

Magnanimous Trade & Finance Ltd.

Regd. Office: Ground Floor, Shop No. 188/2, Shyam Dham Heights, Rampura, Patrakar Colony, Jaipur Rajasthan 302034

Telephone: 0141-2373164, 2373364 Email: miel1@rediffmail.com

CIN No. L65923RJ1991PLC059251 Website: mtfl.co.in

Date: 31/05/2025

To,
The Deputy Manager
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai- 400001
Scrip Code: 512377
Security Id: MAGANTR

Sub: Revised Submission of Audited Financial Results (Standalone) for the quarter and the year ended 31st March, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am

In reference of our earlier submission dated 30th May, 2025 Pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 (Listing Regulations), the Board of Directors at their meeting held on 30th May, 2025 have consider and approved, the Audited Financial Results (Standalone and Consolidated) of the company for the quarter and year ended 31st March, 2025 along with the report of the auditors thereon. We hereby clarify that due to common human error we attached an another file in place of audit report in our earlier submission.

A copy of the results along with Auditor's Report is enclosed herewith.

The declaration that the Report of the Statutory Auditors is with unmodified opinion with respect to Standalone and Consolidated Audited Financial Results for the year ended 31st March, 2025 is attached herewith.

The said meeting commenced at 04:00 P.M. and concluded at 05:00 P.M.

Kindly acknowledge the receipt.

Thanking You,
Yours Faithfully,

For MAGNANIMOUS TRADE & FINANCE LTD
CIN: L65923RJ1991PLC059251

SUDHIR KUMAR PARASRAMPURIA
(Whole-time director)
DIN: 00358982

Head Office : 2, Nav Bharat Niketan, 3A/246, Azad Nagar, Kanpur – 208002

Phone: 0512-3558783 (M): 9336115333, 9839033834

B.O. : (I) 307, Manish Chambers Sonawala Cross Lane, Goregaon (East) Mumbai – 400 063 (M) : 09820143685

(II) 8/1, Lal Bazar Street, Room No. 18M, Kolkata – 700 001 (W.B.) (M) : 9433057083 Fax : 033-22489520

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Independent Auditor's Report on the audit of Quarterly and Year to Date Standalone Financial Results of Magnanimous Trade & Finance Limited pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended

The Board of Directors

Magnanimous Trade & Finance Limited

Report on the audit of Standalone Financial Results

Opinion

- 1- We have audited the accompanying statement of quarterly & year to date standalone financial results of Magnanimous Trade & Finance Limited (the "Company") for the quarter and year ended March 31, 2025 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with regulation 63(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended ("Listing Regulation").
- 2- In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian 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 and year ended March 31, 2025.



Basis for Opinion

- 3- We conducted our audit in accordance with the Standard on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of Standalone 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.

Management's Responsibilities for the Standalone Financial Results

- 4- The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian 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 and Regulation 52 read with regulation 63(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended ("Listing Regulation"). 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- 5- In preparing the Statement, the Board of Directors 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 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 Standalone Financial Results

- 6- 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 is 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.
- 7- As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - i- Identify and assess the risks of material misstatements of the Statement, 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.
 - ii- 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 through a separate report on the complete set of standalone financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - iii- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Statement made by the Board of Directors.
 - iv- Conclude on the appropriateness of Board of Director's use of 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, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - v- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieve fair presentation.



- 8- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including and significant deficiencies in the internal control that we identify during our audit.
- 9- 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

- 10- As stated in Note No. 4 of the Statement, the figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto nine months of relevant financial year, which were subjected to limited review by us. Our opinion on the standalone financial results is not modified in respect of this matter.

FOR GUPTA & SHAH
CHARTERED ACCOUNTANTS
FRN: 001416C



CA SHARAD KUMAR SHAH
PARTNER
M NO.070601
UDIN: 25070601BMJANX3049

PLACE: KANPUR
DATED: 30-05-2025

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Part - I

Statement of Audited Standalone Financial Results for the quarter & year ended 31st March, 2025

(Rs. in Lakhs excluding earning per share)

S. No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Revenue from operations					
	(i) Interest Income	22.49	5.44	8.11	71.99	24.28
	(ii) Sales	93.26	876.91	40.47	970.17	79.79
(I)	Total Revenue from operations	115.75	882.35	48.58	1,042.15	104.07
(II)	Other Income	15.67	27.62	3,604.46	37.58	3,612.96
(III)	Total Income(I + II)	131.42	909.97	3,653.04	1,079.74	3,717.03
	Expenses :-					
	(i) Finance Cost	0.03	-	-	0.03	-
	(ii) Purchase of Stock in Trade	(2.85)	-	-	62.02	-
	(iii) Change in inventories of stock-in-trade	81.47	94.22	2.45	120.36	8.80
	(iv) Impairment of financial instruments	-	-	-	-	-
	(v) Employees Benefits expenses	3.81	6.08	6.81	25.38	22.91
	(vi) Depreciation, amortization & impairment	3.00	6.49	4.93	22.49	11.35
	(vii) Other Expenses	27.38	90.58	1,418.07	197.60	1,433.88
(IV)	Total Expenses(IV)	112.84	197.38	1,432.26	427.86	1,476.94
(V)	Profit/(Loss) before tax (III-IV)	18.58	712.60	2,220.78	651.87	2,240.09
(VI)	Tax Expenses					
	(1) Current Tax	-	-	(412.28)	(186.93)	(418.32)
	(2) Deferred Tax	0.00	0.46	0.03	3.91	0.31
	(3) Taxes relating to prior years	-	-	-	-	5.57
(VII)	Profit for the period (V-VI)	18.58	713.06	1,808.53	468.85	1,827.65
	Transfer to Statutory Reserve	0	-	-	93.77	365.53
	Profit/(Loss) transfer to Reserves	18.58	713.06	1,808.53	375.08	1,462.12
(VIII)	Other Comprehensive Income					
(IX)	Total comprehensive income for the period (VII+VIII)	18.58	713.06	1,808.53	468.85	1,462.11
(X)	Paid up equity share capital (Face Value of Rs.10/- each)	95.15	95.15	95.15	95.15	95.15
(XI)	Earnings per equity share (quarterly figures are not annualised) (Face value of Rs.10/-each)					
	Basic(Rs.)	0.20	74.94	190.00	39.42	153.67
	Diluted(Rs.)	0.20	74.94	190.00	39.42	153.67

