ABHINAV CAPITAL SERVICES LTD.



www.abhinavcapital.com, CIN No: L65990MH1994PLC083603



11th December 2023

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

Respected Sir,

Sub: Resubmission of Quarterly Unaudited Financial Results for quarter ended 30th Sept 2023.

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

This has reference to your mail dated 11th December 2023 for discrepancy in Financial Results for the quarter ended 30th September 2023 regarding signing of Standalone Financial Results by chairperson or managing director, or a wholetime director or in the absence of all, other authorized director, we would like to clarify that the above results submitted were signed by Mr. Chetan Karia, Chairperson of the Company. However in the results, it is mentioned as Director instead of Chairperson.

We are resubmitting the same with mentioning correct designation.

This is for the information & records of the exchange.

For Abhinav Capital Services Limited

Chetan Karia Director

(DIN No.:- 00015113)

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 & Half year Ended 30.09.2023

	200 200	Quarter Ended			Half Yea	31	year Ended	
Particulars		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
- 1	Revenue from operations							
	Revenue from operations	303.05	660.38	203.93	963.42	1,002.49	1,324.28	
- 11		-	-					
11	Other income			-		•		
111	Total Income (I + II)	303.05	660.38	203.93	963.42	1,002.49	1,324.28	
		-	-	200.00	333.12	2,002.112	2,52 1120	
	Expenses	*						
	Finance Costs	101.38	26.30	30.53	127.68	35.59	48.48	
	Employee benefit expense	9.31	8.42	6.57	17.73	13.16	29.29	
	Depreciation and amortization expense	-	-	-		Carlo Car	7-	
	Other expenses	14.78	20.32	9.39	35.09	24.34	30.21	
lV	Total Expenses	125.46	55.04	46.49	180.50	73.09	107.98	
			÷					
	Profit before exceptional Items and tax (III - IV)	177.58	605.34	157.44	782.92	929.40	1,216.31	
	Exceptional items	-		-	-	-	-	
٧	Profit before tax	177.35	605.34	157.44	782.92	929.40	1,216.31	
VI	Tax Expenses							
•••	Current Tax	25.00	80.00	38.00	105.00	170.00	220.00	
	Deferred Tax Expenses / (Income)	(1.29)	(2.64)	(0.55)	(3.93)	(2.76)	24.51	
	Tax Expense of earlier years	(0.64)	(2.0.1)	(0.55)	(0.64)	(2.70)	3.56	
		15.7			(2.2.7)			
	Total Tax Expense	23.07	77.36	37.45	100.43	167.24	248.07	
VII	Profit/(Loss) after Tax (V - VI)	154.52	527.98	119.99	682.50	762.16	968.24	
	and the state of t	-	-					
VIII	Other Comprehensive Income	-						
	Items that will not be reclassified to Profit or Loss	226.55	(166.58)	907.81	59.97	525.01	564.40	
	Income Tax relating to Items that will not be reclassified to	(57.02)	41.92	(228.48)	(15.09)	(132.13)	(142.05)	
	Profit or Loss		(Assertation of		.,		20 00	
	Items that will be reclassified to Profit or Loss	-	-	-	-			
	Income Tax relating to Items that will be reclassified to Profit or Loss		-	-	. 27			
	Total Other Comprehensive Income	169.53	(124.65)	679.33	44.88	392.88	422.35	
	Total Other Comprehensive income	109.33	(124.03)	675.33	44.00	392.00	422.33	
IX	Total Comprehensive Income for the period (VII+ VIII)	324.05	403.33	799.32	727.38	1,155.04	1,390.59	
	Total astronomer to the period (the tri)	32 1103	103.33	733.32	727.50	1,255.04	2,330.33	
Х	Paid-up equity share capital (Face Value of the shares Rs.10						PROPERTY AND A	
	each)	692.46	692.46	692.46	692.46	692.46	692.46	
VI	Reserve excluding Revaluation Reserve as per balance sheet			İ			1	
ΧI	of previous accounting year		-	-	-		-	
XII	Basic & Diluted Earning Per Share (EPS) (not annualised) (In	2.23	7.63	4 72	0.00	11.04	12.00	
All	Rs.)	2.23	7.62	1.73	9.86	11.01	13.98	

