

# 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 and Nine Month ended on 31st December, 2022

(Rs. In Lacs)

A	Particulars	Quarter ended			Nine Month ended		Year ended
		Unaudited 31.12.2022	Unaudited 30.09.2022	Unaudited 31.12.2021	Unaudited 31.12.2022	Unaudited 31.12.2021	Audited 31.03.2022
1	Income						
a	Revenue from operations	3,060.79	1,486.43	1,239.37	6,401.99	5,147.49	6,655.58
b	Other Operating Income	134.56	30.49	69.34	222.01	254.26	506.31
	<b>Total Income</b>	<b>3,195.35</b>	<b>1,516.93</b>	<b>1,308.71</b>	<b>6,624.00</b>	<b>5,401.75</b>	<b>7,161.89</b>
2	Expenses:						
a	Cost of Material consumed	926.15	314.65	544.78	2,519.54	2,148.21	2,872.09
b	Changed in Inventories of finished goods, WIP & Stock in Trade	(316.92)	3.34	(2.53)	(446.97)	(23.50)	(30.21)
c	Employee benefits expense	155.08	18.82	45.50	194.08	136.53	185.43
d	Finance & Interest cost	18.15	44.54	12.14	77.06	36.02	48.93
e	Depreciation and amortization expense	11.20	12.91	13.08	35.47	38.94	52.19
f	Power and Fuel Charges	465.02	207.62	177.18	904.28	501.16	225.71
g	Machinery Hire Charges	203.96	82.98	1.34	318.85	3.91	21.87
h	Sub Contract Charges	862.54	544.73	4.43	1,407.27	658.06	957.65
i	Other expenses	472.48	165.17	265.06	798.81	941.21	1,523.03
2	<b>Total Expenses</b>	<b>2,797.66</b>	<b>1,394.76</b>	<b>1,060.97</b>	<b>5,808.39</b>	<b>4,440.54</b>	<b>5,856.68</b>
3	<b>Profit / (Loss) from Ordinary activities before exceptional items (1-2)</b>	<b>397.69</b>	<b>122.17</b>	<b>247.73</b>	<b>815.61</b>	<b>961.21</b>	<b>1,305.21</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit / (Loss) from Ordinary activities before tax (3+/-4)</b>	<b>397.69</b>	<b>122.17</b>	<b>247.73</b>	<b>815.61</b>	<b>961.21</b>	<b>1,305.21</b>
6	Tax expenses	100.28	34.27	44.60	194.02	176.74	209.28
7	<b>Net Profit / (Loss) from Ordinary activities after tax (5+/-6)</b>	<b>297.41</b>	<b>87.90</b>	<b>203.13</b>	<b>621.59</b>	<b>784.47</b>	<b>1,095.94</b>
8	Other comprehensive income, net of income Tax	0.07	1.37	0.95	(0.45)	3.42	1.90
9	<b>Total Comprehensive income for the period (7+8)</b>	<b>297.49</b>	<b>89.27</b>	<b>204.08</b>	<b>621.14</b>	<b>787.89</b>	<b>1,097.84</b>
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	3,082.89	2,785.48	2,151.95	3,082.89	2,151.95	2,462.06
12 i)	<b>Earnings per equity share (before extraordinary Items)</b>						
	(a) Basic	123.95	37.20	85.03	258.81	328.29	457.43
	(b) Diluted	123.95	37.20	85.03	258.81	328.29	457.43
12 ii)	<b>Earnings per equity share (after extraordinary Items)</b>						
	(a) Basic	123.95	37.20	85.03	258.81	328.29	457.43
	(b) Diluted	123.95	37.20	85.03	258.81	328.29	457.43

Quarter Ended 31st December, 2022

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 : 14/02/2023

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




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## Unaudited Standalone Financial Results for the Quarter and Nine Month ended on 31st December, 2022

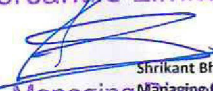
(Rs. In Lacs)

