



AGRAWAL UMA SHANKAR & CO.

Chartered Accountants

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025.

TO
THE BOARD OF DIRECTORS OF
MERRYGOLD MERCANTILES LIMITED

1. We have reviewed the accompanying statement of un-audited standalone financial results of MERRYGOLD MERCANTILES LIMITED (the 'Company') for the quarter ended September 30, 2025 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors of the company at their meeting held on November 14, 2025, has been prepared in accordance with the recognition and measurement principles as 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 express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited standalone financial results, prepared in accordance with the recognition and measurement principles as prescribed under Section 133 of the Companies Act, 2013 and other recognized 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.

Our conclusion on the statement is not modified in respect of the above matter.

For Agrawal Uma Shankar & Company
Chartered Accountants
Firm Regn No.: 326700E

UMA SHANKAR AGRAWAL
Partner

Mem. No. 066497

UDIN: 26066497NWTSSV3938

Place: Kolkata

Date: 10/02/2026



MERRYGOLD MERCANTILES LIMITED
 Regd Office :2 LAL BAZAR STREET, KOLKATA-700001
 CIN :L51109WB1982PLC035596

Statement of Unaudited Financial Result for the Half Year ended 30th September 2025
 (Rs. In 'lakh')

Particulars	Notes	As at 30th Sept' 2025	As at 31st March' 2025
		Unaudited	Audited
I. ASSETS			
(1) Non-Current Assets			
(a) Financial Assets			
(i) Investments		16.40	16.40
(2) Current Assets			
(a) Financial Assets			
(i) Cash and cash equivalents		9.65	7.59
(b) Other Current Assets		1.05	0.60
Total Assets		27.10	24.58
II. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital			
(b) Other Equity		24.50	24.50
(2) Current Liabilities			
(a) Other Current Liabilities		2.45	(0.07)
(b) Short Term Provision		0.10	0.10
Total Equity & Liabilities		27.10	24.58

DR MERRYGOLD MERCANTILES LTD.

AA
 Director



Statement of Changes in Equity for the half year ended 30th September, 2025 (Rs. in 'lakh')

A. Equity Share Capital	30.09.2025	31.03.2025
Balance at the beginning of the reporting period	24.50	24.50
Changes in equity share capital during the year	-	-
Balance at the end of the reporting period	24.50	24.50

B. Other Equity	30.09.2025		31.03.2025	
	Securities Premium	Profit & Loss A/c	Securities Premium	Profit & Loss A/c
Balance at the beginning of the reporting period	0.00	(1.02)	0.00	-0.23
Changes in accounting policy or prior period errors				
Restated balance at the beginning of the reporting period				
Total comprehensive				
Income for the period		3.47		0.16
Transfer to Statutory Reserve				
Transfer to Provision Against Standard Assets				
Any other change (to be specified) : Deduction during the half year/year				
Balance at the end of the reporting period	0.00	2.45	0.000	-0.07
Total Other Equity	2.45		-0.07	

Investors Complaint	As at 30/09/2025
Pending at the beginning of the quarter	Nil
Received during the quarter	Nil
Disposed off during the quarter	Nil
Remaining unresolved at the end of the quarter	Nil

Notes:

1. The above unaudited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 14th November, 2025. The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.

2. No Investors complaint remains pending at the quarter ended on 30th September, 2025

3. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.

4. Provision for Deferred Tax Liability, if any will be considered at year end.

5. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.

By order of the Board

For MERRYGOLD MERCANTILES LIMITED

MERRYGOLD MERCANTILES LTD.