Note:

- 1) The above Unaudited Financial Results were reviewed & approved at the meeting of the Board of Directors held on 9th Nov, 2023 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) 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) Unaudited Financial Ratios for Quarter Ended Sep 2023 :

CRAR 1.02 %, CRAR- Tier I Capital (%) -0.99% , CRAR-Tier II Capital(%) -0.03 % .

By Oder of the Board For Abhinav Capital Service Limiter

Chetan Karia chairperson DIN No 00015113

Place: Mumbai

Date: 9th November 2023

Abhinav Capital Services Limited

CIN: L65990MH1994PLC083603

Unaudited Statement of Assets & Liabilities as at 30th Sep 2023

		(Rs In Lakhs
Particulars	30.09.2023	31.03.2023
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	2.30	0.30
Total Non Current Assets	4.22	2.21
	4.22	2.20
2 Current Assets		
(a)Inventories	*	
(b) Financial Assets		
(I)Investments	4,342.90	3,531.1
(II) Loans	6,832.19	792.4
(iii) Cash And Cash Equivalents	2.28	1,052.9
(iv) Bank Balance Other than cash and cash equivalents	- [
(v) Other Financial Assets	5.09	1,165.2
(C)other Current Assets		-
Total current Assets	11,182.47	6,541.8
Total- Assets	11,186.68	6,544.0
Facility And Linkilities		
Equity And Liabilities		
1 Equity (a) Equity Share Capital	692.46	692.4
	THE TANK OF STREET	
(B) Other Equity	6,075.47	5,348.1
Total Equity	6,767.93	6,040.5
2 Non Current Liabillities	i i	· · ·
(a) Financial Liabillities		
(i) Borrowings		-
(II) Lease Liability		
(II) others		
** O. ** 100000 (0.00000)	77.50	12.0
(B) Other Non Current Liabillities	73.59	12.0
(C) Provision	, , ,	400.7
(D) Deferred Tax Liabilities (Net)	497.89	486.7
Total Non Current Liabillities	571.48	498.8
3 Current Liabillities		
(a) Financial Liabillities	. 1	
(i) Borrowings	3,841.24	0.7
(II) Lease Liabillity		
(iii) Trade Payables		-
Total Outstaning Dues Of Micro Enterprises And small Enterprises	0.52	0.4
Total Outstaning Dues Of Creditores Other Than Micro Enterprises And small Enterprises	5.51	
	3.31	4.0
(iv) Other Financial Liabillities	* 1	
(b) other Financial Liabilities		
(c) Provision	*	-
(d) Current Tax Liabillities (Net)		
Total Current Liabillities	3,847.27	4.1
APPLICATION OF THE PROPERTY OF	4,418.75	503.
Total Liabillities Total Equity And Liabillities	11,186.68	6,544.0

