

# 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](http://www.mercurytradelinks.co.in)

E-mail: [share@sardagroup.com](mailto:share@sardagroup.com)

---

12<sup>th</sup> November, 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,

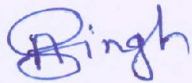
**Reference: MERCTRD | 512415 | INE319T01016**

**SUBJECT: UN-AUDITED FINANCIAL RESULTS ALONG WITH LIMITED REVIEW REPORT FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 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 and half year ended 30<sup>th</sup> September, 2021 passed in the Board of Directors Meeting held on 12<sup>th</sup> November, 2021.

Thanking you,  
Yours truly,

**FOR MERCURY TRADE LINKS LIMITED**





**ANGAD SINGH**  
**CFO**

Encl: Un-audited Financial results along with limited review report for the quarter and half year ended 30<sup>th</sup> September, 2021

**Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30,2021**

Part -I

| Particulars  | For the Quarter Ended |               |              | For the Half year ended |              | (Rs. in Lacs) |
|--|-----------------------|---------------|--------------|-------------------------|--------------|---------------|
|  | 30-Sep-21             | 30-Jun-21     | 30-Sep-20    | 30-Sep-21               | 30-Sep-20    | Year Ended    |
|  | Unaudited             | Unaudited     | Unaudited    | Unaudited               | Unaudited    | Audited       |
| I. Total Revenue from Operations   | 0.00                  | 0.00          | 57.84        | 0.00                    | 63.72        | 63.72         |
| II. Other Income   | 0.66                  | 0.62          | 0.23         | 1.28                    | 0.29         | 1.57          |
| <b>III. Toatal Revenue (I + II)</b>  | <b>0.66</b>           | <b>0.62</b>   | <b>58.08</b> | <b>1.28</b>             | <b>64.02</b> | <b>65.29</b>  |
| <b>IV. Expenses:</b>   |                       |               |              |                         |              |               |
| Cost of materials consumed   |                       |               | -            |                         | -            |               |
| Manufacturing and operation costs  | 0.00                  | 0.00          | 2.85         | 0.00                    | 8.16         | 8.16          |
| Changes in inventories of finished goods,work-in-progress and stock-in-trade | 0.00                  | 0.00          | 46.51        | 0.00                    | 39.47        | 39.47         |
| Employee benefits expense  | 1.96                  | 1.12          | 0.93         | 3.08                    | 1.85         | 3.76          |
| Finance Costs  | 0.00                  | 0.00          | 0.00         | 0.00                    | 0.00         | 0.00          |
| Depreciation and amortisation expense  | 0.00                  | 0.00          | 0.00         | 0.00                    | 0.00         | 0.00          |
| Other expenses   | 1.83                  | 1.48          | 2.50         | 3.31                    | 3.96         | 6.94          |
| <b>Total expenses</b>  | <b>3.79</b>           | <b>2.60</b>   | <b>52.79</b> | <b>6.39</b>             | <b>53.45</b> | <b>58.33</b>  |
| <b>V. Profit/ (Loss) before exceptional items and tax (III - IV)</b>         | <b>(3.13)</b>         | <b>(1.98)</b> | <b>5.29</b>  | <b>(5.11)</b>           | <b>10.57</b> | <b>6.96</b>   |
| <b>VI. Exceptional Items</b>   | 0.00                  | 0.00          | 0.00         | 0.00                    | 0.00         | 0.00          |
| <b>VII. Profit / (Loss) before tax (V ± VI)</b>                              | <b>(3.13)</b>         | <b>(1.98)</b> | <b>5.29</b>  | <b>(5.11)</b>           | <b>10.57</b> | <b>6.96</b>   |
| <b>VIII. Total Tax Expense</b>   | -                     | -             | -            | -                       | -            | -             |
| <b>IX. Profit / (Loss) for the period (VII - VIII)</b>                       | <b>(3.13)</b>         | <b>(1.98)</b> | <b>5.29</b>  | <b>(5.11)</b>           | <b>10.57</b> | <b>6.96</b>   |
| <b>X. Other Comprehensive Income</b>   | 0.00                  | 0.00          | 0.05         | 0.00                    | 0.14         | 0.42          |
| <b>XI. Total Comprehensive Income for the year (IX+X)</b>                    | <b>(3.13)</b>         | <b>(1.98)</b> | <b>5.34</b>  | <b>(5.11)</b>           | <b>10.71</b> | <b>7.38</b>   |
| <b>XII. Earnings Per Share (Before exceptional items)</b>                    |                       |               |              |                         |              |               |
| a)Basic  | (1.27)                | (0.80)        | 2.14         | (2.07)                  | 4.27         | 2.81          |
| a)Diluted  | (1.27)                | (0.80)        | 2.14         | (2.07)                  | 4.27         | 2.81          |
| <b>Earnings Per Share (Ater exceptional items)</b>                           |                       |               |              |                         |              |               |
| a)Basic  | (1.27)                | (0.80)        | 2.14         | (2.07)                  | 4.27         | 2.81          |
| b)Diluted  | (1.27)                | (0.80)        | 2.14         | (2.07)                  | 4.27         | 2.81          |

