



J. Gupta & Co. LLP

Chartered Accountants

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LIMITED REVIEW REPORT

The Members,

MIHIKA INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of *Mihika Industries Limited, 3 Bentinck Street, 2nd Floor, Kolkata-700001* for the quarter and nine months ended *31.12.2018*, 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 thereunder 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

Place: Kolkata

Date: 14th February, 2019



Nancy Murarka

Nancy Murarka

Partner

Membership No: 067953

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2018

(Rs in Lakhs)

Sl No	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2018	30.9.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations	44.89	43.74	-	134.08	51.03	182.71
2	Other Income	45.90	40.36	31.81	109.83	103.19	130.49
3	Total Income (1+2)	90.79	84.10	31.81	243.91	154.22	313.20
4	Expenses						
	(a) Purchase of Stock-in-Trade	45.71	45.48	-	135.51	55.50	191.24
	(b) Changes in inventories of Stock-in trade	-	-	-	-	-	-
	(c) Employee Benefits Expense	12.79	11.96	11.88	35.31	30.25	44.80
	(d) Depreciation and Amortisation Expenses	0.16	0.16	0.16	0.47	0.46	0.61
	(e) Other Expenditure	63.95	20.69	14.52	103.80	58.64	89.77
	Total Expenses	122.61	78.29	26.56	275.09	144.85	326.42
5	Profit/ (Loss) from operation before , exceptional and extraordinary items and tax (3-4)	(31.82)	5.81	5.25	(31.18)	9.37	(13.22)
6	Exceptional Items	-	-	-	-	-	-
7	Profit/Loss before extraordinary items and tax (5-6)	(31.82)	5.81	5.25	(31.18)	9.37	(13.22)
8	Extraordinary items	-	-	-	-	-	-
9	Profit/ (Loss) before Tax (7-8)	(31.82)	5.81	5.25	(31.18)	9.37	(13.22)
10	Tax Expenses:						
	(a) Current tax	(4.90)	1.72	0.70	(8.10)	2.08	3.13
	(b) Deferred tax	-	-	-	3.97	-	(6.95)
11	Profit/(Loss) for the period (9-10)	(26.92)	4.09	4.55	(27.05)	7.29	(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)	(26.92)	4.09	4.55	(27.05)	7.29	(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	1,000.00
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year.	-	-	-	-	-	1,464.24
14	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Before & After Extraordinary Items) (Not Annualised)	(0.27)	0.04	0.05	(0.27)	0.07	(0.09)

NOTES:

- The above audited financial results as reviewed by the Audit Committee and have been approved by the Board of Directors in their meeting held on February 14, 2019. The statutory auditors of the company have carried the limited review of the same.
- 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.
- Previous year/periods figures have been re-grouped/re-classified wherever necessary.



For Mihika Industries Limited

Manoj Sethia
Chairman
(DIN: 00585491)

Place: Kolkata
Date: 14.02.2019