## MRUGESH TRADING LIMITED

Regd. off.: 252, Swantraveer Savarkar Rashtriya Smarak, Veer Savarkarmarg, Next to Mayer Banglow, Shivaji Park, Mumbai, Mumbai City MH 400028 IN CIN: L74999MH1984PLC034746, PAN : AAACM2378H Website: www.mrugeshtrading.com

Date: 12/08/2022

To, BSE Ltd, P.J. Towers, Dalal Street, Mumbai – 400001 Scrip Code: 512065

Sub: Outcome of the Board Meeting held on 12/08/2022

Dear Sir/Ma'am,

Pursuant to the Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 we hereby submit the outcome of the Board meeting held on today i.e. 12<sup>th</sup> August, 2022. We wish to inform you that the Board of Directors of the Company at their meeting held today, inter alia approved and consider following;

1. Approved and Consider Un-Audited Financial Results for the quarter ended as on 30<sup>th</sup> June, 2022.

The Meeting started at . G. 3.O. P.M. and Concluded at . 7.00. P.M.

Kindly take on your records.

For, Mrugesh Trading Limited

Rajiv Jugalkishor Agarwal Managing Director (DIN: 01659197)

Nirav S. Shah & Co.



Nirav Shah

**Chartered Accountants** 

B.com, LLB, FCA

Office Add : FF-112, Sakar-V, Nr. Mithakali Rly Crossing, Ashram Road, Ahmedabad - 380 009.

M. No. 98256 09734 Email :shah.shahassociates@gmail.com

## Independent Auditor's Limited Review Report On the Unaudited Financial Results of the Company for the Quarter & year to date ended on 30th June, 2022

## To The Board of Directors of Mrugesh Trading Limited,

We have reviewed the accompanying statement of unaudited financial results of Mrugesh Trading Limited ("the Company") for the quarter ended June 30, 2022, and the year to date results for the period April 01, 2022 to June 30, 2022 together with the notes thereon ("the Statements"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, at its meeting held on 12th August 2022, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant Rules issued there under, and other accounting principles generally accepted in India. Our responsibility is to issue a conclusion 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 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 an analytical procedure 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.



Nirav S. Shah & Co.



Nirav Shah

**Chartered Accountants** 

B.com, LLB, FCA

Office Add : FF-112, Sakar-V, Nr. Mithakali Rly Crossing, Ashram Road, Ahmedabad – 380 009. M. No. 98256 09734 Email :shah.shahassociates@gmail.com

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 Ind AS 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, NIRAV S. SHAH & Co. Chartered Accountants Firm Reg. No. 130244W

NIRAV S. SHAH

Proprietor Membership No.: 133345 UDIN: 22133345AOXVPU3362

Place: Ahmedabad Date:12.08.2022



## **MRUGESH TRADING LTD.** (CIN: L74999MH1984PLC034746)

Reg. off. : 252, Swantraveer Savarkar Rashtriya Smarak, Veer Savarkarmarg, Next to Mayer Banglow, Shivaji Park, Mumbai Mumbai City MH 400028

Telephone No.: 022-23027900 Fax No.: 022 23077231 web site: www.mrugeshtrading.com

