



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: 02nd May, 2025

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

BSE Scrip Code: 539220

Sub: Outcome of Board Meeting Financial Results quarter ended 31/03/2025

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, 02nd May, 2025 and the said meeting commenced at 03:30 P.M. and concluded at 04.15 P.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, 2025.
2. Approved Audit Report received by the Company From its Auditor for the year 2024-25.

We hereby enclose the following:

- i. Audited Financial Results Standalone and Consolidated for the quarter and year ended on 31st March, 2025.
- ii. Auditor's Report on Financial Results for the year ended on 31st March, 2025.
- 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

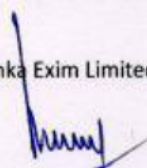
Mishka Exim Limited
CIN NO. L51909DL2014PLC270810
F-14, First Floor, Cross River Mall
CBD Ground, Shahdara New Delhi-110032
email : mishkaexim@gmail.com

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2025

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
Income					
Revenue from Operations	149.45	53.74	304.63	467.20	363.68
Other Income	8.59	10.19	7.21	30.22	23.12
Total Income	158.04	63.93	311.84	497.42	386.80
Expenses					
Cost of Material Consumed	-	-	-	-	-
Purchases of Stock in trade	114.79	212.35	181.03	672.44	272.24
Change in Inventories of Stock in trade	11.94	(162.75)	72.70	(269.90)	38.56
Employees benefit Expenses	1.93	1.93	2.65	9.61	8.38
Financial Costs	2.45	0.11	0.44	2.56	0.44
Depreciation and Amortisation Expenses	3.01	3.02	3.58	12.07	14.13
Other Expenses	4.57	8.30	4.14	28.14	21.22
Total Expenses	138.69	62.96	264.54	454.92	354.97
Profit/(Loss) Before Exceptional Items & Taxes	19.35	0.97	47.30	42.50	31.83
Exceptional Items	-	-	-	-	-
Profit/(Loss) Before Tax	19.35	0.97	47.30	42.50	31.83
Tax Expense:-					
Current Tax	-	-	-	-	-
Deferred Tax	4.62	0.28	12.64	11.11	12.92
Total Tax Expense	4.62	0.28	12.64	11.11	12.92
Profit/(Loss) for the Year/ Period	14.73	0.69	34.66	31.39	18.91
Other Comprehensive Income(OCI)					
Items that will not be reclassified to profit or loss	-	-	-	5.78	19.62
Income tax relating to above items	(0.01)	-	-	1.45	4.94
Total Other Comprehensive Income for the period	0.01	-	-	4.33	14.68
Total Comprehensive Income/(Loss) for the period	14.74	0.69	34.66	35.72	33.59
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)	365.28	-	329.56	365.28	329.56
Earning per Equity Share (FV Rs10/-per share) (not annualised for the quarter)					
a) Basic(in Rs.)	0.10	0.01	0.24	0.22	0.13
b) Diluted(in Rs.)	0.10	0.01	0.24	0.22	0.13

For Mishka Exim Limited


Rajneesh Gupta
(Managing Director)

