

CHANDRIMA MERCANTILES LIMITED

(CIN: L51909GJ1982PLC086535)

Reg off: B-712 Seven Floor Titanium City Center, Near Sachin Tower, 100 Feet Anandnagar
Road, Ahmedabad - 380 015

Email Id: chandrimamercantile@gmail.com

Website: www.chandrimamercantiles.com

Date: 12th November, 2021

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Dear Sir/Ma'am,

**Subject: Submission of Unaudited Financial Results for the Quarter and Half year
ended on 30th September, 2021 along with Limited Review Report**
Ref: Security ID: Chandrima, Security Code: 540829

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Unaudited Financial Results for the Quarter and half year ended on 30th September, 2021 along with Limited Review Report.

Kindly take the same on your record and oblige us.

For, **Chandrima Mercantiles Limited**

Pranav Trivedi
Whole Time Director
DIN: 09218324

CHANDRIMA MERCANTILES LIMITED
(CIN:L51909GJ1982PLC086535)

Reg. Office: B-712 Seven Floor Titanium City Center, Near Sachin Tower, 100 Feet Anandnagar Road, Ahmedabad Ahmedabad GJ 380015 IN.

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2021

Sr No	Particulars	Quarter ended September 30, 2021	Quarter ended June 30, 2021	Quarter ended September 30, 2020	(Rs. in lacs except Per share data)		
					Quarter ended September 30, 2021 (Year to date for Current Period)	Half Year ended September 30, 2020 (Year to date for Current Period)	For the year ended on March 31, 2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	747.47	11.35	14.56	758.82	87.57	1,397.00
	(b) Other Income	1.25	-	-	1.25	-	-
	Total Revenue (Net)	748.72	11.35	14.56	760.07	87.57	1,397.00
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	723.21	30.86	10.10	754.07	53.39	1,754.46
	c. Changes in inventories of Stock-in-Trade	17.55	(24.33)	-	(6.78)	-	-
	d. Employee benefits expenses	2.35	2.83	3.00	5.18	6.15	8.15
	e. Finance Cost	-	-	-	-	-	0.05
	f. Depreciation and Amortization Expenses	-	-	-	-	-	-
	g. Other Expenses	5.79	2.03	0.17	7.82	2.13	4.17
	Total Expenses	748.90	11.39	13.27	760.29	61.67	1,766.83
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	(0.18)	(0.04)	1.29	(0.22)	25.90	(369.83)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Extraordinary items and tax (3-4)	(0.18)	(0.04)	1.29	(0.22)	25.90	(369.83)
6	Extraordinary Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	(0.18)	(0.04)	1.29	(0.22)	25.90	(369.83)
8	Tax Expenses						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	(0.18)	(0.04)	1.29	(0.22)	25.90	(369.83)
10	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	(0.18)	(0.04)	1.29	(0.22)	25.90	(369.83)
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	-	-	-	-	-	-
14	Net Profit (Loss) for the period (12+13)	(0.18)	(0.04)	1.29	(0.22)	25.90	(369.83)
15	Other comprehensive income, net of income tax						
	a) i) Amount of item that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) i) item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-	-
16	Total Comprehensive income for the period	(0.18)	(0.04)	1.29	(0.22)	25.90	(369.83)
17	Details of equity share capital						
	Paid-up Equity Share Capital	221.13	221.13	221.13	221.13	221.13	221.13
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	Details of debt securities						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	(9.61)
20	Debt Redemption reserve	-	-	-	-	-	-
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	(0.01)	(0.00)	0.06	(0.01)	1.17	(16.72)
	Diluted Earning (Loss) per share from Continuing operations	(0.01)	(0.00)	0.06	(0.01)	1.17	(16.72)
ii	Earning per Share for discontinuing Operations						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	Earnings per Equity Share						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	(0.01)	(0.00)	0.06	(0.01)	1.17	(16.72)
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	(0.01)	(0.00)	0.06	(0.01)	1.17	(16.72)

Note:

1 The above un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12th November, 2021.

2 The above result have been prepared in accordance with the Companies (Indian Accounting standers) Rule, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013.

3 The figures for the quarter ended Sep 30, 2021 and the corresponding quarter ended in the previous year as reported in attached financial results are the balancing figure between the audited figures in respect of full financial year and the published year to date figures upto the end of the second Quarter of the financial year.

4 IND AS 108 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e Trading in Agriculture products

5 The figure pertaining to previous periods have been regrouped, re-classified and restated wherever necessary.

FOR, CHANDRIMA MERCANTILES LIMITED

Place: Ahmedabad
Date: 12th November, 2021

PRANAV TRIVEDI
WHOLE TIME DIRECTOR
(DIN : 09218324)

