

# 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: miell@rediffmail.com

CIN No. L65923RJ1991PLC059251 Website: mtfl.in

**Date: 13-11-2024**

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

**Subject: Submission of Unaudited Financial Results for the quarter ended 30th September, 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 13th November, 2024 have considered and approved, the Unaudited Standalone and Consolidated Financial Results of the company for the quarter and half year ended 30th September 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 05:00 P.M. and concluded at 06:00 P.M.

Kindly acknowledge the receipt.

Thanking You,  
Yours Faithfully,

**For MAGNANIMOUS TRADE & FINANCE LTD.**

  
**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

(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 six months ended September 30, 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 six months ended September 30, 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: 24070601BKCPRR7146**

Place: Kanpur

Date: 13-11-2024

# Magnanimous Trade & Finance Ltd.

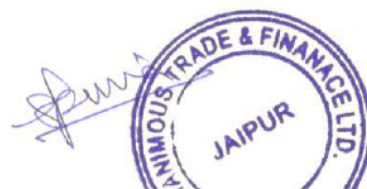
Regd. Office: Ground Floor, Shop No. 188/2, Shyam Dham Heights, Rampura, Patrakar Colony, Jaipur Rajasthan 302034

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

CIN No. L65923RJ1991PLC059251 Website: mtfl.in

## Statement of Unaudited Standalone Financial Results for the Quarter & six months ended 30th September, 2024

(Rs. in Lakhs excluding earning per share)							
S.	Particulars	Quarter ended			Half year ended		Year ended
No.		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Revenue from operations</b>						
	(i) Interest Income	30.04	14.01	4.92	44.05	9.65	24.28
	(ii) Sales	-	-	17.31	-	36.32	79.79
<b>(I)</b>	<b>Total Revenue from operations</b>	<b>30.04</b>	<b>14.01</b>	<b>22.23</b>	<b>44.05</b>	<b>45.97</b>	<b>104.07</b>
<b>(II)</b>	<b>Other Income</b>	<b>2.92</b>	<b>7.93</b>	<b>3.55</b>	<b>10.85</b>	<b>7.13</b>	<b>3,612.96</b>
<b>(III)</b>	<b>Total Income (I + II)</b>	<b>32.96</b>	<b>21.94</b>	<b>25.78</b>	<b>54.90</b>	<b>53.10</b>	<b>3,717.03</b>
	<b>Expenses: -</b>						
	(i) Finance Cost	-	-	-	-	-	-
	(ii) Purchase of Stock in trade	64.86			64.86		
	(ii) Change in inventories of stock-in-trade	(55.32)	-	2.04	(55.32)	5.75	8.80
	(iii) Impairment of financial instruments	-	-	-	-	-	-
	(iv) Employees Benefits expenses	8.50	6.99	5.21	15.49	9.87	22.91
	(v) Depreciation, amortization & impairment	6.49	6.49	2.12	12.98	4.22	11.35
	(vi) Other Expenses	9.56	69.88	6.26	79.44	11.20	1,433.88
<b>(IV)</b>	<b>Total Expenses (IV)</b>	<b>34.09</b>	<b>83.36</b>	<b>15.63</b>	<b>117.45</b>	<b>31.04</b>	<b>1,476.94</b>
<b>(V)</b>	<b>Profit/(Loss) before tax (III-IV)</b>	<b>(1.13)</b>	<b>(61.42)</b>	<b>10.15</b>	<b>(62.55)</b>	<b>22.06</b>	<b>2,240.09</b>
<b>(VI)</b>	<b>Tax Expenses</b>						
	(1) Current Tax	-	-	(1.15)	-	(3.94)	(418.32)
	(2) Deferred Tax	1.19	0.78	0.10	1.97	0.19	0.31
	(3) Taxes relating to prior years	-	-	-	-	-	5.57





