

ABHIJIT TRADING CO. LTD.

Mob. : +91-9891095232

+91-11-46082858

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: 12.11.2024

To,

**The Manager
Department of Corporate Service
BSE Limited
P.J. Towers Dalal Street, Mumbai – 400001**

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

Sub: Submission of Unaudited financial results of (Abhijit Trading Company Ltd) for the quarter & half year ended on September 30, 2024 along with Limited Review Report thereon.

Dear Sir/Madam (s),

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 Ltd (“the Company”) for the quarter & half year ended on September 30, 2024, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on 12th November 2024 (which was commenced at 05:30 P.M. and concluded at 06:0 P.M.)
2. Limited Review Report dated 12th November 2024 issued by the Statutory Auditors of the Company, **GSA & Associates LLP.**, on the aforesaid financial results of the Company for the quarter & half year ended on September 30, 2024 this 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 and on behalf of Board of Directors
ABHIJIT TRADING CO LTD**

**VIRENDRA JAIN
(Managing Director)
DIN: 00530078
Address: 555 , Double Story Market,
New Rajinder Nagar, New Delhi,
Delhi-110060**

**Place: New Delhi
Encl: As above**

ABHIJIT TRADING CO LIMITED
CIN:LS1909MH1982PIC351821

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- abhijittrading@gmail.com, Website- www.abhijittrading.in
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2024 - IND-AS COMPLIANT (NON NBFC)

Particulars		Three Months Ended			Six Months Ended		Year Ended
		CURRENT QUARTER 01.07.2024 to 30.09.2024 ₹	PREVIOUS QUARTER 01.04.2024 to 30.06.2024 ₹	CORRESPONDING QUARTER 01.07.2023 to 30.09.2023 ₹	CURRENT QUARTER 01.04.2024 to 30.09.2024 ₹	CORRESPONDING QUARTER 01.04.2023 to 30.09.2023 ₹	YEAR TO DATE 01.04.2023 to 31.03.2024 ₹
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Income:						
I	Revenue from operations	32,547	13,277	13,972	41,107	27,523	80,484
II	Other income	7,484	0,006	-	13,821	-	0,995
III	Total Income	40,031	13,283	13,972	54,928	27,523	81,478
IV	Expenses						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	30,016,105	152,571	0,484	30,168,676	0,484	2,272,866
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(30,016,105)	(152,571)	(0,484)	(30,168,676)	(0,484)	(2,272,866)
	Employee benefits expense	0,644	1,184	1,410	1,628	2,050	6,062
	Finance costs	-	-	0,015	-	0,344	0,024
	Depreciation and amortisation expense	-	-	-	-	-	0,034
	Other expenses	20,587	12,561	1,552	33,349	15,504	71,563
	Total expenses	21,230	13,746	2,976	34,977	17,898	77,683
	Total expenses	21,230	13,746	2,976	34,977	17,898	77,683
V	Profit/(loss) before exceptional items and tax (I-IV)	18,800	(0,463)	10,995	19,951	9,625	3,795
VI	Exceptional Items						
VII	Profit/(loss) before extraordinary items and tax(V-VI)	18,800	(0,463)	10,995	19,951	9,625	3,795
VIII	Extra ordinary item						
IX	Profit Before Tax (VII-VIII)	18,800	(0,463)	10,995	19,951	9,625	3,795
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	0,944
	(2) Deferred tax	-	-	-	-	-	0,053
	(3) Excess Provision of earlier Year	-	-	-	-	-	0,090
	Total tax expenses						1,086
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	18,800	(0,463)	10,995	19,951	9,625	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)	18,800	(0,463)	10,995	19,951	9,625	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 re-classified 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)	18,800	(0,463)	10,995	19,951	9,625	2,888
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	2,970,100	146,620	146,620	2,970,100	146,620	146,620
	Other Equity						
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.063	(0.032)	0.749	0.067	0.656	0.197
	(2) Diluted	0.063	(0.032)	0.749	0.067	0.656	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 Six months ended 30th September 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12.11.2024
- (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 Six months ended 30th September 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 unaudited financial results for the quarter and Six months ended 30th September 2024 compliant with Ind AS:

Nature of Adjustments	quarter ended 30-09-2024
Net Profit/ Equity as per previous Indian GAAPs	-
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	19.95
Other Comprehensive period (net of tax)	-
Total Comprehensive Income/ Equity as per Ind AS	19.95

- (7) In the opinion of the Board of Directors, there exist a doubt about the realisation of the financial assets including debtors and other loans and advances. The provision for bads debts has not been made in the financial statements, as the management is making all the efforts to realise them
- (8) The company is in severe financial stress and on the basis of the financial ratios, doubtful about realisation of financial assets including debtors, in the opinion of the Board of Directors, the company may not be capable of meeting its liabilities existing at the date of balance sheet.
- (9) The Company has not recognized interest expenses in its quarterly financial statement on its unsecured borrowings. The total amount of such interest expenses is Rs. _____.
- (10) During the year company had made a short term capital gain of Rs. _____ on sale of shares which is credited under the the head Other Income.
- (11) 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. LIMITED

