

FRANKLIN INDUSTRIES LIMITED

(CIN: L74110GJ1983PLC092054)

Regd. off.: A-207, Infinity Tower, Corporate
Road, Prahalad Nagar, Satellite, Ahmedabad-380015

E-mail Id: muradprop1983@gmail.com, Phone No.: 7621806491

Website: www.franklinindustries.in

Date: 28/05/2025

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: 023181

Dear Sir/Madam,

Sub: Board Meeting Outcome for the Board Meeting held on Today, 28th May, 2025

As per the Regulation 30 and 33 of SEBI (LODR) Regulation, 2015, we hereby submitting the Outcome of the Board Meeting of the Company held as on Today i.e. 28th May, 2025. The Following Transaction has been approved by the Board during the Meeting:

1. The Board has Consider and Approved the Audited Financial Result of the Company for the Quarter and Financial Year ended as on 31st March, 2025 along with the Audit Report for the Said Period. The Financial Result along with the Audit Report is attached herewith.


The Board Meeting of the Company was started at 02:30 PM and Concluded at 03:00 PM.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For, Franklin Industries Limited


Maheshkumar Jethabhai Patel
Managing Director
(DIN: 10872459)



INDEPENDENT AUDITORS' REPORT
TO THE BOARD OF DIRECTORS OF FRANKLIN INDUSTRIES LIMITED

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Franklin Industries Limited** ("the Company") for the quarter and year ended 31st March, 2025, 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 standalone annual 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/loss and other comprehensive income and other financial information 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 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 there under, 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

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual 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 are also responsible for overseeing the Company's financial Reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the standalone annual 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.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. 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, to modify our opinion, our conclusions are based on the audit evidence obtained up to the date of our 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 standalone annual 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 matter

The standalone annual financial results include the results for the quarter ended 31st March, 2025 and the corresponding quarter ended in the previous year being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the fourth quarter of the relevant financial year which were subject to limited review by us.

For S S R V & Associates
Chartered Accountants
FRN: 135901W




Vishnu Kamal Kabra
Partner
Membership No.: 403437
Place: Mumbai
Date: 28th May, 2025
UDIN: 25403437BMIORN4325

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

Reg. Office & Corporate Office: A-207, Infinity Tower, Corporate Road, Prahalad Nagar, Satellite, Ahmedabad-380015

E-Mail: Muradprop1983@gmail.com

Audited Standalone Financial Results for the Quarter Ended 31st March, 2025 prepared in accordance with the Indian GAAP

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31.03.2025

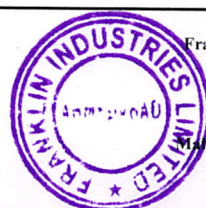
(Rs. In Lacs except for face value and earning per share data)

