



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,
Sobhagya Merchantile Limited.

We have reviewed the accompanying statement of unaudited financial results of **Sobhagya Merchantile Limited** for the quarter and nine months ended on December 31, 2020 ("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 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.



JOSHI & SHAH
CHARTERED ACCOUNTANTS


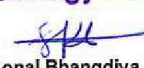
The comparative unaudited financial result of the Company for the quarter and nine months ended December 31, 2019 included in the Statement had been reviewed by BVSM & Associates, Chartered Accountants whose report dated February 12, 2020 expressed unmodified conclusion on those unaudited financial results for the quarter and nine months ended December 31, 2019. That report has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

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



Jaydip Joshi
Partner
Membership No. - 170300
UDIN: 21170300AAAABA6040

Place: Mumbai
Date: 12th February, 2021

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 & Nine Month ended 31st December 2020 (Rs. In Lacs)								
A	Particulars	Quarter ended			Nine Month ended		Year ended	
		Unaudited 31.12.20	Unaudited 30.9.20	Unaudited 31.12.19	Unaudited 31.12.20	Unaudited 31.12.19	Audited 31.3.20	
1	Income							
a	Revenue from operations	1586.58	462.61	258.00	2466.51	258.00	580.03	
b	Other Operating Income	140.98	200.42	0.00	488.83	0.03	511.18	
	Total Income	1727.56	663.03	258.00	2955.34	258.03	1091.21	
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	688.61	0.00	0.00	688.61	0.00	0.38	
c	Changed in Inventories of finished goods, WIP & Stock in Trade	1.72	(1.88)	(3.78)	(0.05)	(3.78)	(0.18)	
d	Employee benefits expense	33.56	28.03	27.94	88.63	32.20	73.55	
e	Finance & Interest cost	4.00	1.32	0.00	7.37	0.00	2.01	
f	Depreciation and amortization expense	13.41	13.28	6.86	35.61	6.86	19.12	
g	Other expenses	629.46	352.25	180.21	1319.90	188.79	380.15	
	Total Expenses	1370.76	393.00	211.23	2140.06	224.07	475.04	
3	Profit / (Loss) from Ordinary activities before exceptional items (1-2)	356.80	270.03	46.77	815.28	33.96	616.17	
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)	356.80	270.03	46.77	815.28	33.96	616.17	
6	Tax expenses	53.96	17.40	8.83	81.74	8.83	26.74	
7	Net Profit / (Loss) from Ordinary activities after tax (5+/-6)	302.85	252.63	37.94	733.54	25.13	589.43	
8	Other comprehensive Income, net of income Tax	2.88	0.54	0.81	4.18	0.46	(1.92)	
9	Total Comprehensive income for the period (7+8)	305.73	253.16	38.75	737.72	25.59	587.51	
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	1307.50	1002.25	7.82	1307.50	7.82	569.76	
12 i)	Earnings per equity share (before extraordinary Items)							
	(a) Basic	127.39	105.49	16.15	307.39	10.66	244.80	
	(b) Diluted	127.39	105.49	16.15	307.39	10.66	244.80	
12 ii)	Earnings per equity share (after extraordinary Items)							
	(a) Basic	127.39	105.49	16.15	307.39	10.66	244.80	
	(b) Diluted	127.39	105.49	16.15	307.39	10.66	244.80	
Particulars							Quarter & Nine Months Ended 31st December 2020	
B	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 : 12/02/2021		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	




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: sobhaygymercantile9@gmail.com Website:www.sobhaygymercantile.com

Unaudited Standalone Financial Results for the Quarter & Nine Month ended 31st December 2020

(Rs. In Lacs)

