



**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, 2021 ("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**

Joshi            Digitally signed  
Jaydip           by Joshi Jaydip  
Jayantilal       Jayantilal  
                     Date: 2021.08.14  
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**Jaydip Joshi**  
**Partner**  
**Membership No. - 170300**  
**UDIN: 21170300AAAACK1282**

**Place: Mumbai**  
**Date: 14<sup>th</sup> August, 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 ended 30th June, 2021

(Rs. In Lakh)

A	Particulars	Quarter ended		Year ended	
		Unaudited 30.06.21	Audited 31.03.21	Unaudited 30.06.20	Audited 31.3.21
1	Income	2111.76	1353.15	417.32	3819.66
a	Revenue from operations	92.00	(71.09)	147.43	417.74
b	Other Operating Income	2203.76	1282.06	564.75	4237.40
	<b>Total Income</b>				
2	Expenses:				
a	Cost of Material consumed	0.00	0.00	0.00	0.00
b	Purchase of Stock In Trade	1067.68	687.01	0.00	1375.62
c	Changed in Inventories of finished goods, WIP & Stock in Trade	(14.36)	(6.17)	0.10	(6.22)
d	Employee benefits expense	45.37	42.05	27.04	130.68
e	Finance & Interest cost	12.17	10.42	1.57	17.79
f	Depreciation and amortization expense	12.89	14.82	8.92	50.43
g	Other expenses	656.83	423.29	338.19	1743.19
	<b>Total Expenses</b>	1780.59	1171.43	375.82	3311.49
3	<b>Profit / (Loss) from Ordinary activities before exceptional items (1-2)</b>	<b>423.17</b>	<b>110.63</b>	<b>188.93</b>	<b>925.91</b>
4	Exceptional Items	0.00	0.00	0.00	0.00
5	<b>Profit / (Loss) from Ordinary activities before tax (3+/-4)</b>	<b>423.17</b>	<b>110.63</b>	<b>188.93</b>	<b>925.91</b>
6	Tax expenses	82.79	53.40	10.38	135.13
7	<b>Net Profit / (Loss) from Ordinary activities after tax (5+/-6)</b>	<b>340.38</b>	<b>57.23</b>	<b>178.55</b>	<b>790.78</b>
8	Other comprehensive Income, net of Income Tax	3.52	(0.67)	0.77	3.51
9	<b>Total Comprehensive Income for the period (7+8)</b>	<b>343.90</b>	<b>56.57</b>	<b>179.32</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
11	Reserves excluding Revaluation Reserves as per balance sheet	1707.96	1364.06	561.94	1364.06
12.i)	Earnings per equity share (before extraordinary items)	143.29	23.57	74.72	330.95
	(a) Basic	143.29	23.57	74.72	330.95
	(b) Diluted				
12.ii)	Earnings per equity share (after extraordinary items)	143.29	23.57	74.72	330.95
	(a) Basic	143.29	23.57	74.72	330.95
	(b) Diluted				

Quarter Ended 30th June, 2021


B	Particulars	
	<b>INVESTOR COMPLAINTS</b>	0
	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

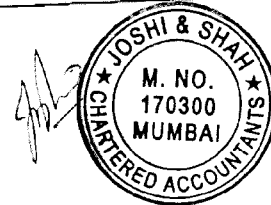
Place : Nagpur  
Date : 14-08-2021

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

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Unaudited Standalone Financial Results for the Quarter ended 30th June, 2021

(Rs. in Lakh)

