

# SARVAMANGAL MERCANTILE COMPANY LIMITED

CIN: L51100MH1983PLC029600

Registered Office: 1076, Dr. E. Moses Road, Worli, Mumbai - 400018

Telephone: 022-24964656 Fax: 24963055 Email: cs@kopran.com

Website: [www.sarvamangalmercantile.in](http://www.sarvamangalmercantile.in)

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February 13, 2024

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001.  
BSE Scrip Code: 506190

Dear Sir/Madam(s),

**Re: Disclosure pursuant to Regulation 30 read with Schedule III and Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("SEBI LODR")**

**Sub: Outcome of Board Meeting held on February 13, 2024**

The Board of Directors of the Company at its Meeting held today inter- alia, as recommended by the Audit Committee, have considered and approved the Statement of Unaudited Financial Results of the Company for the Third Quarter ended on December 31, 2023 along with Limited Review Reports of the Statutory Auditor thereon.

Kindly publish the results on your websites.

The Board Meeting commenced at 2.00 P.M & concluded at 3.30 P.M

Regards,  
For, Sarvamangal Mercantile Company Limited

S. Venkateshan  
Company Secretary & Compliance Officer  
Membership No. ACS 31432

Encl : As above

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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

Particulars	For the Quarter ended			For the Nine Months ended		Rs. In Lakhs)
	12/31/2023	9/30/2023	12/31/2022	12/31/2023	12/31/2022	For the Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(1) Revenue from Operations	-	-	-	-	-	-
(2) Other Income	2.88	129.75	64.13	135.07	158.22	155.33
<b>(3) Total Income (1+2)</b>	<b>2.88</b>	<b>129.75</b>	<b>64.13</b>	<b>135.07</b>	<b>158.22</b>	<b>155.33</b>
<b>(4) Expenses</b>						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	-	-	10.81	-	10.81	12.62
(c) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	(10.81)	-	(10.81)	(1.26)
(d) Employee benefits expense	4.95	4.01	3.57	13.31	11.36	16.15
(e) Finance costs	8.08	8.46	7.67	24.36	22.92	30.42
(f) Depreciation and amortisation expense	-	-	-	-	-	-
(g) Other expenses	1.33	1.78	4.37	7.55	10.89	57.62
<b>Total Expenses (4)</b>	<b>14.36</b>	<b>14.25</b>	<b>15.60</b>	<b>45.22</b>	<b>45.17</b>	<b>115.55</b>
<b>(5) Profit before tax (3-4)</b>	<b>(11.48)</b>	<b>115.50</b>	<b>48.53</b>	<b>89.85</b>	<b>113.05</b>	<b>39.78</b>
<b>(6) Tax expense</b>						
(a) Current Tax	(2.78)	25.24	10.38	22.46	28.45	19.59
(b) Deferred Tax	-	-	-	-	-	-
(c) Taxation adjustment of earlier years	-	-	-	-	-	(2.87)
<b>(7) Profit for the period/year (5 - 6)</b>	<b>(8.70)</b>	<b>90.26</b>	<b>38.14</b>	<b>67.39</b>	<b>84.59</b>	<b>23.06</b>
<b>(8) Other Comprehensive Income</b>						
<b>(i) Items that will not be reclassified to profit and loss</b>						
(a) - Net changes in Fair value of investments in equity shares carried at fair value through OCI	707.64	1,162.42	(318.46)	4,398.41	(3,928.74)	(5,462.62)
Income tax effect on Fair value of investments in equity shares carried at fair value through OCI	-	-	-	-	-	-
<b>Other Comprehensive Income (8)</b>	<b>707.64</b>	<b>1,162.42</b>	<b>(318.46)</b>	<b>4,398.41</b>	<b>(3,928.74)</b>	<b>(5,462.62)</b>

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<b>(9) Total Comprehensive Income (7+8)</b>	<b>698.94</b>	<b>1,252.68</b>	<b>(280.32)</b>	<b>4,465.80</b>	<b>(3,844.15)</b>	<b>(5,439.56)</b>
(10) Paid up Equity Share Capital (Face Value of Rs. 10 each)	<b>24.90</b>	24.90	24.90	<b>24.90</b>	24.90	<b>24.90</b>
(11) Other Equity						3,658.24
<b>(12) Earnings Per Share (EPS) (Face value Rs. 10/- each)</b>						
(a) Basic	<b>(3.49)</b>	36.25	15.32	<b>27.06</b>	33.97	<b>9.26</b>
(b) Diluted	<b>(3.49)</b>	36.25	15.32	<b>27.06</b>	33.97	<b>9.26</b>

**Notes:-**

1) The above Statement of consolidated and standalone unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013, read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India.

2) The above Statement of unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 13, 2024 and have been reviewed by the Statutory Auditors of the Company who have expressed unmodified conclusion.

3) The Company has only one business segment hence segment reporting is not applicable.

4) Figures for the previous period have been regrouped or reclassified, wherever necessary to make them comparable with the figures of the current period.

**FOR SARVAMANGAL MERCANTILE COMPANY LIMITED**

Nupur Somani  
Managing Director  
DIN:00816788

Place : Mumbai

Date : February 13, 2024



# R. SONI & CO.

## CHARTERED ACCOUNTANTS

1509, Ghanshyam Enclave, New Link Road, Near Lalji Pada Police Chowki,  
Kandivali (West), Mumbai - 400 067.

**Date:13/02/2024**

### Limited Review Report

**To,  
Board of Directors,  
SARVAMANGAL MERCANTILE CO LTD**

1. We have reviewed the accompanying statement of unaudited standalone financial results ('Statements') of **M/s Sarvamangal mercantile Co Ltd** (the Company') for the quarter ended 31<sup>st</sup> December, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian (specified under Section 133 of the Companies Act, 2013 and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, and other recognized accounting practices and policies has not disclosed the

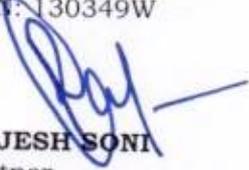


information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For R SONI & COMPANY**

Chartered Accountants

FRN: 130349W



**RAJESH SONI**

Partner

Membership Number: 133240

Place of signature: Mumbai

Date: 13/02/2024

UDIN: 24133240BKAVDL6320

