

Sobhagya 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 & Half-Year ended 30th September, 2022

(Rs. In Lacs)

A	Particulars	Quarter Ended			Half Year ended		Year ended
		Unaudited 30.09.22	Unaudited 30.06.22	Unaudited 30.09.21	Unaudited 30.09.2022	Unaudited 30.09.2021	Audited 31.03.22
1	Income						
a	Revenue from operations	1486.43	1854.76	1796.36	3341.20	3908.12	6655.58
b	Other Operating Income	30.49	56.96	92.92	87.46	184.92	506.31
	Total Income	1516.93	1911.72	1889.28	3428.65	4093.04	7161.89
2	Expenses:						
a	Cost of Material consumed	0.00	0.00	0.00	0.00	0.00	0.00
b	Purchase of Stock in Trade	314.65	1278.73	373.06	1593.39	1440.73	2872.09
c	Changed in Inventories of finished goods, WIP & Stock in Trade	3.34	(133.39)	(6.62)	(130.05)	(20.98)	(30.21)
d	Employee benefits expense	18.82	20.18	45.66	39.00	91.03	185.43
e	Finance & Interest cost	44.54	14.37	11.71	58.91	23.89	48.93
f	Depreciation and amortization expense	12.91	11.36	12.97	24.27	25.86	52.19
g	Other expenses	1000.50	424.72	1162.20	1425.22	1819.04	2728.26
	Total Expenses	1394.76	1615.98	1598.98	3010.74	3379.57	5856.68
3	Profit / (Loss) from Ordinary activities before exceptional items (1-2)	122.17	295.75	290.30	417.92	713.47	1305.21
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) from Ordinary activities before tax (3+/-4)	122.17	295.75	290.30	417.92	713.47	1305.21
6	Tax expenses	34.27	59.70	49.35	93.97	132.14	209.28
7	Net Profit / (Loss) from Ordinary activities after tax (5+/-6)	87.90	236.05	240.96	323.95	581.34	1095.94
8	Other comprehensive Income, net of income Tax	1.37	(1.90)	(1.05)	(0.53)	2.48	1.90
9	Total Comprehensive income for the period (7+8)	89.27	234.15	239.91	323.42	583.81	1097.84
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	2785.48	2696.21	1947.87	2785.48	1947.87	2462.06
12 i)	Earnings per equity share (before extraordinary Items)						
	(a) Basic	37.20	97.56	99.96	134.76	243.25	457.43
	(b) Diluted	37.20	97.56	99.96	134.76	243.25	457.43
12 ii)	Earnings per equity share (after extraordinary Items)						
	(a) Basic	37.20	97.56	99.96	134.76	243.25	457.43
	(b) Diluted	37.20	97.56	99.96	134.76	243.25	457.43

B	Particulars	Quarter Ended 30th September, 2022
	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

Place : Nagpur
Date : 14.11.2022

For and on behalf of the board of Directors

Sobhagya Mercantile Limited

Sobhagya Mercantile Limited

MANAGING DIRECTOR

Shrikant Bhangdiya
Managing Director
DIN: 02628216

Sonal Bhangdiya
Director
DIN:03416775

Director



Sobhagya Mercantile Limited

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Unaudited Standalone Financial Results for the Quarter & Half-Year ended 30th September, 2022

(Rs. In Lacs)

