enclosed copy of the said Unaudited Financial Results along with Limited Review Report as required under Regulation 33(3) read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board noted that there was no fund raising by the Company during the quarter ended 31st December, 2022 and so **NIL** reporting be made pursuant to Regulation 32 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. A Copy of the Statement is enclosed herewith.

The meeting of Board of Directors commenced at 18:00 pm and concluded at 19:00 pm.

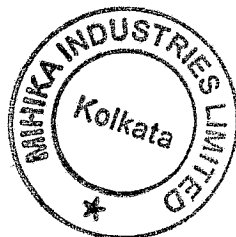
Thanking you.

Yours Faithfully,
For Mihika Industries Limited

SMITA
PARAS JAIN

Digitally signed by
SMITA PARAS JAIN
Date: 2023.02.13
07:08:39 +05'30'

Smita Jain
Company Secretary



MIHIKA INDUSTRIES LIMITED

Regd. Off.: 3, Bentinck Street (2nd Floor) Kolkata-700001, Ph No: (033) 2210 0875,
e-mail: mihikaindustries@gmail.com, Website: www.mihika.co.in
CIN: L70101WB1983PLC035638

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2022							(Rs. in Lakhs)
Sl No	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Reviewed	Audited	Reviewed	Reviewed	Reviewed	Audited
1	Income from Operations	-	-	45.74	-	155.26	175.57
2	Other Income	48.16	40.98	44.54	123.17	128.26	141.35
3	Total Income (1+2)	48.16	40.98	90.28	123.17	283.52	316.92
4	Expenses						
	(a) Purchase of Stock-in-Trade	-	-	46.53	-	158.66	179.36
	(b) Changes in inventories of Stock-in trade	-	-	-	-	-	-
	(c) Employee Benefits Expense	11.86	8.74	11.81	29.15	32.66	46.97
	(d) Depreciation and Amortisation Expenses	0.02	0.02	0.02	0.05	0.04	0.06
	(e) Other Expenditure	37.21	48.14	26.26	103.63	78.57	92.15
	Total Expenses	49.08	56.90	84.62	132.83	269.93	318.54
5	Profit/ (Loss) before Tax (3-4)	(0.92)	(15.91)	5.66	(9.66)	13.59	(1.62)
6	Tax Expenses						
	(a) Current Tax	-	(1.86)	0.88	-	2.12	-
	(b) Deferred Tax	(6.21)	4.37	-	(1.84)	-	0.30
7	Net Profit/ (Loss) for the period (5-6)	5.29	(18.41)	4.78	(7.82)	11.47	(1.92)
8	Other Comprehensive Income						
	i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	ii) Income Tax relating to item that will not be reclassified to profit and loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
9	Total Comprehensive Income for the period	5.29	(18.41)	4.78	(7.82)	11.47	(1.92)
10	Paid up Equity Share Capital (Face Value Rs 10 per Share)	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00
11	Other Equity	-	-	-	-	-	1406.77
12	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Not Annualised)	0.05	(0.18)	0.05	(0.08)	0.11	(0.02)

NOTES:

- The above unaudited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on February 13, 2023. The statutory auditors of the Company have carried on limited review of the financial results for the nine months and quarter ended December 31, 2022.
- The business of the Company falls within a single primary segment viz., 'Trading of Commodity' and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.
- This Statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (IndAS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Board noted that the promoters of the company have entered into a share purchase agreement with M/s Veggie Fest Foods Pvt Ltd and the public announcement was made on 6th February, 2023. The Board also noted that the detailed public statement was published on 10th February, 2023.
- Figures pertaining to the previous years/ periods have been rearranged/ regrouped, wherever necessary, to make them comparable with those of the current years/ periods.

For Mihika Industries Limited



K. K. Sethia

Kuldeep Kumar Sethia
Managing Director
(DIN: 00325632)

Place: Kolkata

Date: February 13, 2023



KHANDELWAL PREM & ASSOCIATES
Chartered Accountants

183/2, Lenin Sarani
Kolkata – 700 013
PH: (033) 40611565/9339752585
Email: Premkhan58@yahoo.co.in

LIMITED REVIEW REPORT

The Members,
MIHIKA INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of *Mihika Industries Limited*, (the “Company”) for the quarter and nine months ended December 31, 2022 (the “statement”) attached herewith, 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”)
2. This statement which is the responsibility of the Company’s Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind-AS 34”) prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” 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 an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 the recognition and measurement principles laid down in the aforesaid Ind As – 34 prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder other Accounting Principles Generally Accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Date: February 13, 2023
Place: Kolkata

For Khandelwal Prem & Associates
Chartered Accountants
FRN 317092E

(P. N. Khandelwal)
Proprietor

Membership No. – 053229
UDIN: 23053229BG YWKR 8968

Statement of Deviation / Variation in Utilization of funds raised

Statement of Deviation / Variation in Utilization of funds raised						
Name of the listed entities					Mihika Industries Limited	
Mode of Fund Raising					No fund has been raised during the quarter ended 31 st December, 2022	
Date of Raising Funds					Not Applicable	
Amount Raised					Nil	
Report filed for Quarter ended					31-12-2022	
Monitoring Agency					Not Applicable	
Monitoring Agency Name, if applicable					Not Applicable	
Is there a Deviation / Variation in use of fund raised					Not Applicable	
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders					Not Applicable	
If yes, Date shareholder Approval					Not Applicable	
Explanation for the Deviation/Variation					Not Applicable	
Comments of the Audit Committee after review					Not Applicable	
Comments of the auditors, if any					Not Applicable	
Objects for which funds have been raised and where there has been a deviation, in the following table					Not Applicable	
Original Object	Modified Object, if any	Original allocation, if any	Modified allocation, if any	Fund utilized	Amount of Deviation /Variation for the quarter according to applicable object	Remarks, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil
Deviation or Variation Could mean:						
(a) Deviation in objects or purposes for which the funds have been raised or						
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or						
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.						
SMITA PARAS JAIN		Digitally signed by SMITA PARAS JAIN Date: 2023.02.13 07:09:53 +05'30'				
Name of Signatory: Smita Jain						
Designation: Company Secretary and Compliance Officer						
Place: Kolkata						
Date: 13/02/2023						