

# MERCURY TRADE LINKS LIMITED

CIN: L26933MH1985PLC037213

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11<sup>th</sup> November, 2020

To,  
**The Secretary,**  
**BOMBAY STOCK EXCHANGE LIMITED**  
Corporate Relationship Department  
1st Floor, New Trading Ring,  
Rotunda Building, P.J. Towers,  
Dalal Street, Fort,  
Mumbai - 400001

**Ref: Our Scrip Code: 512415 BSE.**

**Sub.: Outcome of Board Meeting held on 11<sup>th</sup> November, 2020**

Dear Sir,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e. 11<sup>th</sup> November, 2020, have approved the following agenda items:

1. The Unaudited Financial Results for the quarter and half year ended 30th September, 2020 along with Limited Review Report.

Further, please note that the company has already made necessary arrangement to publish the same in the newspapers as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2020.

The meeting of the Board of Directors commenced at 2.00 p.m. and concluded at 4.00 p.m.

We request you to take the same on record and acknowledge.

Thanking you,

Yours truly,

**FOR MERCURY TRADE LINKS LIMITED**

*Bingh*



**ANGAD SINGH**  
**CFO**

**Statement of Financial Results for the Quarter and Half Year ended September 30,2020**

Part -I

(` in Lacs)

Particulars	For the Quarter Ended			For the Half year ended		Year Ended
	30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Total Revenue from Operations	57.84	5.88	4.59	63.72	4.82	19.46
II. Other Income	0.23	0.06	0.85	0.29	1.21	1.63
III. <b>Toatal Revenue (I + II)</b>	<b>58.08</b>	<b>5.94</b>	<b>5.44</b>	<b>64.02</b>	<b>6.03</b>	<b>21.09</b>
IV. <b>Expenses:</b>						
Cost of materials consumed	-	-	-	-	-	-
Manufacturing and operation costs	2.85	5.31	4.51	8.16	4.51	16.50
Changes in inventories of finished goods,work-in-progress and stock-in-trade	46.51	(7.03)	3.23	39.47	4.27	21.87
Employee benefits expense	0.93	0.92	1.10	1.85	2.04	4.50
Finance Costs	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	-	-	-	-
Other expenses	2.50	1.46	2.55	3.96	4.60	8.07
<b>Total expenses</b>	<b>52.79</b>	<b>0.66</b>	<b>11.39</b>	<b>53.45</b>	<b>15.42</b>	<b>50.94</b>
V. <b>Profit/ (Loss) before exceptional items and tax (III - IV)</b>	5.29	5.28	(5.94)	10.57	(9.39)	(29.85)
VI. <b>Exceptional Items</b>	0.00	0.00	0.00	0.00	0.00	(0.00)
VII. <b>Profit / (Loss) before tax (V ± VI)</b>	<b>5.29</b>	<b>5.28</b>	<b>(5.94)</b>	<b>10.57</b>	<b>(9.39)</b>	<b>(29.85)</b>
VIII. <b>Total Tax Expense</b>	-	-	-	-	-	-
IX. <b>Profit / (Loss) for the period (VII - VIII)</b>	<b>5.29</b>	<b>5.28</b>	<b>(5.94)</b>	<b>10.57</b>	<b>(9.39)</b>	<b>(29.85)</b>
X. <b>Other Comprehensive Income</b>	0.05	0.09	(0.28)	0.14	(0.56)	-0.66
XI. <b>Total Comprehensive Income for the year (IX+X)</b>	<b>5.34</b>	<b>5.37</b>	<b>(6.22)</b>	<b>10.71</b>	<b>(9.95)</b>	<b>(30.51)</b>
XII. <b>Earnings Per Share (Before exceptional items)</b>						
a)Basic	2.14	2.13	(2.40)	4.27	(3.79)	(12.06)
a)Diluted	2.14	2.13	(2.40)	4.27	(3.79)	(12.06)
<b>Earnings Per Share (Ater exceptional items)</b>						
a)Basic	2.14	2.13	(2.40)	4.27	(3.79)	(12.06)
b)Diluted	2.14	2.13	(2.40)	4.27	(3.79)	(12.06)

**Notes:**

- 1 The above unaudited financial results were reviewed by the Audit Committee and then approved by the Board of Directors in their meeting held on 11-11-2020.
- 2 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 Company Accounting Standard) Rules, 2015.
- 3 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.
- 4 World Health Organisation (WHO) declared outbreak of Coronavirus Disease (COVID-19) a global pandemic on March 11, 2020. Consequent to this, Government of India declared lockdown on March 24, 2020 which has impacted the business activities of the Company during quarter ended 30<sup>th</sup> September, 2020.
- 5 The figures for the previous period have been regrouped and re-arranged, wherever necessary, to make them comparable with the current period.
- 6 The Financial Results are available on the website of BSE Limited at [www.bseindia.com](http://www.bseindia.com) and of the Company at [www.mercurytradelinks.com](http://www.mercurytradelinks.com)

Place: Mumbai  
Date: November 11, 2020



For MERCURY TRADE LINKS LIMITED

*P.K. Sarma*  
**PRADEEP KUMAR SARDA**  
Director, DIN No. 00021405

## STATEMENT OF ASSETS AND LIABILITIES

(` in Lacs)

