

Date: July 29th, 2024

To,
The Manager
Department of Corporate Service
Bombay Stock Exchange Limited
P.J. Towers Dalal Street Mumbai-400001

Scrip Code: 539560 (Abhijit Trading Company Limited) EQ - ISIN - INE994N01019

Subject: Outcome of Board Meeting held on Monday, 29th July, 2024 as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

With reference to the above captioned subject, we hereby informed you that the Board of Directors at their meeting held today i.e., Monday, 29th July, 2024, 04:15 P.M. concluded at 04:55 P.M at the registered office of the company have considered and approved the following:

1. UNAUDITED FINANCIAL RESULTS

The Board of Director have considered and approved the Unaudited Financial Results for quarter ended on 30th June, 2024. In this regard, please find enclosed herewith the unaudited Financial Results along with Limited Review Report on Quarterly Financial Results of the Company pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

The copy of the said unaudited quarterly financial results along with copy of Limited Review Report by Statutory auditor of the company is enclosed herewith.

2. STATEMENT OF DEVIATION OR VARIATION UNDER REGULATION 32 OF SEBI (LODR) REGULATIONS, 2015

The Board discussed the compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 and is of the view that the same is not applicable to company as the company has not issued any share by way of Public Issue, Right Issue or Preferential Issue, etc. The undertaking of applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.

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

**For and on behalf of Board of Directors of
ABHIJIT TRADING COMPANY LTD**

Virendra Jain
(Managing Director)
DIN: 00530078
Place: New Delhi
Encl: As Above

ABHIJIT TRADING CO LIMITED
CIN:L51909MH1982PLC351821

Regd. Office : Chl No. 350/2801, Motilal Nagar 2 Opp. Shankar Temple, Goregaon (W) Mumbai 400062 IN
Corp. Off:16/121-122, Jain Bhawan, Faiz Road, W.E.A Karol Bagh, New Delhi-110005.
Email Id- abhijitrading@gmail.com, Website- www.abhijitrading.in
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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED ON 30TH JUNE, 2024 - IND-AS COMPLIANT (NON NBFC)
(IN LACS)

	Particulars	Three Months Ended			Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
		01.04.2024 to 30.06.2024 (₹)	01.01.2024 to 31.03.2024 (₹)	01.04.2023 to 30.06.2023 (₹)	01.04.2023 to 31.03.2024 (₹)
		Audited	Unaudited	Audited	Audited
	Income:				
I	Revenue from operations	13.277	31.342	13.545	80.484
II	Other income	0.006	0.705	0.007	0.995
III	Total Income	13.283	32.047	13.552	81.478
IV	Expenses				
	Cost of Materials consumed	-	-	-	-
	Purchase of stock-in-trade	152.571	2,260.100	-	2,272.866
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(152.571)	(2,260.100)	-	(2,272.866)
	Employee benefits expense	1.184	2.302	0.640	6.062
	Finance costs	-	0.004	0.329	0.024
	Depreciation and amortisation expense	-	0.034	-	0.034
	Other expenses	12.561	51.645	13.953	71.563
	Total expenses	13.746	53.985	14.922	77.683
V	Profit/(loss) before exceptional items and tax (I- IV)	(0.463)	(21.938)	(1.370)	3.795
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax(V-VI)	(0.463)	(21.938)	(1.370)	3.795
VIII	Extra ordinary item	-	-	-	-
IX	Profit Before Tax (VII-VIII)	(0.463)	(21.938)	(1.370)	3.795
X	Tax expense:				
	(1) Current tax	-	0.944	-	0.944
	(2) Deferred tax	-	0.053	-	0.053
	(3) Excess Provision of earlier Year	-	-	-	0.090
	Total tax expenses	-	0.997	-	1.086
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	(0.463)	(22.935)	(1.370)	2.888
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)	(0.463)	(22.935)	(1.370)	2.888
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)	(0.463)	(22.935)	(1.370)	2.888
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	146.620	146.620	146.620	146.620
XVII	Earnings per equity share (for continuing operation):				
	(1) Basic	(0.032)	1.564	(0.093)	0.197
	(2) Diluted	(0.032)	1.564	(0.093)	0.197
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 Financial quarter ended 30th June 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 29th July 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 statutory Unauditors have carried out the audit on the above results for Quarter and financial quarter ended 30th June 2024. 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 Audited financial results for the quarter ended 30th June 2024 compliant with Ind AS:

Nature of Adjustments	Quarter ended 30-06-2024
Net Profit/ Equity as per previous Indian GAAPs	5.301
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	5.301
Other Comprehensive period (net of tax)	-
Total Comprehensive Income/ Equity as per Ind AS	5.301

- (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 CO LTD

Virendra Jain
Managing Director
DIN: 00530078

Date: 29.07.2024

Place: New Delhi

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 June 30th, 2024 ("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: 24501419BKAAFW2051
Place: New Delhi
Date: 29/07/2024

Head Office: 16, DDA Flats, Ground Floor, Panchsheel- Shivalik Mor, Near Malviya Nagar, New Delhi – 110017

Branch Office: Office 573, DDA SFS Flats, Pocket 1, Sector 22, Dwarka, West Delhi – 110075

Tel.:7862099205,011-41811888, E-mail: admin@gsa.net.in

LLP Registration No. AAS-8863(Formerly known as GSA & Associates)

Branches at Delhi, Gurgaon, Akhnoor (Jammu), West Bengal

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 : abhijitrading@gmail.com, Website : www.abhijitrading.in, CIN : L51909MH1982PLC351821

Date: 29.07.2024

To,

The Manager
Department of Corporate Service
Bombay Stock Exchange Limited
P.J. Towers Dalal Street Mumbai-400001.

SCRIP CODE: 539560 (ABHIJIT TRADING COMPANY LTD) EQ - ISIN - INE994N01019.

Subject: Undertaking for Non- Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the Quarter ended on 30th June, 2024.

Dear Sir/Madam,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc. –

- (a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
- (b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, **Mr. Virendra Jain**, Managing Director of **Abhijit Trading Co Ltd** hereby certify that Compliances of Regulation 32 of SEBI (LODR) regulations, 2015 is **not applicable** to the company as the company **has not issued** any share by way of public issue, right issue, preferential issue etc. for the quarter ended 30th June, 2024.

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

Thanking You.

**For & on the behalf of Board of Directors of
ABHIJIT TRADING CO LTD**

**VIRENDRA JAIN
(Managing Director)
DIN: 00530078**