

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



12th February 2025

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 ended 31st December 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 quarterly Unaudited Financial Results for the quarter ended 31st December 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 12th February 2025.

Arrangements have been made to publish these results in newspaper.

Board Meeting commenced at 4:30 PM & concluded at 05:30 PM.
This is for the information & records of the exchange

For Abhinav Capital Services Limited

Chetan Karia
Managing Director
(DIN No. : - 00015113)
Encl.: as above.



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 and Nine months Ended 31.12.2024

(Rs. In Lacs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations						
Revenue from operations	125.97	134.99	334.71	438.18	1,298.14	1,529.47
See Note No 8	-	-				
II Other income	-	-	-	-	-	-
III Total Income (I + II)	125.97	134.99	334.71	438.18	1,298.14	1,529.47
Expenses						
Finance Costs	34.92	77.88	100.99	222.78	228.67	333.45
Employee benefit expense	17.97	21.32	13.39	57.74	31.12	54.48
Depreciation and amortization expense	-	-	-	-	-	-
Other expenses	10.87	10.84	8.09	34.59	43.18	52.67
IV Total Expenses	63.76	110.04	122.47	315.11	302.97	440.60
Profit before exceptional Items and tax (III - IV)	62.21	24.95	212.24	123.07	995.17	1,088.87
Exceptional items	-	-	-	-	-	-
V Profit before tax	62.21	24.95	212.24	123.07	995.17	1,088.87
VI Tax Expenses						
Current Tax	20.00	17.50	50.00	65.00	155.00	170.00
Deferred Tax Expenses / (Income)	(0.65)	(0.41)	0.33	(3.05)	(3.60)	(6.49)
Tax Expense of earlier years	-	-	-	-	(0.64)	(0.64)
Total Tax Expense	19.35	17.09	50.33	61.95	150.76	162.86
VII Profit/(Loss) after Tax (V - VI)	42.86	7.86	161.91	61.12	844.41	926.01
VIII Other Comprehensive Income						
Items that will not be reclassified to Profit or Loss	309.98	528.00	1,220.86	1,019.92	1,280.83	988.32
Income Tax relating to Items that will not be reclassified to Profit or Loss	(87.78)	(113.90)	(307.27)	(221.96)	(322.36)	(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	222.20	414.10	913.59	797.96	958.47	739.58
IX Total Comprehensive Income for the period (VII+ VIII)	265.06	421.96	1,075.50	859.08	1,802.88	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	5,321.23	5,321.23	5,321.23	5,321.23	5,321.23	5,321.23
XII Basic & Diluted Earning Per Share (EPS) (not annualised) (In Rs.)	0.62	0.11	2.34	0.88	12.19	13.37

- The above Unaudited Financial Results were reviewed & approved at the meeting of the Board of Directors held on 12th Feb, 2025 and subjected to limited review by the Statutory Auditors of the Company.
- 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).
- Status of investor grievances - opening -0, received during the quarter -0, grievances redressed - 0, pending- 0.
- All the above data are in lacs, except the details of EPS, No. of Shares, and Percentage of Shareholding.
- Figures for the previous periods have been regrouped / rearranged, wherever necessary to conform with the current period.
- The figures for the quarter ended 31 December 2024 are the balancing figures between reviewed figures in respect of the Nine Month ended 31 December 2024 and the reviewed figures for the quarter ended 30 September 2024.
- Unaudited Financial Ratios for nine Months Ended Dec 2024 :
CRAR 2.69, CRAR- Tier I Capital 2.63, CRAR-Tier II Capital 0.06 .
- An amount of Rs. 176.81 Lacs representing profit on sale of investment has been reclassified to other comprehensive income.

By Oder of the Board
For Abhinav Capital Services Limited

Chetan karia
Chairperson
DIN:00015113



Place : Mumbai
Date : 12th February 2025.

Abhinav Capital Services Limited

CIN : L65990MH1994PLC083603

Unaudited Statement of Assets & Liabilities as at 31.12.2024

(Rs. In Lacs)

Particulars	31.12.2024	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	10.61	0.84
Total Non Current Assets	12.53	2.76
2 Current Assets		
(a)Inventories	-	-
(b) Financial Assets		
(I)Investments	5,177.34	4,844.05
(II) Loans	3,261.65	2,259.42
(iii) Cash And Cash Equivalents	1,116.76	5,113.65
(iv) Bank Balance Other than cash and cash equivalents	-	-
(v) Other Financial Assets	5.03	5.09
(C)other Current Assets	-	-
Total current Assets	9,560.78	12,222.21
Total- Assets	9,573.31	12,224.97
B Equity And Liabilities		
1 Equity		
(a) Equity Share Capital	692.46	692.46
(B) Other Equity	7,872.77	7,013.69
Total Equity	8,565.23	7,706.15
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(II) Lease Liability	-	-
(III) others	-	-
(B) Other Non Current Liabilities	31.16	22.06
(C) Provision	20.71	12.40
(D) Deferred Tax Liabilities (Net)	947.89	728.97
Total Non Current Liabilities	999.76	763.43
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2.34	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	5.46	4.44
(iv) Other Financial Liabilities	-	-
(b) other Financial Liabilities	-	-
(c) Provision	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	8.32	3,755.39
Total Liabilities	1,008.08	4,518.82
Total Equity And Liabilities	9,573.31	12,224.97

By Order of the Board
For Abhinav Capital Services Limited

Chetan karia
Chairperson
DIN:00015113

Place : Mumbai
Date : 12th February 2025.





S C MEHRA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

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 31st December, 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

CA Deepak M. Oza

Partner

Mem. No. 045890

UDIN : 25045890BMHUFW8004

Place : Mumbai

Date : 12/02/2025



S C Mehra & Associates LLP

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Head Office: 42, First floor, Singh Ind. Estate No.3, Nr. Big Cinema Movie Star, Ram Mandir Road, Off. S.V Road, Goregaon (West), Mumbai-400104, India. Tele: +91-22-26774447. Cell:+919820060260 E-Mail: sc.mehra@scmassociates.in

Branches: Delhi, Bengaluru, Jaipur, Ahmedabad, Bhiwandi, Jodhpur, Chennai, Pune, Hyderabad.

Annexure 1

ABHINAV CAPITAL SERVICES LIMITED	
Financial Ratios	
	AS AT
	31/12/2024
(a) Debt-Equity Ratio	0.00
(b) Debt Service Coverage Ratio	52.81
(c) Interest Service Coverage Ratio	1.55
(d) Networth	8,565.23
(e) Net Profit After Tax	61.13
(f) Earning Per Share	0.88
(g) Current Ratio	53.17
(h) Long Term Debt to Working Capital	NA
(i) Current Liability Ratio	0.02
(j) Total Debts to Total Assets	0.00
(k) Debtors Turnover	7.44
(l) Inventory Turnover Ratio	NA
(m) Operating Margin Percentage	28%
(n) Net Profit Margin Percentage	14%