Sr. 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
1	Net Sales/Income from Operations (Net)	9,136.70	3,013.81	1,805.72	17,524.46	5,058.06
2	Other Income	3.67	-	30.36	3.67	37.77
3	Total income from operations (net)	9,140.37	3,013.81	1,836.08	17,528.13	5,095.83
4	Expenses					
	a. Cost of materials consumed			-	-	-
	b. Purchase of stock-in-trade	9,799.31	2,237.29	1,760.69	16,297.10	4,353.69
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	(323.16)	301.64	(426.16)	8.47	(426.16)
	d. Employees benefits expense	3.83	12.76	16.70	30.74	20.25
	e. Finance Cost	0.01	0.00	0.01	0.02	0.04
	f. Depreciation and amortisation expense	0.68	0.68	0.64	2.68	2.56
	h. Other expenses	7.22	16.33	1.44	71.8467244	13.77
	Total Expenses	9,487.89	2,568.70	1,353.32	16,410.85	3,964.16
5	Profit Before Exceptional Items & Extra Ordinary Items & Tax (3-4)	(347.51)	445.11	482.76	1,117.28	1,131.67
6	Exceptional Items			(0.50)		(0.50)
7	Profit Before Tax	(347.51)	445.11	482.26	1,117.28	1,131.17
	Current Tax	-	115.73	(86.46)	2.22	82.26
	Deferred Tax	(0.45)	-	2.55	(0.45)	2.55
8	Total Tax Expenses	(0.45)	115.73	(83.91)	1.77	84.81
9	Profit for the period from Continuing Operation (7-8)	(347.06)	329.38	566.16	1,115.51	1,046.36
10	Profit from Discontinuing Operations Before Tax	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-
12	Profit from Discontinuing Operations After Tax (10-11)	-	-	-	-	-
13	Share of Profit of associates and joint venture accounted for using equity method	-	-	-	-	-
14	Profit for the period (9-12)	(347.06)	329.38	566.16	1,115.51	1,046.36
15	Other Comprehensive Income Net of Taxes			-		-
16	Total Comprehensive Income Net of Taxes (14+15)	(347.06)	329.38	566.16	1,115.51	1,046.36
17	Details of equity Share Capital					
	Paid Up Equity Share Capital	2,892.00	2,892.00	361.50	2,892.00	361.50
	Other Equity			-		
	Face Value of equity share Capital	1.00	1.00	10.00	1.00	10.00
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	Debt Redemption reserve	-	-	-	-	-
21	Earning per Share	-	-	-	-	-
i	Earning per Share for Continuing Operations					
	Basic Earning (Loss) per share from Continuing operations	(0.12)	0.11	15.66	0.39	28.94
	Diluted Earning (Loss) per share from Continuing operations	(0.12)	0.11	15.66	0.39	28.94
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	(0.12)	0.11	15.66	0.39	28.94
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	(0.12)	0.11	15.66	0.39	28.94

Note:

- The above un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 28th May, 2025
- The previous periods figures have been regrouped wherever necessary.
- 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".
- 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: 28th May 2025



For and behalf of Board
Frankline Industries Limited

Maneshkumar Jethabhai Patel
Managing Director
DIN:10872459

FRANKLIN INDUSTRIES LIMITED (FORMERLY KNOWN AS MURAD PROPERTIES & PROJECTS LTD) CIN : L74110GJ1983PLC092054 Reg. Office & Corporate Office: A-207, Infinity Tower, Corporate Road, Prahalad Nagar, Satellite, Ahmedabad-38001 Balance Sheet as at March 31, 2025		
(₹ In Lacs)		
Particulars	As at 31st March 2025	As at 31st March 2024
<u>I. ASSETS</u>		
(1) Non-current Assets		
(a) Property, Plant and Equipment	33.92	35.91
(b) Capital Work-in-process	-	-
(c) Financial assets	-	-
(d) Investments	-	-
(e) Loans & Advances	-	-
(f) Other financial assets	39.29	-
(g) Deferred tax assets (net)	-	-
(h) Income Tax Assets	-	-
Total Non-current Assets	73.21	35.91
(2) Current assets		
(a) Inventories	417.69	426.16
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Cash and cash equivalents	6.92	1.29
(iii) Loans & Advances	113.50	290.77
(iv) Trade Receivables	6,276.39	1,774.39
(v) Other assets	344.45	5.22
(c) Current tax assets (net)	-	-
Total Current Assets	7,158.95	2,497.83
TOTAL ASSETS	7,232.15	2,533.74
<u>II. EQUITY AND LIABILITIES</u>		
Equity		
(a) Share capital	2,892.00	361.50
(b) Money Received against share warrants	-	-
(c) Other equity	3,558.78	1,091.26
Total Equity	6,450.78	1,452.76
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(ii) Other financial liabilities		
(b) Provisions	86.74	85.34
(c) Deferred tax liabilities (net)	4.74	5.19
(d) Other non-current liabilities	-	-
Total Non-current Liabilities	91.49	90.53
(2) Current liabilities		
Financial liabilities		
Borrowings	25.00	25.00
Trade Payables	629.91	950.77
Other financial liabilities	-	-
Other current liabilities	34.97	14.68
Total Non-current Liabilities	689.88	990.45
TOTAL EQUITY AND LIABILITIES	7,232.15	2,533.74