Place: Kolkata
Date: 14.11.2025

AA
Director



MERRYGOLD MERCANTILES LIMITED

Regd Office : 2 LAL BAZAR STREET KOLKATA-700001

CIN : L51109WB1982PLC035596

UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2025

Particulars	(Rs. in lakhs)					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I. Revenue from Operations	-	-	-	-	-	-
II. Other Income	-	-	-	-	-	-
III. Total Income	4.50	-	6.00	4.50	6.00	6.00
IV. Expenses	4.50	-	6.00	4.50	6.00	6.00
a) Cost of materials consumed	-	-	-	-	-	-
b) (Increase) / Decrease in stock in trade	-	-	-	-	-	-
c) Employees Benefit Expenses	-	-	-	-	-	-
d) Finance costs	0.36	0.36	0.72	0.72	1.08	1.44
e) Depreciation	-	-	-	-	-	-
f) Other Expenditure	-	-	-	-	-	-
Total Expenses (IV)	0.67	0.59	3.44	1.26	6.46	4.34
V. Profit / (Loss) before tax (III-IV)	1.03	0.95	4.16	1.98	7.54	5.78
VI. Tax expenses	3.47	(0.95)	1.84	2.52	(1.54)	0.22
(1) Current Tax	-	-	-	-	-	-
(2) Income tax for Earlier Year	-	-	-	-	-	0.06
VII. Profit / (Loss) for the period (V-VI)	-	-	-	-	-	-
VIII. Other Comprehensive Income	3.47	(0.95)	1.84	2.52	(1.54)	0.16
IX. Total comprehensive income for the period (Comprising Profit / (Loss) and Other Comprehensive Income for the period) (VIII+IX)	3.47	(0.95)	1.84	2.52	(1.54)	0.16
X. Paid-up Equity Share Capital / (Face value per share Rs.10/-)	24.50	24.50	24.50	24.50	24.50	24.50
XI. Earnings per share : (not annualised)						
(a) Basic	1.42	(0.06)	0.75	1.03	(0.63)	0.07
(b) Diluted	1.42	(0.06)	0.75	1.03	(0.63)	0.07

Part II

Select Information for the Quarter and Half Year ended on 30th September, 2025

Particulars	Quarter Ended on			Half Year Ended on		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. PARTICULARS OF SHAREHOLDING						
1 Public shareholding						
- No. of shares	245000	245000	245000	245000	245000	245000
- % of Shareholdings	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
2 Promoters and promoter group shareholding						
a) Pledged/Encumbered						
Number of shares	-	-	-	-	-	-
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
Percentage of shares (as a % of the total share capital of the Company)	-	-	-	-	-	-
b) Non-encumbered						
Number of shares	0	0	0	0	0	0
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Percentage of shares (as a % of the total share capital of the Company)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Place : Kolkata
Date : 14.11.2025

By order of the Board
For MERRYGOLD MERCANTILES LIMITED

MERRYGOLD MERCANTILES LTD

Director

Director



MERRYGOLD MERCANTILES LIMITED
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 CIN :L51109WB1982PLC035596

STATEMENT OF CASH FLOW
 for the half year ended 30th September, 2025

(Rs. In 'lakh')

Particulars	As at 30th September, 2025	As at 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxation and extraordinary items	2.52	0.16
Adjustments for :-		
Depreciation and Amortisation Expenses	-	-
Finance Cost	-	-
Interest received	-	-
Operating Profit before working Capital changes	2.52	0.16
Adjustment For		
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Trade Receivables	(0.45)	(0.60)
Increase/(Decrease) in Trade Payables	-	(0.40)
Increase/(Decrease) in Current Liabilities	-	-
	(0.45)	(1.00)
Cash Generated from Operations	2.07	(0.84)
Income Tax Paid	-	0.06
Net Cash Flow from Operation	2.07	(0.78)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Investment	-	3.10
Interest received	-	3.10
	-	3.10
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost	-	-
Proceeds from Short Term Borrowings	-	-
Proceeds from Long Term Borrowings	-	-
	-	-
Net Change in Cash and Cash Equivalents (A+B+C)	2.07	2.32
Cash and Cash Equivalents (Opening Balance)	7.58	5.26
Cash and Cash Equivalents (Closing Balance)	9.65	7.58

For MERRYGOLD MERCANTILES LIMITED



Director

Director

DIN:
 Place: Kolkata
 Date: 14.11.2025

