

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 December, 31, 2022 ("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 Tiwari & Mishra
Chartered Accountants
FRN .- 018393N


CA Manindra K Tiwari
Partner
M.No.-501419



UDIN: 23501419BGWMZU3715

Date:17/01/2023
Place: New Delhi

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2022 - 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
			01.10.2022 to 31.12.2022 (₹)	01.07.2022 to 30.09.2022 (₹)	01.10.2021 to 31.12.2021 (₹)	01.04.2022 to 31.12.2022 (₹)	01.04.2021 to 31.12.2021 (₹)	01.04.2021 to 31.03.2022 (₹)
			unaudited	unaudited	unaudited	unaudited	unaudited	Audited
		Income:						
I		Revenue from operations	13.419	14.068	7.168	35.120	21.278	54.076
II		Other income	0.016	0.291	0.189	0.318	0.211	0.869
III		Total Income	13.434	14.359	7.357	35.438	21.489	54.945
IV		Expenses						
		Cost of Materials consumed	-	-	-	-	-	-
		Purchase of stock-in-trade	-	-	-	-	-	(0.014)
		Change in inventories of finished goods, work-in-progress and	-	-	-	-	-	0.014
		Employee benefits expense	1.471	1.041	0.790	3.031	1.897	2.497
		Finance costs	1.127	0.018	0.000	1.146	0.001	0.001
		Depreciation and amortisation expense	-	-	-	-	-	0.071
		Other expenses	0.981	0.704	1.486	7.380	7.620	11.344
		Total expenses	3.579	1.763	2.276	11.558	9.518	13.914
V		Profit/(loss) before exceptional items and tax (I- IV)	9.855	12.596	5.081	23.881	11.971	41.031
VI		Exceptional Items	-	-	-	-	-	-
VII		Profit/(loss) before extraordinary items and tax(V-VI)	9.855	12.596	5.081	23.881	11.971	41.031
VIII		Extra ordinary item	-	-	-	-	-	-
IX		Profit Before Tax (VII-VIII)	9.855	12.596	5.081	23.881	11.971	41.031
X		Tax expense:						
		(1) Current tax	-	-	-	-	-	10.570
		(2) Deferred tax	-	-	-	-	-	(0.009)
		Total tax expenses	-	-	-	-	-	10.561
XI		Profit (Loss) for the period from continuing operations (VII-VIII)	9.855	12.596	5.081	23.881	11.971	30.470
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)	9.855	12.596	5.081	23.881	11.971	30.470
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)	9.855	12.596	5.081	23.881	11.971	30.470
XVI		Paid up equity share capital (Face value Rs. 10/- per share)	146.620	146.620	146.620	146.620	146.620	146.620
XVII		Earnings per equity share (for continuing operation):						
		(1) Basic	0.672	0.859	0.347	1.629	0.816	2.078
		(2) Diluted	0.672	0.859	0.347	1.629	0.816	2.078
XVIII		Earnings per equity share (for discontinued						
		(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 2022 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 17.01.2023.
- (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 2022 . 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 2022 compliant with Ind AS:

Nature of Adjustments	Quarter ended 31.12-2022	Year ended 31-03-2022
Net Profit/ Equity as per previous Indian GAAPs	1.63	2.08
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	1.63	2.08
Other Comprehensive period (net of tax)		
Total Comprehensive Income/ Equity as per Ind AS	1.63	2.08

- (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
ABHIT TRADING CO. LTD

RAJNI TANWAR
Director
DIN: 08201251

Date: 17.01.2023
Place: New Delhi