

"NAMO NARAYAN"



# M. K. Exim (India) Limited

CIN No. L63040RJ1992PLC007111

Regd. Office : G1/150, Garment Zone, E.P.I.P. Sitapura, Tonk Road, JAIPUR-302022

Tel.: +91-141-3937500/501 Fax : +91-141-3937502 Website : www.mkexim.com

E-mail : mkexim@gmail.com, mkexim@hotmail.com, info@mkexim.com

Dated: 09.11.2022

To

The Deputy Manager,  
Department of Corporate Services-Listing,  
Bombay Stock Exchange Ltd.,  
Floor 25, P J Towers, Dalal Street,  
Mumbai-400 001

SCRIP Code: 538890

Sub: Outcome of Board Meeting held on 09.11.2022

Dear Sir,

Pursuant to Regulations 30 & 33 of the SEBI (LODR) Regulations, 2015, We are enclosing herewith the Un-audited Standalone Financial Results of the company for the Quarter and half year ended 30<sup>th</sup> September, 2022 in IND-As format, as per SEBI circular CIR/CFD/FAC/ 62/20-16 dated July 05, 2016, as approved by the Board of Directors at its meeting held on today i.e. 09.11.2022, along with the Limited Review report of the Auditors of the Company on the said results.

1. Un-audited Standalone financial results with limited review report
2. Approve and record of resignation of Mr. Mahaveer Prasad Jain from office of Chief Financial Officer w.e.f closure of business hours of 31.10.2022.
3. Approval for proceedings for transfer of amount lying in Unpaid dividend account and related shares to IEPF fund.
4. Noting of non-compliance u/r 34 of SEBI (LODR) and Board of Directors commented that the requisite compliances will be done timely in future.
5. Other matters as per agenda

The meeting commenced at 3:00 PM and concluded on 4:00 PM

The above results will also be made available at the Company's web-site.

Kindly acknowledge the receipt.

Thanking You

Yours faithfully,

FOR M.K. EXIM (INDIA) LIMITED

Murli Wadhmal Dialani

Director

(DIN: 0008267828)





**Limited Review report to M.K.Exim (India) Limited**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **M/s M.K.EXIM (INDIA) LIMITED** ("The Company") for the half year ended 30<sup>th</sup> Sep, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 analytical procedures 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.

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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.

We did not review the interim financial results of Company's Mumbai Branch included in the Standalone unaudited financial results, whose interim financial results reflect total revenues of Rs. 3237.97 lakhs, total net profit before tax of Rs. 653.69 lakhs and total comprehensive income before tax of Rs. 653.69 lakhs, for the half year ended 30<sup>th</sup> Sep, 2022, as considered in the standalone unaudited financial results, whose interim financial results have not been reviewed by us. The interim financial results of the company's Mumbai branch have been reviewed by other auditor whose reports have been furnished to us and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Branch is solely based on report of other auditors.

Our conclusion on the Statement is not modified in respect of the above matters.

For Rishabh Agrawal & Associates  
Chartered Accountants  
(FRN: 018142C)



*Rishabh*

(Rishabh Agrawal)  
(Partner)

(M. No. : 412963)

UDIN: 22412963BCOQNT4761

Place: Jaipur

Date: 09.11.2022

**M.K.EXIM (INDIA) LIMITED**

Regd. Office: G-1/150, Garment Zone, RICO Industrial Area Sitapura, Jaipur-302022

CIN NO.: L63040RJ1992PLC007111

Email: mkexim@gmail.com

TEL. NO. 0141-3937501

**ANNEXURE I**

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022**

(Rs. In Lakhs)