By Order of the Board For Abhinav Capital Services Limited

Place : Mumbai

Date: 9th November 2023

Chetan Karia chairperson

DIN No: 00015113



ABHINAV CAPITAL SERVICES LIMITED

CIN: L65990MH1994PLC083603

STATEMENT OF CASHFLOW FOR THE YEAR HALF ENDED ON 30th Sep 2023

Al Cash Flow from Operating Activities Net Profit before Taxation and Exceptional items Adjustments for: Depreciation and Amortisation Provision & Contingencies Profit on sale of Investments Dividend Income (60.39) (600.39) (10.11, 11.55 (62.67) (840.55) (3.83) (660.39) (10.254 (10.25	Particulars	Half Year Ende	d 30th Sep 2023	Half Year Ended 30th Sep 2022		
Net Profit before Taxation and Exceptional items Adjustments for: Depreciation and Amortisation Provision & Contingencies Profit on sale of Investments Dividend Income Depreciation and Amortisation (660.39) (600.39) (600.39) (600.39) (600.39) (600.39) (600.39) (600.39) (600.39) (700.38) ((Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)	
Adjustments for: Depreciation and Amortisation Provision & Contingencies Profit on sale of Investments Dividend Income Depreciation and Amortisation Provision & Contingencies Profit on sale of Investments Dividend Income Departing Profit before Working Capital changes (Increase)/Decrease in Loans Given (Increase)/Decrease in Deferred Tax Assets Increase/Decrease in Deferred Tax Assets Increase/Decrease in Inflancial Borrowings Increase/Decrease in Current Tax Assets Increase/Decrease in Current Tax Assets Increase/Decrease in Current Tax Assets Increase/Decrease in Other Financial Assets/Inon financial Liabilities Increase/Decrease in Other Financial Assets Increase/Decrease in Other Financial Assets Increase/Decrease in Other Financial Assets/Inon financial Inon Increase/Decrease in Other Financial Inon Increase/Decrease in Other Financial Inon Increa	A] Cash Flow from Operating Activities					
Depreciation and Amortisation Provision & Contingencies 16.11 (672.67) (840.55)						
Depreciation and Amortisation Provision & Contingencies Profit to sale of Investments (672.67) Dividend Income (3.83) Departing Profit before Working Capital changes (Increase)/Decrease in Loans Given (Increase)/Decrease in Loans Given (Increase)/Decrease in Deferred Tax Assets Increases/(Decrease) in Financial Borrowings Increases/(Decrease) in Other financial/non financial Liabilities Increases/(Decrease) in Other financial/non financial Liabilities Increases/(Decrease) in Trade Payables Increases/(Decrease) in Trade Payables Increases/(Decrease) in Other financial Assets/non financial assets Increases/(Decrease) in Other Financial Assets/non financial assets Increase/(Decrease) in Other Financial Assets/non financial assets Increase/(Decrease) in Current Tax Liabilities (Net) Increase/(Decrease) in Current Tax Liabilities (Net) Increase/(Decrease) in Other Financial Assets/non financial assets Increase/(Decrease) in Current Tax Liabilities (Net) Increase/(Decrease) in Loans and Advances Cash Generated / (Utilised) in Operations Income Tax Paid Income Tax Paid Income Tax Paid Increase/(Decrease) in Carrent Tax Liabilities (Net) Increase/(Decrease) in Carrent Tax Liabilities	let Profit before Taxation and Exceptional items		782.92		929.40	
Provision & Contingencies Profit on sale of Investments Dividend Income 16.11	Adjustments for :					
Profit on sale of Investments Dividend Income (672.67) (3.83) (660.39) - (660.39) - (660.39) - (660.39) - (7.20) Deparating Profit before Working Capital changes (Increase)/Decrease in Loans Given (Increase)/Decrease in Deferred Tax Assets Increase/(Decrease) in Financial Borrowings Increase/(Decrease) in Other financial/non financial Liabilities Increase/(Decrease) in Trade Payables Increase/(Decrease) in Trade Payables Increase/(Decrease) in Trade Payables Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Other Financial Assets/non financial assets Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Loans and Advances Cash Generated / (Utilised) in Operations Income Tax Paid Cashflow before extraordinary Items Net Cash from Operating Activities Purchase of Investments Sale of In	Depreciation and Amortisation			-		
