

# MERCURY TRADE LINKS LIMITED

CIN - L01100GJ1985PLC144317

Regd. Office: Office No: D-518, Swati Crimson and Clover, Shilaj Circle, Sardar Patel

Ring Road, Thaltej, Ahmedabad 380054 GUJARAT, INDIA

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

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

Contact No: +91 9106880417

**Date: 30<sup>th</sup> October, 2023**

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

**Subject : Outcome of Board Meeting held on 30th October, 2023**  
**Scrip 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 today i.e., 30th October, 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 30<sup>th</sup> September, 2023.

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 30<sup>th</sup> September, 2023.

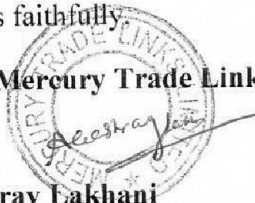
The Meeting started at 6:30 PM and concluded at 7:00 PM.

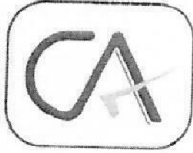
You are requested to take the above on your records.

Thanking you,

Yours faithfully,

For, Mercury Trade Links Limited

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



Limited Review Report

To,  
Board of Directors of Mercury Trade Links Limited

We have reviewed the accompanying statement of unaudited financial results of Mercury Trade Links Limited for the quarter ended 30<sup>th</sup> September, 2023 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 30, 2023" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting (Ind As 34), prescribed under section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder 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", issued by the ICAI. 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 of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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. 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 unaudited financial results prepared 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 30/10/2023  
Place : Ahmedabad



For, VSSB & Associates  
Chartered Accountants  
Firm No. 121356W

Vishves A. Shah  
Partner

M. No. 109944  
UDIN: 23109944BGTKSN2964

**MERCURY TRADE LINKS LIMITED**

(CIN: L01100MH1985PLC037213)

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**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2023**

Sr No	Particulars	Quarter ended September 30, 2023	Quarter ended June 30, 2023	Quarter ended September 30, 2022	(Rs. in lacs except Per share data)		
					Half Year ended September 30, 2023 (Year to date for Current Period)	Half Year ended September 30, 2022 (Year to date for Previous Period)	For the year ended on March 31, 2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Revenue From Operations</b>						
	(a) Revenue from Operations	398.96	274.41	3.25	673.37	3.25	47.64
	(b) Other Income	0.00	-	-	0.00	0.11	-
	<b>Total Revenue (Net)</b>	<b>398.96</b>	<b>274.41</b>	<b>3.25</b>	<b>673.37</b>	<b>3.36</b>	<b>47.64</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	-	-	-	-	-	-
	c. Changes in inventories of Stock-in-Trade	343.00	234.68	10.40	577.67	10.40	16.54
	d. Employee benefits expenses	-	-	(5.80)	-	(5.80)	-
	e. Finance Cost	1.65	1.92	4.59	3.57	4.59	12.15
	f. Depreciation and Amortization Expenses	-	-	0.01	-	0.01	0.01
	g. Other Expenses	0.77	-	-	0.77	-	0.71
	<b>Total Expenses</b>	<b>346.43</b>	<b>240.90</b>	<b>17.76</b>	<b>587.32</b>	<b>19.28</b>	<b>17.68</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)</b>	<b>52.53</b>	<b>33.51</b>	<b>(14.51)</b>	<b>86.04</b>	<b>(15.92)</b>	<b>0.67</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before Extraordinary items and tax (3-4)</b>	<b>52.53</b>	<b>33.51</b>	<b>(14.51)</b>	<b>86.04</b>	<b>(15.92)</b>	<b>0.67</b>
<b>6</b>	<b>Extraordinary Items</b>	-	-	-	-	-	-
<b>7</b>	<b>Profit Before Tax (5-6)</b>	<b>52.53</b>	<b>33.51</b>	<b>(14.51)</b>	<b>86.04</b>	<b>(15.92)</b>	<b>0.67</b>
<b>8</b>	<b>Tax Expenses</b>						
	(a) Current Tax	13.66	8.71	-	22.37	-	-
	(b) Deferred Tax	-	-	-	-	-	0.04
	<b>Total Tax Expenses</b>	<b>13.66</b>	<b>8.71</b>	<b>-</b>	<b>22.37</b>	<b>-</b>	<b>0.04</b>
<b>9</b>	<b>Net Profit/(Loss) for the period from continuing Operations (7-8)</b>	<b>38.87</b>	<b>24.80</b>	<b>(14.51)</b>	<b>63.67</b>	<b>(15.92)</b>	<b>0.63</b>
<b>10</b>	<b>Profit (Loss) from Discontinuing operations before Tax</b>	-	-	-	-	-	-
<b>11</b>	<b>Tax Expenses of Discontinuing Operations</b>	-	-	-	-	-	-
<b>12</b>	<b>Net Profit/(Loss) from Discontinuing operations after Tax (10-11)</b>	<b>38.87</b>	<b>24.80</b>	<b>(14.51)</b>	<b>63.67</b>	<b>(15.92)</b>	<b>0.63</b>
<b>13</b>	<b>Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method</b>	-	-	-	-	-	-
<b>14</b>	<b>Net Profit (Loss) for the period (12+13)</b>	<b>38.87</b>	<b>24.80</b>	<b>(14.51)</b>	<b>63.67</b>	<b>(15.92)</b>	<b>0.63</b>
<b>15</b>	<b>Other comprehensive income, net of income tax</b>						
	a) i) Amount of item that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) i) item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total other comprehensive income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16</b>	<b>Total Comprehensive income for the period</b>	<b>38.87</b>	<b>24.80</b>	<b>(14.51)</b>	<b>63.67</b>	<b>(15.92)</b>	<b>0.63</b>
<b>17</b>	<b>Details of equity share capital</b>						
	Paid-up Equity Share Capital	24.75	24.75	24.75	24.75	24.75	24.75
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
<b>18</b>	<b>Details of debt securities</b>						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
<b>19</b>	<b>Reserve excluding revaluation reserves as per balance sheet of previous accounting year</b>	-	-	-	-	-	16.33
<b>20</b>	<b>Debenture Redemption reserve</b>	-	-	-	-	-	-
<b>21</b>	<b>Earning per Share</b>						
<b>i</b>	<b>Earning per Share for Continuing Operations</b>						
	Basic Earning (Loss) per share from Continuing operations	15.71	10.02	(5.86)	25.73	(6.43)	0.25
	Diluted Earning (Loss) per share from Continuing operations	15.71	10.02	(5.86)	25.73	(6.43)	0.25
<b>ii</b>	<b>Earning per Share for discontinuing Operations</b>						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
<b>iii</b>	<b>Earnings per Equity Share</b>						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	15.71	10.02	(5.86)	25.73	(6.43)	0.25
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	15.71	10.02	(5.86)	25.73	(6.43)	0.25