DIN: 00132141

Place: New Delhi

Dated: 02/05/2025

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, 2025

(Rs.In Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2025 (Audited)	31.12.2024 (UnAudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
Segment revenue					
a. Fabric	-	-	-	0.99	-
b. Jewellery(Ornaments)	149.69	53.74	299.63	462.06	318.03
C. Share Trading	-	-	5.20	4.39	47.58
Total	149.69	53.74	304.83	467.44	365.61
Less:Intersegment Revenue	-	-	-	-	-
Net Income From Operations	149.69	53.74	304.83	467.44	365.61
Less: Segment Expenses					
a. Fabric	-	-	-	0.92	-
b. Jewellery(Ornaments)	119.12	53.16	247.28	399.86	265.47
C. Share Trading	5.48	(1.40)	5.67	6.91	48.01
Segment Result					
a. Fabric	-	-	-	0.07	-
b. Jewellery(Ornaments)	30.57	0.58	52.35	62.20	52.56
C. Share Trading	(5.48)	1.40	(0.47)	(2.52)	(0.43)
Total	25.09	1.98	51.88	59.75	52.13
Less: Finance Cost	2.45	0.11	0.44	2.56	0.44
Less: Exceptional items	-	-	-	-	-
Less: Un-allocable Expenditure	11.65	11.08	11.15	44.67	41.05
Add: Unallocable Income	8.36	10.18	7.01	29.98	21.19
Total Profit Before Tax	19.35	0.97	47.30	42.50	31.83
Segment Assets					
a. Fabric	0.82	0.82	0.92	0.82	0.92
b. Jewellery(Ornaments)	661.67	662.74	421.69	661.67	421.69
c. Share Trading	17.22	0.71	38.38	17.22	38.38
Total segment assets	679.71	664.27	460.99	679.71	460.99
Unallocable Assets	1,401.28	1,432.27	1,417.68	1,401.28	1,417.68
Total	2,080.99	2,096.54	1,878.67	2,080.99	1,878.67
Segment Liabilities					
a. Fabric	-	-	-	-	-
b. Jewellery(Ornaments)	133.75	104.19	3.58	133.75	3.58
c. Share Trading	-	-	-	-	-
Total segment liabilities	133.75	104.19	3.58	133.75	3.58
Unallocable Liabilities	136.97	196.81	100.53	136.97	100.53
Total	270.72	301.00	104.11	270.72	104.11

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 02.05.2025.
- 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 31.03.2025 , year ended 31.03.2024 and quarter ended 31.12.2024 includes loss from future and option transactions amounting to Rs. 2.39, Rs. 1.47 and Rs. 0.63 respectively.
- Previous year figures have been regrouped/rearranged, wherever necessary, to make them comparable.

For Mishka Exim Limited

Rajneesh Gupta
(Managing Director)

DIN: 00132141

Place: New Delhi

Dated: 02/05/2025

AUDITED STANDALONE BALANCE SHEET		(Rs. In Lakhs)	
Particulars	As at 31st March,2025	As at 31st March,2024	
ASSETS			
Non-current assets			
Property, plant and equipment	1.05	2.25	
Intangible assets	0.09	0.24	
Investment property	209.33	220.05	
Financial assets			
Investments	1,175.29	1,169.51	
Other Financial Assets	-	-	
Other non-current assets	-	-	
Total non-current assets	1,385.76	1,392.05	
Current assets			
Inventories	594.05	324.16	
Financial assets			
Trade receivables	85.66	136.84	
Cash and cash equivalents	4.48	9.98	
Loans	-	-	
Other current assets	11.04	15.64	
Total current assets	695.23	486.62	
Total assets	2,080.99	1,878.67	
Equity and liabilities			
Equity			
Equity share capital	1,445.00	1,445.00	
Other equity	365.28	329.56	
Total equity	1,810.28	1,774.56	
Liabilities			
Non-current liabilities			
Deferred tax liability	108.91	96.35	
Total non-current liabilities	108.91	96.35	
Current liabilities			
Financial liabilities			
Borrowings	21.36	-	
Trade Payables	133.75	-	
Other current liabilities	6.69	7.76	
Total current liabilities	161.80	7.76	
Total liabilities	270.71	104.11	
Total equity and liabilities	2,080.99	1,878.67	

