

MRUGESH TRADING LIMITED

CIN: L74999MH1984PLC034746

Registered office: 252, Swantraveer Savarkar Rashtriya Smarak, Veer Savarkarmarg,
Next to Mayer Banglow, Shivaji Park, Mumbai, Mumbai City, Maharashtra-400028, India

Website: www.mrugeshtesting.in

Mobile No: +91 70436 53947 **Email:** mrugeshtestinglimited@gmail.com

Date: 27/05/2025

To,
Corporate Listing Department
The BSE Limited,
P J Towers, Dalal Street, Fort,
Mumbai-400 001

Subject : Outcome for Board Meeting of the Company held as on Today i.e. 27th May,
2025
Scrip Code : 512065

Dear Sir/Madam,

Pursuant to second provision to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, in their meeting held today, i.e. 27th May, 2025, considered inter alia the following:

Approved the Standalone audited Financial Results of the Company for the quarter and year ended as on 31st March, 2025.

The meeting started at 04:30 PM and concluded at 05:00 PM

Thanking you,

Yours faithfully,

For, Mrugeshtesting Limited
MRUGESH TRADING LIMITED

A.P. Shah
AUTHORISED SIGNATORY/DIRECTOR

Arpit Piyush Bhai Shah
Managing Director
DIN: 08311352

MRUGESH TRADING LIMITED

CIN: L74999MH1984PLC034746

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2025

(Rs. in Lacs except EPS)

Statement of Audited Financial Results for the Quarter & Year ended 31.03.2025					
Particulars	Quarter Ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
Date of start of Reporting Period	01-01-2025	01-10-2024	01-01-2024	01-04-2024	01-04-2023
Date of end of Reporting Period	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
Whether results are audited or unaudited	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Nature of report Standalone or Consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
Income from Operations					
a. Revenue from operations	777.85	156.36	0.00	2024.29	0.00
b. Other Income	0.00	0.00	0.00	0.00	0.00
III. Total Income	777.85	156.36	0.00	2024.29	0.00
Expenses:					
a. Purchase of Stock-in-Trade	1963.33	151.76	0.00	3108.51	0.00
b. Change in inventories	-1143.73	0.00	0.00	-1143.73	0.00
b. Employees Benefit Expenses	0.65	0.00	0.00	2.94	0.00
c. Depreciation	0.00	0.00	0.00	0.00	0.00
d. Finance Costs	0.16	0.09	0.00	0.25	0.00
e. Other Expenses	3.93	3.42	0.08	15.71	0.17
Total expenses	824.35	155.27	0.08	1983.69	0.17
V. Profit/ Loss before exceptional items and tax (III - IV)	-46.49	1.09	-0.08	40.61	-0.17
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00
VII. Profit/ Loss after exceptional items and tax (V - VI)	-46.49	1.09	-0.08	40.61	-0.17
VIII. Tax expense:					
(1) Current tax	-15.94	0.34	0.00	6.01	0.00
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	-30.55	0.75	-0.08	34.60	-0.17
X. Profit / Loss for the period	-30.55	0.75	-0.08	34.60	-0.17
XI. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XII. Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	-30.55	0.75	-0.08	34.60	-0.17
XIII. Earnings per equity share (for continuing operations)					
Basic	-1.25	0.30	-0.03	1.41	-0.07
Diluted	-1.25	0.30	-0.03	1.41	-0.07

Notes:

1 The Audited Standalone financial results for the 4th quarter & year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th May, 2025. The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.

2 The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.

3 The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).

4 The Figures have been regrouped and/or reclassified wherever necessary.

for Mr. Arpit Piyush Shah

A. P. Shah

Arpit Piyush Shah
Managing Director

DIN: 08311352

Date: 27/05/2025

Place: Ahmedabad

MRUGESH TRADING LIMITED
AUTHORISED SIGNATORY/DIRECTOR

MRUGESH TRADING LIMITED**STATEMENT OF STANDALONE ASSETS AND LIABILITIES**

(Rs. in Lacs except EPS)

Particulars	As at 31st March 2025	As at 31st March 2024
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	0.87	-
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	0.13	0.13
iv Others (to be specified)	14.62	-
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	-	-
Total Non-current assets	15.62	0.13
2 Current assets		
a Inventories	1,143.73	-
b Financial Assets		
i Trade receivables	687.21	-
ii Cash and cash equivalents	16.94	13.85
iii Loans	-	-
c Other current assets	0.63	19.17
Total Current assets	1,848.50	33.02
Total Assets	1,864.12	33.15
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	24.50	24.50
b Other Equity	1,811.73	-18.29
Total Equity	1,836.23	6.21
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings	-	10.43
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	-	-
Total Non-Current Liabilities	-	10.43
b Current liabilities		
i Financial Liabilities		
a a.Borrowings	-	-
b b.Trade payables	5.41	1.28
c c.Other financial liabilities	15.23	15.23
ii Other current liabilities	7.25	-
iii Current Tax Liabilities (Net)	-	-
Total Current Liabilities	27.88	16.51
Total Liabilities	27.88	26.94
TOTAL EQUITY AND LIABILITIES	1,864.12	33.15

for Mrugesh Trading Limited

MRUGESH TRADING LIMITED

A. P. Sharma

Arpit Piyushbhai
Managing Director

DIN: 08311352

Place : Ahmedabad

Date : 27/05/2025

AUTHORISED SIGNATORY/DIRECTOR

MRUGESH TRADING LIMITED

Standalone Cash Flow Statement for the year ended 31 March 2025

(Rs. in Lacs except EPS)

