



**Limited Review Report on Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
Board of Directors,  
Sobhaygya Mercantile Limited.

We have reviewed the accompanying statement of unaudited financial results of **Sobhaygya Mercantile Limited** for the quarter ended on June 30, 2022 ("the statement") being submitted by the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

The statement which is responsibility of company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" (Ind AS 34) prescribe under section 133 of the companies Act 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations read with relevant circulars issued by SEBI. Our responsibility is to issue a report on these financial results 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 applicable Indian Accounting Standards as specified under section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing



**JOSHI & SHAH**  
**CHARTERED ACCOUNTANTS**

Obligations and Disclosure Requirements) Regulations, 2015 read with relevant circulars issued by SEBI, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Joshi & Shah**  
**Chartered Accountants**  
**Firm Registration No. - 144627W**

**Jaydip Joshi**  
**Partner**  
**Membership No. - 170300**  
**UDIN: 22170300APLRUQ6283**



**Place: Mumbai**  
**Date: 20<sup>th</sup> August, 2022**

**Sobhaygya Mercantile Limited**  
CIN NO: L45100MH1983PLC031671


B-61, Floor 6, Plot No. 210 B Wing Mittal Tower Free Press Journal Marg, Nariman Point, Mumbai- 400 021.  
Tel no:022-22882125, Email Id: sobhagyamercantile9@gmail.com Website:www.sobhagyamercantile.com  
**Unaudited Standalone Financial Results for the Quarter ended 30th June, 2022**

(Rs. In Lacs)

A	Particulars	Quarter ended			Year ended	
		Unaudited 30.06.22	Audited 31.03.22	Unaudited 30.06.21	Audited 31.03.22	Audited 31.03.21
1	Income					
a	Revenue from operations	1854.76	1508.09	2111.76	6655.58	3819.66
b	Other Operating Income	56.96	252.06	92.00	506.31	417.74
	<b>Total Income</b>	<b>1911.72</b>	<b>1760.15</b>	<b>2203.76</b>	<b>7161.89</b>	<b>4237.40</b>
2	Expenses:				0.00	
a	Cost of Material consumed	0.00	0.00	0.00	0.00	0.00
b	Purchase of Stock in Trade	1278.73	723.87	1067.68	2872.09	1375.62
c	Changed in Inventories of finished goods, WIP & Stock in Trade	(133.39)	(6.71)	(14.36)	(30.21)	(6.22)
d	Employee benefits expense	20.18	48.90	45.37	185.43	130.68
e	Finance & Interest cost	14.37	12.90	12.17	48.93	17.79
f	Depreciation and amortization expense	11.36	13.25	12.89	52.19	50.43
g	Other expenses	424.72	623.92	656.83	2728.26	1743.19
	<b>Total Expenses</b>	<b>1615.98</b>	<b>1416.14</b>	<b>1780.59</b>	<b>5856.68</b>	<b>3311.49</b>
3	<b>Profit / (Loss) from Ordinary activities before exceptional items (1-2)</b>	<b>295.75</b>	<b>344.01</b>	<b>423.17</b>	<b>1305.21</b>	<b>925.91</b>
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	<b>Profit / (Loss) from Ordinary activities before tax (3+/-4)</b>	<b>295.75</b>	<b>344.01</b>	<b>423.17</b>	<b>1305.21</b>	<b>925.91</b>
6	Tax expenses	59.70	32.38	82.79	209.28	135.13
7	<b>Net Profit / (Loss) from Ordinary activities after tax (5+/-6)</b>	<b>236.05</b>	<b>311.62</b>	<b>340.38</b>	<b>1095.94</b>	<b>790.78</b>
8	Other comprehensive Income, net of income Tax	(1.90)	(1.52)	3.52	1.90	3.51
9	Total Comprehensive income for the period (7+8)	<b>234.15</b>	<b>310.10</b>	<b>343.90</b>	<b>1097.84</b>	<b>794.29</b>
10	Paid-up Equity share capital (Face Value of Rs. 10/- each)	24.00	24.00	24.00	24.00	24.00
11	Reserves excluding Revaluation Reserves as per balance sheet	2696.21	2462.06	1707.96	2462.06	1364.06
12 i)	<b>Earnings per equity share (before extraordinary Items)</b>					
	(a) Basic	97.56	129.21	143.29	457.43	330.95
	(b) Diluted	97.56	129.21	143.29	457.43	330.95
12 ii)	<b>Earnings per equity share (after extraordinary Items)</b>					
	(a) Basic	97.56	129.21	143.29	457.43	330.95
	(b) Diluted	97.56	129.21	143.29	457.43	330.95

