

# MERCURY TRADE LINKS LIMITED

CIN: L26933MH1985PLC037213

Regd. Office: S-002B 2<sup>nd</sup> Floor, Vikas Centre,

S.V.Road, Santacruz West, Mumbai 400054

Phone: +91-22-66780131-33

Website: [www.mercurytradelinks.com](http://www.mercurytradelinks.com); E-mail: [share@sardagroup.com](mailto:share@sardagroup.com)

12th February, 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 - 400001

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

**Sub.: Outcome of Board Meeting held on 12th February, 2021**

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. 12th February, 2021, have approved the following agenda items:

1. The Unaudited Financial Results for the quarter and nine months ended 31st December, 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 nine months ended 31st December, 2020.

The meeting of the Board of Directors commenced at 2.00 p.m. and concluded at 4.30 p.m.

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

Thanking you,

Yours truly,

**FOR MERCURY TRADE LINKS LIMITED**

*Angad Singh*

**ANGAD SINGH**  
**CFO**



## MERCURY TRADE LINKS LIMITED

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

Website : [www.mercurytradelinks.com](http://www.mercurytradelinks.com)

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Statement of Financial Results for the Quarter and Nine Months ended December 31,2020

Part -I

(' in Lacs)

Particulars	For the Quarter Ended			For the Nine months ended		Year Ended
	31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Total Revenue from Operations	0.00	57.84	10.92	63.72	15.74	19.46
II. Other Income	0.07	0.23	0.20	0.36	1.41	1.63
III. Total Revenue (I + II)	0.07	58.08	11.12	64.08	17.15	21.09
IV. Expenses:						
Cost of materials consumed			-		-	
Manufacturing and operation costs	0.00	2.85	6.44	8.16	10.95	16.50
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	46.51	1.02	39.47	5.29	21.87
Employee benefits expense	0.95	0.93	1.08	2.80	3.12	4.50
Finance Costs	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	-	-	-	-
Other expenses	1.68	2.50	1.80	5.64	6.40	8.07
<b>Total expenses</b>	<b>2.63</b>	<b>52.79</b>	<b>10.34</b>	<b>56.07</b>	<b>25.76</b>	<b>50.94</b>
V. Profit/ (Loss) before exceptional items and tax (III - IV)	(2.56)	5.29	0.78	8.01	(8.61)	(29.85)
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit / (Loss) before tax (V ± VI)	(2.56)	5.29	0.78	8.01	(8.61)	(29.85)
VIII. Total Tax Expense	-	-	-	-	-	-
IX. Profit / (Loss) for the period (VII - VIII)	(2.56)	5.29	0.78	8.01	(8.61)	(29.85)
X. Other Comprehensive Income	1.01	0.05	0.00	1.15	(0.56)	(0.66)
XI. Total Comprehensive Income for the year (IX+X)	(1.55)	5.34	0.78	9.16	(9.17)	(30.51)
XII. Earnings Per Share (Before exceptional items)						
a)Basic	(1.04)	2.14	0.31	3.23	(3.48)	(12.06)
a)Diluted	(1.04)	2.14	0.31	3.23	(3.48)	(12.06)
Earnings Per Share (After exceptional items)						
a)Basic	(1.04)	2.14	0.31	3.23	(3.48)	(12.06)
b)Diluted	(1.04)	2.14	0.31	3.23	(3.48)	(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 12.02.2021
- 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 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 31st December, 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: 12th February, 2021



For MERCURY TRADE LINKS LIMITED

(P.20) *P.K. Sarda*  
 PRADEEP KUMAR SARDA  
 Director, DIN No. 00021405



**Auditors Review Report on Quarterly Financial Results of Mercury Trade Links Limited, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors  
**Mercury Trade Links Limited,**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Mercury Trade Links Limited** ("the Company") for the Quarter and Nine months period ended December 31, 2020 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") This Statement, which is the responsibility of the Company's Management and approved by the Board of directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind-AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a Report on the Statement based on our review.
2. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other procedures. A review is substantially less in scope that an audit is conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared by the Company in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind-AS) specified under Section 133 of the Companies Act, 2013, as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, 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.
4. 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.



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

Chintan  
Jayendra  
Shah

**Chintan Shah**  
Partner

Membership No. 166729  
UDIN : 21166729AAAAGA9151

Mumbai, dated 12<sup>th</sup> February 2021