

MERCURY TRADE LINKS LIMITED

CIN: L26933MH1985PLC037213

Registered Office: S-002 B, 2nd Floor, Vikas Centre, S. V. Road,
Santacruz (West), Mumbai – 400 054

Phone: 022-66780131-32

Website: www.mercurytradelinks.co.in

E-mail: share@sardagroup.com

12th August, 2021

To,
The Secretary,
BOMBAY STOCK EXCHANGE LIMITED
Corporate Relationship Department
1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street, Fort,
Mumbai - 400 001

Dear Sir,

Reference: Mercury Trade Links Limited (Scrip Code: 512415, BSE)

SUBJECT: UN-AUDITED FINANCIAL RESULTS ALONG WITH LIMITED REVIEW REPORT FOR THE QUARTER ENDED 30TH JUNE, 2021

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the Un-audited Financial Results along with Limited Review Report of the Company for the quarter ended 30th June, 2021 passed in the Board of Directors Meeting held on 12th August, 2021.

Thanking you,
Yours truly,

FOR MERCURY TRADE LINKS LIMITED




ANGAD SINGH
CFO

Encl as above

MERCURY TRADE LINKS LIMITED

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Un - Audited Financial Results for the Quarter ended June, 30 2021.

(` in Lacs)

Particulars	For the	For the	For the	For the
	quarter	quarter	quarter	year
	ended	ended	ended	ended
	June, 2021	March, 2021	June, 2020	March, 2021
	Unaudited	Audited	Unaudited	Audited
I. Total Revenue from Operations	0.00	0.00	5.88	63.72
II. Other Income	0.62	1.21	0.06	1.57
III. Total Revenue (I + II)	0.62	1.21	5.94	65.29
IV. Expenses:				
Cost of materials consumed			5.31	8.16
Manufacturing and operation costs	0.00	0.00		
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	(7.03)	39.47
Employee benefits expense	1.12	0.96	0.92	3.76
Finance Costs	-	-	-	-
Depreciation and amortisation expense	-	-	-	-
Other expenses	1.48	1.30	1.46	6.94
Total expenses	2.60	2.26	0.66	58.33
V. Profit/ (Loss) before exceptional items and tax (III - IV)	(1.98)	(1.05)	5.28	6.96
VI. Exceptional Items	-	-	-	-
VII. Profit / (Loss) before tax (V ± VI)	(1.98)	(1.05)	5.28	6.96
VIII. Total Tax Expense				
IX. Profit / (Loss) for the period (VII - VIII)	(1.98)	(1.05)	5.28	6.96
X. Other Comprehensive Income	0.00	(0.73)	0.09	0.42
XI. Total Comprehensive Income for the year (IX+X)	(1.98)	(1.78)	5.37	7.38
XI. Earnings Per Share (Before exceptional items)				
a) Basic	(0.80)	(0.42)	2.13	2.81
a) Diluted	(0.80)	(0.42)	2.13	2.81
Earnings Per Share (After exceptional items)				
a) Basic	(0.80)	(0.42)	2.13	2.81
b) Diluted	(0.80)	(0.42)	2.13	2.81

Notes:

- The above unaudited financial results were reviewed by the Audit Committee and then approved by the Board of Directors in their meeting held on 12-08-2021
- The above financial results have been prepared in accordance with Ind AS as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015.
- The format for unaudited quarterly financial results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30th November 2015 has been modified to comply with requirements of SEBI's circular dated 5th July 2016, Ind AS and Schedule III to the Companies Act, 2013.
- The Company is dealing in single line of business. Thus segment reporting is not applicable.
- The COVID-19 pandemic and the resultant lockdown declared by the Government had impacted the business activities of the Company during quarter ended 30th June, 2021
- The figures for the previous period have been regrouped and re-arranged, wherever necessary, to make them comparable with the current period.
- The Financial Results are available on the website of BSE Limited at www.bseindia.com and of the Company at www.mercurytradelinks.co.in

Place: Mumbai
Date : 12.08.2021



For MERCURY TRADE LINKS LIMITED

P.K. Sarda
PRADEEP KUMAR SARDA
Director, DIN No : 00021405

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Mercury Trade Links Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To Board of Directors of Mercury Trade Links Limited

1. We have reviewed the accompanying statement of unaudited financial results of Mercury Trade Links Limited ("the Company") for the quarter ended June 30, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") as amended, read with relevant rules issued thereunder, other accounting principles generally accepted in India and Regulation 33 of the Listing Regulations. 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 Engagements (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 is 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder, other accounting principles generally accepted in India and Regulation 33 of the Listing Regulations has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw your attention to Note No. 5 of the unaudited financial results, which explains the management's assessment of the financial impact due to outbreak of corona virus (COVID-19) pandemic. The management has taken into account the possible impact of COVID-19 in preparation of the unaudited standalone financial results. Our conclusion is not modified in respect of this matter.

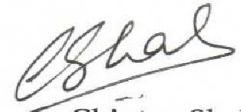
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6. In view of the ongoing lockdown/restrictions, the Audit for the quarter was carried out online based on remote access of data, as provided by the management, instead of standard conventional review. This resulted in need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI). The Audit has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management that the data provided for our review purposes is correct, complete, reliable, and are directly generated by the accounting system of the Company without any further manual modifications. Review of the financial results has been performed in the aforesaid conditions.

For S M M P & Company
Chartered Accountants
Firm's Registration No. 120438 W



Chintan Shah
Partner

Membership No. 166729
UDIN:21166729AAAAMK6459

Place: Mumbai
Date: August 12, 2021

