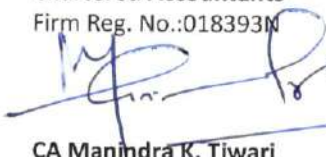


Independent Limited Review Report on Interim Standalone Financial Results of ABHIJIT TRADING CO. LTD. pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

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 September 30, 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
Firm Reg. No.:018393M



CA Manindra K. Tiwari
Partner
M.No.: 501419



Place: New Delhi
Date: 13-10-2022

UDIN: 22501419AZNOEA2392

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2022 - IND-AS COMPLIANT (NON NBFC)

	Particulars	Three Months Ended			Six Months Ended		(in Lakhs)
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	Year Ended
		01.07.2022 to 30.09.2022 ()	01.04.2022 to 30.06.2022 ()	01.07.2021 to 30.09.2021 ()	01.04.2022 to 30.09.2022 ()	01.04.2021 to 30.09.2021 ()	01.04.2021 to 31.03.2022 ()
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Income:						
I	Revenue from operations	14.07	7.63	-	21.70	-	54.08
II	Other income	0.29	0.01	7.57	0.30	14.13	0.87
III	Total Income	14.36	7.65	7.57	22.00	14.13	54.95
IV	Expenses						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-	-
	Change in inventories of finished goods, work-in-progress and	-	-	-	-	-	(0.01)
	Employee benefits expense	1.04	0.52	0.62	1.56	1.11	0.01
	Finance costs	0.02	0.00	0.00	0.02	0.00	2.50
	Depreciation and amortisation expense	-	-	-	-	-	0.00
	Other expenses	0.70	5.70	1.28	6.40	6.13	0.07
	Total expenses	1.76	6.22	1.90	7.98	7.24	11.34
V	Profit/(loss) before exceptional items and tax (I- IV)	12.60	1.43	5.66	14.03	6.89	41.03
VI	Exceptional Items						
VII	Profit/(loss) before extraordinary items and tax(V-VI)	12.60	1.43	5.66	14.03	6.89	41.03
VIII	Extra ordinary item	-	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	12.60	1.43	5.66	14.03	6.89	41.03
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	10.57
	Total tax expenses						(0.01)
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	12.60	1.43	5.66	14.03	6.89	10.56
XII	Profit/(loss) from discontinued operations	-	-	-	-	-	30.47
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/(loss) for the period (XI+XIV)	12.60	1.43	5.66	14.03	6.89	-
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)	12.60	1.43	5.66	14.03	6.89	30.47
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	146.62	146.62	146.62	146.62	146.62	146.62
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.96	0.10	0.39	0.96	0.47	2.08
	(2) Diluted	0.86	0.10	0.39	0.96	0.47	2.08
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 2022 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on **13th October, 2022**
- (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 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 Six months ended **30th September 2022** compliant with Ind AS:

Nature of Adjustments	quarter ended	Year ended
	30-09-2022	31-03-2022
Net Profit/ Equity as per previous Indian GAAPs	14,03,000.00	30,47,000.00
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	14,03,000.00	30,47,000.00
Other Comprehensive period (net of tax)	-	-
Total Comprehensive Income/ Equity as per Ind AS	14,03,000.00	30,47,000.00

- (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

For ABHIJIT TRADING CO. LTD.

Virendra Jain
Managing Director
DIN: 00530078

Auth. Signatory/Director

Date: 04.11.2021
Place: New Delhi

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

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2022
	Date of end of reporting period	30-09-2022
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	0.248
	Capital work-in-progress	0.000
	Investment property	0.000
	Goodwill	0.000
	Other intangible assets	0.000
	Intangible assets under development	0.000
	Biological assets other than bearer plants	0.000
	Investments accounted for using equity method	0.000
	Non-current financial assets	
	Non-current investments	0.000
	Trade receivables, non-current	0.000
	Loans, non-current	619.770
	Other non-current financial assets	0.000
	Total non-current financial assets	619.770
	Deferred tax assets (net)	0.137
	Other non-current assets	5.506
	Total non-current assets	625.661
2	Current assets	
	Inventories	21.516
	Current financial asset	
	Current investments	0.000
	Trade receivables, current	0.000
	Cash and cash equivalents	1.525
	Bank balance other than cash and cash equivalents	294.888
	Loans, current	0.000
	Other current financial assets	0.000
	Total current financial assets	296.413
	Current tax assets (net)	0.000
	Other current assets	2.061
	Total current assets	319.990
3	Non-current assets classified as held for sale	0.000
4	Regulatory deferral account debit balances and related deferred tax Assets	0.000
	Total assets	945.651



	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	146.620
	Other equity	788.195
	Total equity attributable to owners of parent	934.815
	Non controlling interest	
	Total equity	934.815
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.000
	Trade payables, non-current	0.000
	Other non-current financial liabilities	0.000
	Total non-current financial liabilities	0.000
	Provisions, non-current	10.570
	Deferred tax liabilities (net)	0.000
	Deferred government grants, Non-current	0.000
	Other non-current liabilities	0.000
	Total non-current liabilities	10.570
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.000
	Trade payables, current	0.000
	Other current financial liabilities	0.000
	Total current financial liabilities	0.000
	Other current liabilities	0.266
	Provisions, current	0.000
	Current tax liabilities (Net)	0.000
	Deferred government grants, Current	0.000
	Total current liabilities	0.266
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.000
4	Regulatory deferral account credit balances and related deferred tax liability	0.000
	Total liabilities	10.836
	Total equity and liabilities	945.651
	Disclosure of notes on assets and liabilities	

For and on behalf of Board of Directors of
Abhijit Trading Co. Ltd.