# 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: miell@rediffmail.com

CIN No. L65923RJ1991PLC059251 Website: mtfll.in

(VII)	Profit for the period (V-VI)	0.06	(60.64)	9.10	(60.58)	18.31	1,827.65
	Transfer to Statutory Reserve	-	-	-	-	-	365.53
	Profit/(Loss) transfer to Reserves	0.06	(60.64)	9.10	(60.58)	18.31	1,462.12
(VIII)	Other Comprehensive Income	-	-	-	-	-	-
(IX)	Total comprehensive income for the period (VII+VIII)	0.06	(60.64)	9.10	(60.58)	18.31	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.)	0.01	(6.37)	0.95	(6.37)	1.92	192.02
	Diluted (Rs.)	0.01	(6.37)	0.95	(6.37)	1.92	192.02
See accompanying notes to financial results							

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

SUDHIR KUMAR PARASRAMPURIA  
(Whole Time Director)

DIN: 00358982

Place: Jaipur

Date: 13/11/2024





# 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: [miell@rediffmail.com](mailto:miell@rediffmail.com)

CIN No. L65923RJ1991PLC059251 Website: [mtfl.in](http://mtfl.in)

## 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 November 13th, 2024.
- 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.
- The company has filed application for delisting of the shares of the company with BSE.
- 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.**

**SUDHIR KUMAR PARASRAMPURIA**

**(Whole Time Director)**

**DIN: 00358982**

**Place: Jaipur**

**Date: 13/11/2024**



# STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30TH, 2024

Particulars	As at sept 30, 2024		As at Mar.31, 2024	
	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :-</b>				
Net Profit before tax as per statement of Profit & Loss		(62.55)		2,240.08
Adjustment for :				
Depreciation	12.98		11.35	
Interest Income	(44.05)		(84.69)	
Lease & Licence Fee	(5.85)		(3.58)	
Profit on sale of investment	(5.00)	(41.92)	(3,539.50)	(3,616.42)
Operating Profit before working capital changes.		-104.47		(1,376.34)
Adjustment for :-				
Trade & other receivables	(1,733.12)		(503.22)	
Inventories	(55.33)		8.80	
Trade & other payables	2.08	(1,786.36)	419.34	(75.08)
Cash generated from operations		(1,890.84)		(1,451.42)
Taxes paid ( Net )		1.98		(412.44)
Net cash ( used in ) Operating Activities		(1,888.86)		(1,863.86)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :-</b>				
Sale of Investment		-		131.50
Interest Income		44.05		84.69
Leave and License Fees received		5.85		3.58
Profit on sale of investment		5.00		3,539.50
		54.90		3,759.27
Less:				
Purchases of Fixed Assets		11.36		48.54
GST paid on sale of fixed assets		-		-
Net cash from Investing Activities		43.54		3,710.73
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :-</b>				
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)		(1,845.32)		1,846.87
Opening Balance of Cash & Cash Equivalents		1,846.96		0.09
Closing Balance of Cash & Cash Equivalents		1.64		1,846.96

