

# 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)

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11<sup>th</sup> February, 2022

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,

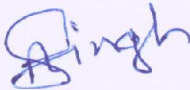
**Reference: MERCTRD | 512415 | INE319T01016**

**SUBJECT: UN-AUDITED FINANCIAL RESULTS ALONG WITH LIMITED REVIEW REPORT FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 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 nine months ended 31<sup>st</sup> December, 2021 passed in the Board of Directors Meeting held on 11<sup>th</sup> February, 2022

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 nine months ended 31<sup>st</sup> December, 2021

**Statement of Financial Results for the Quarter and Nine Months ended December 31, 2021**

Part - I

(` in Lacs)

Particulars	For the Quarter Ended			For the Nine months ended		Year Ended
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Total Revenue from Operations	0.00	0.00	0.00	0.00	63.72	63.72
II. Other Income	0.57	0.66	0.07	1.85	0.36	1.57
III. Total Revenue (I + II)	0.57	0.66	0.07	1.85	64.08	65.29
IV. Expenses:						
Cost of materials consumed						
Manufacturing and operation costs	0.00	0.00	0.00	0.00	8.16	8.16
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	39.47	39.47
Employee benefits expense	1.17	1.96	0.95	4.25	2.80	3.76
Finance Costs	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	-	-	-	-
Other expenses	1.31	1.83	1.68	4.63	5.64	6.94
Total expenses	2.48	3.79	2.63	8.88	56.07	58.33
V. Profit/ (Loss) before exceptional items and tax (III - IV)	(1.91)	(3.13)	(2.56)	(7.03)	8.01	6.96
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit / (Loss) before tax (V ± VI)	(1.91)	(3.13)	(2.56)	(7.03)	8.01	6.96
VIII. Total Tax Expense	-	-	-	-	-	-
IX. Profit / (Loss) for the period (VII - VIII)	(1.91)	(3.13)	(2.56)	(7.03)	8.01	6.96
X. Other Comprehensive Income	0.00	0.00	1.01	0.00	1.15	0.42
XI. Total Comprehensive Income for the year (IX+X)	(1.91)	(3.13)	(1.55)	(7.03)	9.16	7.38
XII. Earnings Per Share (Before exceptional items)						
a) Basic	(0.77)	(1.27)	(1.04)	(2.84)	3.23	2.81
a) Diluted	(0.77)	(1.27)	(1.04)	(2.84)	3.23	2.81
Earnings Per Share (After exceptional items)						
a) Basic	(0.77)	(1.27)	(1.04)	(2.84)	3.23	2.81
b) Diluted	(0.77)	(1.27)	(1.04)	(2.84)	3.23	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 11.02.2022
- 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 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 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
- In early 2020, the existence of a new coronavirus named SARS-CoV-2 responsible for the disease COVID-19, was confirmed and since then the virus has spread across the globe necessitating the world health organisation (WHO) to declare it a global pandemic. The pandemic has caused disruption to business and economic activity which has been reflected in recent fluctuations in markets across the globe. Various governments have introduced a variety of measures to contain the spread of the virus. The government of India announced a country wise lock down which still continues across large swathes of the country with some variations. In this nationwide lockdown, most of the services across the nation have been suspended. There has been no material change in the controls or processes followed in the closing of the financial statement of the company.

The Company has carried out a detailed study to assess the impact of COVID-19, including the second wave, on its liquidity position and on the recoverability and carrying values of its assets and has concluded that there is no significant impact on account of the same on its financial statements as at 31st March 2021. The impact assessment of COVID 19 is a continuous process given the uncertainties associated with its nature and duration. The management will continue to monitor material changes to the future economic conditions which may have an impact on the operations of the Company.

Place: Mumbai

Date: 11th February, 2022



For MERCURY TRADE LINKS LIMITED

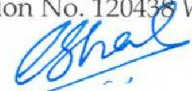
*P. K. Sarda*  
PRADEEP KUMAR SARDA  
Director, DIN No. 00021405

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone 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 December 31, 2021 and year to date from April 1, 2021 to December 31, 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. 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 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 Shah  
Partner

Membership No. 166729  
UDIN:22166729ABJTHD6081



Mumbai, dated February 11, 2022

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