MIHIKA INDUSTRIES LIMITED

(CIN: L70101WB1983PLC035638)
Reg. Office- ASO- 432 on the 4th (Fourth) Floor at Rajarhat It Park Ltd, at Plot No- 2C/I, Action Area II C, RAJARHAT, New Town, Kolkata – 700161
Corp. Office: F-607, Titanium City Centre Near Sachin Tower, Satellite, Ahmedabad, Gujarat- 380 015
Website: www.mihikaindustries.co.in, Email: mihikainudstrieslimited@gmail.com
Contact No.: +91 73836 25975

Date: 3rd November, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Ma'am,

Sub: Integrated Filing (Financial) for the Quarter and Half year ended on 30th September, 2026

Ref: Security Id: MIHIKA / Code: 538895

Pursuant to the Securities and Exchange Board of India Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024 please find enclosed herewith the Integrated Filing (Financial) for the Quarter and Half year ended on 30th September, 2026.

Kindly take the same on your record and oblige us.

Thanking You.

For, Mihika Industries Limited

BIPINBHAI BECHARBHAI PRAJAPATI

Digitally signed by BIPINBHAI BECHARBHAI PRAJAPATI
DN: c=IN, o=Personal, title=4357, 2.5.4.20=111e3e17866b0f0f759c8efe7f3117c72938b18076c79e6dd2adf1cf913af282f, postalCode=382330, st=Gujarat, serialNumber=5a9864659ce7ca21e6bfa36361f3b5cf34c0459d48c87853d8126b6b0f91213, cn=BIPINBHAI BECHARBHAI PRAJAPATI
Date: 2026.11.03 19:29:39 +05'30'

Bipinbhai Prajapati
Managing Director
DIN: 11000222

A. Financial Results

MIHIKA INDUSTRIES LTD

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. in lacs except Per share data)

Sr No	Particulars	Quarter ended September 30, 2026	Quarter ended June 30, 2026	Quarter ended September 30, 2025	Half Year ended September 30, 2026 (Year to date for Current Period)	Half Year ended September 30, 2025 (Year to date for Current Period)	For the year ended on March 31, 2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	**Revenue From Operations**						
	(a) Revenue from Operations	528.41	45.27	34.70	573.68	200.81	267.64
	(b) Other Income	10.35	14.24	14.77	24.60	30.17	57.83
	Total Revenue (Net)	**538.77**	**59.51**	**49.47**	**598.28**	**230.98**	**325.46**
2	**Expenses**						
	a. Operating Expenses	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	803.04	-	63.01	803.04	443.09	521.49
	c. Changes in inventories of Stock-in-Trade	(287.68)	50.68	(25.23)	(237.00)	(233.46)	(230.55)
	d. Employee benefits expenses	1.77	1.55	3.09	3.32	5.64	12.92
	e. Finance Cost	-	-	(0.04)	-	-	-
	f. Depreciation and Amortization Expenses	-	-	-	-	-	-
	g. Other Expenses	16.46	5.85	2.78	22.31	7.94	12.98
	Total Expenses	**533.59**	**58.08**	**43.61**	**591.67**	**223.21**	**316.84**
3	**Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)**	5.18	1.43	5.86	6.61	7.77	8.62
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before Extraordinary items and tax (3-4)**	5.18	1.43	5.86	6.61	7.77	8.62
6	Extraordinary Items	-	-	-	-	-	-
7	**Profit Before Tax (5-6)**	5.18	1.43	5.86	6.61	7.77	8.62
8	**Tax Expenses**						
	(a) Current Tax	1.35	0.37	1.52	1.72	2.02	-
	(b) Deferred Tax	-	-	-	-	-	-
	(C) Tax of Earlier Years	-	-	-	-	-	-
	Total Tax Expenses	1.35	0.37	1.52	1.72	2.02	-
9	**Net Profit/(Loss) for the period from continuing Operations (7-8)**	**3.83**	**1.06**	**4.34**	**4.89**	**5.75**	**8.62**
10	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	**Net Profit/(Loss) from Discontinuing operations after Tax (10-11)**	**3.83**	**1.06**	**4.34**	**4.89**	**5.75**	**8.62**
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	-	-	-	-	-	-
14	**Net Profit (Loss) for the period (12+13)**	**3.83**	**1.06**	**4.34**	**4.89**	**5.75**	**8.62**
15	**Other comprehensive income, net of income tax**						
	a) i) Amount of item that will not be reclassifed to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassifed to profit or loss	-	-	-	-	-	-
	b) i) item that will be reclassifed to profit or loss	-	-	-	-	-	-
	ii) income tax relating to items that will be reclassifed to profit or loss	-	-	-	-	-	-
	Total other comperhensive income,net of income tax	-	-	-	-	-	-
16	**Total Comprehensive income for the period**	**3.83**	**1.06**	**4.34**	**4.89**	**5.75**	**8.62**
17	**Details of equity share capital**						
	Paid-up Equity Share Capital	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	**Details of debt securities**						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	**Reserve excluding revaluation reserves as per balance sheet of previous accounting year**	-	-	-	-	-	-
20	**Debenture Redemption reserve**	-	-	-	-	-	-
21	**Earning per Share**						
i	**Earning per Share for Continuing Operations**						
	Basic Earning (Loss) per share from Continuing operations	0.04	0.01	0.04	0.05	0.06	0.09
	Diluted Earning (Loss) per share from Continuing operations	0.04	0.01	0.04	0.05	0.06	0.09
ii	**Earning per Share for discontinuing Operations**						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	**Earnings per Equity Share**						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.04	0.01	0.04	0.05	0.06	0.09
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.04	0.01	0.04	0.05	0.06	0.09