Particulars		Quarter Ended 30th June, 2022				
B	<b>INVESTOR COMPLAINTS</b>					
	Pending at the beginning of the quarter					0
	Received during the quarter					0
	Disposed of during the quarter					0
	Remaining unresolved at the end of the quarter					0

Place : Nagpur  
Date : 20.08.2022

Sobhaygya Mercantile Limited  
For and on behalf of the board of Directors  
Sobhaygya Mercantile Limited  
  
Shrikant Bhangdiya  
Managing Director  
DIN: 02628216  
  
Sonal Bhangdiya  
Director  
DIN:03416775





**Sobhaygya Mercantile Limited**

**CIN NO: L45100MH1983PLC031671**

B-61, Floor 6, Plot No. 210 B Wing Mittal Tower Free Press Journal Marg, Nariman Point, Mumbai- 400 021.

Tel no:022-22882125, Email Id: sobhagyamercantile9@gmail.com Website:www.sobhagyamercantile.com

**Unaudited Standalone Financial Results for the Quarter ended 30th June, 2022**

**(Rs. In Lacs)**

Particulars	Quarter ended		Year ended		
	Unaudited 30.06.22	Audited 31.03.22	Unaudited 30.06.21	Audited 31.03.22	Audited 31.3.21
<b>(1) ASSETS</b>					
<b>Non-current assets</b>					
(a) Property, Plant and Equipment	130.70	131.56	164.28	131.56	174.46
(b) Capital work-in-progress	0.00	0.00	0.00	0.00	0.00
(c) Investment Property	0.00	0.00	0.00	0.00	0.00
(d) Goodwill	0.00	0.00	0.00	0.00	0.00
(e) Other Intangible assets	0.00	0.00	0.00	0.00	0.00
(f) Intangible assets under development	0.00	0.00	0.00	0.00	0.00
(g) Biological Assets other than bearer plants	0.00	0.00	0.00	0.00	0.00
(h) Financial Assets	0.00	0.00	0.00	0.00	0.00
(i) Investments	20.07	463.50	1446.52	463.50	1272.12
(ii) Trade receivables	0.00	0.00	0.00	0.00	0.00
(iii) Loans & Advances	0.00	0.00	0.00	0.00	0.00
(iv) Others -deposits	0.00	0.00	0.00	0.00	0.00
(i) Deferred tax assets (net)	0.15	0.15	0.00	0.15	0.00
(j) Other non-current assets	0.00	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>					
(a) Inventories	170.00	36.61	20.76	36.61	6.40
(b) Financial Assets	0.00	0.00	0.00	0.00	0.00
(i) Investments	0.00	0.00	0.00	0.00	0.00
(ii) Trade receivables	1606.51	1128.47	3325.27	1128.47	1496.92
(iii) Cash and cash equivalents	5.26	3.71	4.72	3.71	191.84
(iv) Bank balances other than (iii) above	0.00	0.00	0.00	0.00	0.00
(v) Loans	3895.60	3142.64	0.00	3142.64	0.00
(vi) Others ( GST input )	0.00	0.00	0.00	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00	0.00	0.00	0.00
(d) Other current assets	429.69	280.77	331.30	280.77	354.98
<b>Total Assets</b>	<b>6257.99</b>	<b>5187.42</b>	<b>5292.85</b>	<b>5187.42</b>	<b>3496.72</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Equity</b>					
(a) Equity Share capital	24.00	24.00	24.00	24.00	24.00
(b) Other Equity	2696.21	2462.06	1707.96	2462.06	1364.06
<b>LIABILITIES</b>					
<b>Non-current liabilities</b>					
(a) Financial Liabilities					
(i) Borrowings	26.41	32.65	50.60	32.65	56.31
(ii) Trade payables	0.00	0.00	0.00	0.00	0.00
(iii) Lease Liability	3.12	5.71	0.00	5.71	0.00
(iv) Other financial liabilities (other than those specified in item (b), to be specified)	0.00	0.00	0.00	0.00	0.00
(b) Provisions	0.00	0.00	0.00	0.00	0.00
(c) Deferred tax liabilities (Net)	0.00	0.00	3.14	0.00	3.14
(d) Other non-current liabilities	0.00	0.00	0.00	0.00	0.00
<b>Current liabilities</b>					
(a) Financial Liabilities					
(i) Borrowings	300.18	168.35	899.96	168.35	602.65
(ii) Trade payables					
- Total Outstanding Dues of Micro Enterprises and Small Enterprises					
- Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises					
(iii) Other financial liabilities (other than those specified in item (c))	2689.88	1975.40	2322.23	1975.40	1236.92
(b) Other current liabilities	128.70	188.29	68.24	188.29	75.71
(c) Provisions	389.49	330.95	216.71	330.95	133.92
(d) Current Tax Liabilities (Net)	0.00	0.00	0.00	0.00	0.00
<b>Total Equity and Liabilities</b>	<b>6257.99</b>	<b>5187.41</b>	<b>5292.85</b>	<b>5187.41</b>	<b>3496.72</b>

