



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 September 30, 2021 ("the statement) and the year to date results for the period 01 April 2021 to 30 September 2021, being submitted by the Company pursuant to Regulation 33 Regulation 52 read with Regulation 63 of the 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.



JOSHI & SHAH
CHARTERED ACCOUNTANTS

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 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: 21170300AAAADN6916



Place: Mumbai
Date: 11th November, 2021

Sobhagya Mercantile Limited

CIN NO: L45100MH1983PLC031671

Regd. Office: B-81, 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 and Half Year ended 30th September, 2021

(Rs. In Lakhs)

A	Particulars	Quarter ended			Half Year ended		Yearly Audited 31.3.21
		Unaudited 30.09.21	Unaudited 30.06.21	Unaudited 30.09.20	Unaudited 30.09.2021	Unaudited 30.09.2020	
1	Income						
a	Revenue from operations	1,796.36	2,111.76	462.61	3,908.12	679.93	3,819.66
b	Other Operating Income	92.92	92.00	200.42	184.92	347.85	417.74
	Total Income	1,889.28	2,203.76	663.03	4,093.04	1,227.78	4,237.40
2	Expenses:						
a	Cost of Material consumed	-	-	-	-	-	-
b	Purchase of Stock in Trade	373.06	1,067.68	-	1,440.73	-	1,375.62
c	Changed in Inventories of finished goods, WIP & Stock in Trade	(6.62)	(14.36)	(1.88)	(20.98)	(1.78)	(6.22)
d	Employee benefits expense	45.66	45.37	28.03	91.03	55.07	130.68
e	Finance & Interest cost	11.71	12.17	1.32	23.89	2.89	17.79
f	Depreciation and amortization expense	12.97	12.89	13.28	25.86	22.19	50.43
g	Other expenses	1,162.20	656.83	352.25	1,819.04	690.44	1,743.19
	Total Expenses	1,598.98	1,780.59	393.00	3,379.57	768.82	3,311.49
3	Profit / (Loss) from Ordinary activities before exceptional items (1-2)	290.30	423.17	270.03	713.47	458.96	925.91
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) from Ordinary activities before tax (3+/-4)	290.30	423.17	270.03	713.47	458.96	925.91
6	Tax expenses	49.35	82.79	17.40	132.14	27.78	135.13
7	Net Profit / (Loss) from Ordinary activities after tax (5+/-6)	240.96	340.38	252.63	581.34	431.18	790.78
8	Other comprehensive Income, net of income Tax	(1.05)	3.52	0.54	2.48	1.30	3.51
9	Total Comprehensive income for the period (7+8)	239.91	343.90	253.16	583.81	432.48	794.29
10	Paid-up Equity share capital (Face Value of Rs. 10/- each)	24.00	24.00	24.00	24.00	24.00	24.00
11	Reserves excluding Revaluation Reserves as per balance sheet	1,947.87	1,707.96	1,002.25	1,947.87	1,002.25	1,364.06
12 i)	Earnings per equity share (before extraordinary items)						
	(a) Basic	99.96	143.29	105.49	243.25	180.20	330.95
	(b) Diluted	99.96	143.29	105.49	243.25	180.20	330.95
12 ii)	Earnings per equity share (after extraordinary items)						
	(a) Basic	99.96	143.29	105.49	243.25	180.20	330.95
	(b) Diluted	99.96	143.29	105.49	243.25	180.20	330.95

Quarter Ended 30th Sep., 2021

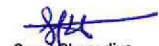
B	Particulars	
	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	0
	Received during the quarter	0
	Disposed of during the quarter	0
	Remaining unresolved at the end of the quarter	0

For and on behalf of the board of Directors

Place : Nagpur
Date : 11.11.2021

SOBHAGYA MERCANTILE LIMITED Sobhagya Mercantile Limited


 Shrikant Bhangdiya
 Managing Director


 Sonal Bhangdiya
 Director

Director

DIN: 02628216

DIN: 03416775



Sobhagya Mercantile Limited

CIN NO: L45100MH1983PLC031671

Regd. Office: B-81, 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 Statement of Assets & Liabilities as on 30th September, 2021

(Rs. In Lakhs)