CHANDRIMA MERCANTILES LIMITED		
(CIN:L51909GJ1982PLC086535)		
Reg. Office: B-712 Seven Floor Titanium City Center, Near Sachin Tower, 100 Feet Anandnagar Road, Ahmedabad - 380015		
Un-Audited Statement of Assets & Liabilities as at 30th September, 2021		
		(Rs. In Lacs)
	Particulars	
		Un-Audited AS AT 30.09.2021
		Audited AS AT 31.03.2021
1	Assets	
A	Non-Current Assets	
	(a) Property, Plant and Equipment	-
	(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	28.34
	(ii) Trade receivables	-
	(iii) Loans	121.15
	(iv) Others (to be specified)	-
	(i) Deferred tax assets (net)	-
	(j) Other non-current assets	-
	Total (A)	149.49
		152.59
B	Current assets	
	(a) Inventories	6.78
	(b) Financial Assets	
	(i) Investments	-
	(ii) Trade receivables	219.63
	(iii) Cash and cash equivalents	2.67
	(iv) Bank balances other than (iii) above	-
	(v) Loans	256.74
	(vi) Others (to be specified)	-
	(c) Current Tax Assets (Net)	-
	(d) Other current assets	-
	Total (B)	485.82
	Total Assets (A+B)	635.30
		289.08
2	EQUITY AND LIABILITIES	
A	EQUITY	
	(a) Equity Share capital	251.13
	(b) Instruments entirely equity in nature	-
	(c) Other Equity	(260.95)
	Total (A)	(9.82)
		(9.61)
B	LIABILITIES	
B1	Non-current liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	3.00
	(ii) Trade payables	-
	(iii) Other financial liabilities	-
	(b) Provisions	-
	(c) Deferred tax liabilities (Net)	-
	(d) Other non-current liabilities	-
	Total (B1)	3.00
		3.00
B2	Current liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	-
	(ii) Trade payables	637.72
	(iii) Other financial liabilities	290.84
	(b) Other current liabilities	4.05
	(c) Provisions	0.35
	(d) Current Tax Liabilities (Net)	-
	Total (B2)	642.13
	Total Equity and Liabilities (A+B1+B2)	635.30
		289.08
For, CHANDRIMA MERCANTILES LIMITED		
PRANAV TRIVEDI		
WHOLE TIME DIRECTOR		
(DIN : 09218324)		
Place : Ahmedabad		
Date : 12th November, 2021		

CHANDRIMA MERCANTILES LIMITED
(CIN:L51909GJ1982PLC086535)

Reg. Office: B-712 Seven Floor Titanium City Center, Near Sachin Tower, 100 Feet Anandnagar Road, Ahmedabad - 380 015

UN-AUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2021				
(Amount in Lacs)				
Particulars	Six Months Ended 30th Sep, 2021 Rs.		Six Months Ended 30th Sep, 2020 Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		(0.22)		25.90
Adjustments for :				
Depreciation	-	-	-	-
Operating Profit before Working Capital change		(0.22)		25.90
Adjustments for :				
Decrease/(Increase) in Receivables	(201.79)		(87.57)	
Decrease/(Increase) in Inventories	(6.78)		-	
Decrease/(Increase) in Short Term Loans & Advances	(142.64)		184.06	
Decrease/(Increase) in Other Current Assets	-		-	
Increase/(Decrease) in Payables	346.89		0.39	
Increase/(Decrease) in Financial Liabilities	-		-	
Increase/(Decrease) in Current Liabilities	-		7.45	
Increase/(Decrease) in Provisions	(0.45)	(4.77)	-	104.33
Cash Generated From Operations		(4.99)		130.23
Income Tax		-		-
NET CASH FROM OPERATING ACTIVITIES Total (A)		(4.99)		130.23
CASH FLOW FROM INVESTING ACTIVITIES				
Non Current Investment	-		11.55	
Purchase of Fixed Assets	-		-	
Interest Received	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		-		11.55
CASH FLOW FROM FINANCING ACTIVITIES				
Long Term Borrowing	-		(65.00)	
Long Term Loans & Advances	3.10		(77.22)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		3.10		(142.22)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(1.89)		(0.44)
Cash and Cash Equivalents -- Opening Balance		4.56		0.77
Cash and Cash Equivalents -- Closing Balance		2.67		0.33
		0.00		0.00
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

FOR, CHANDRIMA MERCANTILES LIMITED

Place : Ahmedabad
Date : 12th November, 2021

PRANAV TRIVEDI
WHOLE TIME DIRECTOR
(DIN : 09218324)

GOPAL C SHAH & CO

Chartered Accountants

102, Tejshri Residency, Vijay Cross Road,

Navrangpura, Ahmedabad.

Tel. No. 26443848

Email: cagopalcshah@gmail.com

Limited Review Report

Review Report to CHANDRIMA MERCANTILES LIMITED (CIN: L51909GJ1982PLC086535)

We have reviewed the accompanying statement of unaudited financial results of **CHANDRIMA MERCANTILES LIMITED** for the quarter ended 30th September, 2021 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 30, 2021" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated July 5, 2016, which has been initialed by us for identification Purposes. The statement is the responsibility of the company's management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that the accounting policies used in preparation of this statement in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagement to Review Financial Statements 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 accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 12th November, 2021

Place : Ahmedabad

For, Gopal C. Shah & Co.

Chartered Accountants

Firm No:-103296W



Gopal C. Shah

(Gopal C. Shah)

Proprietor

M. No. 34967

UDIN: 21034967AAAADW5340