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 : AACM2878H
Email-id – mrugeshtakeover@gmail.com Contact Number – +91 9099269926
Website: www.mrugeshtrading.com

Date: 17/11/2022

To,
BSE Limited,
25th Floor,
P. J. Towers, Dalal Street,
Mumbai-400001
Scrip Code: 512065

Subject: Corrigendum to the Financial Result for the quarter 30th September 2022 submitted to the Stock Exchange vide dated 15th November 2022.

Dear Sir / Madam,

This is in continuation to the submission of Unaudited Financial Results along with its Limited Review Report for the quarter ended 30th September 2022, a corrigendum is being sent w.r.t. following:

Attachment added with Limited Review Report along with statement of profit and loss account for the quarter ended 30.09.2022

1. Statement of Asset and Liabilities
2. Cash Flow Statement

Please take the same on your records.

Thanking You
Yours faithfully,

For, Mrugesh Trading Limited

HB

Harshil Shah
CS and Compliance Officer
Membership No: A65732

NIRAV S. SHAH & CO.
CHARTERD ACCOUNTANTS.

NIRAV SHAH
B.Com, F.C.A.

112, Sakar V, Nr. Mithakhali Rly. Crossing, Off. Ashram Road, Ahmedabad-380 009.
Ph. : 079-40301280 (M) 98256 09734 E-mail : 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 September, 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 September 30, 2022, and the year to date results for the period July 01, 2022 to September 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 15th November, 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.

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 & CO. M.No. 133345 AHMEDABAD 130244W CHARTERED ACCOUNTANTS

NIRAV S. SHAH
Proprietor
Membership No.:
UDIN: **22133345BDFFAB7053**
Place: Ahmedabad
Date: 15.11.2022

MRUGESH TRADING LTD.

(CIN: L74999MH1984PLC034746)

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Telephone No.: 022-23027900 Fax No.: 022 23077231

web site: www.mrugeshtrading.com

Statement of Unaudited Financial Results for the Quarter ended on September 30, 2022

(Rs. in lacs except Per share data)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	**Revenue From Operations**						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	-	-	-	-	-	-
	Total Income	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
3	**Total Revenue from Operations (1+2)**	-	-	-	-	-	-
2	**Expenses**						
	a. Changes in inventories of Stock-in-Trade	-	-	-	-	-	-
	b. Finance Cost	-	-	-	-	-	-
	c. Changes in inventories of Stock-in-Trade	-	-	-	-	-	-
	d. Employee benefits expenses	-	-	-	-	-	-
	e. Finance Cost	-	-	-	-	-	-
	f. Depreciation and Amortization Expenses	-	-	-	-	-	-
	g. Other Expenses	0.24	0.09	0.90	0.33	1.13	2.87
	Total Expenses	**0.24**	**0.09**	**0.90**	**0.33**	**1.13**	**2.87**
3	**Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)**	(0.24)	(0.09)	(0.90)	(0.33)	(1.13)	(2.87)
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before Extraordinary items and tax (3-4)**	(0.24)	(0.09)	(0.90)	(0.33)	(1.13)	(2.87)
6	Extraordinary Items	-	-	-	-	-	-
7	**Profit Before Tax (5-6)**	(0.24)	(0.09)	(0.90)	(0.33)	(1.13)	(2.87)
8	**Tax Expenses**						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
9	**Net Profit/(Loss) for the period from continuing Operations (7-8)**	**(0.24)**	**(0.09)**	**(0.90)**	**(0.33)**	**(1.13)**	**(2.87)**
10	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	**Net Profit/(Loss) from Discontinuing operations after Tax (10-11)**	**(0.24)**	**(0.09)**	**(0.90)**	**(0.33)**	**(1.13)**	**(2.87)**
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	-	-	-	-	-	-
14	**Net Profit (Loss) for the period (12+13)**	**(0.24)**	**(0.09)**	**(0.90)**	**(0.33)**	**(1.13)**	**(2.87)**
15	**Other comprehensive income, net of income tax**						
	a) i) Amount of item that will not be reclassifed to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassifed to profit or loss	-	-	-	-	-	-
	b) i) item that will be reclassifed to profit or loss	-	-	-	-	-	-
	ii) income tax relating to items that will be reclassifed to profit or loss	-	-	-	-	-	-
	Total other comperhensive income,net of income tax	-	-	-	-	-	-
16	**Total Comprehensive income for the period**	**(0.24)**	**(0.09)**	**(0.90)**	**(0.33)**	**(1.13)**	**(2.87)**
17	**Details of equity share capital**						
	Paid-up Equity Share Capital	24.50	24.50	24.50	24.50	24.50	24.50
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	**Details of debt securities**						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	**Reserve excluding revaluation reserves as per balance sheet of previous accounting year**	-	-	-	-	-	-
20	**Debenture Redemption reserve**	-	-	-	-	-	-
21	**Earning per Share**						
i	**Earning per Share for Continuing Operations**						
	Basic Earning (Loss) per share from Continuing operations	(0.10)	(0.04)	(0.37)	(0.13)	(0.46)	(1.17)
	Diluted Earning (Loss) per share from Continuing operations	(0.10)	(0.04)	(0.37)	(0.13)	(0.46)	(1.17)
ii	**Earning per Share for discontinuing Operations**						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	**Earnings per Equity Share**						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	(0.10)	(0.04)	(0.37)	(0.13)	(0.46)	(1.17)
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	(0.10)	(0.04)	(0.37)	(0.13)	(0.46)	(1.17)

