

# ABHIJIT TRADING CO. LTD.

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Regd. Office : CHL No. 350/2801, Motilal Nagar 2, Opp. Shankar Temple, Goregaon (W) Mumbai, Maharashtra - 400062

E-mail : abhijittrading@gmail.com, Website : www.abhijittrading.in, CIN : L51909MH1982PLC351821

Date: 01<sup>st</sup> February, 2024

To,  
The Manager  
The Department of Corporate Service  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001

**SYMBOL: 539560 (Abhijit Trading Company Limited) EQ - ISIN - INE994N01019**

**Subject: Submission of Unaudited financial results of Abhijit Trading Company Limited for the quarter ended December 31, 2023 and the Limited Review Report thereon.**

Dear Sir/Madam,

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose hereto, for your information and record:

1. The Unaudited Financial Results of Abhijit Trading Company Limited ("the Company") for the quarter ended December 31, 2023, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on 01<sup>st</sup> February 2024 (which commenced at 4:00 P.M. and concluded at 4:30 P.M.).
2. Limited Review Report dated 01<sup>st</sup> February 2024 issued by the Statutory Auditors of the Company, Messer's Tiwari and Mishra, on the aforesaid financial results of the Company for the quarter ended December 31, 2023, which was duly placed before the Board at the aforesaid meeting.

You are requested to take the above on your records and acknowledge the same.

**For & on the behalf of Board of Directors of  
Abhijit Trading Company Limited**

**Virendra Jain  
(Managing Director)  
DIN: 00530078**

**Encl: As Above**

## ABHIJIT TRADING CO LTD

CIN: L51909MH1982PLC351821

Regd Ofc: Chl No. 350/2801, Motilal Nagar 2 Opp. Shankar Temple, Goregaon (W) Mumbai City, MH 400062

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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2023 - IND-AS COMPLIANT (NON NBFC)

Particulars		Three Months Ended			Nine Months Ended		(in Lakhs)
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	Year Ended
		01.10.2023 to 31.12.2023 (₹)	01.07.2023 to 30.09.2023 (₹)	01.10.2022 to 31.12.2022 (₹)	01.04.2023 to 31.12.2023 (₹)	01.04.2022 to 31.12.2022 (₹)	01.04.2022 to 31.03.2023 (₹)
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Income:						
I	Revenue from operations	22.562	13.972	13.419	49.810	35.120	48.3
II	Other income	0.015	-	0.016	0.290	0.318	1.0
III	Total Income	22.577	13.972	13.434	50.100	35.438	49.4
IV	Expenses						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	12.282	0.484	-	12.766	-	-
	Change in inventories of finished goods, work-in-progress and	(12.282)	(0.484)	-	(12.766)	-	-
	Employee benefits expense	1.710	1.410	1.471	3.760	3.031	5.1
	Finance costs	0.020	0.015	1.127	0.365	1.146	0.0
	Depreciation and amortisation expense	-	-	-	-	-	0.0
	Other expenses	2.872	1.552	0.981	18.376	7.380	23.1
	Total expenses	4.602	2.976	3.579	22.501	11.558	28.4
V	Profit/(loss) before exceptional items and tax (I- IV)	17.974	10.995	9.855	27.599	23.881	21.0
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax(V-VI)	17.974	10.995	9.855	27.599	23.881	21.0
VIII	Extra ordinary item	-	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	17.974	10.995	9.855	27.599	23.881	21.0
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	5.7
	(2) Deferred tax	-	-	-	-	-	(0.9)
	Total tax expenses	-	-	-	-	-	5.7
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	17.974	10.995	9.855	27.599	23.881	15.2
XII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/(loss) for the period (XI+XIV)	17.974	10.995	9.855	27.599	23.881	15.2
XVI	Other Comprehensive Income	-	-	-	-	-	-
	A (i) Items 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) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	17.974	10.995	9.855	27.599	23.881	15.2
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	146.620	146.620	146.620	146.620	146.620	146.6
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	1.226	0.749	0.672	1.882	1.629	1.0
	(2) Diluted	1.226	0.749	0.672	1.882	1.629	1.0
XVIII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	See accompanying note to the financial results						



**Notes :**

- (1) The above unaudited financial results for the quarter and Nine months ended 31st December 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 01.02.2024.
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The Limited review report have carried out on the above results for quarter and Nine months ended 31st December 2023 . However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :
- Pending at the beginning of the quarter : 0
- Received during quarter : 0
- Disposed off during quarter : NA
- Unresolved at the end of the quarter : NA
- (6) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the unaudited financial results for the quarter and Nine months ended 31st December 2023 compliant with Ind AS:

Nature of Adjustments	Quarter ended 31.12-2023	Year ended 31-03-2023
Net Profit/ Equity as per previous Indian GAAPs	1.226	1.043
Add/ (Less): Adjustments to Balance Sheet		
Add/ (Less): Adjustments to Statement of Profit and Loss		
Net Profit/ loss for the period as per Ind-AS	1.226	1.043
Other Comprehensive period (net of tax)		
Total Comprehensive Income/ Equity as per Ind AS	1.226	1.043

- (7) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of  
ABHIJIT TRADING COMPANY

Virendra Raj  
Managing Director  
DIN: 00530074

Date: 01.02.2024  
Place: New Delhi



# GSA & Associates LLP

Chartered Accountants

E-mail I'd : mkt@gst.net.in

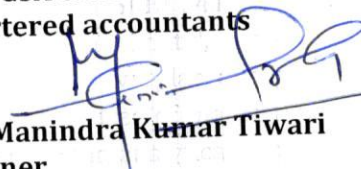
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**Independent Limited Review Report on Interim Standalone Financial Results of ABHIJIT TRADING CO. LTD. pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.**

TO  
THE BOARD OF DIRECTORS OF  
**ABHIJIT TRADING CO. LTD.**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **ABHIJIT TRADING CO. LTD.** (the "Company") for the Quarter ended on Dec 31<sup>st</sup>, 2023 ("the Statement") 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.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 provide 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 and procedures performed as stated 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI [Listing obligations and Disclosure Requirements] Regulations, as, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

**FOR GSA & ASSOCIATES LLP**  
Chartered accountants

  
**CA. Manindra Kumar Tiwari**  
Partner  
M. NO. 501419  
UDIN: 24501419BKAADN6277  
Place: NEW DELHI  
Date: 01-02-2024



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