(a (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	Particulars  evenue From Operations a) Revenue from Operations b) Other Income  otal Income  Expenses  . Changes in inventories of Stock-in-Trade b. Finance Cost . Changes in inventories of Stock-in-Trade . Employee benefits expenses Finance Cost . Depreciation and Amortization Expenses . Finance Cost . Other Expenses Fotal Expense Fo	Quarter ended June 30, 2022	Preceding Quarter ended March 31, 2022 Audited 	Preceding Quarter ended June 30, 2021 - - - - - - - - - - - - - - - - - - -	Year to date figures for the March 31, 2022 Audited 
(a (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	a) Revenue from Operations b) Other Income 'otal Income Syspenses 1. Changes in inventories of Stock-in-Trade 2. Finance Cost 2. Changes in inventories of Stock-in-Trade 3. Employee benefits expenses 5. Finance Cost 3. Depreciation and Amortization Expenses 5. Other Expenses 7. Other Tax 9. Deferred Tax 7. Other Tax 9. Deferred Tax 7. Other Operations (7- Tofit (Loss) from Discontinuing operations before Tax				
(a (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	a) Revenue from Operations b) Other Income 'otal Income Syspenses 1. Changes in inventories of Stock-in-Trade 2. Finance Cost 2. Changes in inventories of Stock-in-Trade 3. Employee benefits expenses 5. Finance Cost 3. Depreciation and Amortization Expenses 5. Other Expenses 7. Other Tax 9. Deferred Tax 7. Other Tax 9. Deferred Tax 7. Other Operations (7- Tofit (Loss) from Discontinuing operations before Tax	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -		
(b)           1           2           2           3           1           3           1           4           5           7           7           7           7           8           10           9           80           10           9           80           11           12           Net           111           12           Net           11           12           Net           11           12           Net           13           14           Net           15           0           16           16           16           16           17           18	b) Other Income otal Income Sygenses 1. Changes in inventories of Stock-in-Trade 5. Finance Cost 2. Changes in inventories of Stock-in-Trade 3. Employee benefits expenses 3. Finance Cost 3. Depreciation and Amortization Expenses 5. Finance Cost 3. Other Expenses 7. Other Tax 7. O	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -		
Tr(           2         E:           a.         b.           c.         c.           d.         e.           f.         f.	Total Income         Expenses         1. Changes in inventories of Stock-in-Trade         2. Finance Cost         2. Changes in inventories of Stock-in-Trade         2. Employee benefits expenses         2. Finance Cost         3. Pepreciation and Amortization Expenses         4. Other Expenses         Profit/(Loss) before Exceptional and Extraordinary         ems and tax (1-2)         xcceptional Items         rofit Before Tax (5-6)         Fax Expenses         a) Current Tax         a) Deferred Tax         otal Tax Expenses			- - - - - - - - - - - - - - - - - - -	
a.           b.           c.           d.           e.           f.           g.           T           T           3           Pr           ite           4           Ex           5           Pr           6           Ex           7           8           To           6           9           Ne           9           10           Pr           11           12           Ne           111           13           Sh           for           11           13           Sh           for           pro           b)           ii           loss           fi           loss           16           To           16           To           16           Fe           18	A. Changes in inventories of Stock-in-Trade D. Finance Cost C. Changes in inventories of Stock-in-Trade Employee benefits expenses Finance Cost Depreciation and Amortization Expenses <b>Fotal Expenses</b> <b>Fotal Tax</b> <b>Defore Tax</b> <b>Defore Tax</b> <b>D Deferred Tax</b> <b>D Deferred Tax</b> <b>D Deferred Tax</b> <b>D Deferred Tax</b> <b>D Defore Tax</b> <b>Fotal Tax Expenses</b> <b>Fotal Tax Expense</b> <b>Fotal Tax Expense</b> <b>Fotal Tax Expense</b> <b>Fotal Tax Expense</b> <b>Fotal Tax Expense</b> <b>Fotal Tax Expense</b> <b>Fotal Tax Expense</b> <b></b>	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