Note:

1. The above 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 November 3, 2026.
2. Figures pertaining to the previous years/periods have been rearranged/regruoped , wherever necessary, to make them comparable with those of the current years/periods.
3. There are no Reportable segments, which signify or in the aggregate qualify for seprate disclosure as per provision of the relevant Ind AS. The management does not believe that the information about segments which are not reportable under Ind AS, woulde be useful to the users of these financial Results. The company is having business of Trading of Agriculture Product.
4. The Statutory auditors of the company have carried out a "Limited review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
5. These Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible. These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 and circular issued thereunder.

For and on Behalf of the Board of
MIHIKA INDUSTRIES LIMITED Mihika Industries Limited

Bipinbhai Prajapati
(Managing Director)
DIN: 11000222)

AUTHORISED SIGNATORY/DIRECTOR

Place: Ahmedabad
Date: 3rd November, 2026

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Un-Audited Statement of Assets & Liabilities as at 30th September, 2026

(Rs. In Lacs)

	Particulars	Un-Audited AS AT 30.09.2026	Audited AS AT 31.03.2026
1	Assets		
A	**Non-Current Assets**		
	(a) Property, Plant and Equipment	0.12	0.12
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	895.17	-
	(ii) Trade receivables	-	-
	(iii) Loans	605.40	1,717.79
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	103.90	103.90
	(j) Other non-current assets	-	-
	Total (A)	**1,604.59**	**1,821.80**
B	**Current assets**		
	(a) Inventories	467.55	230.55
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	157.13	157.13
	(iii) Cash and cash equivalents	1.72	2.52
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	191.40	3.80
	Total (B)	**817.80**	**394.00**
	Total Assets (A+B)	**2,422.39**	**2,215.81**
2	**EQUITY AND LIABILITIES**		
A	**EQUITY**		
	(a) Equity Share capital	1,000.00	1,000.00
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	1,203.60	1,196.99
	Total (A)	**2,203.60**	**2,196.99**
B	**LIABILITIES**		
B1	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	15.56	15.56
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	**15.56**	**15.56**
B2	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables		-
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	2.24	3.02
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	200.99	0.23
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	**203.23**	**3.26**
	Total Equity and Liabilities (A+B1+B2)	**2,422.39**	**2,215.81**