Particulars	As at 31 March 2025	As at 31 March 2024
Cash flows from Operating Activities		
Profit before tax for the Year	40.61	-0.17
Adjustments to reconcile net profit to net cash provided by operating		
Depreciation and Amortization	-	-
Provision for Amount not recoverable	-	-
Interest Income	-	-
Operating profit / (loss) before working capital changes	40.61	-0.17
Movements in Working Capital:		
(Increase)/decrease in trade receivables	-687.21	-
(Increase)/decrease in other current assets	3.92	-19.17
(Increase)/decrease in Inventories	-1,143.73	-
(Increase)/Decrease in Loans	-	-
Increase/(decrease) in Other current liabilities	-3.18	19.34
(Decrease)/Increase in Trade Payables	4.13	-
Increase/(decrease) in Provisions	-	-
Net Cash Generated From/ (Used in) operations	-1,785.46	-0.00
Tax paid (net of refunds)	-	-
Net Cash From/(Used in) Operating Activities	(A) -1,785.46	-0.00
Cash Flows from Investing Activities		
Addition in Fixed Assets	-0.87	-
Investment	-	-
Net cash from/(Used in) Investing Activities	(B) -0.87	-
Cash flows from Financing Activities		
Other Equity	1,789.42	-
Borrowings	-	-
Net cash from/(Used in) Financing Activities	(C) 1,789.42	-
Increase in Cash and Cash Equivalents during the year	(A+B+C) 3.09	-0.00
Cash and Cash Equivalents at the beginning of the year	13.85	13.85
Cash and Cash Equivalents at the end of the year	16.94	13.85

Note:

- (a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian
(b) Changes in liability arising from financing activities

for Mrugesh Trading Limited

MRUGESH TRADING LIMITED
A.P. Sharma
AUTHORISED SIGNATORY/DIRECTOR

Arpit P. Sharma

Managing Director

DIN: 08311352

Date : 27/05/2025

Place : Ahmedabad



INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors of
Mrugesh Trading Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of financial results Mrugesh trading Limited (the Company) for the Quarter ended 31st March, 2025 and for the year ended 31st March, 2025 ("Statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the Quarter ended 31st March, 2025 and for the year ended 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 3 to the financial results with regard the company does not have any business plan and does not intend to have any business activity in near future therefore, the financial statement have been prepared on non-going concern assumption and consequently, the financial assets of the company are stated at their realizable value or cost whichever is lower.

Our opinion is not modified in respect of this matter

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance

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J. SINGH & ASSOCIATES (Regd.) CHARTERED ACCOUNTANTS

505/506/507, HUBTOWN Viva, Shankarwadi,
Western Express Highway Between Andheri &
Jogeshwari (East) Mumbai-400060
Telephone: - 022-6694617/18
E-mail: -ca_jsingh@rediffmail.com
mumbai@cajsingh.com

with the applicable Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statement 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 the statement

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 financial results, 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 control 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 control with reference to financial statements in place and operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 financial results or, if such disclosures are inadequate,

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to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

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

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.

Other Matters

The Statement includes the results for the Quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2025 and the published unaudited year to date figure up to 31st December, 2024 being the Quarter of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.

For M/s. J Singh & Associates
Chartered Accountants
FRN : 110266W



Amitkumar J Joshi
Partner
Membership No: 120022

UDIN: 25120022BMIJZQ9764

Place:- Ahmedabad

Date: 27/05/2025



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Date: 27.05.2025

To,
Corporate Listing Department
The BSE Limited,
P J Towers, Dalal Street, Fort,
Mumbai-400 001

Sub: Confirmation pertaining to Non-Applicability of SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018

Dear Sir/Madam,

In reference to the SEBI circular dated November 26, 2018 with regard to fund raising by issuance of debt securities by large entities, we hereby confirm that the borrowing of the Company as on 31st March, 2025 is Nil, So, we are not identified as a Large Corporate as on March 31, 2025, as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018.

You are requested to take the above information in your records.

Please take the same on your record.

Thanking You

For, Mrugesh Trading Limited

MRUGESH TRADING LIMITED

A. P. Shah

Arpit Piyush Shah

Managing Director

DIN: 08311352

AUTHORISED SIGNATORY/DIRECTOR

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Date: 27/05/2025

To,
Corporate Listing Department
The BSE Limited,
P J Towers, Dalal Street, Fort,
Mumbai-400 001

Subject : Declaration of Unmodified Opinion
Scrip Code : 512065

Dear Sir/Madam,

I, Arpit Piyush Bhai Shah , Managing Director of Mrugesh Trading Limited having its registered office at 252, Swantraveer Savarkar Rashtriya Smarak, Veer Savarkarmarg, Next to Mayer Banglow, Shivaji Park, Mumbai, Mumbai City, Maharashtra-400028, India, hereby declare that, the Statutory Auditors of the Company, J Singh & Associates, Chartered Accountants, Ahmedabad have issued an Audit Report with unmodified opinion on audited Standalone financial results for the quarter and year ended on 31st March, 2025.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Yours faithfully,

For, Mrugesh Trading Limited

MRUGESH TRADING LIMITED

A. P. Shah

AUTHORISED SIGNATORY/DIRECTOR

Arpit Piyush Bhai Shah

Managing Director

DIN: 08311352