

## MIHIKA INDUSTRIES LIMITED

Regd. Off.: 3, Bentinck Street (2nd Floor) Kolkata-700001, Ph No:(033) 6536 6663, e-mail: mihikaindustries@gmail.com, Website: www.mihika.co.in  
CIN: L70101WB1983PLC035638

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARLY ENDED 30TH SEPTEMBER, 2019							(₹ in Lakhs)	
Sl No	Particulars	Quarter Ended			Year to date figure		Year Ended	
		30.09.2019	30.06.2019	30.9.2018	30.09.2019	30.09.2018	31.03.2019	31.03.2018
		Unaudited			Unaudited	Unaudited	Audited	
<b>Part I</b>								
1	Income from Operations	45.54	36.08	43.74	81.62	89.19	177.26	182.71
2	Other Income	42.66	39.75	40.36	82.41	63.93	121.14	130.49
3		88.20	75.83	84.10	164.03	153.12	298.40	313.20
4	Expenses							
	(a) Purchase of Stock-in-Trade	47.53	37.49	45.48	85.02	89.80	180.75	191.24
	(b) Changes in inventories of Stock-in trade	-	-	-	-	-	-	-
	(c) Employee Benefits Expense	12.49	9.95	11.96	22.44	22.52	44.72	44.80
	(d) Depreciation and Amortisation Expenses	0.07	0.07	0.16	0.14	0.14	0.62	0.61
	(e) Other Expenditure	21.37	20.00	20.69	41.37	39.85	116.83	89.77
	<b>Total Expenses</b>	<b>81.46</b>	<b>67.51</b>	<b>78.29</b>	<b>148.97</b>	<b>152.31</b>	<b>342.92</b>	<b>326.42</b>
5	Profit/ (Loss) from operation before exceptional and extraordinary items and tax (3-4)	6.74	8.32	5.81	15.06	0.81	(44.52)	(13.22)
6	Exceptional Items	-	-	-	-	-	-	-
7	Profit/(Loss) before Extraordinary Items and tax	6.74	8.32	5.81	15.06	0.81	(44.52)	(13.22)
8	Exceptional Items	-	-	-	-	-	-	-
9	Profit/ (Loss) before Tax (7+8)	6.74	8.32	5.81	15.06	0.81	(44.52)	(13.22)
10	Tax Expenses							
	(a) Current Tax	1.29	2.16	1.72	3.45	(3.20)	-	3.13
	(b) Deferred Tax	-	-	-	-	3.97	(9.55)	(6.95)
11	Net Profit/ (Loss) for the period (11-12)	5.45	6.16	4.09	11.61	0.04	(34.97)	(9.40)
12	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	-	-	-	-	-	-	-
13	<b>Total Comprehensive Income for the period</b>	<b>5.45</b>	<b>6.16</b>	<b>4.09</b>	<b>11.61</b>	<b>0.04</b>	<b>(34.97)</b>	<b>(9.40)</b>
14	Paid up Equity Share Capital (Face Value Rs 10 per Share)	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00
15	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year.	-	-	-	-	-	1429.27	1464.24
16	<b>Earnings per Share (EPS) (Basic &amp; Diluted) (Rs.)</b> (Before & After Extraordinary Items) (Not Annualised)	<b>0.05</b>	<b>0.06</b>	<b>0.04</b>	<b>0.12</b>	<b>0.00</b>	<b>(0.35)</b>	<b>(0.09)</b>



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### Statement of Assets and Liabilities

(Rs. in Lakhs)

Particulars		As at	
		30.09.2019	31.03.2019
<b>A Assets</b>			
1 Non-Current Assets			
(a) Property, Plant & Equipment		0.19	0.33
(b) Financial Assets			
(i) Investments		64.49	80.60
(c) Deferred Tax Asset(Net)		13.54	13.54
(d) Other Non Current Assets		3.42	3.42
	<b>TOTAL NON CURRENT ASSETS</b>	<b>81.64</b>	<b>97.89</b>
2 Current Assets			
(a) Financial Assets			
(i) Trade Receivables		66.62	-
(ii) Cash and Cash Equivalents		48.14	55.32
(iii) Loans		2170.55	2131.05
(b) Current Tax Assets (Net)		22.95	22.72
(c) Other Current Assets		137.76	122.44
	<b>TOTAL CURRENT ASSETS</b>	<b>2446.02</b>	<b>2331.53</b>
	<b>TOTAL ASSETS</b>	<b>2527.66</b>	<b>2429.42</b>
<b>B EQUITY &amp; LIABILITIES</b>			
I Equity:			
1 Non-Current Assets			
(a) Equity Share Capital		1000.00	1000.00
(b) Other Equity		1439.05	1429.27
	<b>Total Equity</b>	<b>2439.05</b>	<b>2429.27</b>
II Current Liabilities:			
(a) Trade Payable		85.02	-
(b) Other Current Liabilities		3.59	0.15
	<b>Total Current Liabilities</b>	<b>88.61</b>	<b>0.15</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2527.66</b>	<b>2429.42</b>

#### NOTES:

- 1 The above unaudited financial results as reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14th November, 2019.
- 2 The Company is engaged mainly in the business of Trading of Merchandise which is the context of IND-AS 108 on operating Segments reporting is considered to constitute one segment.
- 3 Previous period(s) figures have been regrouped/rearranged wherever necessary.
- 4 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.

For Mihika Industries Limited

*J. K. Sethi*  
Kuldeep Kumar Sethi  
Managing Director  
(DIN: 00325632)



Place: Kolkata  
Date: 14th Day of November, 2019





## LIMITED REVIEW REPORT

The Members,  
**MIHIKA INDUSTRIES LTD**

1. We have reviewed the accompanying statement of unaudited financial results of *Mihika Industries Ltd, 3, Bentinck Street 2nd Floor Kolkata 700001* for the quarter ended **30.09.2019**, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review 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.
3. 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 Accounting Standard and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **J. GUPTA & CO LLP**

Chartered Accountants

Firm Registration Number: 314010E/E300029

LLP NO. : AAM-2652



*N. Murarka*

Nancy Murarka

Partner

M. No.: 067953

Place: Kolkata

Date: 14<sup>th</sup> November, 2019

UDIN - 19067953AAAAAY5951