Particulars	Quarter ended			Half Year ended		Yearly
	Unaudited 30.09.21	Unaudited 30.06.21	Unaudited 30.09.20	Unaudited 30.09.2021	Unaudited 30.09.2020	Audited 31.3.21
(1) ASSETS						
Non-current assets						
(a) Property, Plant and Equipment	151.67	164.28	186.87	151.67	186.87	174.46
(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	1,393.61	1,446.52	1,068.29	1,393.61	1,068.29	1,272.12
(ii) Trade receivables	-	-	-	-	-	-
(iii) Loans & Advances	-	-	23.73	-	23.73	-
(iv) Others -deposits	-	-	-	-	-	-
(i) Deferred tax assets (net)	-	-	-	-	-	-
(j) Other non-current assets	-	-	-	-	-	-
(2) Current assets						
(a) Inventories	27.38	20.76	1.96	27.38	1.96	6.40
(b) Financial Assets	-	-	-	-	-	-
(i) Investments	-	-	-	-	-	-
(ii) Trade receivables	692.07	3,325.27	511.19	692.07	511.19	1,496.92
(iii) Cash and cash equivalents	7.15	4.72	8.71	7.15	8.71	191.84
(iv) Bank balances other than (iii) above	-	-	-	-	-	-
(v) Other Financial Asset	2,719.31	-	-	2,719.31	-	43.88
(vi) Others (GST input)	-	-	-	-	-	-
(c) Current Tax Assets (Net)	-	-	-	-	-	-
(d) Other current assets	87.71	331.30	87.21	87.71	87.21	311.10
Total Assets	5,078.90	5,292.85	1,887.96	5,078.90	1,887.96	3,496.72
EQUITY AND LIABILITIES						
Equity						
(a) Equity Share capital	24.00	24.00	24.00	24.00	24.00	24.00
(b) Other Equity	1,947.87	1,707.96	1,002.25	1,947.87	1,002.25	1,364.06
LIABILITIES						
Non-current liabilities						
(a) Financial Liabilities						
(i) Borrowings	44.75	50.60	20.83	44.75	20.83	32.67
(ii) Trade payables	-	-	-	-	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	10.91	-	-	10.91	-	5.71
(b) Provisions	-	-	-	-	-	-
(c) Deferred tax liabilities (Net)	3.14	3.14	0.48	3.14	0.48	3.14
(d) Other non-current liabilities	-	-	-	-	-	-
Current liabilities						
(a) Financial Liabilities						
(i) Borrowings	536.86	699.96	162.59	536.86	162.59	602.65
(ii) Trade payables	2,169.55	2,322.23	602.53	2,169.55	602.53	1,236.92
(iii) Other financial liabilities (other than those specified in item (c))	-	-	-	-	-	-
(b) Other current liabilities	74.15	66.24	18.78	74.15	18.78	78.80
(c) Provisions	267.67	216.71	56.51	267.67	56.51	133.92
(d) Current Tax Liabilities (Net)	-	-	-	-	-	14.84
Total Equity and Liabilities	5,078.90	5,292.85	1,887.96	5,078.90	1,887.96	3,496.72

For and on behalf of the board of Directors

SOBHAGYA MERCANTILE LIMITED

Sobhagya Mercantile Limited

Place : Nagpur
Date : 11.11.2021Shrikant Bhangdiya
Managing Director

MANAGING DIRECTOR

Sonal Bhangdiya
Director

DIN: 03416775

Director



Sobhaygya Mercantile Limited
CIN NO: L45100MH1983PLC031671


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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2021

(Rs.In Lakhs)

PARTICULARS	For the Quarter				For Half Year					
	Ended September 30, 2021		Ended June 30, 2021		Ended September 30, 2021		Ended September 30, 2020		For the Year Ended March 31, 2021	
A. CASH FLOW FROM OPERATING ACTIVITIES :										
Net Profit/(Loss) before Tax as per Profit and Loss Account		290.30		423.17		713.47		458.96		925.91
Adjusted for :										
Other comper income	1.05		(3.52)		(2.48)		1.30		(3.52)	
Depreciation	12.97		12.89		25.86		-		50.43	
Share of profit from Investment in Firm	(92.92)	(78.90)	(92.00)	(82.64)	(184.92)	(151.54)	22.19		(559.95)	(513.03)
Operating Profit Before Working Capital Changes		211.40		340.54		551.93		(326.96)		412.88
Adjusted for :								131.99		
Inventories	(6.62)		(14.36)		(20.98)				(6.22)	
Trade Receivable	2,633.20		(1,828.35)		804.85		(1.78)		(1,185.35)	
Other Current Asset	243.60		23.68		267.28		(199.62)		(297.28)	
Other Financial Asset	(2,719.31)				(2,719.31)					
Current Tax Assets	-		-		-		(43.41)		0.62	
Trade Payable	(152.69)		1,085.31		932.63		-		964.77	
Other Current Liability	5.91		(7.47)		(1.56)		330.38		37.70	
Short Term Provision	50.96		82.79		133.74		(19.23)		99.09	
Current Tax Liability	-		(0.00)		(0.00)		21.67		2.66	
less: Provision for tax	49.35	5.70	82.79	(741.19)	132.14	(735.49)			135.13	(519.15)
Cash from Operating Activities		217.10		(400.66)		(183.56)		27.78	60.24	(106.26)
B. CASH FLOW FROM INVESTING ACTIVITIES :								192.23		
Purchase of Fixed Assets & Capital WIP	(0.36)		(2.71)		(3.07)				(93.52)	
Investment in Capital firm	144.78		(78.87)		65.91		(77.69)		254.48	
Increase in value of share	(1.05)		3.52		2.48		242.83		2.21	
Dividend Received	-		-		-		0.10		-	
Movement in Loans & Advances	-		-		-				9.31	
Net Cash used in Investing Activities		143.37		(78.06)		65.31		165.24		172.49
C. CASH FLOW FROM FINANCING ACTIVITIES :									90.35	
Proceeds/ (Repayment) of ShortTerm Borrowing	(363.11)		297.31		(65.79)		(349.71)		-	
Proceed from Shares			(5.72)		(0.65)		(4.72)		29.58	
Long term Borrowing	5.07									
Net Cash used in Financing Activities		(368.04)		291.60		(66.44)		(354.43)		119.93
Net Increase/(Decrease) in Cash and Cash Equivalents :		2.43		(187.12)		(184.69)		3.04		186.16
Opening Balance of Cash & Cash Equivalents		4.72		191.84		191.84		5.67		5.67
Closing Balance of Cash & Cash Equivalents		7.15		4.72		7.15		8.71		191.84
Components of Closing Cash & Cash Equivalent										191.84
Bank Balances										-
Cash-on-Hand		7.15		4.72		7.15		8.71		-