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c.         d.           d.         e.           f.         g.           f.         g.           f.         r           f.         f.           g.         T.           f.         r           f.         f.           g.         r           f.         r           f.         r           f.         r           f.         r           f.         r           g.         Ne           g.         Ne           g.         Ne           g.         Ne           g.         Ne           g.         n.           g.         n. <td>Changes in inventories of Stock-in-Trade     Employee benefits expenses     Finance Cost     Depreciation and Amortization Expenses     Cotal Expenses     Total Expenses     Total Expenses     Totit/(Loss) before Exceptional and Extraordinary     ems and tax (1-2)     xceptional Items     rofit/(Loss) before Extraordinary items and tax (3-4)     xtraordinary Items     rofit Before Tax (5-6)     Fax Expenses     a) Current Tax     b) Deferred Tax     total Tax Expenses     for the period from continuing Operations (7-     rofit (Loss) from Discontinuing operations before Tax</td> <td>- - - - - - - - - - - - - - - - - - -</td> <td>- - - - - - - - - - - - - - - - - - -</td> <td>- - - - - - - - - - - - - - - - - - -</td> <td></td>	Changes in inventories of Stock-in-Trade     Employee benefits expenses     Finance Cost     Depreciation and Amortization Expenses     Cotal Expenses     Total Expenses     Total Expenses     Totit/(Loss) before Exceptional and Extraordinary     ems and tax (1-2)     xceptional Items     rofit/(Loss) before Extraordinary items and tax (3-4)     xtraordinary Items     rofit Before Tax (5-6)     Fax Expenses     a) Current Tax     b) Deferred Tax     total Tax Expenses     for the period from continuing Operations (7-     rofit (Loss) from Discontinuing operations before Tax	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
d.         e.           e.         g.           T         f.           Ite         ite           4         Ex           5         Pr           6         Ex           7         Pr           8         To           10         Pr           9         Ne           10         Pr           11         Ta           12         Ne           111         Ta           12         Ne           13         Sh           14         No           15         Ot           16         To           17         D           18         D	. Employee benefits expenses . Finance Cost . Depreciation and Amortization Expenses . Other Expenses <b>Potal Expenses</b> <b>Profit/(Loss) before Exceptional and Extraordinary ems and tax (1-2)</b> xceptional Items <b>rofit/(Loss) before Extraordinary items and tax (3-4)</b> xtraordinary Items <b>rofit Before Tax (5-6)</b> <b>Fax Expenses</b> a) Current Tax b) Deferred Tax <b>fotal Tax Expenses</b> <b>fot Profit/(Loss) for the period from continuing Operations (7-</b> rofit (Loss) from Discontinuing operations before Tax	- 0.09 0.09 (0.09) - (0.09) - (0.09) - - - - - -	- 0.58 0.58 (0.58) - (0.58) - (0.58) - - - -		
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ite           4         Ex           6         Ex           7         Pr           9         Ne           10         Pr           11         Ta           12         Ne           11         Ta           13         Sh           for         for           11         Ns           15         Ot           9         No           16         To           16         To           17         D           -         Fr           18         D	ems and tax (1-2) xceptional Items rofit/(Loss) before Extraordinary items and tax (3-4) xtraordinary Items rofit Before Tax (5-6) Tax Expenses a) Current Tax b) Deferred Tax otal Tax Expenses rofit/(Loss) for the period from continuing Operations (7- rofit (Loss) from Discontinuing operations before Tax	(0.09) 	(0.58) - - - - - - - -	(0.23)	(2.87
5         Pr           6         Ex           7         Pr           8         T.           (a)         (b)           9         Ne           9         Ne           9         Ne           10         Pr           11         Ta           12         Ne           111         Ta           112         Ne           113         Sh           for         a)           114         Ne           15         Ot           b)         ii           loss         To           16         To           16         To           16         To           164         To           174         Ne	rofit/(Loss) before Extraordinary items and tax (3-4) xtraordinary Items rofit Before Tax (5-6) Tax Expenses a) Current Tax b) Deferred Tax otal Tax Expenses fet Profit/(Loss) for the period from continuing Operations (7- rofit (Loss) from Discontinuing operations before Tax	(0.09) - (0.09) - - - -	(0.58) - (0.58) - - -	(0.23)	(2.87)