For and on behalf of the Board of Directors

Place : Kanpur

Date: 13.11.2024



Sudhik Kumar  
Parasrampur  
Director  
DIN: 00358982

13/11/2024  
2024-25

# Magnanimous Trade & Finance Ltd.

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

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

CIN No. L65923RJ1991PLC059251 Website: mtfll.in

## Statement of standalone Assets and Liabilities as on 30th September, 2024

S. No.	Particulars	Rs.in Lakhs	
		Half year	year ended
		ended	
		30.09.2024	31.03.2024
		(Unaudited)	(Audited)
<b>I.</b>	<b>ASSETS</b>		
<b>1)</b>	<b>Financial assets</b>		
	(a) Cash & cash equivalents	1.64	1,846.96
	(b) Receivables	-	-
	(c) Loans	1,720.41	1,001.84
	(d) Investments	-	-
	(e) Other financial assets	676.43	14.31
<b>2)</b>	<b>Non -financial Assets</b>		
	(a) Inventories	180.36	125.03
	(b) Current tax assets (Net)	-	-
	(c) Deffered tax Assets (Net)	2.82	0.84
	(d) Investment Property	-	-
	(e) Property, Plant and Equipment	88.74	90.37
	(f) Other non financial assets	401.39	50.93
	<b>Total Assets</b>	<b>3,071.79</b>	<b>3,130.28</b>
<b>II.</b>	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>1)</b>	<b>Financial Liabilities</b>		
	(a) Payables		
	(e) Other financial Liabilities	6.29	1.62
<b>2)</b>	<b>Non Financial Liabilities</b>		
	(a) Provisions	9.03	10.02
	(b) Current tax Liabilities(net)	-	418.32
	(c)Other non financial Liabilities	418.42	1.70
<b>3)</b>	<b>EQUITY</b>		
	(a) Equity share capital	95.15	95.15
	(b) Other equity	2,542.90	2,603.47
	<b>Total Equity and Liabilities</b>	<b>3,071.79</b>	<b>3,130.28</b>






# 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: miell@rediffmail.com

CIN No. L65923RJ1991PLC059251 Website: mtfl.in

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

  
**SUDHIR KUMAR PARASHAMPURIA**  
(Whole Time Director)  
**DIN: 00358982**  
**Place: Jaipur**  
**Date: 13/11/2024**



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 for the Consolidated Unaudited Financial Results of Magnanimous Trade & Finance Limited for the Quarter and six months ended September 30, 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 six months ended September 30, 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. 1,032.25 Lakhs as at September 30, 2024 and total revenues of Rs. 148.20 Lakhs, total net profit/(loss) after tax of Rs. 64.48 Lakhs and total comprehensive income/(loss) of Rs.64.48 Lakhs for the Quarter and six months ended September 30, 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: 24070601BKCPRS2254**

**Place: Kanpur**

**Date: 13-11-2024**



# 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: miell@rediffmail.com

CIN No. L65923RJ1991PLC059251 Website: mtfl.in

## Statement of Unaudited Consolidated Financial Results for the Quarter & six months ended 30th September, 2024

(Rs. in Lakhs excluding earning per share)

S. No.	Particulars	Quarter ended			Half year ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(I)	Revenue from operations						
	(i) Interest Income	30.04	14.01	4.92	44.05	9.65	24.28
	(ii) Sales	-	-	17.31	-	36.32	79.79
	<b>Total Revenue from operations</b>	<b>30.04</b>	<b>14.01</b>	<b>22.23</b>	<b>44.05</b>	<b>45.97</b>	<b>104.07</b>
(II)	Other Income (Refer to Note No.3)	2.92	7.93	3.55	10.85	7.13	3,612.96
(III)	<b>Total Income (I + II)</b>	<b>32.96</b>	<b>21.94</b>	<b>25.78</b>	<b>54.90</b>	<b>53.10</b>	<b>3,717.03</b>
(IV)	Expenses: -						
	(i) Finance Cost	-	-	-	-	-	-
	(ii) Purchase of Stock in trade	64.86			64.86		
	(ii) Change in inventories of stock-in-trade	(55.32)	-	2.04	(55.32)	5.75	8.80
	(iii) Impairment of financial instruments	-	-	-	-	-	-
	(iv) Employees Benefits expenses	8.50	6.99	5.21	15.49	9.87	22.91
	(v) Depreciation, amortization & impairment	6.49	6.49	2.12	12.98	4.22	11.35
	(vi) Other Expenses	9.56	69.88	6.26	79.44	11.20	1,433.88
	<b>Total Expenses (IV)</b>	<b>34.09</b>	<b>83.36</b>	<b>15.63</b>	<b>117.45</b>	<b>31.04</b>	<b>1,476.94</b>



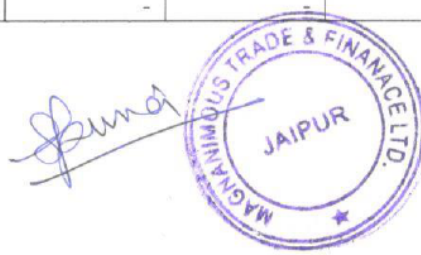
# Magnanimous Trade & Finance Ltd.

