

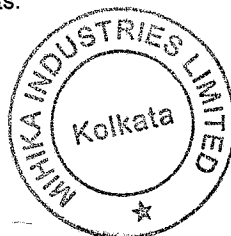
MIHIKA INDUSTRIES LIMITED

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, 2021 (Rs. in Lakhs)							
Sl No	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Reviewed			Reviewed		Audited
1	Income from Operations	45.74	47.99	60.46	155.26	113.95	177.70
2	Other Income	44.54	45.30	21.93	128.26	109.04	121.07
3	Total Income (1+2)	90.28	93.29	82.39	283.52	222.99	298.77
4	Expenses						
	(a) Purchase of Stock-in-Trade	46.53	49.23	61.17	158.66	116.45	181.38
	(b) Changes in inventories of Stock-in trade	-	-	-	-	-	-
	(c) Employee Benefits Expense	11.81	10.87	11.07	32.66	35.08	48.75
	(d) Depreciation and Amortisation Expenses	0.02	0.02	0.01	0.04	0.02	0.02
	(e) Other Expenditure	26.26	32.46	24.89	78.57	72.47	90.60
	Total Expenses	84.62	92.58	97.14	269.93	224.02	320.75
5	Profit/ (Loss) before Tax (3-4)	5.66	0.71	(14.75)	13.59	(1.03)	(21.98)
6	Tax Expenses						
	(a) Current Tax	0.88	(0.64)	(2.14)	2.12	-	-
	(b) Deferred Tax	-	-	-	-	-	(6.09)
7	Net Profit/ (Loss) for the period (5-6)	4.78	1.35	(12.61)	11.47	(1.03)	(15.89)
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	4.78	1.35	(12.61)	11.47	(1.03)	(15.89)
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	-	-	-	-	-	1408.68
12	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Not Annualised)	0.05	0.01	(0.13)	0.11	(0.01)	(0.16)

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 14, 2022. The statutory auditors of the Company have carried on limited review report of the financial results for the nine months and quarter ended December 31, 2021.
- 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 management has assessed the potential impact of COVID-19 on the financial results of the Company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company has made a few required provisions considering the impact of Covid and expects to recover the carrying amount of these assets. The Company will keep monitoring any future material changes due to the global health pandemic in estimates as at the date of approval of these financial results.

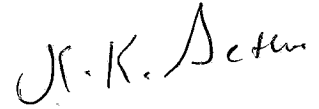


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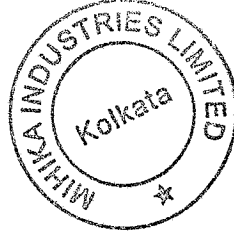
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- 5 Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 is attached in Annexure I.
- 6 Figures pertaining to the previous years/ periods have been rearranged/ regrouped, wherever necessary, to make them comparable with those of the current years/ periods.

For Mihika Industries Limited



Kuldeep Kumar Sethia
Managing Director
(DIN: 00325632)



Place: Kolkata

Date: February 14, 2022



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2021**Annexure I**

Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 for the quarter and nine months ended December 31, 2021

Particulars		For the quarter ended 31.12.2021	For the nine months ended 31.12.2021
2	Net worth (In Lakhs)		2420.15
3	Net profit after tax (In Lakhs)	4.78	11.47
4	Earnings per Share (EPS)		
	Basic (Rs.)	0.05	0.11
	Diluted (Rs.)	0.05	0.11
5	Current ratio		17:1
6	Current liability ratio		1:1
7	Inventory turnover		-
8	Debtors turnover ratio		0.91:1
9	Bad debt to account receivable ratio		0.06:1
10	Operating margin (%)	19.93%	15.28%
11	Net profit margin (%)	12.94%	11.84%

Note:

Debt-Equity Ratio, Debt service coverage ratio, Interest coverage ratio, Long term debt to working capital, Total debts to total assets is not applicable to the Company.





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, 2021 (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.
5. We draw attention on Note No. 4 to the statement which describes the uncertainty caused by COVID-19 pandemic with respect to the Company's estimates of Impairment of loans to customers and that such estimates may be affected by the severity and duration of the pandemic. Our conclusion is not modified in respect of this matter.

For Khandelwal Prem & Associates
Chartered Accountants
FRN 317092E

(P.N.Khandelwal)
Proprietor.

Membership No 053229




Date: February 14, 2022

Place: Kolkata

UDIN: 22053229 ACBRX29789.

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, 2021		
Date of Raising Funds				Not Applicable		
Amount Raised				Nil		
Report filed for Quarter ended				31-12-2021		
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.						
<p>For MIHIKA INDUSTRIES LIMITED</p> <p> COMPANY SECRETARY</p> <p>Name of Signatory: Smita Jain Designation: Company Secretary and Compliance Officer Place: Kolkata Date: 14/02/2022</p>						