

# 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: AAACM2878H

TEL: (91) 2445 9204, FAX: (91) 2445 9205

Website: [www.mrugeshtesting.com/](http://www.mrugeshtesting.com/) Email: [roc@rajdarbarrealty.com](mailto:roc@rajdarbarrealty.com)

14<sup>th</sup> November, 2021

To,  
The General Meeting Listing  
Bombay Stock Exchange Limited  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001

Security Code #512065

Subject: Outcome of Board Meeting and Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at their meeting held today, i.e. 14<sup>th</sup> November, 2021 ("the Board Meeting") has inter-alia, approved the Unaudited Financial Results (Standalone) for the 2<sup>nd</sup> Quarter and Half Year ended on 30<sup>th</sup> September, 2021.

In this regard, we are enclosing herewith a copy of the following as prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"):

1. The Un-audited Financial Results in the format as per the Listing Regulations, along with the Limited Review Report for the 2<sup>nd</sup> Quarter and Half Year ended on 30<sup>th</sup> September, 2021.
2. Extracts of the said Results as being released to advertisement agency for publication in newspapers in terms of Regulation 47.

The results have been approved in the meeting of the Board of Directors of the Company held today i.e. 14<sup>th</sup> November, 2021 and also available on our website [www.mrugeshtesting.com](http://www.mrugeshtesting.com) under Investors Relation section and also available on the website of the Stock Exchange at [www.bseindia.com](http://www.bseindia.com).

Further, the said meeting commenced at 12:00 P.M. and concluded at 1:00 P.M.

You are requested to kindly take note of the same and update your record accordingly.

Thanking You,  
For Mrugesh Trading Limited



Devendra Kumar Agrawal

Director

DIN: 06752332

**MRUGESH TRADING LIMITED**

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Mumbai Mumbai City MH 400028 IN

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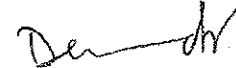
**STATEMENT OF STANDALONE ASSETS AND LIABILITIES**

At the Quarter and Six Month end at 30/09/2021

Rs. In Lacs

PARTICULARS	AS AT	AS AT
	30/09/2021	31/03/2021
	₹	₹
<b>A. ASSETS</b>		
<b>1 NON CURRENT ASSETS</b>		
a) Financial Assets		
i) Investments	-	-
b) Other Non Current Assets	0.91	0.91
<b>Total Non Current Assets</b>	<b>0.91</b>	<b>0.91</b>
<b>2 CURRENT ASSETS</b>		
a) Inventories	-	-
b) Financial Assets		
ii) Cash and Cash equivalents	28.48	26.68
c) Other Current assets	-	-
<b>Total Current Assets</b>	<b>28.48</b>	<b>26.68</b>
<b>Total Assets</b>	<b>29.39</b>	<b>27.59</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>1 EQUITY</b>		
a) Equity Share Capital	24.50	24.50
b) Other Equity	(19.71)	(18.58)
<b>Total Equity</b>	<b>4.79</b>	<b>5.92</b>
<b>2 LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
ii) Trade Payables	0.46	0.20
b) Other Current Liabilities	23.36	20.69
c) Short Term provisions	0.78	0.78
<b>Total Current Liabilities</b>	<b>24.60</b>	<b>21.67</b>
<b>Total Liabilities</b>	<b>24.60</b>	<b>21.67</b>
<b>Total Equity and Liabilities</b>	<b>29.39</b>	<b>27.59</b>

FOR MRUGESH TRADING LIMITED



Director

DEVENDRA KUMAR AGRAWAL

DIN: 06752332

881, SHEETLA GHAT GHIYA MANDI  
MATHURA Uttar Pradesh India 281001

Place : Agra

Date : 14.11.2021

**MRUGESH TRADING LIMITED**

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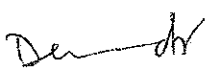
(CIN : L74999MH1984PLC034746)

*Statement of Unaudited Standalone Financial Results for the Quarter ended 30/09/2021*

(Rs. In Lacs)

