

Date: 01st 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: Outcome of Board Meeting held on Thursday, 01st February 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., Thursday, 01st February 2024, 4:00 P.M. concluded at 4:30 P.M at the registered office of the company have considered and approved the following:

1. The Board of Director have considered and approved the **Unaudited Financial Results for quarter ended on 31st December, 2023**. 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.
2. The Board discussed the compliance of the **Statement of Deviation or Variation as per 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, Preferential Issue etc. The undertaking of non-applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.
3. The Board considered and approved the proposal for **Raising of fund** not exceeding 615.85 Crore by the way of Loan, from various corporate entities.
4. The company has received all the loan of Rs. 615.85 crore from various corporate entities and as per the agreement, Interest on above loan till 31.01.2024 has been duly paid by the company.

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

**Virendra Jain
(Managing Director)
DIN: 00530078
Place: New Delhi
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

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

Ph. 011-23637497, 9711588531

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 31.03.2022 (₹) | 01.04.2023 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 | 48,300 |
| II | Other income | 0,015 | - | 0,016 | 0,290 | 0,318 | 1,000 |
| III | Total Income | 22,577 | 13,972 | 13,434 | 50,100 | 35,438 | 49,400 |
| 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 | 5,100 |
| | Finance costs | 0,020 | 0,015 | 1,127 | 0,365 | 1,146 | 0,000 |
| | Depreciation and amortisation expense | - | - | - | - | - | 0,000 |
| | Other expenses | 2,872 | 1,552 | 0,981 | 18,376 | 7,380 | 23,100 |
| | Total expenses | 4,602 | 2,976 | 3,579 | 22,501 | 11,558 | 28,400 |
| V | Profit/(loss) before exceptional items and tax (I-IV) | 17,974 | 10,995 | 9,855 | 27,599 | 23,881 | 21,000 |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | Profit/(loss) before extraordinary items and tax(V-VI) | 17,974 | 10,995 | 9,855 | 27,599 | 23,881 | 21,000 |
| VIII | Extra ordinary item | - | - | - | - | - | - |
| IX | Profit Before Tax (VII-VIII) | 17,974 | 10,995 | 9,855 | 27,599 | 23,881 | 21,000 |
| X | Tax expense: | | | | | | |
| | (1) Current tax | - | - | - | - | - | 5,700 |
| | (2) Deferred tax | - | - | - | - | - | (0,900) |
| | Total tax expenses | - | - | - | - | - | 5,700 |
| XI | Profit (Loss) for the period from continuing operations (VII-VIII) | 17,974 | 10,995 | 9,855 | 27,599 | 23,881 | 15,200 |
| 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 | 15,200 |
| 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 | 15,200 |
| XVI | Paid up equity share capital (Face value Rs. 10/- per share) | 146,620 | 146,620 | 146,620 | 146,620 | 146,620 | 146,600 |
| XVII | Earnings per equity share (for continuing operation): | | | | | | |
| | (1) Basic | 1,226 | 0,749 | 0,672 | 1,882 | 1,629 | 1,000 |
| | (2) Diluted | 1,226 | 0,749 | 0,672 | 1,882 | 1,629 | 1,000 |
| 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:

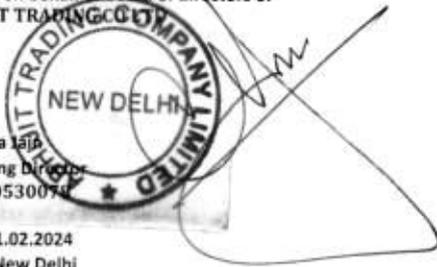
| Nature of Adjustments | Quarter ended 31.12-2023 | Year ended 31-03-2023 |
|--|-----------------------------|--------------------------|
| Net Profit/ Equity as per previous Indian GAAPs | 1.226 | 1.043 |
| Add/ (Less): Adjustments to Balance Sheet | | |
| Add/ (Less): Adjustments to Statement of Profit 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

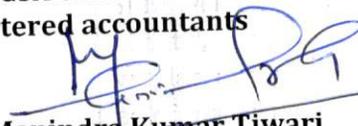
Mobile No.: +91- 9810374801

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 31st, 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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Tel: 011-61111215, 1800 111 151, 09810374801; Website: www.ipibc.com

Date: 01st 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: Undertaking for Non- Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the Quarter ended on 31st December, 2023.

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 Company Limited** 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 31st December, 2023.

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

Thanking You

**For and on behalf of Board of Directors of
Abhijit Trading Company Limited**

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