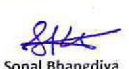
Particulars	Quarter ended			Nine Month ended		Year ended
	Unaudited 31.12.2022	Unaudited 30.09.2022	Unaudited 31.12.2021	Unaudited 31.12.2022	Unaudited 31.12.2021	Audited 31.03.2022
<b>(1) ASSETS</b>						
<b>Non-current assets</b>						
(a) Property, Plant and Equipment	226.82	118.11	138.59	226.82	138.59	131.56
(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	9.55	9.47	1,517.47	9.55	1,517.47	463.50
(ii) Trade receivables	-	-	-	-	-	-
(iii) Loans & Advances	-	-	-	-	-	-
(iv) Others -deposits	-	-	-	-	-	-
(i) Deferred tax assets (net)	0.15	0.15	-	0.15	-	0.15
(j) Other non-current assets	-	-	-	-	-	-
<b>(2) Current assets</b>						
(a) Inventories	483.58	166.66	29.90	483.58	29.90	36.61
(b) Financial Assets						
(i) Investments	-	-	-	-	-	-
(ii) Trade receivables	2,934.20	1,049.92	1,181.55	2,934.20	1,181.55	1,128.47
(iii) Cash and cash equivalents	5.43	5.44	12.61	5.43	12.61	3.71
(iv) Bank balances other than (iii) above	-	-	-	-	-	-
(v) Loans	4,314.62	4,244.67	2,647.44	4,314.62	2,647.44	3,142.64
(vi) Others ( GST input )	-	-	-	-	-	-
(c) Current Tax Assets (Net)	-	-	-	-	-	-
(d) Other current assets	674.10	458.48	202.68	674.10	202.68	280.77
<b>Total Assets</b>	<b>8,648.45</b>	<b>6,052.90</b>	<b>5,730.24</b>	<b>8,648.45</b>	<b>5,730.24</b>	<b>5,187.42</b>
<b>EQUITY AND LIABILITIES</b>						
<b>(1) Equity</b>						
(a) Equity Share capital	24.00	24.00	24.00	24.00	24.00	24.00
(b) Other Equity	3,082.97	2,785.48	2,151.95	3,082.97	2,151.95	2,462.06
<b>(2) LIABILITIES</b>						
<b>Non-current liabilities</b>						
(a) Financial Liabilities						
(i) Borrowings	13.49	20.02	37.82	13.49	37.82	32.65
(ii) Trade payables	-	-	-	-	-	-
(iii) Lease Liability	-	-	8.31	-	8.31	5.71
(iv) Other financial liabilities (other than those specified in item (b), to be specified)	-	-	-	-	-	-
(b) Provisions	-	-	3.14	-	3.14	-
(c) Deferred tax liabilities (Net)	-	-	-	-	-	-
(d) Other non-current liabilities	-	-	-	-	-	-
<b>Current liabilities</b>						
(a) Financial Liabilities						
(i) Borrowings	754.73	276.78	839.51	754.73	839.51	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 Enterprises	4,220.92	2,585.97	2,045.10	4,220.92	2,045.10	1,975.40
(iii) Other financial liabilities (other than those specified in item (c))	-	-	-	-	-	-
(b) Other current liabilities	355.29	51.12	306.69	355.29	306.69	188.29
(c) Provisions	197.05	309.53	313.71	197.05	313.71	330.95
(d) Current Tax Liabilities (Net)	-	-	-	-	-	-
<b>Total Equity and Liabilities</b>	<b>8,648.45</b>	<b>6,052.90</b>	<b>5,730.24</b>	<b>8,648.45</b>	<b>5,730.24</b>	<b>5,187.42</b>

For and on behalf of the board of Directors

Sobhagya Mercantile Limited Sobhagya Mercantile Limited

Place : Nagpur  
Date : 14/02/2023

  
Shrikant Bhangdiya  
Managing Director  
DIN: 02628216

  
Sonal Bhangdiya  
Director  
DIN: 03416775



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## CASH FLOW STATEMENT FOR THE PERIOD ENDED 31.12.2022