Particulars	Quarter ended		Year ended	
	Unaudited 30.06.21	Audited 31.03.21	Unaudited 30.06.20	Audited 31.3.21
<b>(1) ASSETS</b>				
<b>Non-current assets</b>				
(a) Property, Plant and Equipment	164.28	174.46	124.39	174.46
(b) Capital work-in-progress	0.00	0.00	0.00	0.00
(c) Investment Property	0.00	0.00	0.00	0.00
(d) Goodwill	0.00	0.00	0.00	0.00
(e) Other Intangible assets	0.00	0.00	0.00	0.00
(f) Intangible assets under development	0.00	0.00	0.00	0.00
(g) Biological Assets other than bearer plants	0.00	0.00	0.00	0.00
(h) Financial Assets	0.00	0.00	0.00	0.00
(i) Investments	1446.52	1272.12	1039.33	1272.12
(ii) Trade receivables	0.00	0.00	0.00	0.00
(iii) Loans & Advances	0.00	0.00	0.00	0.00
(iv) Others -deposits	0.00	0.00	0.00	0.00
(l) Deferred tax assets (net)	0.00	0.00	0.00	0.00
(j) Other non-current assets	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Inventories	20.76	6.40	0.07	6.40
(b) Financial Assets				
(i) Investments	0.00	0.00	0.00	0.00
(ii) Trade receivables	3325.27	1496.92	486.37	1496.92
(iii) Cash and cash equivalents	4.72	191.84	4.93	191.84
(iv) Bank balances other than (iii) above	0.00	0.00	0.00	0.00
(v) Loans	0.00	0.00	0.00	0.00
(vi) Others ( GST Input )	0.00	0.00	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00	0.62	0.00
(d) Other current assets	331.30	354.98	85.92	354.98
<b>Total Assets</b>	<b>5292.85</b>	<b>3496.72</b>	<b>1741.63</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
(b) Other Equity	1707.96	1364.06	749.08	1364.06
<b>LIABILITIES</b>				
<b>Non-current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	50.60	56.31	23.19	56.31
(ii) Trade payables	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
(b) Provisions	0.00	0.00	0.00	0.00
(c) Deferred tax liabilities (Net)	3.14	3.14	0.48	3.14
(d) Other non-current liabilities	0.00	0.00	0.00	0.00
<b>Current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	899.96	602.65	432.15	602.65
(ii) Trade payables	2322.23	1236.92	451.80	1236.92
(iii) Other financial liabilities (other than those specified in item (c))	0.00	0.00	0.00	0.00
(b) Other current liabilities	68.24	75.71	23.72	75.71
(c) Provisions	216.71	133.92	37.21	133.92
(d) Current Tax Liabilities (Net)	0.00	0.00	0.00	0.00
<b>Total Equity and Liabilities</b>	<b>5292.85</b>	<b>3496.72</b>	<b>1741.63</b>	<b>3496.72</b>

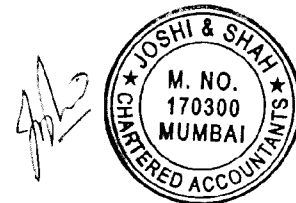
For and on behalf of the board of Directors  
**SOBHAYGYA MERCANTILE LIMITED** Sobhaygya Mercantile Limited

Place : Nagpur  
Date : 14-08-2021

  
Shrikant Bhangdiya  
Managing Director  
DIN: 02628216

Sonali Bhangdiya  
Director  
DIN:03416775

 Director



**Sobhagya Mercantile Limited**  
CIN NO: L45100MH1983PLC031671

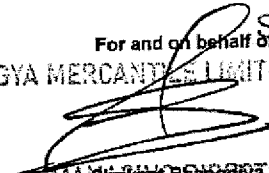
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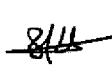
**CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.06.2021**

(Rs.In Lakh)

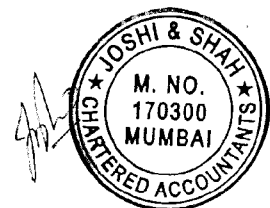
PARTICULARS	For the Quarter		For the Year	
	Ended June 30, 2021	Ended March 31, 2021	Ended March 31, 2021	Ended March 31, 2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>				
Net Profit/(Loss) before Tax as per Profit and Loss Account		423.17	110.63	925.91
Adjusted for :				
Other comper income	(3.52)		0.67	(3.52)
Depreciation	12.89		14.82	50.43
Share of profit from Investment in Firm	(92.00)	(82.64)	(71.11)	(559.95)
<b>Operating Profit Before Working Capital Changes</b>		<b>340.54</b>	<b>55.01</b>	<b>412.88</b>
Adjusted for :				
Inventories	(14.36)		(6.17)	(6.22)
Trade Receivable	(1,828.35)		(436.32)	(1,185.35)
Other Current Asset	23.68		(90.10)	(297.28)
Current Tax Assets	-		0.62	0.62
Trade Payable	1,085.31		105.10	964.77
Other Current Liability	(7.47)		58.76	37.70
Short Term Provision	82.79		25.53	99.09
Current Tax Liability	(0.00)		2.66	2.66
less: Provision for tax	82.79	(741)	53.40	(393.32)
<b>Cash from Operating Activities</b>		<b>(400.66)</b>	<b>(338.31)</b>	<b>(106.26)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>				
Purchase of Fixed Assets & Capital WIP	(2.71)		(15.83)	(93.52)
Investment in Capital firm	(78.87)		20.63	254.48
Increase in value of share	3.52		(0.67)	2.21
Dividend Received	-		-	9.31
Movement in Loans & Advances	-		21.58	-
<b>Net Cash used in Investing Activities</b>		<b>(78.06)</b>	<b>25.72</b>	<b>172.49</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>				
Proceeds/ (Repayment) of ShortTerm Borrowing	297.31		450.75	90.35
Proceed from Shares	(5.72)		37.85	29.58
Long term Borrowing				
<b>Net Cash used in Financing Activities</b>		<b>291.60</b>	<b>488.597</b>	<b>119.93</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents :</b>		<b>(187.12)</b>	<b>176.01</b>	<b>186.16</b>
Opening Balance of Cash & Cash Equivalents		191.84	15.83	5.67
<b>Closing Balance of Cash &amp; Cash Equivalents</b>		<b>4.72</b>	<b>191.84</b>	<b>191.84</b>
<b>Components of Closing Cash &amp; Cash Equivalent</b>			191.84	-
Bank Balances				-
Cash-on-Hand		4.72		191.84