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Operating Profit before Working Capital changes (Increase)/Decrease in Loans Given (Increase)/Decrease in Deferred Tax Assets Increase/(Decrease) in Einancial Borrowings Increase/(Decrease) in Einancial Borrowings Increase/(Decrease) in Current Tax Assets Increase/(Decrease) in Current Tax Assets Increase/(Decrease) in Trade Payables Increase/(Decrease) in Trade Payables Increase/(Decrease) in Increate Financial Assets/non financial assets Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Loans and Advances Cash Generated / (Utilised) in Operations Income Tax Paid Cashflow before extraordinary Items Net Cash from Operating Activities Purchase of Investments Sale of Investments Dividend Received Net Cash from Investing Activities Purchase of Investments Dividend Received Net Cash from Investing Activities Purchase of Investments Dividend Received Net Cash Flow From Investing Activities Purchase of Investments Dividend Received Net Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year	Profit on sale of Investments	(672.67)		(840.55)		
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(Increase)/Decrease in Deferred Tax Assets Increase/(Decrease) in Financial Borrowings Increase/(Decrease) in Other financial/non financial Liabilities Increase/(Decrease) in Other financial/non financial Liabilities Increase/(Decrease) in Trade Payables Increase/(Decrease) in Trade Payables Increase/(Decrease) in Trade Payables Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Other Financial Assets/non financial assets Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Loans and Advances Lash Generated / (Utilised) in Operations Income Tax Paid (S8.55) Cashflow before extraordinary Items Net Cash from Operating Activities Purchase of Investments (A) Lash Generated / Decrease) Net Cash Flow From Investing Activities Purchase of Investments (64,422.68) (39,981.67) Sale of Investments (64,422.68) (39,981.67) Sale of Investments (64,343.60 40,675.38 Dividend Received Lash from Investing Activities Net Cash from Investing Activities (B) (75.26) Lash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents Lash and Cash Equivalents as at the beginning of the year Lash and Cash Equivalents as at the end of the year Lash and Cash Equivalents as at the end of the year Lash and Cash Equivalents as at the end of the year	Operating Profit before Working Capital changes		122.54	-	100.40	
(Increase)/Decrease in Deferred Tax Assets Increase/(Decrease) in Financial Borrowings Increase/(Decrease) in Financial Borrowings Increase/(Decrease) in Other financial/Inon financial Liabilities Increase/(Decrease) in Trade Payables Increase/(Decrease) in Trade Payables Increase/(Decrease) in Trade Payables Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Other Financial Assets/non financial assets Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Loans and Advances Lash Generated / (Utilised) in Operations Income Tax Paid (S8.55) Cashflow before extraordinary Items Net Cash from Operating Activities Purchase of Investments (A) Sal Cash Flow From Investing Activities Purchase of Investments (64,422.68) Sale of Investments (64,422.68) Sale of Investments (64,343.60 40,675.38 Dividend Received Net Cash from Investing Activities (B) Cash Flow From Investing Activities (Increase) Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year				-	-	
Increase/(Decrease) in Financial Borrowings Increase/(Decrease) in Other financial/on financial Liabilities (Increase/(Decrease) in Other financial/on financial Liabilities (Increase/(Decrease) in Trade Payables Increase/(Decrease) in Trade Payables Increase/(Decrease) in Other Financial Assets/non financial assets Increase/(Decrease) in Other Financial Assets/non financial assets Increase/(Decrease) in Other Financial Assets/non financial assets Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Loans and Advances [1,039,41] [1,039,41] [2,18,128] [1,184.28] [1,039,41] [2,18] [2	(Increase)/Decrease in Loans Given	(6,055.87)		(1,010.43)	-	
Increase/(Decrease) in Other financial/non financial Liabilities (Increase)/Decrease in Current Tax Assets Increase/(Decrease in Current Tax Assets Increase/(Decrease) in Trade Payables (Increase)/Decrease in Other Financial Assets/non financial assets Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Loans and Advances Cash Generated / (Utilised) in Operations Income Tax Paid Cashflow before extraordinary Items Net Cash from Operating Activities Purchase of Investing Activities Purchase of Investments Sale of Investments Dividend Received Net Cash from Investing Activities (B) CI Cash Flow From Investing Activities (B) CI Cash Flow From Financing activities (I,039.41) (975.43) (975.43) (975.43) (975.43) (1,039.41) (975.43) (975.43) (1,050.68) (1,050.69) (1,050.69) (1,050.69) (1,050.69) (1,050.69) (1,050.69) (1,050.69)	(Increase)/Decrease in Deferred Tax Assets	-		-		