Particulars	Quarter ended			Nine months ended		Year ended
	Unaudited 31.12.20	Unaudited 30.9.20	Unaudited 31.12.19	Unaudited 31.12.20	Unaudited 31.12.19	Audited 31.3.20
(1) ASSETS						
Non-current assets						
(a) Property, Plant and Equipment	173.46	186.87	113.39	173.46	113.39	131.37
(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	1221.13	1068.29	185.88	1221.13	185.88	960.66
(ii) Trade receivables	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Loans	36.10	23.73	36.73	36.10	36.73	23.83
(iv) Others (to be specified)	0.00	0.00	0.00	0.00	0.00	0.00
(i) Deferred tax assets (net)	0.00	0.00	0.00	0.00	0.00	0.00
(j) Other non-current assets	0.00	0.00	0.00	0.00	0.00	0.00
(2) Current assets	0.00	0.00	0.00	0.00	0.00	0.00
(a) Inventories	0.23	1.96	3.78	0.23	3.78	0.18
(b) Financial Assets				0.00		
(i) Investments	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Trade receivables	1060.60	511.19	264.01	1060.60	264.01	311.57
(iii) Cash and cash equivalents	17.01	8.71	0.83	17.01	0.83	5.67
(iv) Bank balances other than (iii) above	0.00	0.00	0.25	0.00	0.25	0.00
(v) Loans	0.00	0.00	0.00	0.00	0.00	0.00
(vi) Others (to be specified)	104.12	15.80	0.00	104.12	0.00	0.00
(c) Current Tax Assets (Net)	0.62	0.62	0.00	0.62	0.00	0.62
(d) Other current assets	146.23	70.79	16.62	146.23	16.62	43.18
Total Assets	2759.51	1887.96	621.49	2759.51	621.49	1477.09
EQUITY AND LIABILITIES						
Equity						
(a) Equity Share capital	24.00	24.00	24.00	24.00	24.00	24.00
(b) Other Equity	1307.50	1002.25	7.82	1307.50	7.82	569.76
LIABILITIES						
Non-current liabilities						
(a) Financial Liabilities						
(i) Borrowings	18.47	20.83	257.88	18.47	257.88	25.55
(ii) Trade payables	0.00	0.00	0.00	0.00	0.00	0.00
(iii) 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	0.00	0.00	0.00	0.00
(c) Deferred tax liabilities (Net)	0.48	0.48	0.49	0.48	0.49	0.48
(d) Other non-current liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Current liabilities						
(a) Financial Liabilities						
(i) Borrowings	151.90	162.59	0.00	151.90	0.00	512.30
(ii) Trade payables	1131.83	602.53	294.56	1131.83	294.56	272.16
(iii) Other financial liabilities (other than those specified in item (c))	0.00	0.00	9.67	0.00	9.67	0.00
(b) Other current liabilities	16.96	18.78	15.91	16.96	15.91	38.01
(c) Provisions	108.39	56.51	11.16	108.39	11.16	34.83
(d) Current Tax Liabilities (Net)	0.00	0.00	0.00	0.00	0.00	0.00
Total Equity and Liabilities	2759.51	1887.96	621.49	2759.51	621.49	1477.09

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For and on behalf of the board of Directors

SOBHAYGYA MERCANTILE LIMITED Sobhaygya Mercantile Limited

Place : Nagpur
Date : 12/02/2021


Shrikant Bhangdiya
MANAGING DIRECTOR
DIN: 02628216


Sonal Bhangdiya
Director
DIN:03416775

Director



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: sobhagyamercantile@gmail.com Website: www.sobhagyamercantile.com
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31.12.2020

(Rs. In Lakhs)

PARTICULARS	For the Quarter		For Nine Month		For the Year
	Ended December 31, 2020	Ended September 30, 2020	Ended December 31, 2020	Ended December 31, 2019	Ended March 31, 2020
A. CASH FLOW FROM OPERATING ACTIVITIES :					
Net Profit/(Loss) before Tax as per Profit and Loss Account	356.80	270.03	815.76	33.96	616.17
Adjusted for :					
Other comper income	2.88	0.54	4.19	(0.03)	0.03
Tax Expenses	13.41	13.28	35.61	5.86	19.12
Depreciation	140.98	200.42	488.83	-	511.16
Share of profit from Investment in Firm	(130.45)	(187.69)	(457.41)	6.84	(492.06)
Operating Profit Before Working Capital Changes	226.36	82.34	358.35	40.79	124.11
Adjusted for :					
Inventories	1.72	(1.89)	(0.05)	(3.78)	(0.18)
Trade Receivable	(549.41)	(24.83)	(749.03)	(264.01)	(311.57)
Other Current Asset	(163.77)	(24.55)	(207.18)	(15.81)	(43.18)
Current Tax Assets	-	-	-	-	0.19
Trade Payable	529.29	150.73	859.67	311.57	272.16
Other Current Liability	(1.83)	(4.94)	(21.06)	-	37.72
Short term Provision	51.88	19.30	73.55	-	35.24
Current Tax Liability	-	-	-	-	-
less: Provision for tax	53.96	17.40	81.73	8.83	26.74
Cash from Operating Activities	40.30	178.76	232.52	59.33	87.75
B. CASH FLOW FROM INVESTING ACTIVITIES :					
Purchase of Fixed Assets & Capital W/P	-	(75.76)	(77.69)	(120.25)	(124.95)
Investment in Capital firm	(8.98)	172.54	233.85	(180.12)	(446.10)
Increase in value of share	2.88	-	2.88	-	-
Dividend Received	-	-	-	0.03	-
Movement in Loans & Advances	(12.37)	0.15	(12.27)	(17.02)	(4.12)
Net Cash used in Investing Activities	(18.47)	96.93	146.77	(317.36)	(575.17)
C. CASH FLOW FROM FINANCING ACTIVITIES :					
Proceeds/ (Repayment) of ShortTerm Borrowing	(10.69)	(269.55)	(360.40)	257.88	492.44
Proceed from Shares	-	-	-	-	-
Long term Borrowing	(2.35)	(2.35)	(7.08)	-	0.03
Net Cash used in Financing Activities	(13.05)	(271.92)	(367.48)	257.88	492.46
Net Increase/(Decrease) in Cash and Cash Equivalents :	8.78	3.77	11.81	0.45	5.05
Opening Balance of Cash & Cash Equivalents	8.71	4.94	5.67	0.63	0.63
Closing Balance of Cash & Cash Equivalents	17.49	8.71	17.49	1.08	5.67
Components of Closing Cash & Cash Equivalent					
Bank Balances	3.61	2.19	3.61	0.83	3.24
Cash-on-Hand	13.40	6.52	13.40	0.25	2.44
	17.01	8.71	17.01	1.08	5.67

