



# LEGACY MERCANTILE LIMITED

Registered Office: Office No 105, Prop. No F-17, Subhash Chowk, Laxmi Nagar New Delhi - 110092,

Website: [www.legacymercantile.com](http://www.legacymercantile.com) Email Address: [legacymercantile@yahoo.com](mailto:legacymercantile@yahoo.com)

CIN NO: U52100DL2011PLC220026,

Contact Number: 011-68888157

Date: 28<sup>th</sup> May, 2019

To,

Listing Department  
BSE Limited  
SME ITP Platform  
P J Towers, Dalal Street  
Mumbai - 400001

Scrip ID: 780021  
Scrip Code: LEGACY

**Sub: submission of Audited Financial Results for Half year and year ended 31<sup>st</sup> March, 2019.**

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that at the meeting of the Board of Directors of the Company held today on 28<sup>th</sup> May, 2019, the following decisions were taken:

1. The Board considered and approved the audited Financial Results for the half year and year ended 31<sup>st</sup> March, 2019.
2. Audit Report issued by the statutory auditor of the company for the financial year ended 31<sup>st</sup> March, 2019.
3. Also find declaration in respect of audited financial result for the year ended on 31<sup>st</sup> March, 2019.

Please update the same in your records.

For Legacy Mercantile Limited



Din: 07215699

Director



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Statement of Audited Financial Results for Quarter and Year ended 31.03.2019				Amount In Lakhs		
Particulars		Half Year Ended			Year Ended	
		6 Months Ended	Preceding 6 Months Ended	Corresponding 6 Months Ended	Current Year Ended	Previous Year Ended
		31.03.2019	30.09.2018	31.03.2018	31.03.2019	31.03.2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Total Income form Operations	-	-	-	1.12	-
II.	Other Income	47.99	13.25	25.24	73.20	43.85
III.	<b>Total Revenue (I+II)</b>	<b>47.99</b>	<b>13.25</b>	<b>25.24</b>	<b>74.32</b>	<b>43.85</b>
IV.	<b>Expenses</b>					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	0.28	-	0.28
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-
	d) Employee benefits expenses	15.04	6.54	12.12	28.27	21.69
	e) Depreciation and amortization expenses	0.33	0.35	0.21	0.66	1.03
	f) Other expenses	30.06	5.51	9.66	42.35	16.92
	<b>Total Expenses</b>	<b>45.43</b>	<b>12.40</b>	<b>22.28</b>	<b>71.28</b>	<b>39.91</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>2.55</b>	<b>0.85</b>	<b>2.97</b>	<b>3.04</b>	<b>3.94</b>
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	2.55	0.85	2.97	3.04	3.94
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	2.55	0.85	2.97	3.04	3.94
X	Tax expenses					
	a) Current Tax	0.49	0.21	1.07	0.77	1.07
	a) Income Tax Adjustment	-	-	0.05	-	0.05
	a) MAT Credit Entitlement	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	0.01	-	(0.06)	0.01	(0.06)
XI	Profit (Loss) for the period from continuing operations (IX-X)	2.06	0.64	1.91	2.25	2.99
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	2.06	0.64	1.91	2.25	2.99



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XVI	Other Comprehensive Income					
	A (i) Items 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) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	2.06	0.64	1.91	2.25	2.99
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.000	0.000	0.021	0.000	0.123
	(2) Diluted	0.000	0.000	0.021	0.000	0.123
XIX	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	0.021	-	0.123
	(2) Diluted	-	-	0.021	-	0.123
XX	Earning Per Share (for discontinued & continuing operations)					
	a) Basic	0.000	0.000	0.021	0.000	0.123
	b) Diluted	0.000	0.000	0.021	0.000	0.123

For Legacy Mercantile Limited



Din: 07215699

Director



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STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2019			
S. No.	Particulars	(Rs. In lacs)	
		As at 31.03.2019	As at 31.03.2018
		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b><u>Non- Current Assets</u></b>		
	(a) Property, Plant and Equipment	1.46	1.58
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	226.00	50.00
	(ii) Loan & Advances	1.85	82.46
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	1.10	0.55
	(f) Other Non-Current Assets	0.90	5.79
	<b>Total Non-Current Assets</b>	<b>231.31</b>	<b>140.38</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	873.69	77.98
	(ii) Cash and Bank equivalents	2.24	40.43
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	2,256.42	611.07
	(v) Investment	-	-
	(c) Other Current Assets	-	8.22
	<b>Total Current Assets</b>	<b>3,132.35</b>	<b>737.71</b>
	<b>TOTAL ASSETS</b>	<b>3,363.65</b>	<b>878.08</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	1,581.48	367.28
	(b) Other Equity	48.11	221.39
	(c) Money received against share warrants	-	-
	<b>Total Equity</b>	<b>1,629.59</b>	<b>588.67</b>
<b>B</b>	<b>Liabilities</b>		
<b>1</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-



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	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	-	-
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	419.27	165.43
	(ii) Trade Payables	1,300.78	94.25
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	11.37	25.75
	(c) Provisions	2.64	3.99
	<b>Total Current Liabilities</b>	<b>1,734.06</b>	<b>289.41</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,363.65</b>	<b>878.08</b>

1	The above results have been reviewed by the Audit Committee & recommended for the Approval of the Board. Board approved the same in its meeting held on 28.05.2019.
2	Previous period's figure have been regrouped / rearranged whenever necessary.
3	The above results have been reviewed by the Audit Committee & recommended for the approval of the Board.
4	The Figured of the last half year ended are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the end of the current financial year.

For Legacy Mercantile Limited



Din: 07215699

Director

Date : 28.05.2019

Place : Delhi



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## Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We hereby declare that the statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the year ended 31<sup>st</sup> March, 2019.

Please update the same in your records.

For Legacy Mercantile Limited



Anil Kumar

Din: 07215699

Director

**GYANESH GUPTA & CO.**

**CHARTERED ACCOUNTANTS**

950, second Floor, Vivekananda block Saraswati Vihar  
Behind First India palace, M. G. Road, Gurgaon 122002  
Mobile 9818884921,

E-mail: [fcagyaneshgupta@gmail.com](mailto:fcagyaneshgupta@gmail.com)

Website: <http://gyaneshguptacompany.ica.org.in/>



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**Auditor's Report On Half yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO,  
THE BOARD OF DIRECTORS  
M/S LEGACY MERCANTILE LIMITED**

We have audited the half yearly financial results of **M/S LEGACY MERCANTILE LIMITED** for the half year ended 31.03.2019 and the year to date results for the period 01.04.2018 to 31.03.2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.

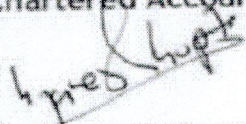
These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India<sup>2</sup>, as applicable and other accounting principles generally accepted in India.

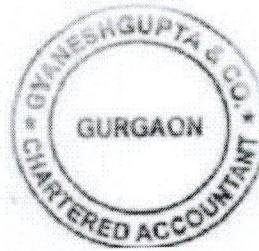
We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit and other financial information for the half year ended 31.03.2019 as well as the year to date results for the period from 01.04.2018 to 31.03.2019.

Gyanesh Gupta & Co  
Chartered Accountants

  
CA Gyanesh Gupta  
Partner  
M No.: 509350  
FRN: 024354N



Place: GURGAON

Date : 28.05.2019