PARTICULARS	For the Quarter Ended			Nine Month ended			For the Year Ended	
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.12.2021	31.03.2022	(Rs. in Lakh)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>								
Net Profit/(Loss) before Tax as per Profit and Loss Account								1,305.21
Adjusted for :								
Other compier Income	(0.07)	(1.37)	(0.95)	-	-	(3.42)	(1.90)	
Depreciation	11.20	12.91	13.08	35.47	38.94	52.19	52.19	
				(85.81)	(254.26)	(49.89)	(506.31)	(456.03)
<b>Operating Profit Before Working Capital Changes</b>	<b>408.82</b>	<b>104.86</b>	<b>173.31</b>	<b>765.72</b>	<b>742.46</b>	<b>961.21</b>	<b>849.19</b>	
Adjusted for :								
Inventories	(316.92)	3.34	(2.53)	(446.97)	(23.50)	(30.21)	(30.21)	
Trade Receivable	(1,884.28)	556.59	(489.48)	(1,805.73)	315.37	368.45	368.45	
Other Current Asset	(215.62)	(28.79)	(114.97)	(393.33)	152.30	30.33	30.33	
Other Financial Asset	(69.95)	(349.07)	71.87	(1,171.98)	(2,647.44)	(3,098.76)	(3,098.76)	
Current Tax Assets						(0.15)	(0.15)	
Trade Payable	1,634.95	(103.90)	(124.45)	2,245.53	808.18	738.47	738.47	
Other Current Liability	304.17	(77.58)	232.54	166.99	230.98	109.49	109.49	
Short Term Provision	(112.49)	(79.96)	46.04	(133.90)	179.78	197.02	197.02	
Current Tax Liability						(0.00)	(0.00)	
less: Provision for tax	100.28	34.27	44.60	194.25	176.74	209.28	209.28	
	(760.42)	(8.80)	(235.04)	(967.91)	(418.60)	(1,912.62)	(1,912.62)	
<b>Cash from Operating Activities</b>	<b>(351.60)</b>	<b>(351.60)</b>	<b>(351.60)</b>	<b>(351.60)</b>	<b>(351.60)</b>	<b>(351.60)</b>	<b>(351.60)</b>	
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>								
Purchase of Fixed Assets & Capital WIP	(119.92)	(0.31)	(0.31)	(130.73)	(3.07)	(9.12)	(9.12)	
Investment in Capital firm	(0.00)	40.82	(53.57)	539.31	12.34	1,316.81	1,316.81	
Increase in value of share	0.07	1.37	0.35	(0.45)	3.42	1.90	1.90	
Movement in Loans & Advances								
<b>Net Cash used in Investing Activities</b>	<b>(119.84)</b>	<b>(41.88)</b>	<b>(52.62)</b>	<b>408.13</b>	<b>12.69</b>	<b>1,309.59</b>	<b>1,309.59</b>	
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>								
Proceeds/ (Repayment) of ShortTerm Borrowing		(26.52)	302.65	580.67	236.86	(434.30)	(434.30)	
Proceed from Shares		(6.39)	(9.53)	(19.16)	(10.18)	0.01	0.01	
Long term Borrowing								
<b>Net Cash used in Financing Activities</b>	<b>(471.43)</b>	<b>(32.91)</b>	<b>293.13</b>	<b>561.51</b>	<b>226.68</b>	<b>(434.29)</b>	<b>(434.29)</b>	
<b>Net Increase/(Decrease) in Cash and Cash Equivalents :</b>	<b>(0.01)</b>	<b>0.18</b>	<b>5.46</b>	<b>1.73</b>	<b>(179.23)</b>	<b>(188.12)</b>	<b>(188.12)</b>	
Opening Balance of Cash & Cash Equivalents	5.44	5.26	7.15	3.71	191.84	191.84	191.84	
Closing Balance of Cash & Cash Equivalents	5.43	5.44	12.61	5.43	12.61	3.71	3.71	
Components of Closing Cash & Cash Equivalent								
Cash & Bank Balances	5.43	5.44	12.61	5.43	12.61	3.71	3.71	



