

MRUGESH TRADING LIMITED

Warden House, 340 J.J. Road, Byculla, Mumbai 400 008.

CIN No. L74999MH1984PLC034746

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

Website: www.mrugeshtesting.com

Email: cosec@mrugeshtesting.com

November 14, 2017

To,
The General Manager Listing,
Bombay Stock Exchange Limited, 25th Floor,
PhirozeJeejeebhoy Towers
Dalal Street,
Mumbai 400 001

Scrip Code: 512065

Ref: Outcome of the Board Meeting held on 14th November, 2017

Dear Sir,

We wish to inform you that The Board of Directors of the Company at their meeting held on 14th November, 2017 approved the Un-audited Financial Results of the Company for the 2nd quarter and six months ended September 30, 2017, along with Limited Review Report.

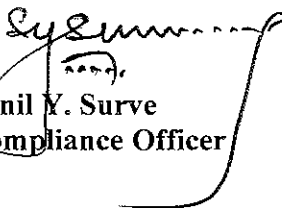
Pursuant to Regulations 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, kindly find enclosed herewith the following for reference:

1. Un-audited Financial Results of the Company for the 2nd quarter ended September 30, 2017, along with Limited Review Report.

The notice is 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.

Thanking you.

Yours faithfully,
For Mrugesh Trading Limited


Sunil Y. Surve
Compliance Officer



MRUGESH TRADING LIMITED

Regd. Office : Warden House, 340, J.J. Road, Byculla, Mumbai - 400 008

CIN : L74999MH1984PLC034746

(₹ in Thousand except EPS)

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30/09/2017

| SR.NO. | PARTICULARS | Quarter Ended 30/09/2017 (Unaudited) | Quarter Ended 30/06/2017 (Unaudited) | Quarter Ended 30/09/2016 (Unaudited) | Half Year Ended 30/09/2017 (Unaudited) | Half Year Ended 30/09/2016 (Unaudited) | Previous Year ended 31/03/2017 Audited |
|--------|--|--|--|--|--|--|--|
| 1 | Revenue from Operations | - | - | - | - | - | 950 |
| 2 | Other Income | 27 | 26 | 33 | 53 | 60 | 112 |
| 3 | Total Income (1 + 2) | 27 | 26 | 33 | 53 | 60 | 1,062 |
| 4 | Expenses | | | | | | |
| (a) | Changes In Inventories of Stock-In-Trade | - | - | - | - | - | - |
| (b) | Finance Cost | 50 | 56 | 51 | 106 | 100 | 202 |
| (c) | Other Expenses | 48 | 354 | 58 | 402 | 331 | 447 |
| | Total Expenses | 98 | 410 | 109 | 508 | 431 | 649 |
| 5 | Profit/(Loss) before exceptional items (3-4) | (71) | (384) | (76) | (455) | (371) | 413 |
| 6 | Exceptional Items | - | - | - | - | - | - |
| 7 | Profit/(Loss) from ordinary activities before tax (5-6) | (71) | (384) | (76) | (455) | (371) | 413 |
| 8 | Tax Expenses | | | | | | |
| (a) | Current Tax | - | - | - | - | - | 3 |
| (b) | Deferred Tax | - | - | - | - | - | - |
| 9 | Profit/(Loss) for the period (7-8) | (71) | (384) | (76) | (455) | (371) | 410 |
| 10 | Other Comprehensive Income (Net of Tax) | | | | | | |
| (a) | Items that will not be reclassified to Profit & Loss A/c | - | - | - | - | - | - |
| (b) | Items that will be reclassified to Profit & Loss A/c | - | - | - | - | - | - |
| 11 | Total Profit/(Loss) after Comprehensive Income (after tax) (9+10) | (71) | (384) | (76) | (455) | (371) | 410 |
| 12 | Paid-up equity share capital (Face Value ₹ 10/ per share) | 2,450 | 2,450 | 2,450 | 2,450 | 2,450 | 2,450 |
| 13 | Earning per Share (of Rs.10/-each) (not annualized) | | | | | | |
| (a) | Basic & Diluted | (0.29) | (1.57) | (0.31) | (1.86) | (1.51) | 1.67 |

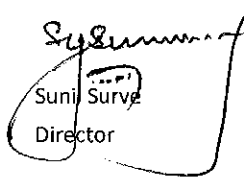
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Notes :

- 1 In terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the above results for the quarter ended September 30, 2017 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 14th November, 2017.
- 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 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.
- 3 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.
- 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, 2017.

