

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

Date: 14.02.2025

To,

The Manager
The Department of Corporate Service
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

SYMBOL: 539560 (ABHIJIT TRADING CO LTD) EQ - ISIN - INE994N01019.

Sub: Submission of Unaudited financial results of Abhijit Trading Co Ltd. for the quarter ended on December 31st, 2024 along with 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 Co Ltd** ("the Company") for the quarter ended on December 31st, 2024, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on **Friday, 14th February, 2025** (which was commenced at 06:40 P.M. and concluded at 07:10 P.M.)
2. Limited Review Report dated 14th February, 2025 issued by the Statutory Auditors of the Company **M/S H K Chhabra & Co.** on the aforesaid financial results of the Company for the quarter ended on December 31st, 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 Co Ltd**

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

**Date: 14-02-2025
Place: Delhi**

Encl: As attached

ABHIJIT TRADING CO LTD

Reg. Add.: Chl No. 350/2801, Motilal Nagar 2 Opp. Shankar Temple, Goregaon (W), Maharashtra, India, 400062
 Corp. Add.: 16/121-122, Jain Bhawan Faiz Road, W.E.A Karol Bagh, New Delhi, Delhi, India, 110005
 Email ID: abhijitrading@gmail.com , Contact No.: +91- 9891095232
 CIN: L51909MH1982PLC351821

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS YEAR ENDED ON 31ST DECEMBER 2024 - IND-AS COMPLIANT (NON NBFC)

(in Lakhs)

Particulars		Three Months Ended			Nine Months Ended		Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING PERIOD	YEAR TO DATE
		01.10.2024 to 31.12.2024 (₹)	01.07.2024 to 30.09.2024 (₹)	01.10.2023 to 31.12.2023 (₹)	01.04.2024 to 31.12.2024 (₹)	01.04.2023 to 31.12.2023 (₹)	01.04.2023 to 31.03.2024 (₹)
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Income:						
I	Revenue from operations	28.617	32.547	22.562	83.234	49.810	80.484
II	Other income	0.015	7.484	0.015	0.325	0.290	0.995
III	Total Income	28.632	40.031	22.577	83.559	50.100	81.478
	IV Expenses						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	30,016.105	12.282	30,168.676	12.766	2,272.866
	Change in inventories of finished goods, work-in-progress and Stock	-	(30,016.105)	(12.282)	(30,168.676)	(12.766)	(2,272.866)
	Employee benefits expense	0.450	0.644	1.710	2.289	3.760	6.062
	Finance costs	-	-	0.020	-	0.365	0.024
	Depreciation and amortisation expense	-	-	-	-	-	0.034
	Other expenses	12.706	20.587	2.872	45.845	18.376	71.563
	Total expenses	13.156	21.230	4.602	48.134	22.501	77.683
V	Profit/(loss) before exceptional items and tax (I- IV)	15.476	18.800	17.974	35.425	27.599	3.795
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax(V-VI)	15.476	18.800	17.974	35.425	27.599	3.795
VIII	Extra ordinary item	-	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	15.476	18.800	17.974	35.425	27.599	3.795
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	0.944
	(2) Deferred tax	-	-	-	-	-	0.053
	(3) Excess Provision of earlier Year	-	-	-	-	-	0.090
	Total tax expenses	-	-	-	-	-	1.086
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	15.476	18.800	17.974	35.425	27.599	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)	15.476	18.800	17.974	35.425	27.599	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 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)	15.476	18.800	17.974	35.425	27.599	2.888
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	2,970.100	2,970.100	146.620	2,970.100	146.620	146.620
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.052	0.063	1.226	0.119	1.882	0.197
	(2) Diluted	0.052	0.063	1.226	0.119	1.882	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 Nine months ended 31st December 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14.02.2025
- (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 Nine months ended 31st December 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 unaudited financial results for the quarter and Nine months ended 31st December 2024 compliant with Ind AS:

Nature of Adjustments	Quarter ended 31.12-2024	Year ended 31-03-2024
Net Profit/ Equity as per previous Indian GAAPs	15.476	2.888
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	15.476	2.888
Other Comprehensive period (net of tax)		
Total Comprehensive Income/ Equity as per Ind AS	15.476	2.888

- (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: 14.02.2025
Place: New Delhi



Limited Review Report

Review report to Board of Directors of
ABHIJIT TRADING CO LTD

**LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER ENDED DECEMBER 31ST, 2024 OF ABHIJIT TRADING CO LTD**

We have reviewed the accompanying statement of unaudited Standalone Financial Results of Abhijit Trading Co Ltd for the quarter ended 31.12.2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 analytical procedures 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, subject to the matter given in Emphasis of matter nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Standalone Financial Results prepared in accordance with applicable accounting standards i.e. Ind AS, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement

Place: New Delhi
Date: 13th Feb. 2025

For H K Chhabra & Co.
Chartered Accountants



FCA. M.No. 089616

FRN. 010917N

UDIN: 25089616 BMNWQC 8997