

# MERCURY TRADE LINKS LIMITED

CIN: L26933MH1985PLC037213

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13<sup>th</sup> February, 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

Dear Sir,

**Ref: Our Scrip Code 512415 BSE**

**Sub.: UN-AUDITED FINANCIAL RESULTS ALONG WITH LIMITED REVIEW REPORT FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2019**

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 nine months ended 31<sup>st</sup> December, 2019 passed in the Board of Directors Meeting held on 13<sup>th</sup> February, 2020.

Thanking you,

Yours truly,

**FOR MERCURY TRADE LINKS LIMITED**

*Prachi*



**PRACHI VIJAYVARGHA  
CS & COMPLIANCE OFFICER**

Encl. As above

**Statement of Financial Results for the Quarter and Nine Months ended December 31,2019**

Part -I

(` in Lacs)

Particulars	For the Quarter Ended			For the Nine months ended		Year Ended
	31-Dec-19	30-Sep-19	31-Dec-18	31-Dec-19	31-Dec-18	31.03.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Total Revenue from Operations	10.92	4.59	0.46	15.74	3.00	3.27
II. Other Income	0.20	0.85	0.26	1.41	2.99	4.18
III. Total Revenue (I + II)	11.12	5.44	0.72	17.15	5.99	7.45
IV. Expenses:						
Cost of materials consumed	-	-	-	-	-	-
Manufacturing and operation costs	6.44	4.51	0.00	10.95	2.07	2.07
Changes in inventories of finished goods,work-in-progress and stock-in-trade	1.02	3.23	(2.61)	5.29	2.48	1.40
Employee benefits expense	1.08	1.10	0.15	3.12	2.01	2.01
Finance Costs	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	-	-	-	-
Other expenses	1.80	2.55	2.56	6.40	6.57	8.32
Total expenses	10.34	11.39	0.10	25.76	13.13	13.80
V. Profit/ (Loss) before exceptional items and tax (III - IV)	0.78	(5.94)	0.62	(8.61)	(7.14)	(6.35)
VI. Exceptional Items	0.00	0.00	0.00	0.00	(0.00)	(0.00)
VII. Profit / (Loss) before tax (V ± VI)	0.78	(5.94)	0.62	(8.61)	(7.13)	(6.35)
VIII. Total Tax Expense	-	-	-	-	-	-
IX. Profit / (Loss) for the period (VII - VIII)	0.78	(5.94)	0.62	(8.61)	(7.13)	(6.35)
X. Other Comprehensive Income	0.00	(0.28)	0.23	(0.56)	0.16	(0.59)
XI. Total Comprehensive Income for the year (IX+X)	0.78	(6.22)	0.85	(9.17)	(6.97)	(6.93)
XII. Earnings Per Share (Before exceptional items)						
a)Basic	0.31	(2.40)	0.25	(3.48)	(2.88)	(2.56)
a)Diluted	0.31	(2.40)	0.25	(3.48)	(2.88)	(2.56)
Earnings Per Share (Ater exceptional items)						
a)Basic	0.31	(2.40)	0.25	(3.48)	(2.88)	(2.56)
b)Diluted	0.31	(2.40)	0.25	(3.48)	(2.88)	(2.56)

**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 13-02-2020.
- 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.
- 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.com

For MERCURY TRADE LINKS LIMITED



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

Place: Mumbai  
Date: February 13, 2020

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

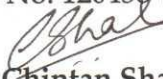
To,  
The Board of Directors  
Mercury Trade Links Limited,

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 ended December 31, 2019 ("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 aforesaid Accounting Standards 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 and SEBI Circular dated 5 July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Mumbai, dated 13<sup>th</sup> February 2020

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

  
Chintan Shah  
Partner

Membership No. 166729