

ABHINAV CAPITAL SERVICES LIMITED

B-709, Express Zone, W Express Highway, South Side, Opp Adani Electricity Malad (East), Mumbai – 400097.

Tel: 022-28425907 FAX: 022-28426526

www.abhinavcapital.com, CIN No: L65990MH1994PLC083603



14th November 2024

To
The Listing Department,
The Bombay Stock Exchange Limited,
Mumbai

Respected Sir,

Sub: Submission of Standalone Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2024 .

Ref : Abhinav Capital Services Limited (Scrip Code : 532057)

In terms of Regulation 33 of SEBI (Listing Obligations & disclosures Requirements) Regulations, 2015 & any other applicable regulations, we upload the Half Yearly & quarterly Unaudited Financial Results for the Half year & quarter ended 30th September 2024 of the Company in pdf & XBRL format along with Limited Review Report. The results reviewed & approved by the Audit Committee & Board of Directors at their meeting held on 14th November 2024.

Arrangements have been made to publish these results in newspaper.

Board Meeting commenced at 4:00 PM & concluded at 06:00 PM.

This is for the information & records of the exchange

For Abhinav Capital Services Limited

Kamlesh Kotak
Director
(DIN No. :- 00012755)



Abhinav Capital Services Limited

B-709, Express Zone, Western Express Highway, Opp Adani Electricity, Malad (East), Mumbai – 400097.

CIN : L65990MH1994PLC083603

Statement of Unaudited Financial Results for the Quarter & Half Year Ended 30.09.2024

(Rs. In Lacs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations						
Revenue from operations	210.43	278.60	303.05	489.03	963.42	1,529.47
II Other income	-	-	-	-	-	-
III Total Income (I + II)	210.43	278.60	303.05	489.03	963.42	1,529.47
Expenses						
Finance Costs	77.87	109.99	101.38	187.86	127.68	333.45
Employee benefit expense	21.32	18.44	9.31	39.76	17.73	54.48
Depreciation and amortization expense	-	-	-	-	-	-
Other expenses	10.83	12.89	14.78	23.72	35.09	52.67
IV Total Expenses	110.02	141.32	125.47	251.34	180.50	440.60
Profit before exceptional Items and tax (III - IV)	100.41	137.28	177.58	237.69	782.92	1,088.87
Exceptional items	-	-	-	-	-	-
V Profit before tax	100.41	137.28	177.58	237.69	782.92	1,088.87
VI Tax Expenses						
Current Tax	17.50	27.50	25.00	45.00	105.00	170.00
Deferred Tax Expenses / (Income)	(0.41)	(2.00)	(1.29)	(2.41)	(3.93)	(6.49)
Tax Expense of earlier years	-	-	(0.64)	-	(0.64)	(0.64)
Total Tax Expense	17.09	25.50	23.07	42.59	100.43	162.86
VII Profit/(Loss) after Tax (V - VI)	83.32	111.78	154.51	195.10	682.50	926.01
VIII Other Comprehensive Income						
Items that will not be reclassified to Profit or Loss	452.56	80.57	226.55	533.13	59.97	988.32
Income Tax relating to Items that will not be reclassified to Profit or Loss	(113.90)	(20.28)	(57.02)	(134.18)	(15.09)	(248.74)
Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Total Other Comprehensive Income	338.66	60.29	169.53	398.95	44.88	739.58
IX Total Comprehensive Income for the period (VII+ VIII)	421.98	172.07	324.05	594.05	727.38	1,665.59
X Paid-up equity share capital (Face Value of the shares Rs.10 each)	692.46	692.46	692.46	692.46	692.46	692.46
XI Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year	-	-	-	-	-	-
XII Basic & Diluted Earning Per Share (EPS) (not annualised) (In Rs.)	1.20	1.61	2.23	2.82	9.86	13.37

By Oder of the Board
For Abhinav Capital Services Limited


Kamlesh Kotak
Chairperson
DIN No 00012755



Place : Mumbai
Date : 14th November 2024

Abhinav Capital Services Limited

CIN : L65990MH1994PLC083603

Unaudited Statement of Assets & Liabilities as at 30.09.2024

(Rs. In Lacs)