Place: Ahmedabad
Date: 3rd November, 2026

MIHIKA INDUSTRIES LIMITED
For, Mihika Industries Limited

Prajapati Bipin B

Bipinbhai Prajapati
(Managing Director)
(DIN: 11000222)

AUTHORISED SIGNATORY/DIRECTOR

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UNAUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2026

(Amount in Lakhs)

Particulars	Six Months Ended 30th Sep, 2026 Rs.		Six Months Ended 30th Sep, 2025 Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		6.61		7.77
Adjustments for :				
Depreciation	-		-	
Profit on Sale of Investment	-		-	
Dividend	-		-	
Net (gain)/loss fair valuation of Investment through PL	-		-	
		-		-
Operating Profit before Working Capital change		6.61		7.77
Adjustments for :				
Decrease/(Increase) in Receivables	-		(4.59)	
Decrease/(Increase) in Inventories	(237.00)		(233.46)	
Decrease/(Increase) in Loans & Advances	-		(86.35)	
Decrease/(Increase) in Other Assets	(187.61)		(1.31)	
Increase/(Decrease) in Payables	(0.78)		0.97	
Increase/(Decrease) in Other Current Liabilities	200.76		(0.41)	
Increase/(Decrease) in Provisions	-	(224.63)	2.02	(323.13)
Cash Generated From Operations		(218.02)		(315.36)
Income Tax		-		2.02
NET CASH FROM OPERATING ACTIVITIES Total (A)		(218.02)		(317.38)
CASH FLOW FROM INVESTING ACTIVITIES				
Investment	(895.17)		-	
Profit on Sale of Investment				
Dividend	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(895.17)		-
CASH FLOW FROM FINANCING ACTIVITIES				
Increase in Borrowing	-		-	
Long Term Loans & Advances	1,112.39		317.71	
NET CASH FROM FINANCING ACTIVITIES Total (C)		1,112.39		317.71
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(0.80)		0.33
Cash and Cash Equivalents -- Opening Balance		2.52		1.41
Cash and Cash Equivalents -- Closing Balance		1.72		1.74
		0.00		(0.00)
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

MIHIKA INDUSTRIES LIMITED

For & on behalf of the Board,
Mihika Industries Limited

AUTHORISED SIGNATORY/DIRECTOR

Bipinbhai Prajapati
(Managing Director)
(DIN: 11000222)

Place: Ahmedabad
Date: 3rd November, 2026

KAPIL KUMAR AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS
Branch Office Address - A-57(1), AMANI SHAH ROAD, SHASTRI NAGAR JAIPUR , RAJASTHAN 302016 INDIA

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of MIHIKA INDUSTRIES LTD.

We have reviewed the accompanying statement of unaudited financial results of **MIHIKA INDUSTRIES LTD.** for the quarter & half year ended 30th September, 2026 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter & half year ended September 30, 2026" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting (Ind As 34), prescribed under section 133 of the companies act, 2013 as amended, 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.

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 ICAI. 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 of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an Audit. Accordingly, we do not express an Audit opinion.

Emphasis of Matter

Balances of Trade Receivables, Trade Payables, Loans and Advances (including deposits given or received) and Borrowings as at the balance sheet date are subject to confirmation and reconciliation. Direct confirmations from the respective parties (customers, vendors and loan counterparties) have not been received, and the balances have therefore not been reconciled with the Company's books of account. Further, the sales and purchases for the period have been verified on the basis of data and information provided by the management. Consequently, the adjustments, if any, that

may be required upon receipt of confirmations and completion of reconciliation, and their impact on the financial statements, are not ascertainable.

Our conclusion is not modified in respect of this matter.
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 Indian Accounting Standards ('Ind As') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KAPIL KUMAR AGARWAL & ASSOCIATES
Chartered Accountants
FRN: 008174C
Rajeev Sharma





Partner
Membership No. 075689
Date – 03/11/2026
UDIN - 26075689DZOPKH4586

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B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:

- Not Applicable

C. Format for Disclosing Outstanding Default on Loans and Debt Securities:

- Not Applicable as there is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.

D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter):

- Not Applicable

E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4th Quarter):

- Not Applicable