

MERCURY TRADE LINKS LIMITED

Registered Office: S-002 B, 2ND FLOOR, VIKAS CENTRE, S. V. ROAD, SANTACRUZ (WEST), MUMBAI - 400054

Website : www.mercurytradelinks.com

CIN: L26933MH1985PLC037213

Statement of Un - Audited Financial Results for the Quarter and Half Year ended September 30, 2017

(Amount in Lacs)

Sr.No	Particulars	For the Quarter Ended			For the Half year ended		Year Ended
		30-Sep-17 Unaudited	30-Jun-17 Unaudited	30-Sep-16 Unaudited	30-Sep-17 Unaudited	30-Sep-16 Unaudited	
A	Income From Operations						
I.	Total Revenue from Operations						
II.	Other Income	1.15	4.15	13.44	5.30	13.44	31.09
III.	Toatal Revenue (I + II)	0.49	0.23	0.41	0.72	0.41	3.26
		1.64	4.38	13.85	6.02	13.85	34.35
IV.	Expenses:						
a	Cost of materials consumed						
b	Manufacturing and operation costs						
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	4.88	0.05	13.36	4.93	13.36	32.92
		(3.70)	2.75	(3.94)	(0.94)	(3.94)	(9.51)
d	Employee benefits expense						
e	Finance Costs	0.81	0.29	0.90	1.10	0.90	3.68
f	Depreciation and amortisation expense						
g	Other expenses	1.84	2.04	1.73	3.87	1.73	7.17
	Total expenses	3.83	5.13	12.05	8.96	12.05	43.77
V.	Profit/ (Loss) before exceptional items and tax (III - IV)	(2.19)	(0.75)	1.80	(2.94)	1.80	(9.42)
VI.	Exceptional Items						
VII.	Profit / (Loss) before tax (V ± VI)	(2.19)	(0.75)	1.80	(2.94)	1.80	0.09
VIII.	Total Tax Expense						
IX.	Profit / (Loss) for the period (VII - VIII)	(2.19)	(0.75)	1.80	(2.94)	1.80	0.09

X	Other Comprehensive Income						
		(0.03)	0.16	(0.26)	(0.03)	(0.12)	0.39
XI	Earnings Per Share (Before exceptional items)						
	a) Basic						
	a) Diluted	(0.88)	(0.30)	0.73	(1.19)	0.73	0.03
	Earnings Per Share (After exceptional items)						
	a) Basic	(0.88)	(0.30)	0.73	(1.19)	0.73	0.03
	b) Diluted	(0.88)	(0.30)	0.73	(1.19)	0.73	0.03
Notes:							
1	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.						
2	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.						
3	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		30.09.2016	30.06.2016				
Net Profit / (Loss) as per previous Indian GAAP		1.80	(1.29)				
1) Effects of Measuring Investments through fair value		-	-				
2) Deferred Tax adjustments on above		-	-				
Net Profit / (Loss) as per Ind AS		1.80	(1.29)				
Other comprehensive income		(0.26)	(0.12)				
Total Comprehensive Income as per Ind AS		1.54	(1.41)				
4	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.						

Part - II

	Pending at the beginning of the quarter	Received during the quarter	Responded during the quarter	Pending at the end of the quarter
Investor Complaints				
FOR THE QUARTER ENDED SEPTEMBER 30, 2017	NIL	NIL	NIL	NIL

STATEMENT OF ASSETS AND LIABILITIES

Part - III

(in Lacs)

SI Particulars	30.09.2017	31.03.2017
	Unaudited	Audited
A EQUITY AND LIABILITIES		
1 Shareholder's Fund		
(a) Share Capital	24.75	24.75
(b) Reserve & Surplus	35.82	38.75
	60.57	63.50
Subtotal - Shareholder's funds		
2 Current liabilities		
(a) Trade payables	0.88	1.17
(b) Other Current Liabilities	0.2	0.27
(c) Short term provision	0	0
	0	0
Sub-total - Current liabilities	1.08	1.44
TOTAL - EQUITY AND LIABILITIES	61.65	64.94
B ASSETS		
1 Non-current assets		
(a) Fixed assets	0	0
(b) Long-term loans and advances	0	0
(c) Non - Current Investment	1.68	1.68
	1.68	1.68
Sub-total - Non-current assets	1.68	1.68
2 Current assets		
(a) Current investments	14.39	0.14
(b) Cash and cash equivalents	3.9	24.08
(c) Short-term loans and advances	2.79	1.1
(d) Other current assets	0	0
(e) Inventories	38.89	37.94
	59.97	63.26
Sub-total - Current assets		
TOTAL - ASSETS	61.65	64.94

NOTES:

- The above financial results after being reviewed by the Audit Committee, were approved and taken on record by the Board of Directors of the Company at its meeting held on November 09, 2017.
- Revenue from Operating Income comprise Income from Trading in Shares etc.
- Previous Period / Year figures have been regrouped / re-arranged, wherever necessary, to conform to current year presentation.

Place: Mumbai
Date: November 09, 2017For MERCURY TRADE LINKS LIMITED
PRADEEP KUMAR SARDA
Director