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 15th November, 2022.
2	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 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 figures for the period ended September 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 and on Behalf of the Board of MRUGESH TRADING LIMITED

Place: Ahmedabad
Date: 15th November, 2022

Rajiv Agrawal

Rajiv Agrawal
Managing Director
DIN : 01659197

MRUGESH TRADING LIMITED
MUMBAI

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Statement of Assets & Liabilities for the Half Year ended on September 30, 2022

(Rs. in lacs except Per share data)

Sr No	Particulars	As at 30/09/2022	As at 31/03/2022
		Un-Audited	Audited
A	**ASSETS**		
1	**Non Current Assets**	-	-
	a) Financial Assets	-	-
	i) Investment	-	-
	b) Other Non Current Assets	0.13	0.13
	Total Non Current Assets	**0.13**	**0.13**
2	**Current Assets**		
	a) Inventories	-	-
	b) Financial Assets	-	-
	ii) Cash & Cash Equivalents	28.14	28.47
	c) Other Current Assets	-	-
	Total Current Assets	**28.14**	**28.47**
	TOTAL ASSETS	-	-
		28.27	**28.60**
B	**EQUITY & LIABILITIES**		
1	EQUITY	-	-
	a) Equity Share Capital	24.50	24.50
	b) Other Equity	(21.78)	(21.45)
	Total Equity	**2.72**	**3.05**
2	**LIABILITIES**		
	Non Current Liabilities	-	-
	a) Financial Liabilities	-	-
	i) Borrowings		
	Total Non Current Liabilities	-	-
3	**Current Liabilities**		
	a) Financial Liabilities	-	-
	ii) Trade Payables	0.46	0.46
	b) Other Current Liabilities	25.09	25.09
	c) Short term provisions	-	-
	Total Current Liabilities	**25.55**	**25.55**
	Total Liabilities	**25.55**	**25.55**
	TOTAL EQUITY & LIABILITIES	**28.27**	**28.60**

For and on Behalf of the Board of MRUGESH TRADING LIMITED

Place: Ahmedabad
Date: 15th November, 2022

MRUGESH TRADING LTD. MUMBAI

Rajiv Agrawal

Rajiv Agrawal
Managing Director
DIN : 01659197

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Cash Flow Statement Annexed to Balance Sheet for the Half Year ended on September 30, 2022

(Rs. in lacs except Per share data)

Sr No	Particulars	Half Year Ended 30/09/2022	Half Year Ended 30/09/2021
		Un-Audited	Un-Audited
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax and extra-ordinary Items	(0.33)	(1.13)
	Adjustments for	-	-
	Profir on sale on investment	-	-
	Balance W/o of Income Tax refundable	-	-
	Operating Profit before Working Capital Changes	**(0.33)**	**(1.13)**
	Changes in Working Capital		
	Increase / (Decrease) in Trade Payables	-	0.25
	Increase / (Decrease) in Other Cirrent Liabilities	-	2.67
	Increase / (Decrease) in Inventories	-	-
	Increase / (Decrease) Other Current Assets	-	-
	Cash Generated from operations	-	-
	Income Tax Paid		
	NET CASH FROM OPERATING ACTIVITIES (A)	**(0.33)**	**1.79**
		-	-
B	**CASH FLOW FROM INVESTMENT ACTIVITIES:**		
	Loans Taken	-	-
	Loans Given	-	-
C	**CASH FLOW FROM FINANCIAL ACTIVITIES**		
	Sale of Investment	-	-
		-	-
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A) + (B) + ©	**(0.33)**	**1.79**
	Cash & Cash Equivalents - Beginning of the Year	28.47	26.68
	Cash & Cash Equivalents - End of the Year	28.14	28.47
	Net Cash and Cash Equivalents	(0.33)	1.79

For and on Behalf of the Board of MRUGESH TRADING LIMITED

Place: Ahmedabad
Date: 15th November, 2022

MRUGESH TRADING LTD. MUMBAI

Rajiv Agrawal

Rajiv Agrawal
Managing Director
DIN : 01659197