

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/ Email: roc@rajdarbarrealty.com

30th June, 2021

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

Security Code #512065

Sub: Submission of Audited Financial Result

Dear Sir/Madam,

Kindly find enclosed herewith the following:

1. Summarized Audited Financial Results of the Company for the 4th Quarter and year ended March 31, 2021.
2. Auditors Report (Un-modified) for the financials for the year ended 31st March, 2021.
3. Declaration in compliance with Regulation 33 (3) (d) of the Listing Regulation.

Further we have to inform you that Annual Compliance Report under Regulation 24A of SEBI (Listing and Disclosure Requirements) (Amendment) Regulations, 2018 read with SEBI Circular dated 08.02.2019 and BSE Circular dated 09.05.2019 and 14.05.2019 are not applicable to the Company.

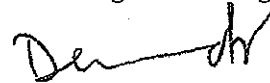
Company claims exemptions under Regulation 15(2) of SEBI (Listing and Disclosure Requirement) Regulations, 2015 as the Company's Paid up Share Capital is less than Rs. 10 Crores and the net worth is less than Rs. 25 Crores.

The results have been approved in the meeting of the Board of Directors of the Company held today i.e. 30th June, 2021 and also available on our website www.mrugeshtesting.com under Investors Relation section and also available on the website of the Stock Exchange at www.bseindia.com.

Further, the said meeting commenced at 12:00 P.M. and concluded at 03:30 P.M.

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

Thanking You,
Yours sincerely,
For Mrugesh Trading Limited



Devendra Kumar Agrawal
Director
DIN: 06752332

MRUGESH TRADING LIMITED

CIN: L74998MH1984PLC034746

Plot No. 272, Swarnatruveer, Sawarkar Kashtriya Smarak, Veer Savarkarmarg, Next to Mayer Banglow, Shivaji Park, Mumbai Mumbai City MH 400028

Telephone No. 022-23027900 Fax No. 022 23077231

email : cosec@mrugeshtrading.com

web site: www.mrugeshtrading.com

(In Lacs except EPS)

Statement of Audited Standalone Financial Results for the Half Year ended 31/03/2021

SL. NO.	PARTICULARS	quarter Ended 31/03/2021 (Audited)	Quarter Ended 31/12/2020 (Unaudited)	Quarter Ended 31/03/2020 (Audited)	Year Ended 31/03/2021 (Audited)	Year Ended 31/03/2020 (Audited)
1	Revenue from Operations	-	-	-	-	-
2	Other Income	-	-	0.19	0.20	0.20
3	Total Income (1 + 2)	-	-	0.19	0.20	0.20
4	Expenses					
(a)	Changes in Inventories of Stock-in-Trade	-	-	-	0.19	(0.01)
(b)	Finance Cost	0.00	0.75	0.46	0.75	1.59
(c)	Other Expenses	0.86	0.71	0.84	12.77	10.23
	Total Expenses	0.86	1.46	1.30	13.72	11.81
5	Profit/(Loss) before exceptional items (3-4)	(0.86)	(1.46)	(1.11)	(13.52)	(11.61)
6	Exceptional Items			-	0.10	
7	Profit/(Loss) from ordinary activities before tax (5-6)	(0.86)	(1.46)	(1.11)	(13.42)	(11.61)
8	Tax Expenses	-	-	-	-	-
(a)	Current Tax	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-
9	Profit/(Loss) for the period (7-8)	(0.86)	(1.46)	(1.11)	(13.42)	(11.61)
10	Other Comprehensive Income (Net of Tax)					
(a)	Items that will be reclassified to Profit & Loss A/c			-	-	2.08
(b)	Items that will not be reclassified to Profit & Loss A/c			-	-	
11	Total Profit/(Loss) after Comprehensive income (after tax) (9+10)	(0.86)	(1.46)	(1.11)	(13.42)	(9.53)
12	Paid-up equity share capital (Face Value ` 10/ per share)	24.50	24.50	24.50	24.50	24.50
13	Earning per Share (of Rs.10/- each) (not annualized)					
(a)	Basic & Diluted	(0.35)	(0.60)	(0.45)	(5.48)	(4.74)

Notes :

- In terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the above results for the quarter ended March 31, 2021 have been reviewed and recommended by the Audit Committee of the Directors and subsequently approved by the Board of Directors at their meetings held on 30th June 2021.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company 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.
- This is a single segment company in accordance with the AS-17 (Segment Reporting) issued by ICAI. Hence the question of disclosure of segment information does not arise.
- The figures for the previous periods have been regrouped/reclassified/restated wherever necessary in order to make them comparable with figures for the period ended March 31, 2021.
- 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 and on behalf of the Board



Devendra Kumar Agarwal
Director (DIN 06752332)

Place : AGRA

Date : 30.06.2021

Mrugesh Trading Limited

CIN: L74999MH1984PLC034746

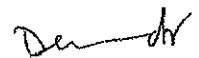
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BALANCE SHEET AS AT 31.03.2021

(In Rs.)