VIRENDRA JAIN
Managing Director
DIN: 00530078

Date : 12.11.2024
Place: New Delhi

Statement of Asset and Liabilities

(IN LAC)

Particulars		01.04.2024 to 30.09.2024 (Unaudited)	01.04.2023 to 31.03.2024 (Audited)
A	ASSETS		
1	Non-Current assets		
	(a) Property, Plant and Equipment	0.161	0.161
	(b) Capital work-in-progress	-	-
	(c) Investment Property	47,848.355	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under evelopment	-	-
	(g) Biological Assets other than bearer plants	-	-
	Non-Current Financial Assets		
	Non current Investment	-	-
	Trade receivables-Non current	-	-
	Loans, Non Current	-	36,461.166
	Other Non Current Financial Assets	-	-
	Total Non-Current Financial Assets	-	36,461.166
	Deferred tax assets (net)	0.092	0.092
	Other non-current assets	-	7.924
	Total non-current assets	47,848.608	36,469.343
2	Current assets		
	Inventories	32,463.058	2,294.382
	Current Financial Assets		
	Current Investment	-	42,398.355
	Trade receivables-current	0.000	3.416
	Cash and Cash Equivalent	2.456	2.191
	Bank balance other than cash and cash equivalent	6.737	1,190.411
	Loans, Current	1,690.162	-
	Other curent financial assets	-	-
	Total curent financial assets	1,699.355	43,594.372
	Current tax assets (net)	-	-
	Other current assets	450.853	-
	Total current assets	34,613.266	45,888.753
	Total Assets	82,461.874	82,358.096
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	2,970.100	146.620
	(b) Other Equity	67,785.247	792.351
	Total Equity	70,755.346	938.970
2	Liabilities		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings	11,620.574	-
	Trade payables	-	-
	Other financial liabilities	-	-
	Total Non-current Financial Liabilities	11,620.574	-
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non current liabilities	-	-
	Total non current liabilities	11,620.574	-
	Current liabilities		
	Current Financial Liabilities		
	Borrowings	-	81,417.000
	Trade payables	85.000	-
	Other financial liabilities	-	-
	Total Current Financial Liabilities	85.000	81,417.000
	Other current liabilities	-	-
	Provisions	0.953	2.126
	Current Tax Liabilities (Net)	-	-
	Total current liabilities	85.953	81,419.126
	Total equity and liabilities	82,461.874	82,358.096

For and on behalf of board of directors of
ABHJIT TRADING COMPANY LIMITED

VIRENDRA JAIN
Managing Director
DIN: 00530078

Date: 12.11.2024

Place: New Delhi

ABHIJIT TRADING CO LIMITED

CIN:L51909MH1982PLC351821

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Statement of Unaudited Standalone Cash Flows for Quarter & Six Months Ended on 30th september 2024

(IN LAC)

Particulars	01.04.2024 30.09.2024	01.04.2023 30.09.2023
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	19,951	9,62
Adjustments for:		
Depreciation		
Provision for income tax		
profit/(loss) on sale pf fixed assets		
Exceptinal items		
Working capital changes:		
(Increase) / Decrease in other current assets	4,763,656	(2,54)
(Increase) / Decrease in Inventories	(30,168,676)	
(Increase) / Decrease in trade and other receivables	30,003,415	
(Increase) / Decrease in other non-current assets		
Increase / (Decrease) in trade payables	85,000	(14,56)
Increase / (Decrease) in short term borrowings		
Increase / (Decrease) in other current liabilities	(1,173)	
Increase / (Decrease) in other financial libilities		
Valuation of Investment by way of association		
Cash generated from operations		
Interest paid		
tax paid		
Dividends paid		
Net cash from operating activities	4,702,174	(7,47)
Cash flows from investing activities		
Purchase/Sale of property, plant and equipment	-	-
Purchase/ Sale of shares	(5,450,000)	(0,48)
Net cash used in investing activities	(5,450,000)	(0,48)
sale of fixed assets		
Cash flows from financing activities		
Proceeds from equity share	69,796,426	
Loans & Advances Given/Received		(11,51)
Unsecured borrowings	(69,796,426)	
Repayment of Car Loan	-	-
Dividends paid	-	-
Net cash used in financing activities	-	(11,510)
Net increase in cash and cash equivalents	(747,826)	(19,46)
Cash and cash equivalents at beginning of period	757,019	384,20
Cash and cash equivalents at end of period	9,192	364,74

For and on behalf of board of directors of
ABHIJIT TRADING CO. LIMITED.

VIRENDRA JAIN
Managing Director
DIN: 00530078

Date: 12.11.2024
Place: New Delhi

Limited Review Report

Review report to Board of Directors of
ABHIJIT TRADING CO LTD

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER HALF YEAR ENDED SEPTEMBER 30th, 2024 OF ABHIJIT TRADING CO LTD

We have reviewed the accompanying statement of unaudited Standalone Financial Results of Abhijit Trading Co Ltd for the quarter half year ended 30.09.2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are 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

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

For
GSA & Associates, LLP
Chartered Accountants
FRN No.: 000257N / N500339



CA Manindra Kumar Tiwari
Partner
Membership No.: 501419

UDIN: 24501419BKAAIS4827

Place: New Delhi
Date: 12/11/2024

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

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