

FRANKLIN INDUSTRIES LIMITED

(CIN: L74110GJ1983PLC092054)

Regd. off.: 301, SIGNATURE 01, NR.JAGUAR SHOWROOM, S.G. HIGHWAY, MAKARBA, Jivraj
Park, Ahmedabad, Ahmadabad City, Gujarat, India, 380051
E-mail Id: muradprop1983@gmail.com, Phone No.: 7621806491
Website: www.franklinindustries.in

Date: 12/11/2024

To, BSE Limited P. J. Towers, Dalal Street, Mumbai-400001. Scrip Code: 540190	To, Calcutta Stock Exchange Limited 7, Lyons Range Kolkata-700001. Scrip Code: 23181
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Subject: Outcome of the Board Meeting held on i.e. 12th November, 2024

Dear Sir/Madam,

Pursuant to the Regulation 30 of SEBI (LODR) Regulation, 2015, we hereby submitting the Outcome of Board Meeting of the Company held as on 12th November, 2024. The Following Business were transacted during the Meeting:

1. Approved the Standalone un-audited Financial Results of the Company for the quarter ended as on 30th September, 2024 along with the Limited Review Report.

A Copy of Unaudited Financial Result of the Company for the Quarter ended as on 30.09.2024 and the Limited Review Report is attached herewith.

The meeting started at 9:00 PM and concluded at 10:00 PM.

You are requested to take note of the same.

For, Franklin Industries Limited




SACHIN VERMA
Managing Director
(DIN: 10328898)

Limited Review Report

To,
Board of Directors of Franklin Industries Limited
(CIN: L74110GJ1983PLC092054)

We have reviewed the accompanying statement of unaudited financial results of **Franklin Industries Limited** for the quarter ended 30th September, 2024 which are included in the accompanying “Statement of Unaudited Financial Result for Quarter ended September 30, 2024” together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”).

The statement is the responsibility of the company’s management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 “Interim Financial Reporting (Ind As 34), prescribed under section 133 of the companies act, 2013 as amended, 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 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 ICAI. 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 of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an Audit. 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 Indian Accounting Standards (‘Ind As’) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Other Matters:

- There is material outstanding demand on account of pending adjudications / outcome of the assessment procedures by Income Tax department and based on our review of related documents, we are unable to assess the possible adjustments and /or disclosures, if any, that may be required to be made in the accompanying Standalone Financial Statements in respect of this matter.
- The company deals in various segment such as (a) Agricultural Production (b) Agricultural Trading & (c) Jewelry business. Company has material amount of Inventory as on review date and we were not provided with the quantity wise details for each and every segment. Hence, we are unable to comment upon the valuation and physical presence of the Inventory.
- As on Review date company has material amount of Trade Receivable and Trade payable which are subject to the confirmation received from the parties.

Date : 12/11/2024

Place : Ahmedabad

For, V S S B & Associates

Chartered Accountants

Firm No.121356w



(Vishves A. Shah)

Partner

M. No. 109944

UDIN: 24109944BKADGL3368

FRANKLIN INDUSTRIES LIMITED
(FORMERLY KNOWN AS MURAD PROPERTIES & PROJECTS LTD)
(CIN: L74110GJ1983PLC092054)

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024

(Rs. in lacs except Per share data)

Sr No	Particulars	Quarter ended	Quarter ended	Quarter ended	Half Year ended	Half Year ended	For the year ended on March 31, 2024
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024 (Year to date for Current Period)	September 30, 2023 (Year to date for Previous Period)	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	2,710.69	2,663.26	852.76	5,373.95	1,579.67	5,058.06
	(b) Other Income	0.00	-	-	0.00	7.40	37.77
	Total Revenue (Net)	2,710.69	2,663.26	852.76	5,373.95	1,587.07	5,095.83
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	2,618.90	1,641.60	750.50	4,260.50	1,398.17	4,353.69
	c. Changes in inventories of Stock-in-Trade	(358.44)	388.43	-	29.99	-	(426.16)
	d. Employee benefits expenses	7.57	6.57	0.85	14.14	1.70	20.25
	e. Finance Cost	0.00	0.00	0.00	0.00	0.02	0.04
	f. Depreciation and Amortization Expenses	0.68	0.64	-	1.32	0.64	2.56
	g. Other Expenses	18.95	29.35	0.29	48.30	3.97	13.77
	Total Expenses	2,287.67	2,066.59	751.64	4,354.26	1,404.50	3,964.16
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	423.02	596.67	101.12	1,019.69	182.57	1,131.67
4	Exceptional Items	-	-	-	-	-	(0.50)
5	Profit/(Loss) before Extraordinary items and tax (3-4)	423.02	596.67	101.12	1,019.69	182.57	1,131.17
6	Extraordinary Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	423.02	596.67	101.12	1,019.69	182.57	1,131.17
8	Tax Expenses						
	(a) Current Tax	23.64	31.26	26.29	54.90	47.47	82.26
	(b) Deferred Tax	-	-	-	-	-	2.55
	Total Tax Expenses	23.64	31.26	26.29	54.90	47.47	84.81
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	399.38	565.41	74.83	964.78	135.10	1,046.36
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)	-	-	-	-	-	-
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	-	-	-	-	-	-
14	Net Profit (Loss) for the period (9+12+13)	399.38	565.41	74.83	964.78	135.10	1,046.36
15	Other comprehensive income, net of income tax						
	a) i) Amount of item that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-	-
16	Total Comprehensive income for the period	399.38	565.41	74.83	964.78	135.10	1,046.36
17	Details of equity share capital						
	Paid-up Equity Share Capital	2,892.00	1,446.00	361.50	2,892.00	361.50	361.50
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
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	-	-	-	-	-	1,091.26
20	Debenture Redemption reserve	-	-	-	-	-	-
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	0.14	0.20	0.21	0.33	0.37	2.89
	Diluted Earning (Loss) per share from Continuing operations	0.14	0.20	0.21	0.33	0.37	2.89
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	0.14	0.20	0.21	0.33	0.37	2.89
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.14	0.20	0.21	0.33	0.37	2.89

