

Magnanimous Trade & Finance Ltd.

Regd. Office: Ground Floor, Shop No. 188/2, Shyam Dham Heights, Rampura, Patrakar Colony, Jaipur Rajasthan 302034
Corporate office: C/o Goyal Auto Parts, Ground Floor, Room No. 8C, 12A Netaji Subhash Road Kolkata West Bengal 700001
Telephone: 0141-2373164, 2373364 Email: miell@rediffmail.com
CIN No. L65923RJ1991PLC059251 Website: mtfl.in

Date: 14-02-2025

To,
The Deputy Manager
Department of Corporate Services
BSE Limited
P J Towers Dalal Street,
Mumbai- 400001

Subject: Submission of Unaudited (Standalone & Consolidated) Financial Results for the quarter and nine months ended 31st December, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref.: Scrip Code: 512377;

Security Id: MAGANTR

Respected Sir /Madam,

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 14th February, 2025 have considered and approved, the Unaudited (Standalone & Consolidated) Financial Results, along with the limited review report of auditors, of the company for the quarter and nine months ended 31st December, 2024 along with the limited review report of the auditors thereon.

A copy of the results along with the limited review report of auditors is enclosed herewith.

The said meeting commenced at 02:00 P.M. and concluded at 02:30 P.M.

Kindly acknowledge the receipt.

Thanking You,
Yours sincerely,

For MAGNANIMOUS TRADE & FINANCE LTD

For Magnanimous Trade & Finance Ltd.


Director

SUDHIR KUMAR PARASRAMPURIA

(Whole-time-Director)

DIN: 00358982

Magnanimous Trade & Finance Ltd.

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Statement of Unaudited Standalone Financial Results for the quarter & nine months ended 31st December, 2024

(Rs.in Lakhs excluding earning per share)							
S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from operations						
	(i) Interest Income	5.44	30.04	6.52	49.50	16.17	24.28
	(ii) Sales	876.91	-	3.00	876.91	39.32	79.79
(I)	Total Revenue from operations	882.35	30.04	9.52	926.40	55.49	104.07
(II)	Other Income	27.62	2.92	1.37	38.47	8.50	3,612.96
(III)	Total Income (I + II)	909.97	32.96	10.89	964.88	63.99	3,717.03
	Expenses: -						
	(i) Finance Cost	-	-	-	-	-	-
	(ii) Purchase of Stock in Trade	-	64.86	-	-	-	-
	(ii) Change in inventories of stock-in-trade	-	(55.32)	0.60	64.87	6.35	8.80
	(iii) Impairment of financial instruments	94.22	-	-	38.89	-	-
	(iv) Employees Benefits expenses	6.08	8.50	6.23	21.57	16.10	22.91
	(v) Depreciation, amortization & impairment	6.49	6.49	2.20	19.48	6.42	11.35
	(vi) Other Expenses	90.58	9.56	4.60	170.03	15.81	1,433.88
(IV)	Total Expenses (IV)	197.38	34.09	13.63	314.83	44.68	1,476.94
(V)	Profit/(Loss) before tax (III-IV)	712.60	(1.13)	(2.74)	650.05	19.31	2,240.09
	Tax Expenses						
(VI)	(1) Current Tax	-	1.19	(0.71)	-	(6.04)	(418.32)
	(2) Deferred Tax	0.46	-	0.09	2.44	0.28	0.31
	(3) Taxes relating to prior years	-	-	5.57	-	5.57	5.57
(VII)	Profit for the period (V-VI)	713.06	0.06	2.21	652.48	19.12	1,827.65
	Transfer to Statutory Reserve	-	-	-	-	-	365.53
	Profit/(Loss) transfer to Reserves	713.06	0.06	2.21	652.48	19.12	1,462.12

For Magnanimous Trade & Finance Ltd.


Director

Magnanimous Trade & Finance Ltd.

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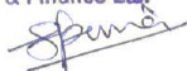
CIN No. L65923RJ1991PLC059251 Website: mtfli.in

(VIII)	Other Comprehensive Income	-	-	-	-	-	-
(IX)	Total comprehensive income for the period (VII+VIII)	713.06	0.06	2.21	652.48	19.12	1,827.65
(X)	Paid up equity share capital (Face Value of Rs.10/- each)	95.15	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.)	74.94	0.01	0.23	68.57	1.92	192.02
	Diluted (Rs.)	74.94	0.01	0.23	68.57	1.92	192.02
See accompanying notes to financial results							

By Order of the Board of Directors

For MAGNANIMOUS TRADE & FINANCE LTD

For Magnanimous Trade & Finance Ltd.