(0.00)      0.00      (0.00)      0.00      (0.01)

For and on behalf of the board of Directors

Sobhaygya Mercantile Limited

Sobhaygya Mercantile Limited

Shrikant Bhangdiya  
Managing Director  
DIN: 02628216

Sonal Bhangdiya  
Director  
DIN:03416775

Place :Nagpur  
Date : 20.08.2022



**Sobhaygva Mercantile Limited**

CIN NO: L45100MH1983PLC031671

B-61, Floor 6, Plot No. 210 B Wing Mittal Tower Free Press Journal Marg, Nariman Point, Mumbai- 400 021.  
Tel no: 022-22882125, Email Id: sobhaygva@mercantile9@gmail.com Website: www.sobhaygva.com

**CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.06.2022**

(Rs. In Lakh)

PARTICULARS	For the Quarter			For the Year	
	Ended 30.06.22	Ended 31.03.22	Ended 30.06.21	Ended 31.03.22	Ended 31.03.21
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>					
Net Profit/(Loss) before Tax as per Profit and Loss Account	295.75	344.01	423.17	1,305.21	925.91
Adjusted for :					
Other comper income	1.90	1.52	(3.52)	(1.90)	(3.52)
Depreciation	11.36	13.25	12.89	52.19	50.43
Share of profit from Investment in Firm	(56.96)	(43.70)	(252.06)	(237.28)	(92.00)
				(82.64)	(82.64)
				(506.31)	(456.03)
<b>Operating Profit Before Working Capital Changes</b>	<b>252.04</b>	<b>106.72</b>	<b>340.54</b>	<b>849.19</b>	<b>412.88</b>
Adjusted for :					
Inventories	(133.39)	(6.71)	(14.36)	(30.21)	(6.22)
Trade Receivable	(478.04)	53.07	(1,828.35)	368.45	(1,185.35)
Other Current Asset	(148.92)	(78.09)	23.68	30.33	(297.28)
Other Financial Asset	(752.96)	(495.21)	-	(3,098.76)	-
Current Tax Assets	-	(0.15)	-	(0.15)	0.62
Trade Payable	714.48	(69.70)	1,085.31	738.47	964.77
Other Current Liability	(59.59)	(118.40)	(7.47)	109.49	37.70
Short Term Provision	58.55	17.24	82.79	197.02	99.09
Current Tax Liability	-	(3.14)	(0.00)	(17.98)	2.66
less: Provision for tax	59.70	(859.56)	32.38	(733.47)	82.79
				(741.19)	209.28
<b>Cash from Operating Activities</b>	<b>(607.52)</b>	<b>(626.74)</b>	<b>(400.68)</b>	<b>(1,063.43)</b>	<b>(106.26)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>					
Purchase of Fixed Assets & Capital WIP	(10.51)	(6.22)	(2.71)	(9.12)	(93.52)
Investment in Capital firm	498.49	1,304.50	(78.87)	1,316.81	254.48
Increase in value of share	(1.90)	(1.52)	3.52	1.90	2.21
Dividend Recived	-	-	-	-	-
Movement in Loans & Advances	-	-	-	-	9.31
<b>Net Cash used in Investing Activities</b>	<b>486.09</b>	<b>1,296.76</b>	<b>(78.06)</b>	<b>1,309.59</b>	<b>172.49</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>					
Proceeds/ (Repayment) of ShortTerm Borrowing	129.22	(671.15)	297.31	(434.30)	90.35
Proceed from Shares	-	-	-	-	-
Long term Borrowing	(6.25)	(7.77)	(5.72)	0.01	29.58
<b>Net Cash used in Financing Activities</b>	<b>122.98</b>	<b>(678.92)</b>	<b>291.60</b>	<b>(434.29)</b>	<b>119.93</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents :</b>	<b>1.55</b>	<b>(8.90)</b>	<b>(187.12)</b>	<b>(188.12)</b>	<b>186.16</b>
Opening Balance of Cash & Cash Equivalents	3.71	12.61	191.84	191.84	5.67
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>5.26</b>	<b>3.71</b>	<b>4.72</b>	<b>3.71</b>	<b>191.84</b>
<b>Components of Closing Cash &amp; Cash Equivalent</b>					
Cash & Bank Balances	5.26	3.71	4.72	3.71	191.84