PART-I	Statement of Standalone unaudited financial results for the quarter & six month ended 30-Sep-2021	Standalone					Audited	
		Quarter Ended			Six Month Ended			Year Ended
		30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020		
		Unaudited						Audited
1	<b>INCOME</b>							
	a) Revenue From Operation	-	-	0.20	-	0.20	0.20	
	b) Other Income	-	-	0.61	-	0.61	-	
2	<b>TOTAL INCOME</b>	-	-	0.81	-	0.81	0.20	
3	<b>EXPENSES</b>							
i.	Changes in Inventories of Finished Goods, Work In Progress and Stock in Trade	-	-	0.19	-	0.19	0.19	
ii.	Finance Cost	0.00	0.00	-	-	-	0.75	
iii.	Other Expenses	0.90	0.23	2.29	1.13	5.88	12.77	
4	<b>TOTAL EXPENSES</b>	0.90	0.23	2.48	1.13	6.07	13.71	
5	Loss before exceptional items (2-4)	(0.90)	(0.23)	(1.67)	(1.13)	(5.26)	(13.52)	
6	Exceptional Items	-	-	-	-	-	0.10	
7	Loss Before Tax (5 - 6)	(0.90)	(0.23)	(1.67)	(1.13)	(5.26)	(13.42)	
8	Tax Expenses							
	(a) Current Tax	-	-	-	-	-	0.78	
	(b) Current Tax Expense relating to prior years	-	-	-	-	-	(0.15)	
	(c) Deferred Tax	-	-	-	-	-	-	
	(d) MAT Entitlement	-	-	-	-	-	-	
9	Loss for the year from Continuing operations	(0.90)	(0.23)	(1.67)	(1.13)	(5.26)	(14.05)	
10	Other Comprehensive Income/ (Loss)							
	1. Items that will not be reclassified to Statement of Profit and Loss	-	-	-	-	(0.51)	-	
	(Changes in fair value of FVOCI equity instrument)							
	2. Items that will be reclassified to the Profit & Loss							
11	Total Other comprehensive income/ (Loss) for the year	-	-	-	-	(0.51)	-	
12	Total (Loss) after Comprehensive Income (after tax) (9+11)	(0.90)	(0.23)	(1.67)	(1.13)	(5.77)	(14.05)	
13	Paid-up equity share capital (Face Value Rs.10/ per share)	24.5	24.5	24.5	24.5	24.5	24.50	
14	Earning per share (of `Rs.10 each)							
	(a) Basic	(0.37)	(0.09)	(0.68)	(0.46)	(2.15)	(5.73)	
	(b) Diluted	(0.37)	(0.09)	(0.68)	(0.46)	(2.15)	(5.73)	

FOR MRUGESH TRADING LIMITED

  
 Director  
 DEVENDRA KUMAR AGRAWAL  
 DIN: 06752332

881, SHEETLA GHAT  
 GHIYA MANDI  
 MATHURA Uttar Pradesh  
 India 281001

Place : Agra  
 Date : 14.11.2021

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CIN : L74999MH1984PLC034746  
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Website : www.mrugeshtesting.com  
Email: roc@rajdarbarrealty.com

(₹ in Lacs except EPS)

Extract of Unaudited Financial Results for the Half Year Ended 30th Sep 2021				
PARTICULARS	Half Year Ended 30/09/2021 (Unaudited)	Quarter Ended 30/09/2021 (Unaudited)	Quarter Ended 30/06/2021 (Unaudited)	Year Ended 31/03/2021 (Audited)
Total Income from operations (net)	-	-	-	0.20
Net (Loss) for the period (before Tax, Exceptional and/or Extra ordinary items)	(1.13)	(0.90)	(0.23)	(13.52)
Net (Loss) for the period before Tax (after Exceptional and/or Extra ordinary items)	(1.13)	(0.90)	(0.23)	(13.42)
Net (Loss) for the period after Tax (after Exceptional and/or Extra ordinary items)	(1.13)	(0.90)	(0.23)	(14.05)
Total Comprehensive Income for the period [Comprising (Loss) for the period (after Tax)and other Comprehensive Income (after tax)]	-	-	-	-
Equity Share Capital	24.50	24.50	24.50	24.50
Reserves - Other Equity(excluding Revaluation Reserve as shown in the Audited Balance Sheet of previous year)	-	-	-	(18.58)
Earning per share (before extraordinary items) (of ₹ 10/-each)				
(a) Basic	(0.46)	(0.37)	(0.09)	(5.73)
(b) Diluted	(0.46)	(0.37)	(0.09)	(5.73)
* Not Annualised				