**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 12-11-2021.
- 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 The Company is dealing in single line of business. Thus segment reporting is not applicable.
- 5 The COVID-19 pandemic ,including the Second wave and the resultant lockdown declared by the Government had impacted the business activities of the Company during quarter and half year ended 30th September, 2021
- 6 The figures for the previous period have been regrouped and re-arranged, wherever necessary, to make them comparable with the current period.
- 7 The Financial Results are available on the website of BSE Limited at www.bseindia.com and of the Company at www.mercurytradelinks.co.in



For MERCURY TRADE LINKS LIMITED

*P. R. Sarda*  
**PRADEEP KUMAR SARDA**  
Director, DIN. 00021405

Place: Mumbai  
Date: 12.11.2021

MERCURY TRADE LINKS LIMITED

Registered Office: S-002 B, 2ND FLOOR, VIKAS CENTRE, S. V. ROAD, SANTACRUZ (WEST), MUMBAI - 400054  
CIN: L26933MH1985PLC037213

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

| S.No.    | Particulars                          | 30-09-2021<br>Un- Audited | 31-03-2021<br>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                      | -                         | -                     |
|          | (b) Deferred Tax Assets              | -                         | -                     |
|          | (c) Other Financial Assets           | -                         | -                     |
|          | <b>Total - Non-current Assets</b>    | 0.91                      | 0.91                  |
| 3        | <b>Current assets</b>                |                           |                       |
|          | Financial Assets                     |                           |                       |
|          | (a) Current investments              | 0.01                      | 0.01                  |
|          | (b) Inventories                      | -                         | -                     |
|          | (c) Trade receivable                 | -                         | -                     |
|          | (d) Cash and cash equivalent         | 0.86                      | 1.05                  |
|          | (e) Other Financial assets           | 3.45                      | 0.28                  |
|          | Other Current Assets                 |                           |                       |
|          | <b>Total - Current Assets</b>        | 49.41                     | 49.41                 |
|          |                                      | 53.72                     | 50.75                 |
|          | <b>TOTAL - ASSETS</b>                | <b>54.63</b>              | <b>51.66</b>          |
| <b>B</b> | <b>EQUITY AND LIABILITIES</b>        |                           |                       |
| 1        | <b>EQUITY</b>                        |                           |                       |
|          | (a) Equity Share Capital             |                           |                       |
|          | <b>Other Equity</b>                  | 24.75                     | 24.75                 |
|          | (a) Retained earnings                |                           |                       |
|          | <b>Total Equity</b>                  | 20.37                     | 25.49                 |
|          |                                      | 45.12                     | 50.24                 |
| 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>(2) Current liabilities</b>       |                           |                       |
|          | Financial liabilities                |                           |                       |
|          | Trade Payable                        | 9.34                      | 1.27                  |
|          | Other financial liabilities          | -                         | -                     |
|          | Provisions                           | -                         | -                     |
|          | Other current liabilities            | 0.15                      | 0.15                  |
|          | <b>Total Current Liabilities</b>     | 0.02                      | -                     |
|          |                                      | 9.51                      | 1.42                  |
|          | <b>TOTAL EQUITY AND LIABILITIES</b>  | <b>54.63</b>              | <b>51.66</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 12-11-2021.
- 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.