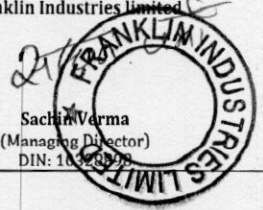
Note:

- 1 The above un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12th November, 2024.
- 2 The previous periods figures have been regrouped wherever necessary.
- 3 The Earning per share for the prior periods have been restated considering the face value of Rs. 1/- each in accordance with IND AS 33 - "Earning per share".
- 4 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.

Place: Ahmedabad
Date: 12/11/2024

For and on Behalf of the Board of
Franklin Industries Limited

Sachin Verma
(Managing Director)
DIN: 10329928



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Un-Audited Statement of Assets & Liabilities as at 30th September, 2024

(Rs. In Lacs)

	Particulars	Un-Audited	Audited
		AS AT 30.09.2024	AS AT 31.03.2024
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	35.28	35.91
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	261.56	261.56
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total (A)	296.84	297.47
B	Current assets		
	(a) Inventories	396.16	426.16
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	5,989.91	1,774.39
	(iii) Cash and cash equivalents	2.23	1.29
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	318.30	29.20
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	57.21	5.22
	Total (B)	6,763.81	2,236.27
	Total Assets (A+B)	7,060.65	2,533.74
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	2,892.00	361.50
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	3,408.05	1,091.26
	Total (A)	6,300.05	1,452.76
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	25.00	25.00
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	5.19	5.19
	(d) Other non-current liabilities	-	-
	Total (B1)	30.19	30.19
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	574.04	950.77
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	18.60	14.68
	(c) Provisions	137.77	85.34
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	730.40	1,050.79
	Total Equity and Liabilities (A+B1+B2)	7,060.65	2,533.74

Place : Ahmedabad
Date : 12/11/2024

For, Franklin Industries Limited



Sachin Verma
Managing Director
DIN: 10328898

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UN-AUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2024			
(Amount in Lacs)			
Particulars	Six Months Ended 30th Sep, 2024 Rs.		Six Months Ended 30th Sep, 2023 Rs.
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax for the year		1,019.69	182.57
Adjustments for :			
W/off TDS Receivable	-		-
Transferred from reserve	-		-
Depreciation	1.32		0.64
		1.32	0.64
Operating Profit before Working Capital change		1,021.01	183.21
Adjustments for :			
Decrease/(Increase) in Receivables	(4,215.51)		(345.80)
Decrease/(Increase) in Inventories	29.99		-
Decrease/(Increase) in Short Term Loans & Advances	(289.10)		95.83
Decrease/(Increase) in Other Current Assets	(51.99)		(0.83)
Increase/(Decrease) in Trade Payables	(376.73)		65.67
Increase/(Decrease) in Financial Liabilities	-		-
Increase/(Decrease) in Current Liabilities	3.92		1.84
Increase/(Decrease) in Provisions	52.43	(4,846.98)	47.07
			(136.23)
Cash Generated From Operations		(3,825.98)	46.99
Income Tax		54.90	47.47
NET CASH FROM OPERATING ACTIVITIES Total (A)		(3,880.88)	(0.48)
CASH FLOW FROM INVESTING ACTIVITIES			
Fixed Asset	-		-
Purchase of Fixed Assets	(0.69)		-
Interest Received	-		-
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(0.69)	-
CASH FLOW FROM FINANCING ACTIVITIES			
Long Term Borrowing	-		-
Proceeds from the Right Issue	3,882.51		-
Long Term Loans & Advances	-		-
NET CASH FROM FINANCING ACTIVITIES Total (C)		3,882.51	-
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		0.94	(0.48)
Cash and Cash Equivalents -- Opening Balance		1.29	0.80
Cash and Cash Equivalents -- Closing Balance		2.23	0.31
		0.00	0.00
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.			

For & on behalf of the Board,
Franklin Industries Limited

Sachin Verma
Sachin Verma
Managing Director
DIN: 10328898



Place : Ahmedabad
Date : 12/11/2024