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

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

CIN No. L65923RJ1991PLC059251 Website: mtfl.in

(V)	Profit/(Loss) from ordinary activities before exceptional items and tax (III-IV)	(1.13)	(61.42)	10.15	(62.55)	22.06	2,240.09
(VI)	Share of Profit/(Loss) on associates	0.18	1.73	0.05	1.91	0.30	0.92
(VII)	Profit/(Loss) from ordinary activities before exceptional items (V+VI)	(0.95)	(59.69)	10.20	(60.64)	22.36	2,241.01
(VIII)	Exceptional Items - Income/(Expense)	-	-	-	-	-	-
(IX)	Profit/(Loss) from ordinary activities before tax (VII+VIII)	(0.95)	(59.69)	10.20	(60.64)	22.36	2,241.01
(X)	Tax Expenses						
	(1) Current Tax	-	-	(1.15)	-	(3.94)	(418.32)
	(2) Deferred Tax	1.19	0.78	0.10	1.97	0.19	0.31
	(3) Taxes relating to prior years	-	-	-	-	-	5.57
(XI)	Profit/(Loss) for the period (IX-X)	0.24	(58.91)	9.15	(58.67)	18.61	1,828.57
	Transfer to Statutory Reserve		-	-		-	365.53
	Profit/(Loss) transfer to Reserves	0.24	(58.91)	9.15	(58.67)	18.61	1,463.04
(XII)	Other Comprehensive Income						
(a)	Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	-



# 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: miell@rediffmail.com

CIN No. L65923RJ1991PLC059251 Website: mtfl.in

(b)	Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
(XIII)	Total comprehensive income for the period (XI+XII)						
	Owners	0.24	(58.91)	9.15	(58.67)	18.61	1,463.04
	Non Controlling Interest	-	-	-	-	-	-
(XIV)	Paid up equity share capital	95.15	95.15	95.15	95.15	95.15	95.15
	(Face Value of Rs.10/- each )						
(XV)	Earnings per equity share (quarterly figures are not Annualized)						
	(Face value of Rs.10/-each)						
	Basic (Rs.)	0.03	(6.19)	0.96	(6.17)	1.96	153.76
	Diluted (Rs.)	0.03	(6.19)	0.96	(6.17)	1.96	153.76

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

SUDHIR KUMAR PARASRAMPURIA  
(Whole Time Director)

DIN: 00358982

Place: Jaipur

Date: 13/11/2024





# 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: miell@rediffmail.com

CIN No. L65923RJ1991PLC059251 Website: mtfll.in

## Notes:

- The consolidated results of the Group include the unaudited financial results of associate 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 November, 13th, 2024.
- 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.

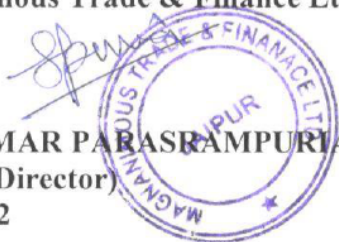
**By Order of the Board of Directors  
For Magnanimous Trade & Finance Ltd.**

