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

To,
The Manager
Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001.

14th August 2024

Dear Sir,

Kindly find enclosed herewith the following:

1. Outcome of the Board Meeting held on 14th August 2024

Thanking you,

Yours truly,

For Abhinav Capital Services Limited.

ABHINAV CAPITAL SERVICES LIMITED MUMBAI

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

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14th August 2024

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

Respected Sir,
Sub: Outcome of the Board Meeting held on 14th August 2024, under regulation 30 read with 33(3) of SEBI (Listing Obligations & disclosures Requirements) Regulations, 2015.

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

1. In terms of Regulation 33 of SEBI (Listing Obligations & disclosures Requirements) Regulations, 2015 & any other applicable regulations, we upload the Unaudited Financial Results of the Company in XBRL format for Quarter Ended 30th June 2024. The results reviewed by the Audit Committee & Board of Directors, approved by the Board of Directors at their meeting held on 14th August 2024.

2. Considered & approved, Notice of Annual General Meeting of the Company to be held through Video Conferencing, on Monday, 30th September,2024 at 11:00 am [Other Audio Visual Means (OAVM)] in accordance with the applicable provisions of the Companies Act, 2013 read with applicable MCA General Circulars respectively.

3. Approved the following:
   a. Director Report for the year ended 31st March 2024.
   b. Corporate Governance Report.
   c. Management Discussion and Analysis Report
   d. Compliance certificate from chief executive officer and the chief financial officer for Financial year 2023-24
   e. Statement of Investment for the quarter ended 30th June 2024.

4. Considered & approved Book Closure for the purpose of Annual General Meeting of the Company under section 91 of the Companies Act, 2013, i.e. 24th September 2024 to 30th September 2024 (both days inclusive)

Board Meeting commenced at 4:30 PM & concluded at 5:15 PM.

This is for the information & records of the exchange

For **Abhinav Capital Services Limited**

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

ABHINAV CAPITAL SERVICES LIMITED MUMBAI

Abhinav Capital Services Limited

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

CIN : L65990MH1994PLC083603

Statement of Unudited Financial Results for the Quarter Ended 30.06.2024

(Rs. In Lacs)

	Particulars	Quarter Ended			year Ended
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
I	**Revenue from operations**				
	Revenue from operations	278.60	231.34	660.38	1,529.47
		-	-	-	
II	Other income	-	-	-	-
		-	-	-	
III	**Total Income (I + II)**	**278.60**	**231.33**	**660.38**	**1,529.47**
		-	-	-	
	Expenses	-	-	-	
	Finance Costs	109.99	104.78	26.30	333.45
	Employee benefit expense	18.44	23.35	8.42	54.48
	Depreciation and amortization expense	-	-	-	-
	Other expenses	12.89	9.49	20.32	52.67
IV	**Total Expenses**	**141.32**	**137.62**	**55.04**	**440.60**
		-	-	-	
	Profit before exceptional Items and tax (III - IV)	**137.28**	**93.71**	**605.34**	**1,088.87**
	Exceptional items	-	-	-	-
V	**Profit before tax**	**137.28**	**93.71**	**605.34**	**1,088.87**
		-	-	-	
VI	**Tax Expenses**	-	-	-	
	Current Tax	27.50	15.00	80.00	170.00
	Deferred Tax Expenses / (Income)	(2.00)	(2.89)	(2.64)	(6.49)
	Tax Expense of earlier years	-	-	-	(0.64)
		-	-	-	
	Total Tax Expense	**25.50**	**12.11**	**77.36**	**162.86**
		-	-	-	
VII	**Profit/(Loss) after Tax (V - VI)**	**111.78**	**81.60**	**527.98**	**926.01**
		-	-		
VIII	**Other Comprehensive Income**	-	-		
	Items that will not be reclassified to Profit or Loss	80.57	(292.51)	(166.58)	988.32
	Income Tax relating to Items that will not be reclassified to Profit or Loss	(20.28)	73.62	**41.92**	(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	60.29	(218.89)	(124.65)	739.58
		-	-	-	
IX	**Total Comprehensive Income for the period (VII+ VIII)**	172.07	(137.29)	403.33	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
XI	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year	-	-	-	-
XII	**Basic & Diluted Earning Per Share (EPS) (not annualised) (In Rs.)**	**1.61**	**1.18**	**7.62**	**13.37**

Note:

1) The above Unaudited Financial Results were reviewed & approved at the meeting of the Board of Directors held on 14th August, 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 reddressed - 0, pending- 0.