**Note:**

- |   |  |
|---|--|
| 1 | The above un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 30th October, 2023   |
| 2 | The previous periods figures have been regrouped wherever necessary  |
| 3 | The Statutory auditors of the company have carried out a "Limited Review report" of the above results as per Regulation 53 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 |

Place: Ahmedabad  
Date: 30/10/2023

For and on Behalf of the Board of  
MERCURY TRADE LINKS LIMITED





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(CIN: L01100MH1985PLC037213)

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**Un-Audited Statement of Assets & Liabilities as at 30th September, 2023**

		(Rs. In Lacs)	
1	Particulars	Un-Audited	Audited
		AS AT 30.09.2023	AS AT 31.03.2023
<b>1</b>	<b>Assets</b>		
<b>A</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment		
	(b) Capital work-in-progress	10.17	10.95
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	36.20	36.20
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	<b>Total (A)</b>	<b>46.37</b>	<b>47.15</b>
<b>B</b>	<b>Current assets</b>		
	(a) Inventories		
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	506.15	19.00
	(iv) Bank balances other than (iii) above	1.55	1.98
	(v) Loans	-	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	-	-
	<b>Total (B)</b>	<b>2.17</b>	<b>1.11</b>
	<b>Total Assets (A+B)</b>	<b>509.87</b>	<b>22.10</b>
		<b>556.24</b>	<b>69.24</b>
<b>2</b>	<b>EQUITY AND LIABILITIES</b>		
<b>A</b>	<b>EQUITY</b>		
	(a) Equity Share capital		
	(b) Instruments entirely equity in nature	24.75	24.75
	(c) Other Equity	-	-
	<b>Total (A)</b>	<b>80.00</b>	<b>16.33</b>
		<b>104.75</b>	<b>41.08</b>
<b>B</b>	<b>LIABILITIES</b>		
<b>B1</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	0.04	0.04
	<b>Total (B1)</b>	<b>-</b>	<b>-</b>
		<b>0.04</b>	<b>0.04</b>
<b>B2</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables		
	(iii) Other financial liabilities	429.09	28.12
	(b) Other current liabilities	-	-
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	22.37	-
	<b>Total (B2)</b>	<b>-</b>	<b>-</b>
	<b>Total Equity and Liabilities (A+B1+B2)</b>	<b>451.46</b>	<b>28.12</b>
		<b>556.24</b>	<b>69.24</b>

Place : Ahmedabad  
Date : 30/10/2023

For, MERCURY TRADE LINKS LIMITED



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**UN-AUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2023**

(Amount in Lacs)

Particulars	Six Months Ended 30th Sep, 2023 Rs.		Year Ended 31st Sep, 2023 Rs.	
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before Tax for the year		86.04		(15.92)
<b>Adjustments for :</b>				
Depreciation	0.77			
Transferred from reserve	-			
Interest Income	-			
<b>Operating Profit before Working Capital change</b>		0.77		-
<b>Adjustments for :</b>		86.82		(15.92)
Decrease/(Increase) in Receivables	(487.15)		(3.25)	
Increase/(Decrease) in Payables	400.96		24.85	
Decrease/(Increase) in Other Current Assets	(1.06)		36.14	
Decrease/(Increase) in Inventories	-		(5.80)	
Increase/(Decrease) in Provision	22.37	(64.87)	-	51.94
<b>Cash Generated From Operations</b>		21.94		36.02
Income Tax		22.37		
<b>NET CASH FROM OPERATING ACTIVITIES Total (A)</b>		(0.43)		36.02
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Non Current Investment	-			
Purchase of Fixed Assets	-			
Interest Received	-			
<b>NET CASH USED IN INVESTING ACTIVITIES Total (B)</b>				
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Long Term Borrowing	-			
Long Term Loans & Advances	-			
<b>NET CASH FROM FINANCING ACTIVITIES Total (C)</b>			(39.85)	(39.85)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(0.43)		(3.83)
Cash and Cash Equivalents -- Opening Balance		1.98		4.00
Cash and Cash Equivalents -- Closing Balance		1.55		0.17
		0.00		0.00

Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.

For & on behalf of the Board,  
MERCURY TRADE LINKS LIMITED



Place : Ahmedabad  
Date : 30/10/2023