For and on behalf of the board of Directors

Sobhagya Mercantile Limited

Sobhagya Mercantile Limited

Shrikant Bhangdiya  
Managing Director

Sonal Bhangdiya  
Director  
DIN:03415775

Place : Nagpur  
Date : 14/02/2023

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## Segment Information for the period ended on 31st December 2022

Sr.no	Particulars	Quarter ended on			Nine Month ended		(Rs. in Lakh)
		31.12.2022	30.09.2022	31.12.2021	31.12.2021	31.03.2022	
1	<b>Segment Value of Sales and Services</b>						
	Engineering Segment	1,358.24	712.22	159.60	2,090.50	901.85	1,031.85
	Metal Sale (Stone Crusher) Segment	1,702.56	774.22	1,079.77	4,311.49	4,245.64	5,653.94
	Gross Value of Sales & services	3,060.79	1,486.43	1,239.37	6,401.99	5,147.49	6,685.79
	Less: Inter Segment Transfer value of Sales and Services						
	Less: GST Recovered						
	Revenue from operations	3,060.79	1,486.43	1,239.37	6,401.99	5,147.49	6,685.79
2	<b>Segment Results (EBDITA)</b>						
	Engineering Segment	291.74	167.48	155.17	683.23	243.79	74.20
	Metal Sale (Stone Crusher) Segment	290.34	132.31	203.32	751.65	993.49	1,427.89
	Total Segment Profit before Interest, Depreciation, Tax and Amortization	582.08	299.79	358.49	1,434.88	1,237.28	1,502.10
3	<b>Segment Results (EBIT)</b>						
	Engineering Segment	291.74	167.48	155.17	683.23	243.79	74.20
	Metal Sale (Stone Crusher) Segment	279.14	119.40	190.24	716.18	861.63	1,375.70
	Total Segment Profit before Interest and Tax	570.88	286.88	345.41	1,399.41	1,105.42	1,449.91
	(i) Finance cost	(18.15)	(44.54)	(12.14)	(77.06)	(36.02)	(48.93)
	(ii) Other Income	134.56	30.49	69.34	222.01	254.26	506.31
	(iii) Other Unallocable Expenses	(289.60)	(150.67)	(154.87)	(728.75)	(362.45)	(602.08)
	Profit Before Tax	397.69	122.17	247.73	815.61	961.21	1,305.21
	(i) Current Tax	100.28	34.27	44.60	194.02	176.74	209.28
	(ii) Deferred Tax						
	Profit After Tax	297.41	87.90	203.13	621.59	784.47	1,095.94
4	<b>Segment Asset</b>						
	Engineering Segment	1,784.00	321.01	171.17	1,784.00	171.17	306.99
	Metal Sale (Stone Crusher) Segment	1,150.20	728.91	1,010.37	1,150.20	1,010.37	821.48
	Unallocable Assets	5,714.25	5,002.98	4,548.69	5,714.25	4,548.69	4,058.94
	Total Segment Asset	8,648.45	6,052.90	5,730.24	8,648.45	5,730.24	5,187.42
5	<b>Segment Liabilities</b>						
	Engineering Segment	2,115.57	1,254.88	95.27	2,115.57	95.27	95.31
	Metal Sale (Stone Crusher) Segment	2,105.36	1,331.10	663.80	2,105.36	663.80	319.33
	Unallocable Liabilities	1,320.55	657.45	2,795.21	1,320.55	2,795.21	2,286.71
	Total Segment Liabilities	5,541.48	3,243.42	3,554.28	5,541.48	3,554.28	2,701.36

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



Place : Nagpur  
Date : 14/02/2023



**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 December 31, 2022 and year to date results for the period from 01<sup>st</sup> April, 2022 to 31<sup>st</sup> December, 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: 23170300BGYBZE9863**

**Place: Mumbai**  
**Date: 14<sup>th</sup> February, 2023**