

Date: 8th November, 2023

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

SCRIPT CODE: 539560 (Abhijit Trading Company Limited) EQ - ISIN - INE994N01019

Dear Sir/Madam,

Subject: Outcome of Board Meeting held on Wednesday, 8th November 2023, as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to the above captioned subject, we hereby informed you that the Board of Directors at their meeting held today i.e., **Wednesday, 8th day of November, 2023 at 5:00 P.M. concluded at 5:30 P.M at 47/18, RAJENDRA PLACE METRO STATION NEW DELHI-110060** to considered and approved the following:

1. UNAUDITED FINANCIAL RESULTS

The Board of Director have considered and approved the Unaudited Financial Results for quarter and half year ended on 30th September, 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.

The copy of the said unaudited quarter and half year 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, Preferential Issue etc. the undertaking of non-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 Co. Ltd**

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

Place: New Delhi

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2023 - IND-AS COMPLIANT (NON NBFC)

	Particulars	Three Months Ended			Six Months Ended		Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
		01.07.2023 to 30.09.2023 (₹)	01.04.2023 to 30.09.2023 (₹)	01.07.2022 to 30.09.2022 (₹)	01.04.2023 to 30.09.2023	01.04.2022 to 30.09.2022	01.04.2022 to 31.03.2023 (₹)
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Income:						
I	Revenue from operations	13,972	13,545	14,070	27,523	21,700	48,383
II	Other income	-	0,007	0,290	-	0,300	1,023
III	Total Income	13,972	13,552	14,360	27,523	22,000	49,406
IV	Expenses						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	0,484	-	-	0,484	-	-
	Change in inventories of finished goods, work-in-progress and Stock-in-Trade	(0,484)	-	-	(0,484)	-	-
	Employee benefits expense	1,410	0,640	1,040	2,050	1,560	5,166
	Finance costs	0,015	0,329	0,020	0,344	0,020	0,019
	Depreciation and amortisation expense	-	-	-	-	-	0,053
	Other expenses	1,552	13,953	0,700	15,504	6,400	23,163
	Total expenses	2,976	14,922	1,760	17,898	7,980	28,401
	Total expenses	2,976	14,922	1,760	17,898	7,980	28,401
V	Profit/(loss) before exceptional items and tax (I-IV)	10,995	(1,370)	12,600	9,625	14,030	21,005
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax(V-VI)	10,995	(1,370)	12,600	9,625	14,030	21,005
VIII	Extra ordinary item	-	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	10,995	(1,370)	12,600	9,625	14,030	21,005
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	5,718
	(2) Deferred tax	-	-	-	-	-	(0,008)
	Total tax expenses	-	-	-	-	-	5,711
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	10,995	(1,370)	12,600	9,625	14,030	15,294
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)	10,995	(1,370)	12,600	9,625	14,030	15,294
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)	10,995	(1,370)	12,600	9,625	14,030	15,294
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	0,749	(0,093)	0,860	0,656	0,960	1,043
	(2) Diluted	0,749	(0,093)	0,860	0,656	0,960	1,043
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 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 08.11.2023
- (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 Six months ended 30th September 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 Six months ended 30th September 2023 compliant with Ind AS:

Nature of Adjustments	quarter ended 30-09-2023
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	-
Other Comprehensive period (net of tax)	-
Total Comprehensive Income/ Equity as per Ind AS	-