S.No.	Particulars	30.09.2020 Un- Audited	31.03.2020 Audited
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Fixed assets		-
	(b) Long-term loans and advances		-
	(c) Non - Current Investment		-
2	<b>Financial Assets</b>		
	(a) Investments	0.24	0.22
	(b) Deferred Tax Assets	-	-
	(c) Other Financial Assets	0.68	0.66
	<b>Total - Non-current Assets</b>	<b>0.92</b>	<b>0.88</b>
3	<b>Current assets</b>		
	Financial Assets		
	(a) Current investments	54.65	-
	(b) Inventories	-	39.47
	(c) Trade receivable	-	-
	(d) Cash and cash equivalent	4.71	4.91
	(e) Other Financial assets	2.27	0.28
	<b>Total - Current Assets</b>	<b>61.62</b>	<b>44.66</b>
	<b>TOTAL - ASSETS</b>	<b>62.54</b>	<b>45.54</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
	(a) Equity Share Capital	24.75	24.75
	<b>Other Equity</b>		
	(a) Retained earnings	28.82	18.10
	<b>Total Equity</b>	<b>53.57</b>	<b>42.85</b>
2	<b>Liabilities</b>		
	<b>Liabilities</b>		
	<b>(1) Non-current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities	-	-
	(d) Other non-current liabilities	-	-
	<b>Total Non-current Liabilities</b>	<b>-</b>	<b>-</b>
	<b>(2) Current liabilities</b>		
	Financial liabilities		
	Trade Payable	8.46	2.09
	Other financial liabilities	-	-
	Provisions	0.15	0.15
	Other current liabilities	0.36	0.45
	<b>Total Current Liabilities</b>	<b>8.97</b>	<b>2.69</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>62.54</b>	<b>45.54</b>

## NOTES:

- The above financial results after being reviewed by the Audit Committee, were approved and taken on record by the Board of Directors of the Company at its meeting held on November 11, 2020.
- Revenue from Operating Income comprise Income from Trading in Shares etc.
- Previous Period / Year figures have been regrouped / re-arranged, wherever necessary, to confirm to current period presentation.

Place: Mumbai  
Date: November 11, 2020



For MERCURY TRADE LINKS LIMITED

*P.K. Sarda*  
PRADEEP KUMAR SARDA  
Director, DIN: 00021405

**Mercury Trade Links Limited**  
**Un-audited Cash Flow Statement for the half year ended 30th September, 2020**

PARTICULARS	Half Year Ended	Yer ended
	30/09/ 2020	31/03/2020
	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) before Tax	10.57	-29.85
Adjusted for:		
a) Depreciation and Amortisation		
b) Provision for Tax		
c) Deferred Tax		
d) Dividend Received	-0.161	-0.8
e) Extra Ordinary Expenses		
f) Interest Income	-0.133	-0.26
g) Interest Expenses		
h) Long/Short Term Profit on Mutual Fund/Shares	0	-0.45
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	10.27	-31.36
a) Inventories	39.47	21.87
b) Other Current Assets	0	-0.25
c) Other Financial Assets	-1.98	-0.09
d) Trade Receivables	0	-
f) Other Current Liabilities	-0.1	0.39
g) Current Liabilities	0	0.15
h) Trade Payables	0.21	0.91
<b>CASH GENERATED FROM OPERATIONS</b>	47.87	-8.38
Less:		
a) Direct Taxes Paid/Adjustments(Deferred Tax)	0.012	-0.16
Cash inflow before prior period adjustment	47.86	-8.22
Less:Prior Period Adjustment	-	-
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES: (A)</b>	47.86	-8.22
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
a) (Purchase)/Sale of Investments	-54.672	3.95
b) Dividend Received	0.161	0.8
c) Long/Short Term Profit on Mutual Fund	0	0.45
d) Proceed from Long Term loan and Advances	0	0
e) Purchase of Fixed Assets	0	0
<b>NET CASH USED IN INVESTING ACTIVITIES: (B)</b>	-54.51	5.2
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
a) Proceeds / (Repayment) from Secured Borrowings	0.141	-0.66
b) Transfer to Other Comprehensive Income	0	0
c) Preference Dividend paid including Tax	0	0
d) Interest on Fixed Deposits	0.133	0.26
e) Interest Expenses		
f) Deferred tax		
<b>NET CASH USED IN FINANCING ACTIVITIES: (C)</b>	0.27	-0.4
<b>(A)+(B)+(C)</b>	-6.37	-3.42
Opening Balance of Cash & Cash Equivalents	0.77	4.2
Closing Balance of Cash & Cash Equivalents	0.568	0.77

For **MERCURY TRADE LINKS LIMITED**

Place: Mumbai  
Date: November 11, 2020



*P.K. Sarma*  
**PRADEEP KUMAR SARDA**  
Director, DIN: 00021405

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

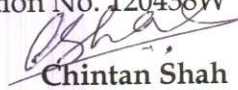
To Board of Directors of Mercury Trade Links Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Mercury Trade Links Limited ("the Company") for the quarter ended September 30, 2020 ("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. In terms with the requirements of Disclosure of Assets and Liabilities as per Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has presented a Statement of Assets and Liabilities as at September 30, 2020 along with corresponding figures for the previous year in the Statement.
3. 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.
4. 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.
5. We draw your attention to Note No. 4 of the unaudited standalone 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.
6. 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.

For S M M P & Associates  
Chartered Accountants  
Firm Registration No. 120438W

  
Chintan Shah

Partner  
Membership No. 166729

~~CPA~~

Mumbai, 11<sup>th</sup> November 2020

