

MRUGESH TRADING LIMITED

Registered office: 252, Swantraveer Savarkar Rashtriya Smarak, Veer Savarkarmarg, Next to Mayer Banglow, Shivaji Park, Mumbai, Mumbai City, Maharashtra-400028, India

CIN: L74999MH1984PLC034746, **PAN:** AAACM2878H

TEL: (91) 90992 69926

Website: www.mrugeshtading.com **Email:** mrugeshtakeover@gmail.com

Date: 03/11/2023

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

Subject: Outcome of Board Meeting held on 03rd November, 2023

Scrip Code: 512065

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., 03rd November, 2023, have approved the following agenda items:

1. To consider and approve the Unaudited Financial Results for the Quarter ended as on 30th September, 2023 along with the Limited Review Report thereon.

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, 2023.

The Meeting started at 05:30 PM and concluded at 06:00 PM.

You are requested to take the above on your records.

Thanking you,

Yours faithfully,

For, Mrugesh Trading Limited

Jugalkishor Ramkishan Agrawal

Whole-time director

DIN: 01659211



Limited Review Report On Unaudited Quarterly Standalone Financial Results Of Mrugesh Trading Ltd Pursuant To Regulation 33 Of Securities Exchange Board of India (Listing Obligation And Disclosure Requirements) Regulation 2015 For The Quarter and Half Year Ended 30th September 2023

**Review Report to
The Board of Directors of,
Mrugesh Trading Ltd**

- 1. We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Mrugesh Trading Ltd ("the Company") for the Second Quarter and Half Year Ended September 30, 2023 (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').**
- 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 of principles laid down 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.**
- 3. 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.**



J SINGH & Associates
Chartered Accountants

4. 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. 110266W]



Amit J Joshi
Partner

M. No. 120022

UDIN: 23120022BGWWMS5266

Date: 03/11/2023
Place: Ahmedabad

MRUGESH TRADING LTD

CIN : LT4999MH1904PLC034746

Regd(O) : 252, Swantraveer Savarkar Rashtriya Smarak, Veer Savarkarmarg, Next to Mayer Bunglow, Shivaji Park, Mumbai-400028.

Statement of Standalone Unaudited Financial Result for the Quarter and Half Year Ended on 30th September, 2023

(Rs. in Lacs)

Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	UnAudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
Revenue from Operations	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Total Income	-	-	-	-	-	-
II. Expenses						
Cost of Materials Consumed/Service Availed	-	-	-	-	-	-
Purchase of stock in trade/ Cost of Service availed	-	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	-	-	-	-	-	-
Employee Benefits Expense	-	-	-	-	-	-
Finance costs	-	-	-	-	-	-
Depreciation, Amortisation and Depletion Expenses	-	-	-	-	-	-
Other Expenses	-	0.01	0.24	0.01	0.33	0.85
Total Expenses	-	0.01	0.24	0.01	0.33	0.85
III. Profit / (Loss) before exceptional items and tax	-	-0.01	-0.24	-0.01	-0.33	-0.85
IV. Exceptional item	-	-	-	-	-	-
V. Profit before Tax	-	-0.01	-0.24	-0.01	-0.33	-0.85
VI. Tax Expense	-	-	-	-	-	-
- Current Tax	-	-	-	-	-	-
- Short / (Excess) provision of Previous Year	-	-	-	-	-	-
- Deferred Tax	-	-	-	-	-	-
VII. Profit for the Period	-	-0.01	-0.24	-0.01	-0.33	-0.85
Other comprehensive income (after tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	-	-0.01	-0.24	-0.01	-0.33	-0.85
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	24,500	24,500	24,500	24,500	24,500	24,500
Other Equity	-	-	-	-	-	-
Earnings per Equity Share (Face Value Rs. 10) (Not annualised)						
(a) Basic	-	-0.00	-0.10	-0.00	-0.13	-0.35
(b) Diluted	-	-0.00	-0.10	-0.00	-0.13	-0.35

Notes

- The Audited financial results for the 2nd quarter & Half year ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 03rd November 2023. 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.
- 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.
- The Board of Directors of the Company have not recommended dividend for the financial year 2022-23.
- The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).
- The Figures have been regrouped and/or reclassified wherever necessary.

For, MRUGESH TRADING LTD



Rajiv Agrawal
Managing Director
DIN: 01659197

Place : Ahmedabad
Date : 03/11/2023

MRUGESH TRADING LTD

CIN : L74999MH1984PLC034746

Regd(O) : 252, Swantraveer Savarkar Rashtriya Smarak, Veer Savarkarmarg, Next to Mayer Bungalow, Shivaji Park, Mumbai-400028.

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at 30th Sept, 2023	As at 31st March 2023
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	-	-
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	0.13	0.13
iv Others (to be specified)	-	-
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	-	-
Total Non-current assets	0.13	0.13
2 Current assets		
a Inventories	-	-
b Financial Assets		
i Trade receivables	-	-
ii Cash and cash equivalents	13.85	13.85
iii Loans	-	-
c Other current assets	-	-
Total Current assets	13.85	13.85
Total Assets	13.98	13.98
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	24.50	24.50
b Other Equity	-22.30	-22.30
Total Equity	2.20	2.20
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings	10.43	10.43
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	-	-
Total Non-Current Liabilities	10.43	10.43
b Current liabilities		
i Financial Liabilities		
a. Borrowings	-	-
b. Trade payables	0.93	0.93
c. Other financial liabilities	-	-
ii Other current liabilities	0.42	0.42
iii Current Tax Liabilities (Net)	-	-
Total Current Liabilities	1.35	1.35
Total Liabilities	11.78	11.78
TOTAL EQUITY AND LIABILITIES	13.98	13.98

For, MRUGESH TRADING LTD

Rajiv Agrawal
Managing Director
DIN: 01659197Place : Ahmedabad
Date : 03/11/2023

MRUGESH TRADING LTD**Cash Flow Statement for the Half year ended 30th September 2023****(Rs. in Lacs)**

Particulars	As at 30 Sept 2023	As at 31 March 2023
Cash flows from Operating Activities		
Profit before tax for the Year	-0.01	-0.85
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and Amortization	-	-
Interest Income	-	-
Operating profit / (loss) before working capital changes	-0.01	-0.85
Movements in Working Capital:		
(Increase)/decrease in trade receivables	-	-
(Increase)/decrease in other current assets	-	14.62
Increase/(decrease) in Other current liabilities	-	-13.77
Increase/(decrease) in Provisions	-	-
Net Cash Generated From/ (Used in) operations	-0.01	-0.00
Tax paid (net of refunds)	-	-
Net Cash From/(Used in) Operating Activities	(A) -0.01	-0.00
Cash Flows from Investing Activities		
Loans	-	-
Interest Income	-	-
Net cash from/(Used in) Investing Activities	(B) -	-
Cash flows from Financing Activities		
Borrowings	-	-
Net cash from/(Used in) Financing Activities	(C) -	-
Increase in Cash and Cash Equivalents during the year	(A+B+C) -0.01	-0.00
Cash and Cash Equivalents at the beginning of the year	13.85	13.85
Cash and Cash Equivalents at the end of the year	13.84	13.85

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, MRUGESH TRADING LTD

Rajiv Agrawal
Managing Director
DIN: 01659197

Date : 03/11/2023

Place : Ahmedabad