

# MERCURY TRADE LINKS LIMITED

CIN: L26933MH1985PLC037213

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REF: M/SD/17-18/041

08<sup>th</sup>February, 2018

To,  
DCS-CRD  
BSE Limited.  
Dalal Street,  
Fort,  
Mumbai - 400 001

Ref: Our Scrip Code: 512415 BSE.

Sub: Take on record unaudited financial results for the quarter and nine months ended 31<sup>st</sup> December, 2017 (Outcome of Board Meeting relating to the financial results).

Dear Sir,

This is to inform you that in the meeting of Board of Directors held on 08<sup>th</sup> February, 2018 the Board have approved the unaudited financial results along with limited review report for the quarter and nine months ended 31<sup>st</sup> December, 2017.

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 31<sup>st</sup> December, 2017.

The meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 4.00 p.m. During the Board meeting proper quorum was present.

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

Thanking you,

Yours truly,

FOR MERCURY TRADE LINKS LIMITED

*Dhruti*

DHRUTI HARSH SATIA  
(CS & COMPLIANCE OFFICER)



**Statement of Un - Audited Financial Results for the Quarter and Nine Months ended December 31,2017**

Part - I							(Amount in Lacs)
Sr.No	Particulars	For the Quarter Ended			For the Nine months ended		Year Ended
		31-Dec-17	30-Sep-17	31-Dec-16	31-Dec-17	31-Dec-16	31.03.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>A</b>	<b>Income From Operations</b>						
I.	Total Revenue from Operations	12.01	1.15	8.64	17.31	24.63	31.09
II.	Other Income	0.24	0.49	0.95	0.95	1.55	3.26
III.	<b>Total Revenue (I + II)</b>	<b>12.25</b>	<b>1.64</b>	<b>9.59</b>	<b>18.26</b>	<b>26.18</b>	<b>34.35</b>
IV.	<b>Expenses:</b>						
a	Cost of materials consumed	-	-	-	-	-	-
b	Manufacturing and operation costs	11.72	4.88	8.57	16.66	26.74	32.92
c	Changes in inventories of finished goods,work-in-progress and stock-in-trade	(5.78)	-3.7	(1.9)	(6.73)	(8.99)	(9.51)
d	Employee benefits expense	0.81	0.81	0.90	1.90	2.70	3.68
e	Finance Costs	-	-	-	-	-	-
f	Depreciation and amortisation expense	-	-	-	-	-	-
g	Other expenses	2.29	1.84	2.00	6.17	5.20	7.17
	<b>Total expenses</b>	<b>9.05</b>	<b>3.83</b>	<b>9.57</b>	<b>18.00</b>	<b>25.65</b>	<b>43.77</b>
V.	<b>Profit/ (Loss) before exceptional items and tax (III - IV )</b>	<b>3.20</b>	<b>(2.19)</b>	<b>0.02</b>	<b>0.26</b>	<b>0.53</b>	<b>(9.42)</b>
VI.	<b>Exceptional Items</b>						
VII.	<b>Profit / (Loss) before tax (V ± VI)</b>	<b>3.20</b>	<b>(2.19)</b>	<b>0.02</b>	<b>0.26</b>	<b>0.53</b>	<b>0.09</b>
VIII.	<b>Total Tax Expense</b>						
IX.	<b>Profit / (Loss) for the period (VII - VIII)</b>	<b>3.20</b>	<b>(2.19)</b>	<b>0.02</b>	<b>0.26</b>	<b>0.53</b>	<b>0.09</b>
X	<b>Other Comprehensive Income</b>	<b>(0.08)</b>	<b>(0.03)</b>	<b>0.63</b>	<b>(0.08)</b>	<b>0.63</b>	<b>0.39</b>
XI	<b>Earnings Per Share (Before exceptional items)</b>						
a)	Basic	1.29	(0.88)	0.01	0.11	(1.76)	0.03
a)	Diluted	1.29	(0.88)	0.01	0.11	(1.76)	0.03
	<b>Earnings Per Share (Ater exceptional items)</b>						
a)	Basic	1.29	(0.30)	0.01	0.11	(1.76)	0.03
b)	Diluted	1.29	(0.30)	0.01	0.11	(1.76)	0.03

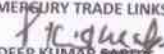
- Notes:**
- The Company has adopted Indian Accounting Standards (Ind AS) from 1st April 2017 with a transition date of 1st April 2016. The financial results have been prepared in accordance with Ind AS as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
  - The format for unaudited quarterly 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 Ind AS compliant financial results, pertaining to the quarter ended 30th September 2016 have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
  - The reconciliation of net profit recorded in accordance with previous Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Particulars	Quarter ended 31.12.2017	Nine months ended 31.12.2017	Quarter ended 31.12.2016
Net Profit / (Loss) as per previous Indian GAAP	3.20	0.26	0.02
1) Effects of Measuring Investments through fair value	-	-	-
2) Deferred Tax adjustments on above	-	-	-
<b>Net Profit / (Loss) as per IndAS</b>	<b>3.20</b>	<b>0.26</b>	<b>0.02</b>
Other comprehensive income	(0.08)	(0.08)	0.63
<b>Total Comprehensive Income as per Ind AS</b>	<b>(0.08)</b>	<b>(0.08)</b>	<b>0.63</b>

- Previous year's/ quarter's figures have been regroup /reclassified to confirm to current quarter classification , where ever required.

Part - II				
Investor Complaints	Pending at the beginning of the	Received during the quarter	Responded during the quarter	Pending at the end of the quarter
FOR THE QUARTER and NINE MONTHS ENDED ,2017	NIL	NIL	NIL	NIL

Place: Mumbai  
Date: February 08, 2018

For MERCURY TRADE LINKS LIMITED  
  
**PRADEEP KUMAR SARDA**  
Director



**Auditors 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**

The Board of Directors  
Mercury Trade Links Limited,  
S002B, 2<sup>nd</sup> Floor,  
Vikas Centre, S.V. Road,  
Santacruz (W), Mumbai- 400 054

Dear Sirs,

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Mercury Trade Links Limited ("the Company") for the Quarter and the Nine months period ended 31<sup>st</sup> December 2017 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 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 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 the Company's 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.

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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Chintan Shah  
Partner

Membership No. 166729



Mumbai, dated 08<sup>th</sup> February 2018.