

# 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

Date: 14<sup>th</sup> February, 2025

To,

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

**SCRIP CODE: 539560 (ABHIJIT TRADING CO LTD) EQ-ISIN-INE994N01019.**

**Subject: Outcome of Meeting of Board of Directors held on Friday, 14<sup>th</sup> February, 2025 at pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the meeting of the Board of Directors of the Company was held today i.e. Friday, 14<sup>th</sup> February, 2025, which commenced at 6:40 P.M. and concluded at 7:10 P.M.

1. The Board of Director have considered and approved the appointment of M/S. H K CHHABRA & CO. (089616) as Statutory Auditor of the Company to fill the casual vacancy w.e.f. 14.02.2025. Consent to act as statutory auditor is annexed.
2. To take note of resignation of M/s GSA & Associates LLP, Chartered Accountants [FRN- 000257N/N500339] Statutory Auditor of the Company w.e.f. 04.02.2025 due to M/s Tiwari & Mishra have been demerged from M/s GSA & Associates LLP so that the partner is no longer associated with the firm M/s GSA & Associates LLP.
3. **UNAUDITED FINANCIAL RESULTS**

The Board of Director have considered and approved the Unaudited Financial Results along with Limited Review Report thereon for quarter ended on December 31<sup>st</sup>, 2024. In this regard, please find enclosed herewith the unaudited Financial Results along with Limited Review Report for the quarter ended on December 31<sup>st</sup>, 2024 pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

The copy of the said unaudited quarterly financial results along with copy of Limited Review Report by Statutory auditor of the company is enclosed herewith.

4. **STATEMENT OF DEVIATION OR VARIATION UNDER REGULATION 32 OF SEBI (LODR) REGULATIONS, 2015**

The Board discussed the compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 and is of the view that the same is not applicable to company as the company has not issued any share by way of Public Issue, Right Issue or Preferential Issue, etc. The undertaking of non-applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.

You are requested to take the above on your records and acknowledge the same.

Thanking You,  
Yours Faithfully,

**For and on behalf of Board of Directors of  
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
	<b>Income:</b>						
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	<b>Total Income</b>	<b>28.632</b>	<b>40.031</b>	<b>22.577</b>	<b>83.559</b>	<b>50.100</b>	<b>81.478</b>
	<b>IV Expenses</b>						
	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
	<b>Total expenses</b>	<b>13.156</b>	<b>21.230</b>	<b>4.602</b>	<b>48.134</b>	<b>22.501</b>	<b>77.683</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	15.476	18.800	17.974	35.425	27.599	3.795
VI	<b>Exceptional Items</b>	-	-	-	-	-	-
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	<b>Profit Before Tax (VII-VIII)</b>	<b>15.476</b>	<b>18.800</b>	<b>17.974</b>	<b>35.425</b>	<b>27.599</b>	<b>3.795</b>
X	<b>Tax expense:</b>						
	(1) Current tax	-	-	-	-	-	0.944
	(2) Deferred tax	-	-	-	-	-	0.053
	(3) Excess Provision of earlier Year	-	-	-	-	-	0.090
	<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.086</b>
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	<b>Other Comprehensive Income</b>						
	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	<b>Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>15.476</b>	<b>18.800</b>	<b>17.974</b>	<b>35.425</b>	<b>27.599</b>	<b>2.888</b>
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	<b>Earnings per equity share (for continuing operation):</b>						
	(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	<b>Earnings per equity share (for discontinued operation):</b>						
	(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		
<b>Net Profit/ loss for the period as per Ind-AS</b>	<b>15.476</b>	<b>2.888</b>
Other Comprehensive period (net of tax)		
<b>Total Comprehensive Income/ Equity as per Ind AS</b>	<b>15.476</b>	<b>2.888</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: 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 31<sup>ST</sup>, 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: 13<sup>th</sup> Feb. 2025

For H K Chhabra & Co.  
Chartered Accountants



FCA. M.No. 089616

FRN. 010917N

UDIN: 25089616 BMNWQC 8997

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E-mail : abhijittrading@gmail.com, Website : www.abhijittrading.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**

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

**Subject: Undertaking for Non- Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter ended on December 31<sup>st</sup>, 2024.**

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) for quarter ended on December 31st, 2024 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 on December 31st, 2024.

You are requested to take the above on your records and acknowledge the same.

Thanking You.

**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**

**Brief Profile of Statutory Auditor:**

Name of the Firm	M/s. H K CHHABRA & CO.
Firm Regn. Number	010917N
Address	49, DDA SFS Flats, Shanti Kunj Apartments, Pocket-2, Sector-9, Dwarka, New Delhi-110075
Contact No.	+91-9350454545
E-mail Id.	finance@hkcindia.com
Reason for Change	Appointment
Date of Appointment	14 <sup>th</sup> February, 2025
Terms of Appointment	Upto the ensuing general Meeting

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

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

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





### **Auditors Consent and Certificate**

[Pursuant to the provisions of Section 139 of Chapter X of the Companies Act, 2013]

To,  
The Board of Directors  
Abhijit Trading Co Ltd  
16/121-122, Jain Bhawan Faiz Road,  
W.E.A Karol Bagh, New Delhi-110005

Dear Sir,

We, **M/S H K CHHABRA & CO.**, Chartered Accountants, hereby give our consent to act as Statutory Auditor of **M/s ABHIJIT TRADING CO LTD** u/s 139 of the Companies Act, 2013 and The Companies (Audit and Auditors) Rules, 2014

As per the provisions of Section 139 read with Section 141 of the Act, I further declare that: -

1. We hereby give our consent to be appointed as Statutory Auditor of the Company u/s 139 of the Act.
2. We are eligible to be appointed as auditor, and we have not incurred any disqualification under the Act;
3. We are not disqualified for appointment under the provisions of Chartered Accountants Act, 1949 and rules and regulations made there under;
4. The proposed appointment is as per the terms provided under the Act;
5. The proposed appointment is within the limits laid down under Section 141(3)(g) of the Act;
6. No orders have been issued and there are no proceedings pending against the Auditor or Audit firm with respect to professional matters of conduct before the Institute of Chartered Accountants of India, any competent authority, or any court.
7. I hereby declare that the appointment, if made shall be in accordance with the conditions as prescribed under Rule 4(1) of the Companies (Audit and Auditors) Rules, 2014 and as provided in section 141 of the Act.

We look forward the professional relationship with the company.

Thanking You,  
Yours Faithfully

**M/s H K CHHABRA & CO**  
Chartered Accountants  
(FRN: 010917N)

**CA H K CHHABRA**  
Partner  
M. No: 089616

Date: 13.02.2025  
Place: New Delhi