

# MERCURY TRADE LINKS LIMITED

CIN - L01100GJ1985PLC144317

**Regd. Office:** B-602, Infinity Tower, Nr Ramada Hotel, Corporate Road, Prahladnagar,  
Jodhpur Char Rasta, Ahmedabad, Gujarat, India, 380015

Website: [www.mercurytradelinks.co.in](http://www.mercurytradelinks.co.in)

Email Id: [mercurytradelinkslimited@gmail.com](mailto:mercurytradelinkslimited@gmail.com)

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**Date: 20/11/2024**

To,  
Corporate Listing Department  
The BSE Limited,  
P J Towers, Dalal Street, Fort,  
Mumbai-400 001

**Subject : Revised Outcome of Board Meeting held on 13<sup>th</sup> November, 2024**  
**Scrp Code : 512415**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 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 on i.e., **13<sup>th</sup> November, 2024**, have approved the following agenda items:

1. Considered and approved the Un-audited Financial Results along with Limited Review Report for the quarter ended on 30th September, 2024.

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 ended on 30th September, 2024.

The Meeting started at 5:00 PM and concluded at 5:30 PM.

You are requested to take the above on your records.

Thanking you,

Yours faithfully,

**For, Mercury Trade Links Limited**

**Aashray Lakhani**  
**Managing Director**  
**DIN: 10367223**

**Limited Review Report on Unaudited Quarterly Standalone Financial Results of Mercury Trade Links Limited Pursuant to Regulation 33 Of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 For the Quarter & Half Year Ended 30th September 2024**

**Review Report to  
The Board of Directors of,  
Mercury Trade Links Limited**


We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Mercury Trade Links Limited ("the Company") for the Second Quarter & Half Year ended September 30, 2024 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

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 of principles laid done in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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.

**For, J Singh & Associates  
Chartered Accountants  
[Firm Reg. No. 120022]**

  
**Amit J Joshi  
Partner  
M. No. 120022  
UDIN: 24120022BKAVDZ4166  
Date: 13/11/2024  
Place: Ahmedabad**



**Branch Office:**

- Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamil Nadu) • Hyderabad (Andra Pradesh) • Indore (M.P.) • Jaipur (Rajasthan)
- Kolkata (West Bengal) • New Delhi • Patna (Bihar)
- Punjab (Mohali) • Ranchi (Jharkhand) • Thiruvananthapuram (Kerla) • Tirunelveli (Tamil Nadu) • Varanasi (U.P.)

## MERCURY TRADE LINKS LIMITED

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Statement of Standalone Unaudited Financial Result for the Quarter and Half Year Ended on 30th September, 2024

(Rs. in Lacs)

Particulars	Quarter ended			Half Year Ended		Year
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	UnAudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I. Income</b>						
Revenue from Operations	862.79	790.12	398.96	1,652.91	673.37	1,383.04
Other Income	11.99	13.46	-	25.45	-	-
<b>Total Income</b>	<b>874.78</b>	<b>803.58</b>	<b>398.96</b>	<b>1,678.36</b>	<b>673.37</b>	<b>1,383.04</b>
<b>II. Expenses</b>						
Cost of Materials Consumed/Service Aailed	-	-	-	-	-	-
Purchase of stock in trade/ Cost of Service aailed	768.94	693.28	343.00	1,462.22	577.67	1,191.06
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	-	-	-	-	-	-
Employee Benefits Expense	3.59	3.19	1.65	6.78	3.57	12.63
Finance costs	-	-	-	-	-	0.02
Depreciation, Amortisation and Depletion Expenses	-	0.39	0.77	0.39	0.77	1.55
Other Expenses	1.13	11.13	1.01	12.26	5.31	37.44
<b>Total Expenses</b>	<b>773.66</b>	<b>707.98</b>	<b>346.43</b>	<b>1,481.65</b>	<b>587.32</b>	<b>1,242.70</b>
<b>III. Profit / (Loss) before exceptional items and tax</b>	<b>101.12</b>	<b>95.60</b>	<b>52.53</b>	<b>196.71</b>	<b>86.04</b>	<b>140.34</b>
<b>IV. Exceptional item</b>	-	-	-	-	-	-
<b>V. Profit before Tax</b>	<b>101.12</b>	<b>95.60</b>	<b>52.53</b>	<b>196.71</b>	<b>86.04</b>	<b>140.34</b>
<b>VI. Tax Expense</b>	<b>25.39</b>	<b>24.86</b>	<b>13.66</b>	<b>50.25</b>	<b>22.37</b>	<b>26.59</b>
- Current Tax	25.39	24.86	13.66	50.25	22.37	26.57
- Short / (Excess) provision of Previous Year	-	-	-	-	-	-
- Deferred Tax	-	-	-	-	-	0.02
<b>VII. Profit for the Period</b>	<b>75.73</b>	<b>70.74</b>	<b>38.87</b>	<b>146.46</b>	<b>63.67</b>	<b>113.75</b>
<b>Other comprehensive income (after tax)</b>	-	-	-	-	-	-
<b>Total Comprehensive Income for the Period</b>	<b>75.73</b>	<b>70.74</b>	<b>38.87</b>	<b>146.46</b>	<b>63.67</b>	<b>113.75</b>
<b>Paid up Equity Share Capital (Face Value Rs. 10/- Each)</b>	<b>272.25</b>	<b>272.25</b>	<b>24.75</b>	<b>272.25</b>	<b>24.75</b>	<b>272.25</b>
<b>Other Equity</b>	-	-	-	-	-	-
<b>Earnings per Equity Share (Face Value Rs. 10) (Not annualised)</b>						
(a) Basic	2.78	2.60	15.71	5.38	25.73	4.18
(b) Diluted	2.78	2.60	15.71	5.38	25.73	4.18