Particulars (Refer Notes Below)	3 months ended			6 months ended		year ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	2574.59	2137.09	1482.22	4711.68	3298.92	7318.27
II Other Income	133.15	42.35	10.58	175.50	50.26	106.65
III <b>Total revenue (I+II)</b>	<b>2707.74</b>	<b>2179.44</b>	<b>1492.80</b>	<b>4887.18</b>	<b>3349.18</b>	<b>7424.92</b>
IV Expenses						
a. Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
b. Purchase of stock-in-trade	1530.43	856.31	875.41	2386.74	2227.91	4911.26
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	188.67	673.61	-13.33	862.28	-95.22	-564.82
d. Employees benefit expenses	68.60	53.80	60.14	122.40	89.21	202.14
e. Finance Costs	7.65	1.52	5.72	9.17	14.17	34.16
f. Depreciation and amortisation exp.	7.78	7.73	5.70	15.51	11.40	28.69
g. Other expenditure	349.05	337.07	135.40	686.12	349.84	1029.91
<b>Total Expenses (IV)</b>	<b>2152.18</b>	<b>1930.04</b>	<b>1069.04</b>	<b>4082.22</b>	<b>2597.31</b>	<b>5641.34</b>
V <b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>555.56</b>	<b>249.40</b>	<b>423.76</b>	<b>804.96</b>	<b>751.87</b>	<b>1783.58</b>
VI Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII <b>Profit / (Loss) before tax (V-VI)</b>	<b>555.56</b>	<b>249.40</b>	<b>423.76</b>	<b>804.96</b>	<b>751.87</b>	<b>1783.58</b>
VIII Tax expenses						
(1) Current Tax	138.89	62.35	105.95	201.24	187.97	458.84
(2) Deferred tax expenses	0.00	0.00	0.00	0.00	0.00	0.18
IX <b>Net Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>416.67</b>	<b>187.05</b>	<b>317.81</b>	<b>603.72</b>	<b>563.90</b>	<b>1324.56</b>
X Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII <b>Profit / (Loss) from discontinued operations (after tax) (X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII <b>Profit / (Loss) for period (IX+XII)</b>	<b>416.67</b>	<b>187.05</b>	<b>317.81</b>	<b>603.72</b>	<b>563.90</b>	<b>1324.56</b>
XIV <b>Other comprehensive income</b>						
A (i) Items that will not be reclassified to profit & loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to Items that will not be reclassified to profit & loss	0.00	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit & loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to Items that will be reclassified to profit & loss	0.00	0.00	0.00	0.00	0.00	0.00
XV <b>Total comprehensive Income for the period (XIII+XIV) (Comprising profit (loss) and other Comprehensive Income for the period)</b>	<b>416.67</b>	<b>187.05</b>	<b>317.81</b>	<b>603.72</b>	<b>563.90</b>	<b>1324.56</b>
XVI Paid-up equity share capital (F.V. of Rs. 10/- each)	2691.15	2691.15	897.05	2691.15	897.05	2691.15
Reserve (excluding Revaluation Reserves) as shown in the Audited Balance Sheet of Previous Year						2288.91
XVII <b>Earnings Per Equity Share (for Continuing Operations)</b>						
a) Basic	1.55	0.70	3.54	2.24	6.29	4.92
b) Diluted	1.55	0.70	3.54	2.24	6.29	4.92
XVIII <b>Earnings Per Equity Share (for discontinued Operations)</b>						
a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00



XIX	Earnings Per Equity Share (for Discontinued and Continuing Operations)						
	a) Basic	1.55	0.70	3.54	2.24	6.29	4.92
	b) Diluted	1.55	0.70	3.54	2.24	6.29	4.92

NOTES:-

- 1 The above Results have been reviewed by Audit Committee and approved by the Board of Directors of their meeting held on 09.11.2022. The Limited Review of the results for the quarter ended on 30th September, 2022 as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the auditors.
- 2 There were no investors complaints pending at the beginning of the quarter and during the quarter.
- 3 The company had prepared these standalone financial results in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As) prescribed under section 133 of the Companies Act, 2013.
- 4 Previous year/ quarter ended figures have been re-arranged / re-grouped wherever considered necessary.