Director

SUDHIR KUMAR PARASRAMPURIA

(Whole-time-Director)

DIN: 00358982

Date:14/02/2025

Place: Jaipur

Magnanimous Trade & Finance Ltd.

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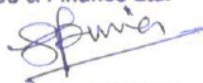
Notes:

- 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 February 14, 2025.
- The above financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') as notified under Section 133 of the Companies Act, 2013 ('the Act'), having regard to the recognition and measurement principles laid down in Ind AS 34 ("Interim Financial Reporting") and other recognized accounting principles generally accepted in India, and in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations'). 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.
- Previous period figures have been regrouped/reclassified wherever necessary to conform to current period presentation.

By Order of the Board of Directors

For MAGNANIMOUS TRADE & FINANCE LTD

For Magnanimous Trade & Finance Ltd.



Director

SUDHIR KUMAR PARASRAMPURIA

(Whole-time-Director)

DIN: 00358982

Date: 14/02/2025

Place: Jaipur

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

(III) Etah Road, Shikohabad – 205 135 (U.P.) (M) : 9358643534

Email : gupta.shah@gmail.com, gupta_shah@rediffmail.com website: http://gscas.in

Limited Review Report on Standalone Unaudited Statement of Magnanimous Trade & Finance Limited for the Quarter and nine months ended December 31, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors

Magnanimous Trade & Finance Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Magnanimous Trade & Finance Limited** ('the Company') for the Quarter and nine months ended December 31, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations'), read with relevant circulars issued by SEBI.
2. The preparation of this Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ('Ind AS 34') "Interim Financial Reporting", 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 and in compliance with the Listing Regulations read with the relevant circulars issued by SEBI, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review is limited primarily to inquiries 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.
4. 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 applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulations read with relevant circulars issued by SEBI, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Gupta & Shah

Chartered Accountants



CA Sharad Shah

Partner

M.No. 070601

FRN No. 001416C

UDIN: 25070601 BMJAMU4383

Place: Kanpur

Date: 14-02-2025

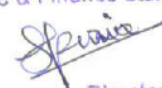
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Statement of Unaudited Consolidated Financial Results for the Quarter & nine months ended 31st December, 2024

(Rs.in Lakhs)							
S. No.	Particulars	Quarter ended			Nine months ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(I)	Revenue from operations						
	(i) Interest Income	5.44	30.04	6.52	49.50	16.17	24.28
	(ii) Sales	876.91	-	3.00	876.91	39.32	79.79
	Total Revenue from operations	882.35	30.04	9.52	926.40	55.49	104.07
(II)	Other Income (Refer to Note No.3)	27.62	2.92	1.37	38.47	8.50	3,612.96
(III)	Total Income (I + II)	909.97	32.96	10.89	964.88	63.99	3,717.03
(IV)	Expenses: -						
	(i) Finance Cost	-	-	-	-	-	-
	(ii) Purchase of Stock in trade	-	64.86		-		
	(iii) Change in inventories of finished goods,	-	(55.32)	0.60	64.87	6.35	8.80
	(iv) Impairment on Financial instruments	94.22	-	-	38.89	-	-
	(v) Employees Benefits expenses	6.08	8.50	6.23	21.57	16.10	22.91
	(vi) Depreciation amortization expenses	6.49	6.49	2.20	19.48	6.42	11.35
	(vii) Other Expenses	90.58	9.56	4.60	170.03	15.81	1,433.88
	Total Expenses (IV)	197.38	34.09	13.63	314.83	44.68	1,476.94
(V)	Profit/(Loss) from ordinary activities before exceptional items and tax (III-IV)	712.60	(1.13)	(2.74)	650.05	19.31	2,240.09
(VI)	Share of Profit/(Loss) on associates	(0.08)	0.18	(0.16)	1.83	0.15	0.92
(VII)	Profit/(Loss) from	712.51	(0.95)		651.87	19.46	

For Magnanimous Trade & Finance Ltd.




Magnanimous Trade & Finance Ltd.