For Mishka Exim Limited

(Managing Director)
Rajneesh Gupta
DIN: 00132141

Place: New Delhi
Dated: 02/05/2025

M/s Mishka Exim Limited

CIN:L51909DL2014PLC270810

AUDITED STANDALONE CASH FLOW STATEMENT

Particulars	Rs. In Lakhs	
	For the Year ended March 31, 2025	For the Year ended March 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	42.50	31.83
Adjustments for:		
Depreciation	12.07	14.13
Finance cost	2.56	0.44
Interest Received	(2.29)	-
Rent received	(26.02)	(18.90)
Profit from sale of Property, plant & equipment	-	(2.30)
Cash generated from operations before working capital changes	28.82	25.20
Working Capital Adjustments:		
Decrease (Increase) in Inventories	(269.90)	38.56
Decrease (Increase) in Trade and other receivables	51.19	(96.43)
Decrease (Increase) in Other current assets	4.59	(2.41)
Decrease (Increase) in Short Term Loans and Advances	-	-
Increase (Decrease) in Other Trade Payables	133.75	-
Increase (Decrease) in Other current liabilities	(1.06)	4.91
Net changes in working capital	(81.43)	(55.37)
Cash generated from operating activities	(52.61)	(30.17)
Taxes	-	-
Net cash flow from operating activities (A)	(52.61)	(30.17)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant & equipment	-	(2.48)
Sale of Property, plant & equipment	-	2.51
Purchase of Non-current investment	-	-
Purchase of Intangible assets	-	(0.60)
Interest received	2.29	-
Rent received	26.02	18.90
Net cash flow from investing activities (B)	28.31	18.33
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/ (Decrease) in Borrowings	21.36	-
Finance Cost	(2.56)	(0.44)
Net cash flow from financing activities (C)	18.80	(0.44)
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(5.50)	(12.28)
Cash and cash equivalents at the beginning of the year	9.98	22.26
Cash and cash equivalents at the end of the year	4.48	9.98
Components of Cash and cash equivalent		
Cash in hand	3.45	3.69
Balances with banks(in current account)	1.03	6.29
Total	4.48	9.98

Place: New Delhi
Dated: 02/05/2025

For Mishka Exim Limited


Rajneesh Gupta
(Managing Director)
DIN: 00132141

**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, 2025 (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, 2025.

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, 2025 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, 2025. 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)(i) 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, 2025 being the balancing figure between the audited figure in respect of the full financial year ended March 31, 2025 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

SATISH
KUMAR
GUPTA

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by SATISH
KUMAR GUPTA
Date: 2025.05.02
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S. K. Gupta

Partner

M. No. 016746

UDIN: 25016746BMGYDK5707

Place: New Delhi

Date: 02/05/2025

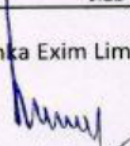
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AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER /YEAR ENDED 31ST MARCH, 2025

(Rs.in Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
Revenue					
Revenue from Operations	149.45	53.74	326.15	467.20	407.16
Other Income	8.60	16.60	7.21	36.64	33.03
Total Income	158.05	70.34	333.36	503.84	440.19
Expenses					
Cost of Material Consumed	-	-	-	-	-
Purchases of Stock in trade	114.79	212.35	181.10	672.44	295.23
Change in Inventories of Stock in trade	11.94	(162.75)	93.70	(269.90)	55.53
Employees benefit Expenses	3.29	3.45	3.67	13.06	9.40
Financial Costs	2.51	0.24	2.56	2.75	2.56
Depreciation and Amortisation Expenses	3.01	3.02	3.58	12.07	14.13
Other Expenses	5.08	8.17	4.46	28.71	24.74
Total Expenses	140.63	64.48	289.07	459.14	401.59
Profit/(Loss) Before Exceptional Items & Taxes	17.42	5.86	44.29	44.70	38.60
Exceptional Items	-	-	-	-	-
Profit/(Loss) Before Tax	17.42	5.86	44.29	44.70	38.60
Share of Associate's Profit	(0.92)	(0.46)	(1.28)	0.50	1.50
Profit/(Loss) before tax	16.50	5.40	43.01	45.20	40.10
Tax Expenses					
Current Tax	0.47	0.47	(0.19)	-	-
Deferred Tax	4.60	1.05	12.08	11.66	14.63
Total Tax Expense	4.13	1.52	11.89	11.66	14.63
Net Profit/(Loss) for the Period	12.37	3.88	31.12	33.54	25.47
Other Comprehensive Income					
Items that will not be reclassified to profit or loss	-	-	-	11.45	38.30
Income tax relating to above items	-	-	-	2.88	9.64
Total Other Comprehensive Income for the period	-	-	-	8.57	28.66
Total Comprehensive Income/(Loss) for the period	12.37	3.88	31.12	42.11	54.13
Profit attributable to :					
-Shareholders of the company	12.47	3.63	31.27	33.43	25.13
-Non-Controlling Interests	(0.10)	0.25	(0.15)	0.11	0.34
Other Comprehensive Income attributable to :					
-Shareholders of the company	-	-	-	8.44	28.26
-Non-Controlling Interests	-	-	-	0.13	0.40
Total Comprehensive Income attributable to :					
-Shareholders of the company	12.47	3.63	31.27	41.87	53.39
-Non-Controlling Interests	(0.10)	0.25	(0.15)	0.24	0.74
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)	758.83	-	716.96	758.83	716.96
Earning per Equity Share (FV Rs 10/-per share) (not annualised)					
a) Basic	0.09	0.03	0.22	0.23	0.18
b) Diluted	0.09	0.03	0.22	0.23	0.18