Sobhaygva Mercantile Limited  
For and on behalf of the board of Directors

*(Signature)*  
Shrikant Bhangdiya  
Managing Director  
DIN: 02628216

*(Signature)*  
Sonal Bhangdiya  
Director  
DIN: 03416775

Place : Nagpur  
Date : 20.08.2022





**Sobhaygya Mercantile Limited**

CIN NO: L45100MH1983PLC031671

B-61, Floor 6, Plot No. 210 B Wing Mittal Tower Free Press Journal Marg, Nariman Point, Mumbai- 400 021.  
Tel no:022-22882125, Email Id: sobhagyamercantile9@gmail.com Website:www.sobhagyamercantile.com

**Segment Information for the period ended on 30th June 2022**

(Rs. In Lakh)

Sr.no	Particulars	Period ended on			Year ended on	
		30.06.22	31.03.22	30.06.21	31.03.22	31.03.21
1	<b>Segment Value of Sales and Services</b>					
	Engineering Consultancy Segment	20.04	130.00	-	1,031.85	307.42
	Metal Sale (Stone Crusher) Segment	1,834.72	1,378.09	2,111.76	5,653.94	3,512.24
	Gross Value of Sales & services	1,854.76	1,508.09	2,111.76	6,685.79	3,819.66
	Services					
	Less: GST Recovered		-			
	Revenue from operations	1,854.76	1,508.09	2,111.76	6,685.79	3,819.66
2	<b>Segment Results (EBDITA)</b>					
	Engineering Consultancy Segment	20.04	(174.02)	-	74.20	208.74
	Metal Sale (Stone Crusher) Segment	329.00	347.76	356.23	1,427.89	445.35
	Tax and Amortization	349.04	173.74	356.23	1,502.10	654.09
3	<b>Segment Results (EBIT)</b>					
	Engineering Consultancy Segment	20.04	(174.02)	-	74.20	208.74
	Metal Sale (Stone Crusher) Segment	317.64	334.51	343.34	1,375.70	394.92
	Total Segment Profit before Interest and Tax	337.68	160.49	343.34	1,449.91	603.65
	(i) Finance cost	(14.37)	(12.90)	-12.17	-48.93	-17.79
	(ii) Other Income	56.96	252.06	92.00	506.31	417.74
	(iii) Other Unallocable Expenses	(84.53)	(57.15)	-	-600.18	-77.69
	Profit Before Tax	295.75	342.49	423.17	1,307.12	925.91
	(i) Current Tax	59.70	32.38	82.79	209.28	134.20
	(ii) Deferred Tax		-	-	-	-
	Profit After Tax	236.05	310.10	340.38	1,097.84	791.71
4	<b>Segment Asset</b>					
	Engineering Consultancy Segment	150.32	248.07	28.43	248.07	55.80
	Metal Sale (Stone Crusher) Segment	1,456.19	880.40	3,325.27	880.40	1,536.05
	Unallocable Assets	4,651.48	4,058.94	1,939.15	4,058.94	1,904.88
	Total Segment Asset	6,257.99	5,187.42	5,292.85	5,187.42	3,496.72
5	<b>Segment Laibilities</b>					
	Engineering Consultancy Segment	95.31	95.31	95.30	95.31	96.10
	Metal Sale (Stone Crusher) Segment	611.83	319.33	1,559.35	319.33	817.05
	Unallocable Laibilities	2,830.63	2,286.71	1,906.25	2,286.71	2,559.57
	Total Segment Laibilities	3,537.78	2,701.36	3,560.91	2,701.36	3,472.72

For and on behalf of the board of Directors

Sobhaygya Mercantile Limited

*[Signature]*

Shrikant Bhangdiya  
Managing Director  
DIN: 02628215

Authorised Signatory

*[Signature]*

Sonal Bhangdiya  
Director  
DIN: 03416775

Authorised Signatory

Place : Nagpur  
Date : 20.08.2022