For MERCURY TRADE LINKS LIMITED



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

Place: Mumbai  
Date: 12-11-2021

MERCURY TRADE LINKS LIMITED

Registered Office: S-002 B, 2ND FLOOR, VIKAS CENTRE, S. V. ROAD, SANTACRUZ (WEST), MUMBAI - 400054  
CIN: L26933MH1985PLC037213

Un-audited Cash Flow Statement for the half year ended 30th September, 2021

| PARTICULARS  | (Rs. in Lacs)                  |                          |
|--|--------------------------------|--------------------------|
|  | Half Year Ended<br>30/09/ 2021 | Year ended<br>31/03/2021 |
|  | AMOUNT (Rs.in Lacs)            | AMOUNT (Rs.in Lacs)      |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>            |                                |                          |
| Net Profit/(Loss) before Tax                             |                                |                          |
| Adjusted for:  | (5.11)                         | 6.96                     |
| a) Depreciation and Amortisation                         |                                |                          |
| b) Provision for Tax                                     |                                |                          |
| c) Deferred Tax  |                                |                          |
| d) Dividend Received                                     |                                |                          |
| e) Extra Ordinary Expenses                               | -                              | (0.16)                   |
| f) Interest Income                                       |                                |                          |
| g) Interest Expenses                                     | (1.24)                         | (0.44)                   |
| h) Long/Short Term Profit on Mutual Fund/Shares          |                                |                          |
|  | -                              | (0.97)                   |
| <b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>   |                                |                          |
|  | (6.35)                         | 5.39                     |
| a) Inventories   |                                |                          |
| b) Other Current Assets                                  | -                              | 39.47                    |
| c) Other Financial Assets                                | -                              | -                        |
| d) Trade Receivables                                     | (3.17)                         | 0.01                     |
| f) Other Current Liabilities                             | -                              | -                        |
| g) Current Liabilities                                   | 0.02                           | (0.46)                   |
| h) Trade Payables  | -                              | -                        |
|  | 8.07                           | (0.83)                   |
| <b>CASH GENERATED FROM OPERATIONS</b>                    |                                |                          |
| Less:  | (1.43)                         | 43.59                    |
| a) Direct Taxes Paid/Adjustments(Deferred Tax)           | -                              | (0.24)                   |
| Cash inflow before prior period adjustment               | (1.43)                         | 43.36                    |
| Less:Prior Period Adjustment                             | -                              | -                        |
| <b>NET CASH GENERATED FROM OPERATING ACTIVITIES: (A)</b> | (1.43)                         | 43.36                    |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>            |                                |                          |
| a) (Purchase)/Sale of Investments                        | -                              | 0.21                     |
| b) Dividend Received                                     | -                              | 0.16                     |
| c) Long/Short Term Profit on Mutual Fund                 | -                              | 0.97                     |
| d) Proceed from Long Term loan and Advances              | -                              | -                        |
| e) Purchase of Fixed Assets                              | -                              | -                        |
| f) Increase in Investments                               | -                              | -                        |
| <b>NET CASH USED IN INVESTING ACTIVITIES: (B)</b>        | -                              | (45.27)                  |
|  |                                | (43.94)                  |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>            |                                |                          |
| a) Proceeds / (Repayment) from Secured Borrowings        |                                |                          |
| b) Transfer to Other Comprehensive Income                | -                              | 0.42                     |
| c) Preference Dividend paid including Tax                | -                              | -                        |
| d) Interest on Fixed Deposits                            | -                              | -                        |
| e) Interest Expenses                                     | 1.24                           | 0.44                     |
| f) Deferred tax  |                                |                          |
| <b>NET CASH USED IN FINANCING ACTIVITIES: (C)</b>        | 1.24                           | 0.86                     |
| (A)+(B)+(C)  | (0.19)                         | 0.28                     |
| Opening Balance of Cash & Cash Equivalents               | 1.05                           | 0.77                     |
| Closing Balance of Cash & Cash Equivalents               | 0.86                           | 1.05                     |



MERCURY TRADE LINKS LIMITED

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

Place: Mumbai  
Date: 12-11-2021

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of Mercury Trade Links Limited pursuant to Regulation 33 and 52 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 September 30, 2021 and year to date from April 1, 2021 to September 30, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 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, 2021 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. 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.
6. 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 financial results. Our conclusion is not modified in respect of this matter.

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



Chintan  
Jayendra  
Shah

Digitally signed by Chintan Jayendra Shah  
DN: cn=Chintan Jayendra Shah, o=S M M P & Company, ou=Chartered Accountants, email=chintan.jayendra.shah@smmp.com, c=IN, date=2021.11.12 16:00:22 +0530

**Chintan Shah**  
Partner

Membership No. 166729  
UDIN: 21166729AAAAQC9573

Mumbai, dated November 12, 2021