For Mishka Exim Limited


Rajneesh Gupta
(Managing Director)
DIN: 00132141

Place: New Delhi
Dated: 02/05/2025

Mishka Exim Limited
CIN: L51909DL2014PLC270810
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AUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2025

(Rs. In Lakhs except per share data)

Particulars	Quarter Ended		Year Ended		
	31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
Segment revenue				0.99	-
a. Fabric	-	-	-	-	-
b. Jewellery(Ornaments)	149.69	53.74	299.62	462.06	318.03
C. Share Trading	-	-	26.71	4.39	91.16
Total	149.69	53.74	326.33	467.44	409.19
Less: Intersegment Revenue	-	-	-	-	-
Net Income From Operations	149.69	53.74	326.33	467.44	409.19
Less: Segment Expenses				0.92	-
a. Fabric	-	-	-	-	-
b. Jewellery(Ornaments)	119.12	53.16	248.86	399.86	265.47
C. Share Trading	5.75	(1.58)	25.35	7.00	91.02
Segment Result				0.07	-
a. Fabric	-	-	-	-	-
b. Jewellery(Ornaments)	30.57	0.58	50.76	62.20	52.56
C. Share Trading	(5.75)	1.58	1.36	(2.61)	0.14
Total	24.82	2.16	52.12	59.66	52.70
Less: Finance Cost	2.51	0.24	2.56	2.75	2.56
Less: Exceptional items	-	-	-	-	-
Less: Un-allocable Expenditure	13.26	12.65	12.29	48.62	42.54
Add: Unallocable Income	7.45	16.13	5.74	36.91	32.50
Total Profit Before Tax	16.50	5.40	43.01	45.20	40.10
Segment Assets				0.82	0.92
a. Fabric	0.82	0.82	0.92	0.82	0.92
b. Jewellery(Ornaments)	661.66	662.74	421.69	661.66	421.69
c. Share Trading	24.38	2.88	38.39	24.38	38.39
Total segment assets	686.86	666.44	461.00	686.86	461.00
Unallocable Assets	1,903.07	1,937.84	1,915.90	1,903.07	1,915.90
Total	2,589.93	2,604.28	2,376.90	2,589.93	2,376.90
Segment Liabilities				-	-
a. Fabric	-	-	-	-	-
b. Jewellery(Ornaments)	133.75	104.19	3.58	133.75	3.58
c. Share Trading	-	-	-	-	-
Total segment liabilities	133.75	104.19	3.58	133.75	3.58
Unallocable Liabilities	226.10	282.39	185.35	226.10	185.35
Total	359.85	386.58	188.93	359.85	188.93

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 02.05.2025.
- 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 31.03.2025 , year ended 31.03.2024 and quarter ended 31.12.2024 includes loss from future and option transactions amounting to Rs. 2.49, Rs. 1.47 and Rs. 0.45 respectively.
- Previous year figures have been regrouped/rearranged, wherever necessary, to facilitate comparison.

For Mishka Exim Limited

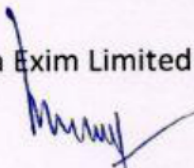
Rajneesh Gupta
(Managing Director)
DIN: 00132141

Place: New Delhi
Dated: 02/05/2025

AUDITED CONSOLIDATED BALANCE SHEET (Rs. In Lakhs)