Particulars	Quarter Ended			Half Year ended		Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	30.09.22	30.06.22	30.09.21	30.09.2022	30.09.2021	31.03.22
(1) ASSETS						
Non-current assets						
(a) Property, Plant and Equipment	118.11	130.70	151.67	118.11	151.67	131.56
(b) Capital work-in-progress	0.00	0.00	0.00	0.00	0.00	0.00
(c) Investment Property	0.00	0.00	0.00	0.00	0.00	0.00
(d) Goodwill	0.00	0.00	0.00	0.00	0.00	0.00
(e) Other Intangible assets	0.00	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	0.00
(g) Biological Assets other than bearer plants	0.00	0.00	0.00	0.00	0.00	0.00
(h) Financial Assets	0.00	0.00	0.00	0.00	0.00	0.00
(i) Investments	9.47	20.07	1393.61	9.47	1393.61	463.50
(ii) Trade receivables	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Loans & Advances	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Others -deposits	0.00	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	0.15
(j) Other non-current assets	0.00	0.00	0.00	0.00	0.00	0.00
(2) Current assets						
(a) Inventories	166.66	170.00	27.38	166.66	27.38	36.61
(b) Financial Assets	0.00	0.00	0.00	0.00	0.00	0.00
(i) Investments	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Trade receivables	1049.92	1606.51	692.07	1049.92	692.07	1128.47
(iii) Cash and cash equivalents	5.44	5.26	7.15	5.44	7.15	3.71
(iv) Bank balances other than (iii) above	0.00	0.00	0.00	0.00	0.00	0.00
(v) Loans	4244.67	3895.60	2719.31	4244.67	2719.31	3142.64
(vi) Others (GST input)	0.00	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	0.00
(d) Other current assets	458.48	429.69	87.71	458.48	87.71	280.77
Total Assets	6052.90	6257.99	5078.90	6052.90	5078.90	5187.42
EQUITY AND LIABILITIES						
Equity						
(a) Equity Share capital	24.00	24.00	24.00	24.00	24.00	24.00
(b) Other Equity	2785.48	2696.21	1947.87	2785.48	1947.87	2462.06
LIABILITIES						
Non-current liabilities						
(a) Financial Liabilities						
(i) Borrowings	20.02	26.41	44.75	20.02	44.75	32.65
(ii) Trade payables	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Lease Liability	0.00	3.12	10.91	0.00	10.91	5.71
(iv) Other financial liabilities (other than those specified in item (b), to be specified)	0.00	0.00	0.00	0.00	0.00	0.00
(b) Provisions	0.00	0.00	3.14	0.00	3.14	0.00
(c) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00	0.00	0.00
(d) Other non-current liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Current liabilities						
(a) Financial Liabilities						
(i) Borrowings	276.78	300.18	536.86	276.78	536.86	168.35
(ii) Trade payables						
- Total Outstanding Dues of Micro Enterprises and Small Enterprises						
- Total Outstanding Dues of Creditors other than Micro Enterprises and Small	2585.97	2689.88	2169.55	2585.97	2169.55	1975.40
(iii) Other financial liabilities (other than those specified in item (c))						
(b) Other current liabilities	51.12	128.70	74.15	51.12	74.15	188.29
(c) Provisions	309.53	389.49	267.67	309.53	267.67	330.95
(d) Current Tax Liabilities (Net)	0.00	0.00	0.00	0.00	0.00	0.00
Total Equity and Liabilities	6052.90	6257.99	5078.90	6052.90	5078.90	5187.41

(0.00) (0.00) 0.00 (0.00) 0.00 0.00

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

Sobhagya Mercantile Limited

Place : Nagpur
Date : 14.11.2022

MANAGING DIRECTOR

Shrikant Bhangdiya
Managing Director
DIN: 02628216Sonal Bhangdiya
Director
DIN:03416775

Director



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Segment Information for the period ended on 30th September 2022

(Rs.In Lakh)

Sr.no	Particulars	Quarter ended on			Half Year ended		Year ended on
		30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.22
1	Segment Value of Sales and Services						
	Engineering Segment	712.22	20.04	742.25	732.26	742.25	1,031.85
	Metal Sale (Stone Crusher) Segment	774.22	1,834.72	1,054.11	2,608.94	3,165.87	5,653.94
	Gross Value of Sales & services	1,486.43	1,854.76	1,796.36	3,341.20	3,908.12	6,685.79
	Less: Inter Segment Transfer value of Sales and Services					-	
	Less: GST Recovered					-	
	Revenue from operations	1,486.43	1,854.76	1,796.36	3,341.20	3,908.12	6,685.79
2	Segment Results (EBDITA)						
	Engineering Segment	167.48	20.04	88.63	187.53	88.63	74.20
	Metal Sale (Stone Crusher) Segment	132.31	329.00	433.94	461.31	790.17	1,427.89
	Total Segment Profit before Interest, Depreciation, Tax and Amortization	299.79	349.04	522.56	648.83	878.79	1,502.10
3	Segment Results (EBIT)						
	Engineering Segment	167.48	20.04	88.63	187.53	88.63	74.20
	Metal Sale (Stone Crusher) Segment	119.40	317.64	328.05	437.04	671.39	1,375.70
	Total Segment Profit before Interest and Tax	286.88	337.68	416.68	624.56	760.02	1,449.91
	(i) Finance cost	(44.54)	(14.37)	-11.71	-58.91	-23.89	-48.93
	(ii) Other Income	30.49	56.96	92.92	87.46	184.92	506.31
	(iii) Other Unallocable Expenses	(150.67)	(84.53)	-207.58	-235.19	-207.58	-602.08
	Profit Before Tax	122.17	295.75	290.30	417.92	713.47	1,305.21
	(i) Current Tax	34.27	59.70	49.35	93.97	132.14	209.28
	(ii) Deferred Tax			-		-	-
	Profit After Tax	87.90	236.05	240.96	323.95	581.34	1,095.94
4	Segment Asset						
	Engineering Segment	215.44	150.32	69.71	215.44	69.71	248.07
	Metal Sale (Stone Crusher) Segment	834.48	1,456.19	622.36	834.48	622.36	880.40
	Unallocable Assets	5,002.98	4,651.48	4,386.83	5,002.98	4,386.83	4,058.94
	Total Segment Asset	6,052.90	6,257.99	5,078.90	6,052.90	5,078.90	5,187.42
5	Segment Laibilities						
	Engineering Segment	1,254.88	95.31	95.27	1,350.19	95.27	95.31
	Metal Sale (Stone Crusher) Segment	1,331.10	611.83	737.63	1,942.93	737.63	319.33
	Unallocable Liabilities	657.45	2,830.63	2,274.13	3,488.08	2,274.13	2,286.71
	Total Segment Laibilities	3,243.42	3,537.78	3,107.03	6,781.20	3,107.03	2,701.36