For and behalf of Board

Frankline Industries Limited



Mareshkumar Jethabhai Patel

Managing Director

DIN:10872459

Place:Ahemdabad

Date: 28th May 2025

FRANKLIN INDUSTRIES LIMITED
(FORMERLY KNOWN AS MURAD PROPERTIES & PROJECTS LTD)
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Cash Flow Statement For The Year Ended 31st March, 2025

PARTICULARS	For the Year Ended 31.03.2025		For the Year Ended 31.03.2024	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before Tax	-	1,117.28	-	1,131.17
Adjusted for:				
a) Depreciation and Amortisation	2.68	-	2.56	-
b) Interest Income	-	-	-3.01	-
		2.68		-0.45
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		1,119.96		1,130.72
a) Decrease/(Increase) in Receivables	-4,502.00	-	-1,335.47	-
b) Decrease/(Increase) in Inventories	8.47	-	-426.16	-
c) Decrease/(Increase) in Short Term Loans & Advances	177.27	-	89.62	-
d) Decrease/(Increase) in Other Current Assets	-339.23	-	-3.87	-
e) Decrease/(Increase) in Other financial Assets	-39.29	-	-	-
f) Increase/(Decrease) in Payables	-320.86	-	399.71	-
g) Increase/(Decrease) in Financial Liabilities	-	-	-	-
h) Increase/(Decrease) in Current Liabilities	19.85	-	12.67	-
i) Increase/(Decrease) in Provisions	1.40	-	73.58	-
		-4,994.38		-1,189.92
CASH GENERATED FROM OPERATIONS		-3,874.42		-59.20
Less:				
a) Direct Taxes Paid	-	2.22	-	82.26
b) Deferred Tax Liabilities	-	-0.45	-	-
Cash inflow before prior period adjustment		-3,876.19		-141.46
Less: Prior Period Adjustment		-		-
NET CASH GENERATED FROM OPERATING ACTIVITIES: (A)		-3,876.19		-141.46
B. CASH FLOW FROM INVESTING ACTIVITIES				
a) Purchase of Fixed Assets	-0.69	-	-	-
b) Increase in Capital Work-in-process	2,530.50	-	-	-
c) Increase in Security premium	1,352.01	-	-	-
		3,881.82		-
NET CASH USED IN INVESTING ACTIVITIES: (B)		3,881.82		-
C. CASH FLOW FROM FINANCING ACTIVITIES				
a) Long Term Borrowing	-	-	20.00	-
b) Long Term Loans & Advances	-	-	121.95	-
		-		141.95
NET CASH USED IN FINANCING ACTIVITIES: (C)		-		141.95
(A)+(B)+(C)		5.63		0.49
Opening Balance of Cash & Cash Equivalents		1.29		0.80
Closing Balance of Cash & Cash Equivalents		6.92		1.29

Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.

For and behalf of Board
Frankline Industries Limited

મહેશ્વર જીવણભાઈ પટેલ
Maheshkumar Jethabhai Patel
Managing Director
DIN:10872459



Place: Ahmedabad
Date: 28th May 2025

FRANKLIN INDUSTRIES LIMITED

(CIN: L74110GJ1983PLC092054)

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Date: 28/05/2025

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: 023181
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Dear Sir/Madam,

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 Rs. 0.25 Cr., 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, Franklin Industries Limited

મહેશ જથાભાઈ પટેલ



Maheshkumar Jethabhai Patel
Managing Director
(DIN: 10872459)

FRANKLIN INDUSTRIES LIMITED

(CIN: L74110GJ1983PLC092054)

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Date: 28/05/2025

To,
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Dalal Street,
Mumbai-400001.
Scrip Code: 540190

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Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata-700001.
Scrip Code: 023181

Dear Sir/Madam,

Sub: Declaration of Unmodified Opinion

I, Maheshkumar Jethabhai Patel, Managing Director of Franklin Industries Limited having its registered office at A-207, Infinity Tower, Corporate Road, Prahalad Nagar, Satellite, Ahmedabad-380015, hereby declare that, the Statutory Auditors of the Company, SSRV & 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.

For, Franklin Industries Limited

મહેશ્વર જી. પટેલ

Maheshkumar Jethabhai Patel
Managing Director
(DIN: 10872459)