Particulars	As at 31st March,2025	As at 31st March,2024
ASSETS		
Non-current assets		
Property, plant and equipment	1.06	2.26
Intangible assets	0.09	0.24
Investment property	209.33	220.05
Financial assets		
Investments	1,675.88	1,664.71
Other Financial Assets	-	-
Deferred tax assets	-	-
Other non-current assets	-	-
Total non-current assets	1,886.36	1,887.26
Current assets		
Inventories	594.06	324.16
Financial assets		
Trade receivables	92.81	136.84
Cash and cash equivalents	5.42	12.40
Loans	-	-
Other current assets	11.28	16.24
Total current assets	703.57	489.64
Total assets	2,589.93	2,376.90
Equity and liabilities		
Equity		
Equity share capital	1,445.00	1,445.00
Other equity	758.83	716.96
Equity attributable to owners	2,203.83	2,161.96
Non-controlling interest	26.25	26.01
Total equity	2,230.08	2,187.97
Liabilities		
Non-current liabilities		
Deferred tax liability	191.90	178.14
Total non-current liabilities	191.90	178.14
Current liabilities		
Financial liabilities		
Borrowings	27.39	2.91
Trade Payables	133.75	-
Other current liabilities	6.81	7.88
Total current liabilities	167.95	10.79
Total liabilities	359.85	188.93
Total equity and liabilities	2,589.93	2,376.90

For Mishka Exim Limited


Rajneesh Gupta
(Managing Director)
DIN: 00132141

Place: New Delhi
Dated: 02/05/2025

M/s Mishka Exim Limited
CIN:L51909DL2014PLC270810

AUDITED CONSOLIDATED CASH FLOW STATEMENT

Particulars	Rs. In Lakhs	
	For the Year ended March 31, 2025	For the Year ended March 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	45.20	40.10
Adjustments for:		
Depreciation	12.07	14.13
Finance cost	2.75	2.56
Interest Received	(2.29)	-
Share of profit in associate company	(0.50)	(1.50)
Rent received	(26.02)	(18.90)
Profit from sale of Property, plant & equipment	-	(2.30)
Cash generated from operations before working capital changes	31.21	34.09
Working Capital Adjustments:		
Decrease (Increase) in Inventories	(269.90)	55.53
Decrease (Increase) in Trade and other receivables	44.03	(85.55)
Decrease (Increase) in Short term loans and advances	-	-
Decrease (Increase) in Other current assets	4.97	(2.91)
Increase (Decrease) in Trade Payables	133.75	-
Increase (Decrease) in Other current liabilities	(1.07)	4.65
Net changes in working capital	(88.22)	(28.28)
Cash generated from operating activities	(57.01)	5.81
Taxes	-	-
Net cash flow from operating activities (A)	(57.01)	5.81
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant & equipment	-	(2.48)
Purchase of Intangible assets	-	(0.61)
Sale of Property, plant & equipment	-	2.51
Purchase of Non-current investment	-	-
Interest Received	2.29	-
Rent received	26.02	18.90
Net cash flow from investing activities (B)	28.31	18.32
CASH FLOW FROM FINANCING ACTIVITIES		
Increase (Decrease) in short term borrowings	24.48	(33.36)
Finance cost	(2.75)	(2.56)
Net cash flow from financing activities (C)	21.73	(35.92)
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(6.97)	(11.79)
Cash and cash equivalents at the beginning of the year	12.40	24.19
Cash and cash equivalents at the end of the year	5.43	12.40
Components of Cash and cash equivalent		
Cash in hand	3.64	5.90
Balances with banks(in current account)	1.79	6.50
	5.43	12.40

Place: New Delhi
Dated: 02/05/2025

For Mishka Exim Limited


Rajneesh Gupta
(Managing Director)
DIN: 00132141

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, 2025 (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, 2025.

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, 2025. 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. 508.94 lacs as at 31st March, 2025, total revenues of Rs. 0.01 lacs and Rs.6.42 lacs, total net loss after tax of Rs.2.36 lacs and total net profit after tax of Rs.2.15 lacs, total comprehensive loss of Rs.2.37 and comprehensive profit of Rs.6.39 lacs for the quarter and year ended 31st March, 2025 respectively, and net cash outflow of Rs. 1.47 lacs for the year ended on that date, as considered in the Statement.

The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figure in respect of the full financial year ended March 31, 2025 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

SATISH
KUMAR
GUPTA

Digitally signed by
SATISH KUMAR
GUPTA
Date: 2025.05.02
16:13:02 +05'30'

S. K. Gupta

Partner

M. No. 016746

UDIN: 25016746BMGYDJ3997

Place: New Delhi

Date: 02/05/2025