



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, 2023 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 30, 2023" 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.

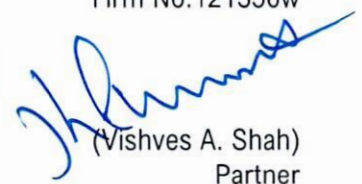
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether 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.

Date : 31/10/2023
Place : Ahmedabad

For, V S S B & Associates
Chartered Accountants
Firm No.121356w




(Vishves A. Shah)
Partner

M. No. 109944
UDIN: 23109944BGTKSR2669

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

[CIN: L74110G]1983PLC092054)

e-mail: muradprop1983@gmail.com

Reg. off. : A-203, CELEBRATION CITY CENTRESOUTH BOPAL, NR. CHITVAN, BOPAL, DASKROI, BOPAL, AHMEDABAD, SANAND, GUJARAT, INDIA, 380058

Corp. Office : A-203, CELEBRATION CITY CENTRESOUTH BOPAL, NR. CHITVAN, BOPAL, DASKROI, BOPAL, AHMEDABAD, SANAND, GUJARAT, INDIA, 380058

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2023

Sr No	Particulars	(Rs. in lacs except Per share data)					
		Quarter ended September 30, 2023	Quarter ended June 30, 2023	Quarter ended September 30, 2022	Half Year ended September 30, 2023 (Year to date for Current Period)	Half Year ended September 30, 2022 (Year to date for Previous Period)	For the year ended on March 31, 2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	852.759	726.908	170.198	1,579.667	422.558	2,051.909
	(b) Other Income	0.001	7.400	-	7.401	-	0.326
	Total Revenue (Net)	852.760	734.308	170.198	1,587.068	422.558	2,052.234
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	750.496	647.672	195.835	1,398.169	432.265	1,754.151
	c. Changes in inventories of Stock-in-Trade	-	-	(50.549)	-	(50.549)	-
	d. Employee benefits expenses	0.850	0.850	0.450	1.700	6.010	6.910
	e. Finance Cost	0.003	0.014	0.039	0.017	0.079	0.110
	f. Depreciation and Amortization Expenses	-	0.640	-	0.640	-	2.559
	g. Other Expenses	0.287	3.683	0.098	3.970	0.258	4.611
	Total Expenses	751.637	652.859	145.874	1,404.496	388.064	1,768.340
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	101.123	81.449	24.325	182.572	34.495	283.894
4	Exceptional Items	-	-	-	-	-	(254.954)
5	Profit/(Loss) before Extraordinary items and tax (3-4)	101.123	81.449	24.325	182.572	34.495	28.940
6	Extraordinary Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	101.123	81.449	24.325	182.572	34.495	28.940
8	Tax Expenses						
	(a) Current Tax	26.292	21.177	6.324	47.469	8.969	7.263
	(b) Deferred Tax	-	-	-	-	-	0.267
	Total Tax Expenses	26.292	21.177	6.324	47.469	8.969	7.529
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	74.831	60.272	18.000	135.103	25.526	21.411
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)	74.831	60.272	18.000	135.103	25.526	21.411
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	-	-	-	-	-	-
14	Net Profit (Loss) for the period (12+13)	74.831	60.272	18.000	135.103	25.526	21.411
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	74.831	60.272	18.000	135.103	25.526	21.411
17	Details of equity share capital						
	Paid-up Equity Share Capital	361.50	361.50	361.50	361.50	361.50	361.50
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	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	-	-	-	-	-	55.44
20	Debenture Redemption reserve	-	-	-	-	-	-
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	2.07	1.67	0.50	3.74	0.71	0.59
	Diluted Earning (Loss) per share from Continuing operations	2.07	1.67	0.50	3.74	0.71	0.59
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	2.07	1.67	0.50	3.74	0.71	0.59
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	2.07	1.67	0.50	3.74	0.71	0.59

Note:

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|---|---|
| 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 31/10/2023. |
| 2 | The previous periods figures have been regrouped wherever necessary. |
| 3 | 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: 31/10/2023

For and on Behalf of the Board of
Franklin Industries limited

सचिन वर्मा

Sachin Verma
Managing Director
DIN: 10328898



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Un-Audited Statement of Assets & Liabilities as at 30th September, 2023

(Rs. In Lacs)

	Particulars	Un-Audited	Audited
		AS AT 30.09.2023	AS AT 31.03.2023
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	37.828	38.467
	(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	-	-
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total (A)	37.828	38.467
B	Current assets		
	(a) Inventories		-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	784.723	438.922
	(iii) Cash and cash equivalents	0.314	0.797
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	406.516	502.342
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)		
	(d) Other current assets	2.175	1.349
	Total (B)	1,193.729	943.411
	Total Assets (A+B)	1,231.557	981.878
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	361.500	361.500
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	183.018	47.915
	Total (A)	544.518	409.415
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	2.638	2.638
	(d) Other non-current liabilities	-	-
	Total (B1)	2.638	2.638
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5.000	5.000
	(ii) Trade payables	616.732	551.064
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	3.844	2.006
	(c) Provisions	58.824	11.756
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	684.400	569.825
	Total Equity and Liabilities (A+B1+B2)	1,231.557	981.878

Place : Ahmedabad

Date : 31/10/2023

For, Franklin Industries Limited

सचिन वर्मा

Sachin Verma
Managing Director
DIN: 10328898



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UN-AUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2023

(Amount in Lacs)

Particulars	Six Months Ended 30th Sep, 2023		Six Months Ended 30th Sep, 2022	
	Rs.		Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		182.572		34.490
Adjustments for :				
W/off TDS Receivable	-		-	
Transferred from reserve	-		-	
Depreciation	0.640		-	
		0.640		-
Operating Profit before Working Capital change		183.212		34.490
Adjustments for :				
Decrease/(Increase) in Receivables	(345.801)		48.370	
Decrease/(Increase) in Inventories	-		(50.550)	
Decrease/(Increase) in Short Term Loans & Advances	95.826		205.300	
Decrease/(Increase) in Other Current Assets	(0.826)		0.240	
Increase/(Decrease) in Trade Payables	65.668		85.170	
Increase/(Decrease) in Financial Liabilities	-		-	
Increase/(Decrease) in Current Liabilities	1.839		0.070	
Increase/(Decrease) in Provisions	47.069	(136.226)	8.970	297.570
Cash Generated From Operations		46.986		332.060
Income Tax		47.469		8.970
NET CASH FROM OPERATING ACTIVITIES Total (A)		(0.483)		323.090
CASH FLOW FROM INVESTING ACTIVITIES				
Fixed Asset	-		-	
Purchase of Fixed Assets	-		-	
Interest Received	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		-		-
CASH FLOW FROM FINANCING ACTIVITIES				
Long Term Borrowing	-		-	
Long Term Loans & Advances	-		(323.290)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		-		(323.290)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(0.483)		(0.200)
Cash and Cash Equivalents -- Opening Balance		0.797		1.820
Cash and Cash Equivalents -- Closing Balance		0.314		1.620
		0.000		0.000
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For & on behalf of the Board,
Franklin Industries Limited

Sachin Verma
Managing Director
DIN: 10328898



Place : Ahmedabad
Date : 31/10/2023