For and on behalf of the Board


Sunil Surve
Director



Place : Mumbai

Date : 14/11/2017

MRUGESH TRADING LIMITED

Regd. Office : Warden House, 340, J.J. Road, Byculla, Mumbai - 400 008

CIN : L74999MH1984PLC034746

STATEMENT OF STANDLONE ASSETS AND LIABILITIES

(₹ in Thousand)

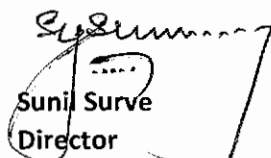
| Particulars | As at 30/09/2017 Unaudited | As at 31/03/2017 Audited |
|--|----------------------------------|--------------------------------|
| A EQUITY AND LIABILITIES | | |
| 1 Shareholders' Funds | | |
| a) Share Capital | 2,450 | 2,450 |
| b) Reserves and Surplus | (1355) | (900) |
| Sub-total - Shareholders' Funds | 1,095 | 1,550 |
| 2 Non-current Liabilities | | |
| Long Term Borrowings | 2,660 | 2,905 |
| | 2,660 | 2,905 |
| 3 Current Liabilities | | |
| a) Trade Payables | 20 | 32 |
| b) Other Current Liabilities | 1,568 | 1,664 |
| Sub-total - Current Liabilities | 1,588 | 1,696 |
| TOTAL - EQUITY AND LIABILITIES | 5,343 | 6,151 |
| B ASSETS | | |
| 1 Non-current assets | | |
| a) Non-current Investments | 2,518 | 2,518 |
| b) Long term loans and advances | 1,267 | 1,260 |
| Sub-total - Non-current assets | 3,785 | 3,778 |
| 2 Current assets | | |
| a) Inventories | 10 | 10 |
| b) Trade Receivables | - | 855 |
| c) Cash and bank balances | 1,548 | 1,508 |
| Sub-total - Current assets | 1,558 | 2,373 |
| TOTAL - ASSETS | 5,343 | 6,151 |

For Mrugesh Trading Limited



Place : Mumbai

Dated: 14th November 2017


Sunil Surve
Director
DIN 00065166

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(₹ in Thousand except EPS)

| Extract of Statement of Results for the Quarter and Half year ended 30th September, 2017 | | | |
|---|--------------------------------------|--|--------------------------------------|
| PARTICULARS | Quarter Ended 30.09.2017 (Unaudited) | Half Year Ended 30.09.2017 (Unaudited) | Quarter Ended 30.09.2016 (Unaudited) |
| Total Income from operations (net) | 27 | 53 | 33 |
| Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extra ordinary items) | (71) | (455) | (76) |
| Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extra ordinary items) | (71) | (455) | (76) |
| Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extra ordinary items) | (71) | (455) | (76) |
| Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after Tax)and other Comprehensive Income (after tax)] | (71) | (455) | (76) |
| Equity Share Capital | 2450 | 2450 | 2450 |
| Reserves (excluding Revaluation Reserve as shown in the Audited Balance Sheet of previous year) | - | - | - |
| Earning per share (before extraordinary items (of ₹ 10/-each) | | | |
| (a) Basic | (0.29) | (1.86) | (0.31) |
| (b) Diluted | (0.29) | (1.86) | (0.31) |
| * Not Annualised | | | |

NOTES:

(a) The above is an extract of the detailed formate of Quarterly Financial Results filed with the 5stock 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.

For Mrugeshtesting Limited

Place : Mumbai

Date : 14th November, 2017



Sd/-
Sunil Surve
Director



HEGDE & ASSOCIATES
CHARTERED ACCOUNTANTS

B/10, 1st Floor, New Putlibai Kapol Niwas CHS Ltd,
S.V. Road, Vile Parle (West) Mumbai - 400 056
Tel.: 022-26708221 - 26701362

E-mail : HEGDES61@gmail.com • kpajmera@hotmail.com

**Independent Auditor's Report on Limited Review of the Unaudited Financial Results of the
Company for the Quarter ended 30th September, 2017**

To the Board of Directors
Mrugesh Trading Limited
340, J. J. Road, Byculla, Mumbai – 400 008

We have reviewed the accompanying statement of Unaudited Standalone financial results of **Mrugesh Trading Limited** ("the Company") for the quarter ended September 30, 2017 ("the statement"), being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAD/62/2016 dated July 5, 2016. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related interim financial information in accordance with the reorganisation 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We have conducted our review of the statement in accordance with the Standard on Review Engagement (ARE) 2410 "Review of Interim Financial Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. A review is limited primarily to inquires of Company personnel and analytical procedures 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 Standalone financial results prepared in accordance with the applicable accounting standards and other recognised 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.

We have not reviewed the Ind AS compliant financial results and other financial information for the quarters ended on September 30, 2016, September 30, 2017 and year ended on March 31, 2017 which have been presented by the Company based on the financial information compiled by the management.

For Hegde & Associates
Chartered Accountants
Firm Registration No. 103610W

K. P. Ajmera
Partner

Membership No. 036319



Place: Mumbai
Date: 14/11/2017