**NOTES:**

- (a) The above is an extract of the detailed formate of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations,2015. The full formate of Quarterly Financial Results are available on the BSE website (www.bseindia.com) and on the Company's website (www.mrugeshtesting.com)
- (b) There is no change in accounting polcies and hence there is no impact on Profit & Loss.
- (c) No Exceptional or extra ordinary items adjusted.
- (d) The Company's Operations were not much affected due to COVID - 19 as the Company has very limited business and there is no impact for the same on Results of the Company.

FOR MRUGESH TRADING LIMITED

Place : Agra  
Date : 14.11.2021

  
Director  
DEVENDRA KUMAR AGRAWAL  
DIN: 06752332

881, SHEETLA GHAT  
GHIYA MANDI  
MATHURA Uttar  
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**CASH-FLOW STATEMENT ANNEXED TO BALANCE SHEET FOR THE  
HALF YEAR ENDED 30TH SEPTEMBER, 2021**

(Rs. In Lacs)

	Half Year Ended 30.09-2021	Half Year Ended 30.09-2020
<b>A. CASH-FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit Before Tax and Extra-ordinary Items	(1.13)	(5.27)
Adjustment for		
Profit on Sale on Investment	-	(0.61)
Balance W/o of Income Tax refundable	-	1.94
<b>Operating Profit before Working Capital Changes</b>	<b>(1.13)</b>	<b>(3.94)</b>
Changes in Working Capital:		
Increase/ (Decrease) in Trade Payables	0.26	0.01
Increase/ (Decrease) in Other Current Liabilities	2.67	(4.84)
(Increase)/ Decrease in Inventories	-	0.19
(Increase)/ Decrease in Other Current Assets	-	-
<b>Cash Generated from Operation</b>	<b>1.80</b>	<b>(8.58)</b>
Income Tax Paid	-	-
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>1.80</b>	<b>(8.58)</b>
<b>B. CASH-FLOW FROM INVESTMENT ACTIVITIES:</b>		
Loans Taken	-	-
Loan Given	-	(36.75)
	-	<b>(36.75)</b>
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
Sale of Investment	-	45.47
	-	<b>45.47</b>
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>1.80</b>	<b>0.14</b>
Cash and Cash Equivalents - Beginning of the Year	26.68	15.07
Cash and Cash Equivalents - End of the Year	28.48	15.21
Net Cash and Cash Equivalents	1.80	0.14

**Notes:-**

- The above statement of cash flow has been prepared under the "Indirect Method" as set out in Ind AS 7 - 'Statement of Cash  
i. Flows'
- ii. Since the Company is an Investment company, purchase and sale of Investments has been considered as part of "Cash Flow from investing activities"
- iii. Cash & Cash Equivalent included in the Cash Flow Statement comprises the Following balance Sheet Items:-

	As at 30-Sep-21	As at 30-Sep-20
Cash & Cash Equivalent as on Balance Sheet	28.48	15.21

FOR MRUGESH TRADING LIMITED



Director

DEVENDRA KUMAR AGRAWAL

DIN: 06752332

881, SHEETLA GHAT  
GHIYA MANDI MATHURA  
Uttar Pradesh India 281001

Place : Agra

Date : 14.11.2021



**Independent Auditor's Limited Review Report**

"On the Unaudited Financial Results of the Company for the Quarter & year to date ended on 30<sup>th</sup> Sep, 2021."

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 Sep 30, 2021, and the year to date results for the period April 01, 2021 to Sep 30, 2021 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, (initialed by us for identification).

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, at its meeting held on 14<sup>th</sup> November 2021, 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.

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 Sanjeev Gaurav & Associates

Chartered Accountants

F.R.N 017483G



CA Gaurav Agarwal

Partner

M.N: 415745

UDIN: 21415745AAAAQN1854

Place: Agra

Date: 14<sup>th</sup> November, 2021