By Order of the Board  
For M.K.Exim (India) Limited

Murli Wachumal Dialani  
(Director)

DIN : 0008267828

Place: Mumbai  
Date: 09.11.2022

**M.K.EXIM ( INDIA ) LIMITED**

Regd. Office: G-1/150, Garment Zone, E.P.I.P., Sitapura, Tonk Road, Jaipur-302022

CIN NO.: L63040RJ1992PLC007111

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**STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES  
FOR THE HALF YEAR ENDED AS ON 30TH SEPTEMBER 2022**

(Rs. In Lakhs)

PARTICULARS	AS AT 30TH SEPTEMBER, 2022	AS AT 31ST MARCH, 2022
	UNAUDITED	AUDITED
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
PROPERTY, PLANT AND EQUIPMENTS	531.94	545.63
INTANGIBLE ASSETS	1.33	1.76
FINANCIAL ASSETS		
INVESTMENTS	111.84	111.84
DEFERRED TAX ASSETS (NET)	5.26	5.26
OTHER NON-CURRENT ASSETS	55.18	4.44
<b>TOTAL NON-CURRENT ASSETS</b>	<b>705.55</b>	<b>668.93</b>
<b>CURRENT ASSETS</b>		
INVENTORIES	432.55	1,294.84
FINANCIAL ASSETS		
TRADE RECEIVABLES	1,583.13	1,372.99
CASH AND CASH EQUIVALENTS	1,564.31	771.11
LOANS AND ADVANCES	1,774.38	1,413.74
OTHER CURRENT ASSETS	221.32	165.13
<b>TOTAL CURRENT ASSETS</b>	<b>5,575.69</b>	<b>5,017.82</b>
<b>TOTAL ASSETS</b>	<b>6,281.24</b>	<b>5,686.75</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
EQUITY SHARE CAPITAL	2,691.15	2,691.15
OTHER EQUITY	2,892.63	2,288.91
<b>TOTAL EQUITY</b>	<b>5,583.78</b>	<b>4,980.06</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
FINANCIAL LIABILITIES		
BORROWINGS	9.56	7.08
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>9.56</b>	<b>7.08</b>
<b>CURRENT LIABILITIES</b>		
FINANCIAL LIABILITIES		
BORROWINGS	86.72	383.81
TRADE PAYABLES	189.43	261.91
OTHER FINANCIAL LIABILITIES	-	9.39
PROVISIONS	257.61	2.65
OTHER CURRENT LIABILITIES	154.14	41.84
<b>TOTAL CURRENT LIABILITIES</b>	<b>687.90</b>	<b>699.61</b>
<b>TOTAL LIABILITIES</b>	<b>697.46</b>	<b>706.69</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,281.24</b>	<b>5,686.75</b>

By Order of the Board  
For M.K.EXIM ( INDIA ) LTD.



Murli Wadhmal Dialani  
(Director)

DIN : 0008267828

Place: Jaipur

Date: 09.11.2022

**M.K.EXIM ( INDIA ) LIMITED**

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**STATEMENT OF UN-AUDITED STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30.09.2022**

(Rs. In Lakh)

<b>CASH FLOW FROM OPERATIVE ACTIVITES (A)</b>	<b>Half Year Ended 30.09.2022</b>	<b>Year Ended 31.03.2022</b>
<b>Net Profit before tax</b>	804.96	1783.58
<b>Adjustments for:</b>		0.00
Depreciation	15.51	28.69
Interest Expenses	9.17	22.29
Gratuity		2.25
Unrealised Exchange Loss		(2.26)
<b>Operating Profit before working capital changes</b>	<b>829.64</b>	<b>1834.55</b>
<b>Adjustment for:</b>		
Increase/Decrease in Inventories	862.29	(597.83)
Increase/Decrease Sundry Debtors	(210.14)	(324.76)
Increase/Decrease in Loan and Advances	(360.64)	(27.73)
Increase/Decrease in Other Current Assets	(56.19)	(68.09)
Increase/Decrease in Current liabilities	285.39	29.64
<b>Cash Generated From Operating activites</b>	<b>1350.35</b>	<b>845.78</b>
Tax Paid	(201.24)	(458.83)
<b>Net Cash Flow from Operating Activities</b>	<b>1149.11</b>	<b>386.95</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES (B)</b>		
Purchases of Fixed Assets	(1.39)	(406.55)
Decrease/Increase in Investment/Other Non Current Assets	(50.74)	(0.02)
<b>Net Cash used In Investing Activities</b>	<b>(52.13)</b>	<b>(406.56)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES ( C )</b>		
Increase/Decrease in Secured Loans	(294.61)	125.55
Issue of Equity Share Capital	0.00	0.00
Interest on Bank Loan	(9.17)	(22.29)
<b>Net Cash From Financing Activities</b>	<b>(303.78)</b>	<b>103.26</b>
<b>Net Increase ( Decrease ) In cash &amp; cash equivalents ( A+B+C )</b>	<b>793.20</b>	<b>83.65</b>
Opening cash and cash equivalents	771.11	687.46
Closing cash and cash equivalents	1564.31	771.11