**SUDHIR KUMAR PARASRAMPURIA**  
(Whole Time Director)

DIN: 00358982

Place: Jaipur

Date: 13/11/2024



**CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30TH, 2024**

Particulars	As at sept 30, 2024		As at Mar.31, 2024	
	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :-</b>				
Net Profit before tax as per statement of Profit & Loss		(60.64)		2,241.00
Adjustment for :				
Share of (Profit)/Loss of Associates	(1.91)		(0.92)	
Depreciation	12.98		11.35	
Interest Income	(44.05)		(84.69)	
Lease & Licence Fee	(5.85)		(3.58)	
Profit on sale of investment	(5.00)	(43.83)	(3,539.50)	(3,617.34)
Operating Profit before working capital changes.		-104.47		(1,376.34)
Adjustment for :-				
Trade & other receivables	(1,733.12)		(503.22)	
Inventories	(55.33)		8.80	
Trade & other payables	2.08	(1,786.36)	419.34	(75.08)
Cash generated form operations		(1,890.84)		(1,451.42)
Taxes paid ( Net )		1.98		(412.44)
Net cash ( used in ) Operating Activities		(1,888.86)		(1,863.86)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :-</b>				
Sale of Investment		-		131.50
Interest Income		44.05		84.69
Leave and License Fees received		5.85		3.58
Profit on sale of investment		5.00		3,539.50
		54.90		3,759.27
Less:				
Purchases of Fixed Assets		11.36		48.54
GST paid on sale of fixed assets		-		-
Net cash from Investing Activities		43.54		3,710.73
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :-</b>				
Proceeds from Long Term Borrowing		-		-
Repayment from Long Term Borrowing		-		-
Short Term Borrowing		-		-
Net cash from ( used in ) Financing Activities		-		-
Net (Decrese)/Increase in Cash & Cash Equivalent (A+B+C)		(1,845.32)		1,846.87
Opening Balance of Cash & Cash Equivalents		1,846.96		0.09
Closing Balance of Cash & Cash Equivalents		1.64		1,846.96

For and on behalf of the Board of Directors

Place : Kanpur

Date: 13.11.2024



For and on behalf of the Board of Directors  
Sudhir Kumar  
Parasrampur  
Director  
DIN: 00358982

# Magnanimous Trade & Finance Ltd.

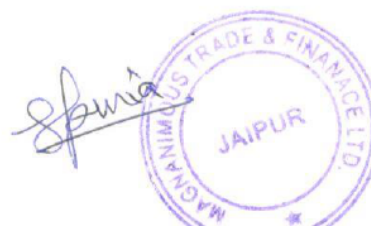
Regd. Office: Ground Floor, Shop No. 188/2, Shyam Dham Heights, Rampura, Patrakar Colony, Jaipur Rajasthan 302034

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

CIN No. L65923RJ1991PLC059251 Website: mtfl.in

## Statement of Consolidated Assets and Liabilities as on 30th September, 2024

		(Rs.in Lakhs)	
S. No.	Particulars	CONSOLIDATED	
		Half year ended	Year ended
		30.09.2024	31.03.2024
		(Unaudited)	(Audited)
<b>I.</b>	<b>ASSETS</b>		
<b>1)</b>	<b>Financial assets</b>		
	(a) Cash & cash equivalents	0.49	0.08
	(b) Receivables	-	-
	(c) Loans	598.50	556.55
	(d) Investments	-	-
	(e) Other financial assets	17.95	5.95
<b>2)</b>	<b>Non -financial Assets</b>		
	(a) Inventories	125.48	130.93
	(b) Current tax assets (Net)	-	-
	(c) Deffered tax Assets (Net)	0.72	0.53
	(d) Investment Property	131.50	131.50
	(e) Property, Plant and Equipment	49.42	53.18
	(f) Other non-financial assets	2.35	1.69
	<b>Total Assets</b>	<b>926.41</b>	<b>880.41</b>
<b>II.</b>	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>1)</b>	<b>Financial Liabilities</b>		
	(a) Payables		
	(e) Other financial Liabilities	23.16	2.66
<b>2)</b>	<b>Non-Financial Liabilities</b>		
	(a) Provisions	3.94	4.68
	(b) Current tax Liabilities(net)	7.93	4.18
	(c)Other non-financial Liabilities	4.68	0.81
<b>3)</b>	<b>EQUITY</b>		
	(a) Equity share capital	95.15	95.15
	(b) Other equity	791.55	772.93





# 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: miell@rediffmail.com

CIN No. L65923RJ1991PLC059251 Website: mtfl.in

	Total Equity and Liabilities	926.41	880.41

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



**SUDHIR KUMAR PARASRAMPURIA**

(Whole Time Director)

DIN: 00358982

Place: Jaipur

Date: 13/11/2024