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	ordinary activities before exceptional items (V+VI)			(2.90)			2,241.01
(VIII)	Exceptional Items - Income/(Expense)	-	-	-	-	-	-
(IX)	Profit/(Loss) from ordinary activities before tax (VII+VIII)	712.51	(0.95)	(2.90)	651.87	19.46	2,241.01
(X)	Tax Expenses						
	(1) Current Tax	-	-	(0.71)	-	(6.04)	(418.32)
	(2) Deferred Tax	0.46	1.19	0.09	2.44	0.28	0.31
	(3) Taxes relating to prior years	-	-	5.57	-	5.57	5.57
(XI)	Profit/(Loss) for the period (IX-X)	712.97	0.24	2.05	654.31	19.27	1,828.57
	Transfer to Statutory Reserve	-	-	-	-	-	365.53
	Profit/(Loss) transfer to Reserves	712.97	0.24	2.05	654.31	19.27	1,463.04
(XII)	Other Comprehensive Income	-	-	-	-	-	-
(a)	Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
(b)	Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
(XIII)	Total comprehensive income for the period (XI+XII)						
	Owners	712.97	0.24	2.05	654.31	19.27	1,463.04
	Non-Controlling Interest	-	-	-	-	-	-
(XIV)	Paid up equity share capital (Face Value of Rs.10/- each)	95.15	95.15	95.15	95.15	95.15	95.15
(XV)	Earnings per						

For Magnanimous Trade & Finance Ltd.


Director

Magnanimous Trade & Finance Ltd.

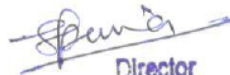
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equity share (quarterly figures are not annualised) (Face value of Rs.10/- each)							
Basic (Rs.)	74.93	0.03	0.22	68.77	2.03	153.76	
Diluted (Rs.)	74.93	0.03	0.22	68.77	2.03	153.76	
See accompanying notes to financial results							

By Order of the Board of Directors

For MAGNANIMOUS TRADE & FINANCE LTD

For Magnanimous Trade & Finance Ltd.


Director

SUDHIR KUMAR PARASRAMPURIA

(Whole-time-Director)

DIN: 00358982

Date:14/02/2025

Place: Jaipur

Magnanimous Trade & Finance Ltd.

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Notes:

- The consolidated results of the Group include the unaudited financial results of associates namely Amber Mercantiles Limited which has been reviewed by the auditors of the respective companies.
- The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at its meeting held on February 14, 2025.
- The above financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') as notified under Section 133 of the Companies Act, 2013 ('the Act'), having regard to the recognition and measurement principles laid down in Ind AS 34 ("Interim Financial Reporting") and other recognized accounting principles generally accepted in India, and in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations'). 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.
- Previous period figures have been regrouped/reclassified wherever necessary to conform to current period presentation.

By Order of the Board of Directors

For MAGNANIMOUS TRADE & FINANCE LTD

For Magnanimous Trade & Finance Ltd.


Director

SUDHIR KUMAR PARASRAMPURIA

(Whole-time-Director)

DIN: 00358982

Date: 14/02/2025

Place: Jaipur

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

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

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(III) Etah Road, Shikohabad – 205 135 (U.P.) (M) : 9358643534

Email : gupta.shah@gmail.com, gupta_shah@rediffmail.com website: <http://gscas.in>

Limited Review Report for the Consolidated Unaudited Financial Results of Magnanimous Trade & Finance Limited for the Quarter and nine months ended December 31, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors

Magnanimous Trade & Finance Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Magnanimous Trade & Finance Limited** ('the Parent Company') and its associate (the Parent Company and its associates together referred to as the "Group"), and its share of net profit/(loss) after tax and total comprehensive income/loss of its associates for the Quarter and nine months ended December 31, 2024 ("the Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), read with relevant circulars issued by SEBI.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended to the extent applicable.

4. The Statement includes the results of the following associate:
 - a. Amber Mercantiles Limited



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results, prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulations read with relevant circulars issued by SEBI, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial statements of associates (incorporated in India) included in the unaudited consolidated financial results, whose interim financial results reflect total assets of Rs. 1,028.64 Lakhs as at December 31, 2024 and total revenues of Rs. 148.20 Lakhs, total net profit/(loss) after tax of Rs. 61.28 Lakhs and total comprehensive income/(loss) of Rs.61.28 Lakhs for the Quarter and nine months ended December 31, 2024.

These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

For Gupta & Shah
Chartered Accountants



CA Sharad Shah

Partner

M.No. 070601

FRN No. 001416C

UDIN: 25070601BMJAMV4913

Place: Kanpur

Date: 14-02-2025