Particulars	Note No.	As at 31.03.2021	As at 31.03.2020
ASSETS			
(1) Non - current assets			
(a) Property, plant and equipment		-	-
(b) Capital work - in - progress	-	-	-
(c) Goodwill	-	-	-
(d) Other intangible assets	-	-	-
(e) Financial assets			
(i) Investments	3	-	4,536,995
(ii) Trade receivables	-	-	-
(iii) Loans	-	-	-
(iv) Bank Balances	-	-	-
(v) Others	-	-	-
(f) Deferred tax assets (net)	-	-	-
(g) Other Non - Current assets	4	76,334	76,334
		76,334	4,613,329
(2) Current assets			
(a) Inventories	5	-	19,470
(b) Financial assets			
(i) Investments	-	-	-
(ii) Trade receivables	-	-	-
(iii) Cash and cash equivalents	6	2,668,000	1,506,629
(iv) Loans	-	-	-
(v) Bank Balances	-	-	-
(vi) Others	-	-	-
(c) Current tax assets (net)	-	-	-
(d) Other current assets	4	-	253,752
		2,668,000	1,779,851
(e) Non Current assets held for sale		-	-
		2,668,000	1,779,851
Total Assets		2,744,334	6,393,180
EQUITY AND LIABILITIES			
A EQUITY			
(a) Equity share capital	7	2,450,000	2,450,000
(b) Other equity	8	(1,794,723)	(452,559)
		655,277	1,997,441
B LIABILITIES			
(1) Non - current liabilities			
(a) Financial liabilities			
(i) Borrowings	9	-	2,375,000
(ii) Trade payables	-	-	-
(iii) Other financial liabilities	-	-	-
(b) Deferred Revenue/Income	-	-	-
(c) Provisions	-	-	-
(d) Deferred tax liabilities (net)	-	-	-
(e) Other non-current liabilities	-	-	-
		(0)	2,375,000
(2) Current liabilities			
(a) Financial liabilities			
(i) Borrowings	-	-	-
(ii) Trade payables	10	20,000	40,155
(iii) Other financial liabilities	11	2,069,057	1,980,584
(b) Other current liabilities	-	-	-
(c) Provisions	-	-	-
(d) Current tax liabilities (net)	-	-	-
		2,089,057	2,020,739
Total Equity & Liabilities		2,744,334	6,393,180

For and on behalf of Board of Directors



Devendra Kumar Agarwal
Director
DIN- 06752332

Place : Agra
Date : 30.06.2021

Mrugesh Trading Limited

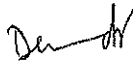
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CASH FLOW STATEMENT FOR THE PERIOD ENDED 31.03.2021

<i>Particulars</i>	<i>For the period ended 31.03.2021</i>	<i>For the period ended 31.03.2020</i>
A) Cash Flow from Operating Activities		
Net (Loss) before Tax	(1,342,163.68)	(1,161,202.00)
Adjustment for :		
Operating Result before Working Capital Changes	(1,342,163.68)	(1,161,202.00)
Adjustment for :		
Net (Increase) / Decrease in Current Assets	273,222.00	70,342.00
Net Increase / (Decrease) in Current Liabilities	68,318.00	211,229.00
Cash Generated from Operations	(1,000,623.68)	(879,631.00)
Cash Flow before Extraordinary Item	(1,000,623.68)	(879,631.00)
Net Cash from Operating Activities	(1,000,623.68)	(879,631.00)
B) Cash Flow from Investing Activities		
Net (Purchase)/Sale of Investments	4,536,995.00	-
Net Loans & Advances (Given) / Received Back	-	-
Net Cash from Investing Activities	4,536,995.00	-
C) Cash Flow from Financing Activities		
Net Long Term Borrowings Received / (Repaid)	(2,375,000.00)	895,000.00
Net Cash from Financing Activities	(2,375,000.00)	895,000.00
Cash and Cash Equivalents		
Opening Balance	1,506,629.00	1,491,260.00
Net increment in cash and cash equivalents (A+B+C)	1,161,371.32	15,369.00
Closing Balance	2,668,000.32	1,506,629.00