Particulars	30.09.2024	31.03.2024
A Assets		
1 Non -Current Assets		
(a) Property , Plant & equipments	1.92	1.92
(b)Capital Work-in progress	-	-
(c)Right -of use Assets	-	-
(d)Intangible Assets	-	-
(e)Financial Assets		
(I)Investments	-	-
(II) Loans	-	-
(III) Other non-Financial Assets	-	-
(F) Deferred Tax Assets (Net)	-	-
(g)Other Non- Current Assets	21.18	0.84
Total Non Current Assets	23.10	2.76
2 Current Assets		
(a)Inventories	-	-
(b) Financial Assets		
(I)Investments	4,978.48	4,844.05
(II) Loans	3,638.80	2,259.42
(iii) Cash And Cash Equivalents	2,640.14	5,113.65
(iv) Bank Balance Other than cash and cash equivalents	-	-
(v) Other Financial Assets	4.99	5.09
(C)other Current Assets	-	-
Total current Assets	11,262.41	12,222.21
Total- Assets	11,285.51	12,224.97
B Equity And Liabilities		
1 Equity		
(a) Equity Share Capital	692.46	692.46
(B) Other Equity	7,607.72	7,013.69
Total Equity	8,300.18	7,706.15
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(II) Lease Liability	-	-
(III) others	-	-
(B) Other Non Current Liabilities	29.22	22.06
(C) Provision	17.94	12.40
(D) Deferred Tax Liabilities (Net)	860.75	728.97
Total Non Current Liabilities	907.91	763.43
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,070.09	3,750.00
(II) Lease Liability	-	-
(iii) Trade Payables	-	-
Total Outstanding Dues Of Micro Enterprises And small Enterprises	0.52	0.95
Total Outstanding Dues Of Creditores Other Than Micro Enterprises And small Enterprises	6.81	4.44
(iv) Other Financial Liabilities	-	-
(b) other Financial Liabilities	-	-
(c) Provision	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	2,077.42	3,755.39
Total Liabilities	2,985.33	4,518.82
Total Equity And Liabilities	11,285.51	12,224.97

By Order of the Board
For Abhinav Capital Services Limited

Kamlesh Kotak
Kamlesh Kotak
Chairperson
DIN No 00012755



Place : Mumbai
Date : 14th November 2024

ABHINAV CAPITAL SERVICES LIMITED
CIN : L65990MH1994PLC083603

UNAUDITED STATEMENT OF CASHFLOW FOR THE HALF YEAR ENDED ON 30th SEP 2024

Particulars	For Half Year ended 30th Sep 2024		For Year Ended 31st March 2024	
	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs
A] Cash Flow from Operating Activities				
Net Profit before Taxation and Exceptional items		237.68		1,088.88
Adjustments for :				
Depreciation and Amortisation	-		-	
Provision & Contingencies	3.14		15.68	
Profit on sale of Investments	(208.87)		(871.05)	
		(205.73)		(855.37)
Operating Profit before Working Capital changes		31.95		233.51
(Increase)/Decrease in Loans Given	(1,382.51)		(1,482.68)	
Increase/(Decrease) in Financial Borrowings	(1,679.91)		3,749.76	
Increase/(Decrease) in Other financial/non financial Liabilities	7.16		10.50	
(Increase)/Decrease in Current Tax Assets	-		-	
Increase/(Decrease) in Trade Payables	1.93		0.92	
(Increase)/Decrease in Other Financial Assets/non financial assets	(2.18)		1,160.34	
(Increase)/Decrease Net Provision	5.55		11.10	
(Increase)/Decrease in Loans and Advances	-		-	
		(3,049.96)		3,449.94
Cash Generated / (Utilised) in Operations		(3,018.01)		3,683.44
Income Tax Paid		(63.07)		(170.56)
Cashflow before extraordinary Items		(3,081.08)		3,512.89
Net Cash from Operating Activities (A)		(3,081.08)		3,512.89
B] Cash Flow From Investing Activities				
Purchase of Investments	(1,26,198.00)		(89,673.26)	
Sale of Investments	1,26,805.58		90,221.05	
Net Cash from Investing Activities (B)		607.58		547.79
C] Cash Flow From Financing activities				
Net Increase / (Decrease) in Cash and Cash Equivalents		(2,473.50)		4,060.67
Cash and Cash Equivalents as at the beginning of the year		5,113.64		1,052.97
Cash and Cash Equivalents as at the end of the year	Refer note No. 4	2,640.14	Refer note No. 4	5,113.64
Net Increase / (Decrease) in Cash and Cash Equivalents		(2,473.50)		4,060.67