By Order of the Board  
For M.K.EXIM ( INDIA ) LTD.Murli Wadhmal Dialani  
(Director)  
DIN : 0008267828Place: Jaipur  
Date: 09.11.2022

**M.K.EXIM ( INDIA ) LIMITED**Regd. Office: G-1/150, Garment Zone, RIICO Industrial Area Sitapura, Jaipur  
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**STANDALONE SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES  
FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2022**

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>1. Segment Revenue</b>						
(a) Segment - Fabric, Garments	1063.22	584.80	363.65	1648.02	1392.54	2207.25
(b) Segment -Cosmetics	1643.93	1594.03	1128.55	3237.96	1955.44	5215.77
(c) Others	0.00	0.00	0.00	0.00	0.00	0.00
<b>Revenue from Operations</b>	<b>2707.15</b>	<b>2178.83</b>	<b>1492.20</b>	<b>4885.98</b>	<b>3347.98</b>	<b>7423.02</b>
<b>2. Segment Results (Profit)(+)/ Loss (-) before Tax and Finance Cost</b>						
(a) Segment - Fabric, Garments	149.11	9.72	-38.36	158.83	36.85	58.40
(b) Segment - Cosmetics	413.50	240.60	467.24	654.10	727.99	1756.94
(c) Others	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>562.61</b>	<b>250.32</b>	<b>428.88</b>	<b>812.93</b>	<b>764.84</b>	<b>1815.34</b>
Less: i) Finance Cost	7.65	1.52	5.72	9.17	14.17	34.16
ii) Other Un-allocable Expenditure net off Un-allocable income	-0.60	-0.60	-0.60	-1.20	-1.20	-2.40
<b>Total Profit Before Tax</b>	<b>555.56</b>	<b>249.40</b>	<b>423.76</b>	<b>804.96</b>	<b>751.87</b>	<b>1783.58</b>
<b>3. Segment assets</b>						
(a) Segment - Fabric, Garments	3142.58	2066.62	2944.68	3142.58	2944.68	2148.34
(b) Segment - Cosmetics	3026.82	3513.53	2046.33	3026.82	2046.33	3426.57
(c) Others	0.00	0.00	0.00	0.00	0.00	0.00
(d) Un-allocable Assets	111.84	111.84	236.84	111.84	236.84	111.84
<b>Total</b>	<b>6281.24</b>	<b>5691.99</b>	<b>5227.85</b>	<b>6281.24</b>	<b>5227.85</b>	<b>5686.75</b>
<b>Segment Liabilities</b>						
(a) Segment - Fabric, Garments	392.39	349.24	720.35	392.39	720.35	449.74
(b) Segment - Cosmetics	305.07	175.64	100.13	305.07	100.13	256.95
(c) Others	0.00	0.00	0.00	0.00	0.00	0.00
(d) Un-allocable Liabilities	0.00	0.00	187.97	0.00	187.97	0.00
<b>Total</b>	<b>697.46</b>	<b>524.88</b>	<b>1008.45</b>	<b>697.46</b>	<b>1008.45</b>	<b>706.69</b>

**NOTES:-**

- The above Results have been reviewed by Audit Committee and approved by the Board of Directors of their meeting held on 09.11.2022. The Limited Review of the results for the quarter ended on 30th September, 2022 as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the auditors.
- There were no investors complaints pending at the beginning of the quarter and during the quarter.
- The company had prepared these standalone financial results in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As) prescribed under section 133 of the Companies Act, 2013.
- Previous year/ quarter ended figures have been re-arranged / re-grouped wherever considered necessary.

By Order of the Board  
For M.K.Exim (India) LimitedMurli Wadhmal Dialani  
(Director)

DIN : 0008267828

Place: Mumbai  
Date: 09.11.2022