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

5)The figures for the quarter ended 31 March 2024 are the balancing figures between reviewed figures in respect of the year ended 31st March 2024 and the reviewed figures for the Nine month ended 31st December 2023.

6) Disclosures in Compliance with Regulation 52(4) of the Listing Regulations for the Quarter ended 30 June 2024 is attached as annexure 1

7) Unaudited Financial Sector specific ratios are as under for Quarter Ended June 2024 :
CRAR 2.32%, CRAR- Tier I Capital (%) 2.26% , CRAR-Tier II Capital(%) -0.06 %

By Oder of the Board
For Abhinav Capital Service Limited

Chetan Karia
Chairperson
DIN No 00015113

Place : Mumbai
Date : 14th August 2024

ABHINAV CAPITAL SERVICES LIMITED MUMBAI

Abhinav Capital Services Limited

CIN : L65990MH1994PLC083603

Unaudited Statement of Assets & Liabilities as at 30.06.2024

(Rs. In Lacs)

	Particulars	30.06.2024	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	4.20	0.84
	Total Non Current Assets	**6.12**	**2.76**
	2 Current Assets		
	(a)Inventories	-	-
	(b) Financial Assets		
	(I)Investments	4,551.06	4,844.05
	(II) Loans	3,480.48	2,259.42
	(iii) Cash And Cash Equivalents	4,473.99	5,113.65
	(iv) Bank Balance Other than cash and cash equivalents	-	-
	(v) Other Financial Assets	6.94	5.09
	(C)other Current Assets	-	-
	Total current Assets	12,512.47	12,222.21
	Total- Assets	**12,518.59**	**12,224.97**
B	**Equity And Liabilities**		
	1 Equity		
	(a) Equity Share Capital	692.46	692.46
	(B) Other Equity	7,185.75	7,013.69
	Total Equity	**7,878.21**	**7,706.15**
	2 Non Current Liabillities		
	(a) Financial Liabillities		
	(i) Borrowings	-	-
	(II) Lease Liability	-	-
	(III) others	-	-
	(B) Other Non Current Liabillities	37.28	22.06
	(C) Provision	15.17	12.40
	(D) Deferred Tax Liabilities (Net)	747.26	728.97
	Total Non Current Liabillities	**799.71**	**763.43**
	3 Current Liabillities		
	(a) Financial Liabillities		
	(i) Borrowings	3,834.14	3,750.00
	(II) Lease Liabillity	-	-
	(iii) Trade Payables	-	-
	Total Outstaning Dues Of Micro Enterprises And small Enterprises	0.99	0.95
	Total Outstaning Dues Of Creditores Other Than Micro Enterprises And small Enterprises	5.54	4.44
	(iv) Other Financial Liabillities	-	-
	(b) other Financial Liabilities	-	-
	(c) Provision	-	-
	(d) Current Tax Liabillities (Net)	-	-
	Total Current Liabillities	**3,840.67**	**3,755.39**
	Total Liabillities	**4,640.38**	**4,518.82**
	Total Equity And Liabillities	**12,518.59**	**12,224.97**

By Order of the Board
For Abhinav Capital Services Limited

Chetan Karia
Chairperson
DIN No : 00015113

Place : Mumbai
Date : 14th August 2024

ABHINAV CAPITAL SERVICES LIMITED MUMBAI

Annexure 1

ABHINAV CAPITAL SERVICES LIMITED	
Financial Ratios	
	AS AT 31/03/2024
(a) Debt-Equity Ratio	5.54
(b) Debt Service Coverage Ratio	0.04
(c) Interest Service Coverage Ratio	2.25
(d) Networth	7,878.21
(e) Net Profit After Tax	111.78
(f) Earning Per Share	1.61
(g) Current Ratio	195.02
(h) Long Term Debt to Working Capital	NA
(i) Current Liability Ratio	0.00
(j) Total Debts to Total Assets	0.31
(k) Debtors Turnover	12.49
(l) Inventory Turnover Ratio	NA
(m) Operating Margin Percentage	49%
(n) Net Proft Margin Percentage	40%



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 June, 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

S C MEHRA & ASSOCIATES LLP * CHARTERED ACCOUNTANTS *

CA Deepak M. Oza
Partner
Mem. No. 045890
UDIN : 24045890BKCULA2002
Place : Mumbai
Date : 14th August, 2024