

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.co.in

Date: 13th February, 2024

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

Dear Sir / Ma'am,

Sub: Submission of Unaudited Financial Results for the Quarter and Nine Months ended on 31st December, 2023 along with Limited Review Report

Ref: Security ID: CHANDRIMA / Code: 540829

In reference to the captioned subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results for the Quarter and Nine Months ended on 31st December, 2023 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You.

Yours Faithfully,

For, Chandrima Mercantiles Limited

Pranav Trivedi
Managing 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 NINE MONTHS ENDED ON DECEMBER 31, 2023

								(Rs. in lacs except Per share data)		
Sr No	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine Months	Nine Months	For the year ended			
		December 31, 2023	September 30, 2023	December 31, 2022	ended December 31, 2023 (Year to date for Current Period)	ended December 31, 2022 (Year to date for Previous year ended)		on March 31, 2023		
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited			
1	Revenue From Operations									
	(a) Revenue from Operations	275.21	201.50	156.06	884.65	847.32	2,187.70			
	(b) Other Income	0.12	4.59	-	4.71	0.99	1.18			
	Total Revenue (Net)	275.33	206.08	156.06	889.36	848.31	2,188.88			
2	Expenses									
	a. Cost of Materials Consumed	-	-	-	-	-	-			
	b. Purchases of Stock-in-trade	264.97	217.91	156.98	853.58	849.89	2,195.16			
	c. Changes in inventories of Stock-in-Trade	(0.00)	(0.00)	(2.78)	28.85	(13.02)	(23.22)			
	d. Employee benefits expenses	0.84	0.15	0.44	1.41	2.26	5.52			
	e. Finance Cost	0.00	0.00	0.00	0.00	0.00	0.04			
	f. Depreciation and Amortization Expenses	-	-	-	-	-	-			
	g. Other Expenses	(0.00)	0.45	0.38	8.68	5.02	9.62			
	Total Expenses	265.81	218.51	155.02	892.52	844.15	2,187.12			
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	9.52	(12.43)	1.04	(3.16)	4.16	1.76			
4	Exceptional Items	34.03	(240.67)	-	(206.64)	-	-			
5	Profit/(Loss) before Extraordinary items and tax (3-4)	43.55	(253.10)	1.04	(209.80)	4.16	1.76			
6	Extraordinary Items	-	-	-	-	-	-			
7	Profit Before Tax (5-6)	43.55	(253.10)	1.04	(209.80)	4.16	1.76			
8	Tax Expenses									
	(a) Current Tax	-	-	0.27	-	1.08	-			
	(b) Deferred Tax	-	-	-	-	-	-			
	Total Tax Expenses	-	-	0.27	-	1.08	-			
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	43.55	(253.10)	0.77	(209.80)	3.08	1.76			
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)	43.55	(253.10)	0.77	(209.80)	3.08	1.76			
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	-	-	-	-	-	-			
14	Net Profit (Loss) for the period (12+13)	43.55	(253.10)	0.77	(209.80)	3.08	1.76			
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	43.55	(253.10)	0.77	(209.80)	3.08	1.76			
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	-	-	-	-	-	(257.48)			
20	Debenture Redemption reserve	-	-	-	-	-	-			
21	Earning per Share									
i	Earning per Share for Continuing Operations									
	Basic Earning (Loss) per share from Continuing operations	1.97	(11.45)	0.03	(9.49)	0.14	0.08			
	Diluted Earning (Loss) per share from Continuing operations	1.97	(11.45)	0.03	(9.49)	0.14	0.08			
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	1.97	(11.45)	0.03	(9.49)	0.14	0.08			
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	1.97	(11.45)	0.03	(9.49)	0.14	0.08			

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 13th February 2024 .
2	The previous periods figures have been regrouped wherever necessary.
3	The Statutory auditors of the company have carried out a "Limited Review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4	The Company is dealing in only one segment that is Trading in Agriculture Products.
For and on Behalf of the Board of Chandrima Mercantiles Limited	
Place: Ahmedabad Date: 13/02/2024	Pranav Trivedi (Managing Director) (DIN: 09218324)



CHARTERED ACCOUNTANTS

Independent Auditor's Report on Unaudited Quarterly Financial Results of Chandrima Mercantiles Ltd pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Chandrima Mercantiles Ltd

We have reviewed the accompanying statement of unaudited financial results of **Chandrima Mercantiles Ltd** ('the company') for the quarter ended 31st December, 2023 ('the statement') which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended December 31, 2023" 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, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting (Ind As 34), prescribed under section 133 of the companies act, 2013 as amended, 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. 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 of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an Audit. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind As') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 13/02/2024
Place : Ahmedabad

For, VSSB & Associates
Chartered Accountants.
Firm No. 121356W



Shridhar
(Shridhar Shah)
Partner
M. No. 138132

UDIN: 24138132BKAOAN1428

HO: A/912, 9th Floor, Ratnaakar Nine Square, Opp. Keshavbaug Party Plot, Vastrapur, Ahmedabad – 380015, GJ
(o) 079 2754 1783 (m) +91 93777 71182 (e) cavishves@gmail.com

Ahmedabad Branch: 108, Sunrise Mall, Nr. Mansi Cross Roads, Judges Bungalow Road, Vastrapur, Ahmedabad-380015, GJ
(o) 079 4801 1304 (m) +91 91063 06216 (e) cashridhar@gmail.com

Anand Branch: F/2, Shreeji Charan Complex, Near Grid Cross Roads, Anand – 388001, GJ
(m) +91 99987 48626 (e) cashivambhavsar@gmail.com