Sobhaygya Mercantile Limited

For and on behalf of the board of Directors

MANAGING DIRECTOR

Sobhaygya Mercantile Limited

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Managing Director
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Sonal Bhangdiya
Director
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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2022

PARTICULARS	(Rs.In Lakh)					
	For the Quarter			Half Year ended		For the Year
	Ended 30.09.22	Ended 30.06.22	Ended 30.09.21	Ended 30.09.2022	Ended 30.09.2021	Ended 31.03.22
A. CASH FLOW FROM OPERATING ACTIVITIES :						
Net Profit/(Loss) before Tax as per Profit and Loss Account	122.17	295.75	290.30	-	417.92	713.47
Adjusted for :						
Other comper income	(1.37)	1.90	1.05	0.53	-	(1.90)
Depreciation	12.91	11.36	12.97	24.27	-	52.19
Share of profit from Investment in Firm	(28.85)	(56.96)	(92.92)	(85.81)	(61.02)	(506.31)
Operating Profit Before Working Capital Changes	104.86	252.04	211.40	356.90	551.93	849.19
Adjusted for :						
Inventories	3.34	(133.39)	(6.62)	(130.05)	-	(30.21)
Trade Receivable	556.59	(478.04)	2,633.20	78.55	-	368.45
Other Current Asset	(28.79)	(148.92)	243.60	(177.71)	-	30.33
Other Financial Asset	(349.07)	(752.96)	(2,719.31)	(1,102.03)	-	(3,098.76)
Current Tax Assets	-	-	-	-	-	(0.15)
Trade Payable	(103.90)	714.48	(152.69)	610.58	-	738.47
Other Current Liability	(77.58)	(59.59)	5.91	(137.17)	-	109.49
Short Term Provision	(79.96)	58.55	50.96	(21.41)	-	197.02
Current Tax Liability	-	-	-	-	-	(17.98)
less: Provision for tax	34.27	(113.65)	59.70	93.97	(973.21)	209.28
Cash from Operating Activities	(8.80)	(607.52)	217.10	(616.31)	(183.56)	(1,063.43)
B. CASH FLOW FROM INVESTING ACTIVITIES :						
Purchase of Fixed Assets & Capital WIP	(0.31)	(10.51)	(0.36)	(10.81)	-	(9.12)
Investment in Capital firm	40.82	498.49	144.78	539.31	-	1,316.81
Increase in value of share	1.37	(1.90)	(1.05)	(0.53)	-	1.90
Movement in Loans & Advances	-	-	-	-	-	-
Net Cash used in Investing Activities	41.88	486.09	143.37	527.97	65.31	1,309.59
C. CASH FLOW FROM FINANCING ACTIVITIES :						
Proceeds/ (Repayment) of ShortTerm Borrowing	(26.52)	129.22	(363.11)	102.71	-	(434.30)
Proceed from Shares	(6.39)	(6.25)	5.07	(12.63)	-	0.01
Long term Borrowing	-	-	-	-	(0.65)	-
Net Cash used in Financing Activities	(32.91)	122.98	(358.04)	90.08	(66.44)	(434.29)
Net Increase/(Decrease) in Cash and Cash Equivalents :	0.18	1.55	2.43	1.74	(184.69)	(188.12)
Opening Balance of Cash & Cash Equivalents	5.26	3.71	4.72	3.71	191.84	191.84
Closing Balance of Cash & Cash Equivalents	5.44	5.26	7.15	5.44	7.15	3.71
Components of Closing Cash & Cash Equivalent						
Cash & Bank Balances	5.44	5.26	7.15	5.44	7.15	3.71

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

MANAGING DIRECTOR

Shrikant Bhangdiya
Managing Director
DIN: 02628216

Sobhagya Mercantile Limited

Sonal Bhangdiya
Director
DIN:03416775

Director

Place : Nagpur
Date : 14.11.2022



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, 2022 and year to date results for the period from 01st April, 2022 to 30th September, 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



JOSHI & SHAH
CHARTERED ACCOUNTANTS

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: 22170300BDBTRQ7422



Place: Mumbai
Date: 14th November, 2022