For and on behalf of the board of Directors  
**SOBHAGYA MERCANTILE LIMITED**

  
**Manoj Bhargava**  
 Managing Director  
 DIN: 02625216

  
**Sonal Bhargava**  
 Director  
 DIN:03416775

Place : Nagpur  
Date : 14-08-2021



**Sobhaygya Mercantile Limited**

CIN NO: L45100MH1983PLC031671

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Tel no:022-22882125, Email Id: sobhagyamercantile9@gmail.com Website:www.sobhagyamercantile.com**Segment Information for the Quarter ended on 30th June 2021**


(Rs.In Lakh)

Sr.no	Particulars	Quarter ended on	Year ended on (audited)
		30 Jun,21	31.03.2021
1	<b>Segment Value of Sales and Services</b>		
	Engineering Consultancy Segment	-	307.42
	Metal Sale (Stone Crusher) Segment	2,111.76	3,512.24
	<b>Gross Value of Sales &amp; services</b>	<b>2,111.76</b>	<b>3,819.66</b>
	Less: Inter Segment Transfer value of Sales and Services	-	-
	Less: GST Recovered	-	-
	Revenue from operations	2,111.76	3,819.66
2	<b>Segment Results (EBDITA)</b>		
	Engineering Consultancy Segment	-	208.74
	Metal Sale (Stone Crusher) Segment	356.23	445.35
	Total Segment Profit before Interest, Depreciation, Tax and Amortization	<b>356.23</b>	<b>654.09</b>
3	<b>Segment Results (EBIT)</b>		
	Engineering Consultancy Segment	-	208.74
	Metal Sale (Stone Crusher) Segment	343.34	394.92
	Total Segment Profit before Interest and Tax	<b>343.34</b>	<b>603.65</b>
	(i) Finance cost	-12.17	-17.79
	(ii) Other Income	92.00	417.74
	(iii) Other Unallocable Expenses	-	-77.69
	Profit Before Tax	423.17	925.91
	(i) Current Tax	82.79	134.20
	(ii) Deferred Tax	-	-
	Profit After Tax	<b>340.38</b>	<b>791.71</b>
4	<b>Segment Asset</b>		
	Engineering Consultancy Segment	28.43	55.80
	Metal Sale (Stone Crusher) Segment	3,325.27	1,536.05
	Unallocable Assets	1,939.15	1,904.88
	Total Segment Asset	<b>5,292.85</b>	<b>3,496.72</b>
5	<b>Segment Laibilities</b>		
	Engineering Consultancy Segment	95.30	96.10
	Metal Sale (Stone Crusher) Segment	1,559.35	817.05
	Unallocable Liabilities	1,906.25	2,559.57
	Total Segment Laibilities	<b>3,560.91</b>	<b>3,472.72</b>

For and on behalf of the board of Directors

**SOBHAYGYA MERCANTILE LIMITED** Sobhaygya Mercantile Limited

  
**MANAGING DIRECTOR**  
 Shrikant Bhangdiya  
 Managing Director  
 DIN: 02628216


  
**Director**  
 Sonal Bhangdiya  
 Director  
 DIN:03416775
**Director**Place : Nagpur  
Date : 14-08-2021