Cash & cash Equivalents represents cash on hand and balances in current accounts.

1) The above Unaudited Financial Results were reviewed & approved at the meeting of the Board of Directors held on 14th Nov, 2024 and subjected to limited review by the Statutory Auditors of the Company.

2) The Company does not have more than one activity hence segment wise reporting is not separately given, as per the Accounting Standard on Segment Reporting (IND AS-108).

3) Status of investor grievances - opening -0, received during the quarter -0, grievances redressed - 0, pending- 0.

4) All the above data are in lakhs, except the details of EPS, No. of Shares, and Percentage of Shareholding.

5) Figures for the previous periods have been regrouped / rearranged, wherever necessary to conform with the current period.

6) The figures for the quarter ended 30 September 2024 are the balancing figures between reviewed figures in respect of the half year ended 30 September 2024 and the reviewed figures for the quarter ended 30 June 2024.

7) Unaudited Financial Ratios for Quarter Ended Sep 2024 :

CRAR 233.17 %, CRAR- Tier I Capital (%) 227.60, CRAR-Tier II Capital(%) 5.57%.

For Abhinav Capital Services Limited

Kamlesh Kotak

Kamlesh Kotak
Chairperson
DIN No 00012755



Place : Mumbai
Date : 14th November 2024

Annexure 1

ABHINAV CAPITAL SERVICES LIMITED	
Financial Ratios	
	AS AT
	30/09/2024
(a) Debt-Equity Ratio	2.99
(b) Debt Service Coverage Ratio	0.11
(c) Interest Service Coverage Ratio	2.27
(d) Networth	8,300.18
(e) Net Profit After Tax	195.09
(f) Earning Per Share	2.82
(g) Current Ratio	101.20
(h) Long Term Debt to Working Capital	NA
(i) Current Liability Ratio	0.01
(j) Total Debts to Total Assets	0.18
(k) Debtors Turnover	7.44
(l) Inventory Turnover Ratio	NA
(m) Operating Margin Percentage	49%
(n) Net Profit Margin Percentage	40%

Handwritten signature





Independent Auditor's Review Report on Unaudited Quarterly Financial Result of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (amended)

Review report to

The Board of Directors

Abhinav Capital Services Limited

We have reviewed the accompanying statement of unaudited financial results of Abhinav Capital Services Limited for the quarter ended 30th September, 2024.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulation"). Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S C Mehra & Associates LLP

Firm Regn No.: 106156W/W100305

Chartered Accountants

Deepak M. Oza

CA Deepak M. Oza

Partner

Mem. No. 045890

UDIN : 24045890BKCUPP8226

Place : Mumbai

Date : 14th November, 2024



S C Mehra & Associates LLP

Kandivali Office : Office No. 9, Ground Floor, Radha Dalvi Society, Chitabhai Patel Road, Opp. Union Bank of India, Near Bus Depot, Kandivali (East), Mumbai - 400 101, India.
Cell : +91 9869910844 • E-mail : deepak.oza@scmassociates.in

Head Office : 42, First Floor, Singh Ind. Estate No. 3, Nr. Big Cinema Moviestar, Ram Mandir Road, Off. S.V. Road, Goregaon (West), Mumbai - 400 104, India.
Tele. : +91-22-26774447 • Cell : +91 9820060260 E-mail : sc.mehra@scmassociates.in

Branches

- Delhi
- Bengaluru
- Varanasi
- Jaipur
- Ahmedabad