6         Ex           7         Pr           8         T.           (a)         (b)           To         (b)           9         Ne           9         Ne           10         Pr           11         Ta           12         Ne           111         Ta           12         Ne           13         Sh           for         To           14         Ne           15         Ot           16         To           16         To           16         To           17         D           Pé         FE           18         D	xtraordinary Items rofit Before Tax (5-6) Fax Expenses a) Current Tax b) Deferred Tax otal Tax Expenses Vet Profit/(Loss) for the period from continuing Operations (7- rofit (Loss) from Discontinuing operations before Tax	(0.09)	(0.58) - -	(0.23)	(2.87)
7         Pr           8         T.           (a)         (b)           To         For           9         Ne           9         Ne           9         Ne           10         Pr           11         Ta           12         Ne           111         Ta           12         Ne           111         Ta           12         Ne           111         Ta           13         Sh           for         a)           ii         pro           b)         ii           loss         To           16         To           17         D           Pa         Fe           18         D	rofit Before Tax (5-6) Fax Expenses a) Current Tax b) Deferred Tax otal Tax Expenses fet Profit/(Loss) for the period from continuing Operations (7- rofit (Loss) from Discontinuing operations before Tax	(0.09) - - -	(0.58) - -	(0.23) - -	(2.87)
7         Pr           8         T.           (a)         (b)           To         For           9         Ne           9         Ne           9         Ne           10         Pr           11         Ta           12         Ne           111         Ta           12         Ne           111         Ta           12         Ne           111         Ta           13         Sh           for         a)           ii         pro           b)         ii           loss         To           16         To           17         D           Pa         Fe           18         D	rofit Before Tax (5-6) Fax Expenses a) Current Tax b) Deferred Tax otal Tax Expenses fet Profit/(Loss) for the period from continuing Operations (7- rofit (Loss) from Discontinuing operations before Tax	-	-	-	-
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(b)           (b)           To           7           8)           10           Pr           11           Ta           12           11           Ta           11           Ta           11           Ta           12           Ne           11           13           Sh           for           13           Sh           14           Ne           15           Ot           a)           ii           pro           b)           ii           loss	0) Deferred Tax otal Tax Expenses (et Profit/(Loss) for the period from continuing Operations (7- rofit (Loss) from Discontinuing operations before Tax	-	-	-	
To           9         Ne           8)         Pr           10         Pr           11         Ta           12         Ne           13         Sh           for         for           14         Ne           15         Ot           a)         i           pro         b)           ii         box           for         Ta           14         Ne           15         Ot           a)         ii           b)         ii           loss         Ta           16         Ta           17         D           Pa         Fe           18         D	otal Tax Expenses iet Profit/(Loss) for the period from continuing Operations (7- rofit (Loss) from Discontinuing operations before Tax	-			
9         Ne           8)         10         Pr(r)           11         Ta         Ne           12         Ne         11           13         Sh         for           14         Ne         15           15         Ot         a)           ii         pro         b)           ii         loss         To           16         To         D           16         To         Pa           FE         18         D	tet Profit/(Loss) for the period from continuing Operations (7- rofit (Loss) from Discontinuing operations before Tax		_		
8) 10 Pr 11 Ta 12 Ne 11 Ta 13 Sh for 14 Ne 15 Ot a) 5 7 0 16 Ta 17 D 7 16 Ta 17 D 16 Ta 17 D	rofit (Loss) from Discontinuing operations before Tax	(0.09)			_
11         Ta           12         Ne           13         Sh           for         for           14         Ne           15         Ot           a)         a)           ii         pro           b)         ii           loss         for           To         To           16         To           17         De           FE         F8			(0.58)	(0.23)	(2.87
12         Ne           11         13         Sh           for         for         for           14         Ne         for           15         Ot         a)         ii           pro         b)         ii         for           16         To         To         Pa           16         To         Pa         Fe           18         Do         Da         Da	ax Expenses of Discontinuing Operations	-	-	-	-