For and on behalf of the board of Directors
SOBHAYGYA MERCANTILE LIMITED Sobhagya Mercantile Limited

 Shrikant Bhangdiya
 Managing Director
 DIN: 02628216
MANAGING DIRECTOR

 Sonal Bhangdiya
 Director
 DIN: 03416775
Director

Place : Nagpur
 Date : 12/02/2021



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Segment Information for the period ended on 31st December 2020


(Rs. In Lakh)

Sr.no	Particulars	Quarter ended on 31.12.2020	Quarter ended on 30.09.2020	Nine Month ended on 31.12.2020	Year ended on 31.3.2020
1	Segment Value of Sales and Services				
	Engineering Consultancy Segment	-	79.50	307.42	425.19
	Metal Sale (Stone Crusher) Segment	1,586.58	383.11	2,169.09	151.84
	Gross Value of Sales & services	1,586.58	462.61	2,466.51	560.03
	Less: Inter Segment Transfer value of Sales and Services				-
	Less: GST Recovered				-
	Revenue from operations	1,586.58	462.61	2,466.51	560.03
2	Segment Results (EBDITA)				
	Engineering Consultancy Segment	-49.56	21.47	1.48	86.49
	Metal Sale (Stone Crusher) Segment	301.29	66.61	393.92	52.95
	Total Segment Profit before Interest, Depreciation, Tax and Amortization	251.73	88.07	395.40	139.44
3	Segment Results (EBIT)				
	Engineering Consultancy Segment	-49.56	21.47	1.48	86.49
	Metal Sale (Stone Crusher) Segment	287.88	53.33	358.31	33.83
	Total Segment Profit before Interest and Tax	238.32	74.80	359.79	120.32
	(i) Finance cost	-4.00	-1.32	-7.37	-2.01
	(ii) Other Income	140.98	200.42	488.83	511.18
	(iii) Other Unallocable Expenses	-18.50	-3.87	-25.97	-13.32
	Profit Before Tax	356.80	270.03	815.27	616.17
	(i) Current Tax	53.96	17.40	81.73	26.26
	(ii) Deferred Tax	-	-	-	0.48
	Profit After Tax	302.84	252.63	733.54	589.43
4	Segment Asset				
	Engineering Consultancy Segment	105.67	219.83	105.67	297.06
	Metal Sale (Stone Crusher) Segment	1,128.62	480.19	1,128.62	195.45
	Unallocable Assets	1,450.20	1,170.28	1,450.20	984.58
	Total Segment Asset	2,684.49	1,870.30	2,684.49	1,477.09
5	Segment Liabilities				
	Engineering Consultancy Segment	58.34	295.28	58.34	161.86
	Metal Sale (Stone Crusher) Segment	1,073.48	328.07	1,073.48	181.94
	Unallocable Liabilities	221.17	203.84	221.17	539.53
	Total Segment Liabilities	1,352.99	827.20	1,352.99	883.33

For and on behalf of the board of Directors

SOBHAYGYA MERCANTILE LIMITED Sobhaygya Mercantile Limited

Place : Nagpur
Date : 12/02/2021


Shrikant Bhangdiya
Managing Director
MANAGING DIRECTOR


Sonal Bhangdiya
Director
DIN:03416775

Director