For ABHIJIT TRADING CO. LTD.

Auth. Signatory/Director

VIRENDRA JAIN
Managing Director
DIN: 00530078

Date: 13.10.2022

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

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	30-09-2022
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
Statement of cash flows		
Whether cash flow statement is applicable on company		Yes
Cash flows from used in operating activities		
Profit before tax		14.025
Adjustments for reconcile profit (loss)		
Adjustments for finance costs		0.000
Adjustments for decrease (increase) in inventories		0.000
Adjustments for decrease (increase) in trade receivables, current		0.000
Adjustments for decrease (increase) in trade receivables, non-current		0.000
Adjustments for decrease (increase) in other current assets		11.910
Adjustments for decrease (increase) in other non-current assets		0.000
Adjustments for other financial assets, non-current		0.000
Adjustments for other financial assets, current		0.000
Adjustments for other bank balances		0.000
Adjustments for increase (decrease) in trade payables, current		0.266
Adjustments for increase (decrease) in trade payables, non-current		0.000
Adjustments for increase (decrease) in other current liabilities		-2.672
Adjustments for increase (decrease) in other non-current liabilities		0.000
Adjustments for depreciation and amortisation expense		0.000
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		0.000
Adjustments for provisions, current		0.000
Adjustments for provisions, non-current		0.000
Adjustments for other financial liabilities, current		0.000
Adjustments for other financial liabilities, non-current		0.000
Adjustments for unrealised foreign exchange losses gains		0.000
Adjustments for dividend income		0.000
Adjustments for interest income		0.000
Adjustments for share-based payments		0.000
Adjustments for fair value losses (gains)		0.000
Adjustments for undistributed profits of associates		0.000
Other adjustments for which cash effects are investing or financing cash flow		0.000



Other adjustments to reconcile profit (loss)	0.000
Other adjustments for non-cash items	0.000
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
Total adjustments for reconcile profit (loss)	9.504
Net cash flows from (used in) operations	23.529
Dividends received	0.000
Interest paid	0.000
Interest received	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
Net cash flows from (used in) operating activities	23.529
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.000
Cash flows used in obtaining control of subsidiaries or other businesses	0.000
Other cash receipts from sales of equity or debt instruments of other entities	0.000
Other cash payments to acquire equity or debt instruments of other entities	0.000
Other cash receipts from sales of interests in joint ventures	0.000
Other cash payments to acquire interests in joint ventures	0.000
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000
Proceeds from sales of property, plant and equipment	0.000
Purchase of property, plant and equipment	0.000
Proceeds from sales of investment property	0.000
Purchase of investment property	0.000
Proceeds from sales of intangible assets	0.000
Purchase of intangible assets	0.000
Proceeds from sales of intangible assets under development	0.000
Purchase of intangible assets under development	0.000
Proceeds from sales of goodwill	0.000
Purchase of goodwill	0.000
Proceeds from biological assets other than bearer plants	0.000
Purchase of biological assets other than bearer plants	0.000
Proceeds from government grants	0.000
Proceeds from sales of other long-term assets	0.000
Purchase of other long-term assets	0.000
Cash advances and loans made to other parties	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000
Dividends received	0.000



Interest received	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
Net cash flows from (used in) investing activities	0.000
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.000
Payments from changes in ownership interests in subsidiaries	0.000
Proceeds from issuing shares	0.000
Proceeds from issuing other equity instruments	0.000
Payments to acquire or redeem entity's shares	0.000
Payments of other equity instruments	0.000
Proceeds from exercise of stock options	0.000
Proceeds from issuing debentures notes bonds etc	0.000
Proceeds from borrowings	0.000
Repayments of borrowings	0.000
Payments of finance lease liabilities	0.000
Payments of lease liabilities	0.000
Dividends paid	0.000
Interest paid	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
Net cash flows from (used in) financing activities	0.000
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	23.529
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0.000
Net increase (decrease) in cash and cash equivalents	23.529
Cash and cash equivalents cash flow statement at beginning of period	272.883
Cash and cash equivalents cash flow statement at end of period	296.412

For and on behalf of Board of Directors of

Abhijit Trading Co. Ltd.

For ABHIJIT TRADING CO. LTD.

Auth: Signatory/Director

VIRENDRA JAIN

Managing Director

DIN: 00530078

Date: 13.10.2022

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: October 13, 2022

To,
The Manager
Department of Corporate Service
Bombay Stock Exchange 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 ended on 30th September, 2022.

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 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 ended 30th September, 2022.

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**

For ABHIJIT TRADING CO. LTD.


Virendra Jain
(Managing Director)

DIN: 00530078

Place: New Delhi