111           13         Sh           for         for           14         Ne           15         Ot           15         Ot           16         To           16         To           17         D           16         To           17         D           18         D	et Profit/(Loss) from Discontinuing operations after Tax (10-	-	-	-	-
for for 14 Net 15 Ott 14 Net 15 Ott 15 Ott 16 Net 1		(0.09)	(0.58)	(0.23)	(2.87
14         Ne           15         Ot           a)         ii           pror         b)           iii         loss           To         16           16         To           17         Di           Pe         Fe           18         Di	hare of Profit (Loss) of associates and Joint Vetures accounted			-	
15         Ot           a)         a)           pro         b)           ii         bss           0         b           16         To           17         D           Pa         Fa           18         D	r using equity method	(0.00)	(0.50)	(0.22)	(2.07
a) ii pro b) ii loss To 16 To 17 Do Pe Fe 18 Do	tet Profit (Loss) for the period (12+13) Other comprehensive income, net of income tax	(0.09)	(0.58)	(0.23)	(2.87
pro           b)           iii           loss           To           16           TO           17           Di           Fε           18	i) Amount of item that will not be reclassifed to profit or loss	-	-	-	-
ii           loss           To           16         To           17         Do           Pε           Fε           18         Do	<li>ii) Income tax relating to items that will not be reclassifed to ofit or loss</li>	-	-	-	-
loss To 16 To 17 Do Pa Fa 18 Do	) i) item that will be reclassifed to profit or loss	-	-	-	-
Το           16         Το           17         Do           Ρε         Fε           18         Do	ii) income tax relating to items that will be reclassifed to profit or	-	-	-	-
16         Το           17         Do           Pε         Fε           18         Do	otal other comperhensive income, net of income tax	-	-	-	-
Pa           Fa           18	otal Comprehensive income for the period	(0.09)	(0.58)	(0.23)	(2.87
Fa 18 D	Details of equity share capital				
18 D	Paid-up Equity Share Capital	24.50	24.50	24.50	24.50
	Tace Value of Equity Share Capital Details of debt securities	10.00	10.00	10.00	10.00
	Paid -Up Debt capital	-	-	-	-
	Face value of debt Securities	-	-	-	-
	Reserve excluding revaluation reserves as per balance	-	-	-	-
she	neet of previous accounting year	-	-		-
	Debenture Redemption reserve Carning per Share	-	-	-	-
	Carning per Share for Continuing Operations				
	Basic Earning (Loss) per share from Continuing operations	(0.04)	(0.24)	(0.09)	(1.17
	Diluted Earning (Loss) per share from Continuing perations	(0.04)	(0.24)	(0.09)	(1.17
Ba	Carning per Share for discontinuing Operations	_	-	_	-
Di	Basic Earning (Loss) per share from discontinuing	-			-
	Basic Earning (Loss) per share from discontinuing perations Diluted Earning (Loss) per share from discontinuing				
Ba	Basic Earning (Loss) per share from discontinuing berations Diluted Earning (Loss) per share from discontinuing berations			(0.09)	(1.17
Di	Basic Earning (Loss) per share from discontinuing perations Diluted Earning (Loss) per share from discontinuing	(0.04)	(0.24)		ł

Note:	:					
1	The aforesaid un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on					
	12th August, 2022.					
2	The financial results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under the Compani					
	(Indian Accounting Standard) Rules, 2015 as amended from time to time. The Company has adopted Ind AS from 1st April, 2017 and accordingly,					
	these financial statements along with the comparatives have been prepared in accordance with the recognition and measurement principles in Ind					
	AS 34-Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the					
	other accounting principles generally accepted in India.					
3	This is a single segment company in accordance with Ind AS 108. Hence the question of disclosure of segment information does not arise.					
4	The figures for the previous periods have been regrouped/reclassified/restated wherever necessary in order to make them comparable with figure					
	for the period ended June 30, 2022.					
5	The Statutory auditors of the company have carried out a "Limited review report" of the above results as per Regulation 33 of the SEBI (Listing					
	Obligation and Disclosure Requirement) Regulations, 2015.					
	For	r and on Behalf of the Board of MRUGESH				
		TRADING LIMITED				
	Place: Ahmedabad	Karrowal				
	Date: 12th August, 2022	() ) Kale				
	Ra	jiv Agrawal				
	Ma	anaging Director				
	DI	N : 01659197				