For and on behalf of Board of Directors



Devendra Kumar Agarwal

Director

DIN- 06752332

Place : Agra

Date : 30.06.2021

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF
MRUGESH TRADING LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of MRUGESH TRADING LIMITED ("the Company") which comprises the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss & the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Opinion

We have audited the accompanying standalone financial statements of MRUGESH TRADING LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial



statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

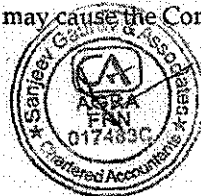
The Board of Directors are responsible for overseeing the Company's financial reporting process

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.
2. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e) On the basis of written representations received from the directors as on 31 March, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2021, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure 'B'.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion, and to the best information and according to the explanations given to us, we further report that:



- i. The Company has disclosed the impact of pending litigations on its financial position in the financial statements - Refer Note 2 Point No 2 (c) to the standalone financial statements.
- ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii. There have been no delays in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For SANJEEV GAURAV & ASSOCIATES

Chartered Accountants

Firm Registration No. 017443C



CA Sanjeev Agarwal

Partner

Membership No 415745

UDIN: 21415745AAAAKB4799

Place: Agra

Date: 30.06.2021

MRUGESH TRADING LIMITED

Regd. Off - 252, Swantraveer Savarkar Rashtriya Smarak, Veer Savarkarmarg, Next to Mayor Banglow, Shivaji Park, Mumbai Mumbai City MH 400028

CIN: L74999MH1984PLC034746

TEL: (91) 22 2302 7900 FAX: (91) 22 2307 7231

Website : www.mrugeshtrading.com

Email: cosec@mrugeshtrading.com

(In Lacs except EPS)

Extract of Audited Financial Results for the Half Year 31st March, 2021

PARTICULARS	Quarter Ended 31/03/2021 (Unaudited)	Quarter Ended 31/03/2020 (Unaudited)	Year Ended 31/03/2021 (Audited)	Year Ended 31/03/2020 (Audited)
Total Income from operations (net)	-	0.19	0.20	0.20
Net Profit/(Loss) for the period (before Tax, Exceptional and/or	(0.86)	(1.11)	(13.42)	(11.61)
Net Profit/(Loss) for the period before Tax (after Exceptional	(0.86)	(1.11)	(13.42)	(11.61)
Net Profit/(Loss) for the period after Tax (after Exceptional	(0.86)	(1.11)	(13.42)	(11.61)
Total Comprehensive Income for the period [Comprising	-	-	-	2.08
Equity Share Capital	24.50	24.50	24.50	24.50
Reserves - Other Equity(excluding Revaluation Reserve as	-	-	(17.95)	(4.53)
Earning per share (before extraordinary items) (of ₹ 10/-each)				
(a) Basic	(0.35)	(0.45)	(5.48)	(4.74)
(b) Diluted	(0.35)	(0.45)	(5.48)	(4.74)
* 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.mrugeshtrading.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

Devendra Kumar Agarwal
Director (DIN 06752332)

Place : AGRA

Date : 30.06.2021

MRUGESH TRADING LIMITED

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Website: www.mrugeshtesting.com/ Email: roc@rajdarbarrealty.com

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

Security Code #512065

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015

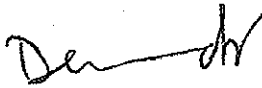
DECLARATION

We, Devendra Kumar Agrawal (DIN 06752332) and Mr. Ashok Kapoor, Director and Chairperson of Audit Committee (DIN 00096659) of Mrugesh Trading Limited (CIN: L74999MH1984PLC034746), hereby declare that, the Statutory Auditor of the Company, M/s Sanjeev Gaurav & Associates have issued an audit report with Un-modified Opinion on Audited Financial Result of the Company for the fourth quarter and year ended on 31st March, 2021.

This declaration is given in compliance to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification no. SEBI/LAD-NRO/GN/2016-17/00 dated May 25, 2016 and Circular No. CIR/CFDCMD/56/2016 dated May 27, 2016.

Kind take this declaration on your record.

Yours sincerely,



Devendra Kumar Agrawal
Director
DIN: 06752332



Ashok Kapoor
Director
DIN: 00096659