

# **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](mailto:chandrimamercantile@gmail.com) Website: [www.chandrimamercantiles.com](http://www.chandrimamercantiles.com)

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**Date:** 9<sup>th</sup> November, 2022

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

Dear Sir / Madam,

**Sub: Submission of Unaudited Financial Results for the Quarter and Half Year ended  
on 30<sup>th</sup> September, 2022 along with Limited Review Report  
Ref: Security Id: CHANDRIMA / 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 are hereby submitting the Unaudited Financial Results for the Quarter and Half Year ended on 30<sup>th</sup> September, 2022 along with Limited Review Report.

Please take note of the same and oblige.

For, **Chandrima Mercantiles Limited**

**Pranav Trivedi**  
**Managing Director**  
**DIN: 09218324**

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(Rs. In Lacs)

**Pranav Trivedi**  
DIN: 09218324  
Managing Director

**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.

<b><u>UN-AUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2022</u></b>				
<b>(Amount in Lacs)</b>				
<b>Particulars</b>	<b>Six Months Ended 30th Sep, 2022 Rs.</b>		<b>Six Months Ended 30th Sep, 2021 Rs.</b>	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before Tax for the year		3.12		(0.22)
<b>Adjustments for :</b>				
Depreciation	-	-	-	-
<b>Operating Profit before Working Capital change</b>		3.12		(0.22)
<b>Adjustments for :</b>				
Decrease/(Increase) in Receivables	25.24		(201.79)	
Decrease/(Increase) in Inventories	(10.24)		(6.78)	
Decrease/(Increase) in Short Term Loans & Advances	508.25		(142.64)	
Decrease/(Increase) in Other Current Assets	-		-	
Increase/(Decrease) in Payables	(165.84)		346.89	
Increase/(Decrease) in Financial Liabilities	-		-	
Increase/(Decrease) in Current Liabilities	(0.21)		-	
Increase/(Decrease) in Provisions	(0.66)	356.55	(0.45)	(4.77)
<b>Cash Generated From Operations</b>		359.67		(4.99)
Income Tax		-		-
<b>NET CASH FROM OPERATING ACTIVITIES Total (A)</b>		359.67		(4.99)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Non Current Investment	-		-	
Purchase of Fixed Assets	-		-	
Interest Received	-		-	
<b>NET CASH USED IN INVESTING ACTIVITIES Total (B)</b>		-		-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Long Term Borrowing	80.00		-	
Long Term Loans & Advances	(437.69)		3.10	
<b>NET CASH FROM FINANCING ACTIVITIES Total (C)</b>		(357.69)		3.10
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		1.98		(1.89)
Cash and Cash Equivalents -- Opening Balance		2.97		4.56
Cash and Cash Equivalents -- Closing Balance		4.95		2.67
		(0.00)		0.00
<b>Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.</b>				

**For & on behalf of the Board,**  
**Chandrima Mercantiles Limited**

Place : Ahmedabad  
Date : 9th November, 2022

**Pranav Trivedi**  
**DIN: 09218324**  
**(Managing Director)**



**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 30<sup>th</sup> September, 2022 ('the statement') which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 30, 2022" 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 : 9<sup>th</sup> November, 2022

Place : Ahmedabad

**For, V S S B & Associates**

Chartered Accountants.

Firm No. 121356W

*Shridhar*

(Shridhar Shah)

Partner

M. No. 138132

UDIN : 22138132BCQRPE3399



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