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 Director

Place : Nagpur
Date : 11.11.2021



Sobhagya Mercantile Limited

CIN NO: L45100MH1983PLC031671

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Segment Information for the period ended on 30th Sept 2021

(Rs.In Lakhs)

Sr.no	Particulars	Quarter ended on			Half Year ended		Year ended on
		30.09.2021	30.06.21	30.09.20	30.09.2021	30.09.2020	31.03.2021
1	Segment Value of Sales and Services						
	Engineering Consultancy Segment	742.25	-	79.50	742.25	307.42	307.42
	Metal Sale (Stone Crusher) Segment	1,054.11	2,111.76	383.11	3,165.87	572.51	3,512.24
	Gross Value of Sales & services	1,796.36	2,111.76	462.61	3,908.12	879.93	3,819.66
	Less: Inter Segment Transfer value of Sales and Services				-		
	Less: GST Recovered				-		
	Revenue from operations	1,796.36	2,111.76	462.61	3,908.12	879.93	3,819.66
2	Segment Results (EBDITA)						
	Engineering Consultancy Segment	88.63	-	21.47	88.63	51.04	208.74
	Metal Sale (Stone Crusher) Segment	433.94	356.23	66.61	790.17	92.63	445.35
	Total Segment Profit before Interest, Depreciation, Tax and Amortization	522.56	356.23	88.07	878.79	143.66	654.09
3	Segment Results (EBIT)						
	Engineering Consultancy Segment	88.63	-	21.47	88.63	51.04	208.74
	Metal Sale (Stone Crusher) Segment	328.05	343.34	53.33	671.39	70.43	394.92
	Total Segment Profit before Interest and Tax	416.68	343.34	74.80	760.02	121.47	603.65
	(i) Finance cost	-11.71	-12.17	-1.32	-23.89	-2.89	-17.79
	(ii) Other Income	92.92	92.00	200.42	184.92	347.85	417.74
	(iii) Other Unallocable Expenses	-204.95	-	-3.87	-204.95	-7.47	-77.69
	Profit Before Tax	292.93	423.17	270.03	716.10	458.95	925.91
	(i) Current Tax	49.35	82.79	17.40	132.14	27.78	134.20
	(ii) Deferred Tax	-	-	-	-	-	-
	Profit After Tax	243.59	340.38	252.63	583.97	431.18	791.71
4	Segment Asset						
	Engineering Consultancy Segment	69.71	28.43	219.83	69.71	494.60	55.80
	Metal Sale (Stone Crusher) Segment	622.36	3,325.27	480.19	622.36	817.17	1,536.05
	Unallocable Assets	4,386.83	1,939.15	1,170.28	4,386.83	2,300.17	1,904.88
	Total Segment Asset	5,078.90	5,292.85	1,870.30	5,078.90	3,611.95	3,496.72
5	Segment Liabilities						
	Engineering Consultancy Segment	95.27	95.30	295.28	95.27	401.42	96.10
	Metal Sale (Stone Crusher) Segment	737.63	1,559.35	328.07	737.63	612.66	817.05
	Unallocable Liabilities	2,274.13	1,906.25	203.84	2,274.13	781.68	2,559.57
	Total Segment Liabilities	3,107.03	3,560.91	827.20	3,107.03	1,795.76	3,472.72

For and on behalf of the board of Directors

SOBHAGYA MERCANTILE LIMITED

Sobhagya Mercantile Limited

Shrikant Bhangdiya

Managing Director

DIN: 02628216

Sonal Bhangdiya

Director

DIN:03416775

Director

Place : Nagpur

Date : 11.11.2021