See accompanying notes to financial results

Date : 30-05-2025
Place : Jaipur



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Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at its meeting held on May 30, 2025. These financial results have been subjected to Audit by the Statutory Auditors of the Company and an unqualified audit report has been issued.
- The above financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules 2015. These financial results may require further adjustments if any, necessitated by guidelines/clarification/directions to be issued in the future by RBI, Ministry of Corporate Affairs or other regulators, which will be implemented as and when the same are made applicable.
- The company is primarily engaged in the Finance & Investment activities and all other activities revolve around the main business of the company. Accordingly, there are no separate reportable segments, as per the Ind AS 108 "Operating Segments" specified under section 133 of the Act.
- The figures for the quarter ended March 31, 2025 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto nine months of relevant financial year, which were subjected to limited review by the auditors.
- Previous period figures have been regrouped/reclassified wherever necessary to conform to current period presentation.

For MAGNANIMOUS TRADE & FINANCE LTD

CIN: L65923RJ1991PLC059251



SUDHIR KUMAR PARASHRAMPURIA
(Whole-time director)

Place: Jaipur

Date: 30.05.2025

DIN: 00358982

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Statement of Assets and Liabilities as on 31st March, 2025

S. No.	Particulars	(Rs.in Lakhs)	
		STANDALONE	
		year ended	year ended
		31.03.2025	31.03.2024
		(Audited)	(Audited)
I. ASSETS			
1) Financial assets			
(a) Cash & cash equivalents	157.34	1,846.96	
(b) Receivables			
(c) Loans	2,281.76	1,001.84	
(d) Investments	200.00		
(e) Other financial assets	483.32	14.31	
2) Non -financial Assets			
(a) Inventories	4.67	125.03	
(b) Current tax assets (Net)	-	-	
(c) Deffered tax Assets (Net)	4.76	0.84	
(d) Investment Property	-	-	
(e) Property, Plant and Equipment	43.85	90.37	
(f) Other non financial assets	17.89	50.94	
Total Assets	3,193.59	3,130.29	
II. LIABILITIES AND EQUITY			
LIABILITIES			
1) Financial Liabilities			
(a) Payables		-	
(e) Other financial Liabilities	6.13	1.62	
2) Non Financial Liabilities			
(a) Provisions	5.60	10.02	
(b) Current tax Liabilities(net)	14.43	418.32	
(c)Other non financial Liabilities	0.48	1.70	
3) EQUITY			
(a) Equity share capital	95.15	95.15	
(b) Other equity	3,072.30	2,603.48	
Total Equity and Liabilities	3,194.09	3,130.29	

Date:30-05-2025
Place : Jaipur

By Order of the Board of Directors
For Magnanimous Trade & Finance Ltd.

SUDHIR KUMAR PARASHAR
WHOLE TIME DIRECTOR
DIN:00358982



Magnanimous Trade & Finance Ltd.

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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

Particulars	As at March 31, 2025		As at March 31, 2024	
	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
CASH FLOW FROM OPERATING ACTIVITIES :-				
Net Profit before tax as per statement of Profit & Loss		651.85		2,240.08
Adjustment for :-				
Depreciation	22.49		11.35	
Interest Income	(71.99)		(84.69)	
Lease & License fee	(8.51)		(3.58)	
Profit on sale on investment	-	(58.01)	(3,539.50)	(3,616.42)
Operating Profit before working capital changes.		593.84		(1,376.34)
Adjustment for :-				
Trade & other receivables	(1,720.30)		(503.22)	
Inventories	120.36		8.80	
Trade & other payables	(405.02)	(2,004.96)	419.34	(75.08)
Cash generated from operations		(1,411.12)		(1,451.42)
Taxes paid (Net)		(183.02)		(412.44)
Net cash (used in) Operating Activities		(1,594.14)		(1,863.86)
CASH FLOW FROM INVESTING ACTIVITIES :-				
Sale of Investment		-		131.50
Interest Income		71.99		84.69
Lease & License fee		8.51		3.59
Profit on sale on investment		-		3,539.50
		80.50		3,759.28
Less:				
Purchases of Fixed Assets		(24.02)		48.55
Purchase of Investment		200.00		-
Net cash from Investing Activities		(95.48)		3,710.73
CASH FLOW FROM FINANCING ACTIVITIES :-				
Proceeds from Long Term Borrowing		-		-
Repayment from Long Term Borrowing		-		-
Short Term Borrowing		-		-
Net cash from (used in) Financing Activities		-		-
Net (Decrease)/Increase in Cash & Cash Equivalent (A+B+C)		(1,689.62)		1,846.87
Opening Balance of Cash & Cash Equivalents		1,846.96		0.09
Closing Balance of Cash & Cash Equivalents		157.34		1,846.96

0.61178

By Order of the Board of Directors
For Magnanimous Trade & Finance Ltd.

SUDHIR KUMAR PARASRAMPURIA
WHOLE TIME DIRECTOR
DIN:00358982



Date : 30-05-2025
Place : Jaipur