### Notes

- 1 The Audited financial results for the 2nd quarter & Half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November 2024. The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act 2013.
- 2 The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- 3 The Board of Directors of the Company have not recommended dividend for the financial year 2023-24.
- 4 The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).
- 5 The Figures have been regrouped and/or reclassified wherever necessary.

For, MERCURY TRADE LINKS LIMITED


Managing Director  
DIN: 10367223

Place : Ahmedabad  
Date : 13/11/2024



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**STATEMENT OF ASSETS AND LIABILITIES**

(Rs. in Lacs)

Particulars	As at 30th Sept, 2024	As at 31st March 2024
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
a Property, Plant and Equipment	9.01	9.40
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	-	36.20
iv Others (to be specified)	-	-
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	9.90	-
<b>Total Non-current assets</b>	<b>18.91</b>	<b>45.60</b>
<b>2 Current assets</b>		
a Inventories		-
b Financial Assets		
i Trade receivables	672.36	900.83
ii Cash and cash equivalents	112.70	1,008.22
iii Loans	2.95	-
c Other current assets	673.24	11.45
<b>Total Current assets</b>	<b>1,461.25</b>	<b>1,920.50</b>
<b>Total Assets</b>	<b>1,480.16</b>	<b>1,966.09</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
a Equity Share capital	272.25	272.25
b Other Equity	1019.04	872.58
<b>Total Equity</b>	<b>1,291.29</b>	<b>1,144.83</b>
<b>2 LIABILITIES</b>		
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings	-	-
ii Deferred tax liabilities (Net)	0.06	0.06
iii Other Non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>0.06</b>	<b>0.06</b>
b Current liabilities		
i Financial Liabilities		
a. Borrowings	-	-
b. Trade payables	111.99	792.38
c. Other financial liabilities	-	-
ii Other current liabilities	-	-
iii Provisions	76.82	28.82
iv Current Tax Liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>188.81</b>	<b>821.20</b>
<b>Total Liabilities</b>	<b>188.87</b>	<b>821.26</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,480.16</b>	<b>1,966.09</b>

For, MERCURY TRADE LINKS LIMITED

Place : Ahmedabad

Date : 13/11/2024

**Aashray P Lakhani**

Managing Director

DIN: 10367223

**MERCURY TRADE LINKS LIMITED**  
**Cash Flow Statement for the Quarter & Half year ended 30th September 2024**

(Rs. in Lacs)

Particulars	As at 30 2024	Sept As at 31 March 2024
<b>Cash flows from Operating Activities</b>		
Profit before tax for the Year	196.71	140.34
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and Amortization	-	1.55
Interest Income	-	-
<b>Operating profit / (loss) before working capital changes</b>	<b>196.71</b>	<b>141.89</b>
<b>Movements in Working Capital:</b>		
(Increase)/decrease in Trade Receivables	226.60	-881.82
(Increase)/decrease in Other Non-Current Assets	-9.90	-
(Increase)/decrease in Other Current Assets	-661.79	-10.33
Increase/(decrease) in Other Current Liabilities	-680.39	28.82
Increase/(decrease) in Trade Payables	-	764.26
Increase/(decrease) in Loans	33.25	-
<b>Net Cash Generated From/ (Used in) operations</b>	<b>-895.52</b>	<b>42.82</b>
Tax paid (net of refunds)	-	-26.57
<b>Net Cash From/(Used in ) Operating Activities</b>	<b>(A) -895.52</b>	<b>16.24</b>
<b>Cash Flows from Investing Activities</b>		
Loans	-	-
Purchase of PPE	-	-
Interest Income	-	-
<b>Net cash from/(Used in) Investing Activities</b>	<b>(B) -</b>	<b>-</b>
<b>Cash flows from Financing Activities</b>		
Borrowings	-	-
Proceeds from the Right Issue	-	990.00
<b>Net cash from/(Used in) Financing Activities</b>	<b>(C) -</b>	<b>990.00</b>
<b>Increase in Cash and Cash Equivalents during the year</b>	<b>(A+B+C) -895.52</b>	<b>1,006.24</b>
Cash and Cash Equivalents at the beginning of the year	1,008.22	1.98
Cash and Cash Equivalents at the end of the year	112.70	1,008.22

**Note:**

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian (a) Accounting Standard (Ind AS-7) - Statement of Cash Flow.

**For, MERCURY TRADE LINKS LIMITED**



**Aashray P Lakhani**  
 Managing Director  
 DIN: 10367223

Date : 13/11/2024  
 Place : Ahmedabad