

# 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 : abhijittrading@gmail.com, Website : www.abhijittrading.in, CIN : L51909MH1982PLC351821

Date: 29.07.2024

To,

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

**SCRIP CODE: 539560 (ABHIJIT TRADING COMPANY LIMITED) INE994N01019.**

**Sub: Submission of Unaudited financial results of (Abhijit Trading Company Limited) for the quarter ended June 30, 2024 and the 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 Limited) (“the Company”) for the quarter ended June 30<sup>th</sup>, 2024, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on 29<sup>th</sup> July 2024 (which commenced at 04:15 PM. and concluded at 04:55 P.M.)
2. Limited Review Report dated 05<sup>th</sup> July 2024 issued by the Statutory Auditors of the Company, GSA & Associates, on the aforesaid financial results of the Company for the quarter ended June 30<sup>th</sup>, 2024, which 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 Company Limited**

**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
	<b>Income:</b>				
I	Revenue from operations	13.277	31.342	13.545	80.484
II	Other income	0.006	0.705	0.007	0.995
III	<b>Total Income</b>	<b>13.283</b>	<b>32.047</b>	<b>13.552</b>	<b>81.478</b>
IV	<b>Expenses</b>				
	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
	<b>Total expenses</b>	<b>13.746</b>	<b>53.985</b>	<b>14.922</b>	<b>77.683</b>
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
	<b>Total tax expenses</b>	<b>-</b>	<b>0.997</b>	<b>-</b>	<b>1.086</b>
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)	-
<b>Total Comprehensive Income/ Equity as per Ind AS</b>	<b>5.301</b>

- (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

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**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.**

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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 30<sup>th</sup>, 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

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

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