- (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
ABHUT TRADING CO. LTD

Virendra Jain
Managing Director
DIN: 00530078

Date: 08.11.2023
Place: New Delhi

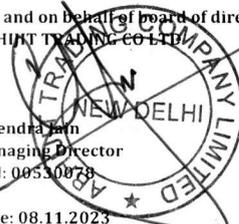
Statement of Asset and Liabilities

Particulars		01.04.2023 to 30.9.2023	01.04.2022 to 31.03.2023
A	ASSETS		
1	Non-Current assets		
	(a) Property, Plant and Equipment	0.195	0.20
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	Non-Current Financial Assets		
	Non current Investment	-	-
	Trade receivables-Non current	-	-
	Loans, Non Current	-	545.50
	Other Non Current Financial Assets	-	-
	Total Non-Current Financial Assets	-	545.70
	Deferred tax assets (net)	0.145	0.15
	Other non-current assets	-	4.80
	Total non-current assets	0.340	550.64
2	Current assets		
	Inventories	22.000	21.52
	Current Financial Assets		
	Current Investment	-	-
	Trade receivables-current	-	-
	Cash and Cash Equivalent	1.116	1.35
	Bank balance other than cash and cash equivalent	363.624	382.85
	Loans, Current	557.010	-
	Other current financial assets	-	-
	Total current financial assets	921.750	405.71
	Current tax assets (net)	-	-
	Other current assets	7.336	-
	Total current assets	951.086	405.71
	Total Assets	951.426	956.36
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	146.620	146.62
	(b) Other Equity	799.088	789.46
	Total Equity	945.708	936.08
2	Liabilities		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings	-	-
	Trade payables	-	-
	Other financial liabilities	-	-
	Total Non-current Financial Liabilities	-	-
	Provisions	5.718	-
	Deferred tax liabilities (Net)	-	-
	Other non current liabilities	-	-
	Total non current liabilities	5.718	-
	Current liabilities		
	Current Financial Liabilities		
	Borrowings	-	13.31
	Trade payables	-	-
	Other financial liabilities	-	-
	Total Current Financial Liabilities	-	13.31
	Other current liabilities	-	-
	Provisions	-	6.96
	Current Tax Liabilities (Net)	-	-
	Total current liabilities	-	20.27
	Total equity and liabilities	951.426	956.36

For and on behalf of board of directors of
ABHINAV TRAINING CO. LTD.

Virendra Jain
Managing Director
DIN: 00530078

Date: 08.11.2023
Place: New Delhi



Statement of Unaudited Standalone Cash Flows for Quarter & Six Months
Ended on 30th september 2023

Rs. In Lac

Particulars	01.04.2023 to 30.09.2023	01.04.2022 to 30.09.2022
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	9.62	14.025
Adjustments for:		
Depreciation	-	-
Provision for income tax	-	-
Deferred tax	-	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-	-
(Increase) / Decrease in other current assets	(2.54)	11.910
Increase / (Decrease) in trade payables, current	(14.56)	0.266
Increase / (Decrease) in other current liabilities	-	(2.672)
Valuation of Investment by way of association	-	-
Cash generated from operations	-	-
Interest paid	-	-
tax paid	-	-
Dividends paid	-	-
Net cash from operating activities	(7.47)	23.529
Cash flows from investing activities		
Purchase of property, plant and equipment	-	-
Purchase/ Sale of shares	(0.48)	-
Net cash used in investing activities	(0.48)	-
Cash flows from financing activities		
Loans & Advances Given/Received	(11.51)	-
Repayment of Car Loan	-	-
Dividends paid	-	-
Net cash used in financing activities	(11.51)	-
Net increase in cash and cash equivalents	(19.46)	23.529
Cash and cash equivalents at beginning of period	384.20	272.883
Cash and cash equivalents at end of period	364.74	296.412

For and on behalf of board of directors of
ABHIJIT TRADING CO LTD

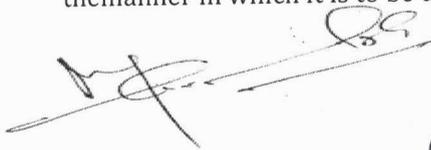
Virender Jain
 Managing Director
 DIN: 06536078

Date: 08.11.2023
 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 and half year ended September 30th, 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 themanner in which it is to be disclosed, or that it contains any material misstatement.



CA Manindra K Tiwari
FRN.:018393N
M.No.: 501419
UDIN: 23501419BGWNGK8055
Date: 08-11-2023



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

SCRIP CODE: 539560 (ABHIJIT TRADING CO. LTD)

Subject: Undertaking for Non- Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the Quarter and half year ended on 30th September, 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 quarter and half year 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 and half year ended on 30th September, 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 Co. Ltd**

Virendra Jain
(Managing Director)
DIN: 00530078