(Increase)/Decrease in Current Tax Assets Increase/(Decrease) in Trade Payables (Increase)/Decrease in Other Financial Assets/non financial assets Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Loans and Advances Cash Generated / (Utilised) in Operations Income Tax Paid Cash Flow Erom Investing Activities Purchase of Investments Dividend Received Net Cash from Investing Activities (B) CI Cash Flow From Investing Activities (B) CI Cash Flow From Financing activities (B) CI Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents (1,039.41) (1	Increase/(Decrease) in Financial Borrowings	3,841.00		19.21	-	
Increase/(Decrease) in Trade Payables (Increase)/Decrease in Other Financial Assets/non financial assets Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Loans and Advances [Increase]/Decrease in Loans and Advances [Income Tax Paid Cash Generated / (Utilised) in Operations Income Tax Paid Cashflow before extraordinary Items [Income Tax Paid Cash from Operating Activities Purchase of Investments Sale of Investments Dividend Received [Increase]/Decrease) in Cash and Cash Equivalents [Income Tax Paid Cash Flow From Investing Activities [Income Tax Paid Cash Flow From Financing activities [Income Tax Paid Cash Flow From Investing Activities [Income Tax Paid Cash Flow From Financing ac	Increase/(Decrease) in Other financial/non financial Liabilities	15.69		0.97	-	
Increase/(Decrease) in Trade Payables (Increase)/Decrease in Other Financial Assets/non financial assets Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Loans and Advances Increase)/Decrease in Loans and Advances Income Tax Paid (Sa.55) Cashflow before extraordinary Items Income Tax Paid (Sa.55) Cashflow before extraordinary Items Increase of Investing Activities Purchase of Investments Sale of Investments Dividend Received Increase of Investing Activities Increase of Investing Activities Increase of Investing Activities Increase of Investing Activities Increase of Investments Increase of Investments Increase of Investing Activities Increase of Inve	(Increase)/Decrease in Current Tax Assets	-		-		
(Increase)/Decrease in Other Financial Assets/non financial assets Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Loans and Advances (Increase)/Decrease in Loans and Advances (Increase)/Decrease in Loans and Advances (Income Tax Paid Cash Generated / (Utilised) in Operations Income Tax Paid Cashflow before extraordinary Items (Income Tax Paid Cashflow before extraordinary Items (Income Tax Paid (Increase)/Decrease (In		1.56		0.32	-	
Increase/(Decrease) in Current Tax Liabilities (Net) (Increase)/Decrease in Loans and Advances Iash Generated / (Utilised) in Operations Income Tax Paid Cashflow before extraordinary Items Idet Cash from Operating Activities Purchase of Investing Activities Purchase of Investments Sale of Investments Dividend Received Idet Cash from Investing Activities Net Cash from Investing Activities Idet Cash Flow From Financing activities Idet Increase / (Decrease) in Cash and Cash Equivalents Idet Increase / (Decrease) in Cash		1,158,21		1.184.28		
(Increase)/Decrease in Loans and Advances ash Generated / (Utilised) in Operations Income Tax Paid Cashflow before extraordinary Items (916.88) (58.55) (975.43) let Cash from Operating Activities Purchase of Investments Sale of Investments Dividend Received (40,422.68) (40,422.68) (40,422.68) (40,422.68) (40,675.38) (40,675.		-	1	-,		
Cash Generated / (Utilised) in Operations (916.88) (916.88) (58.55) (975.43)		2			-	
Cash Generated / (Utilised) in Operations Income Tax Paid Cashflow before extraordinary Items Net Cash from Operating Activities Purchase of Investments Sale of Investments Dividend Received Net Cash from Investing Activities Purchase of Investments Dividend Received Net Cash from Investing Activities Net Cash from Investing Activities Net Cash from Investing Activities Net Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year	((1.039.41)	-	194.39	
Income Tax Paid Cashflow before extraordinary Items Net Cash from Operating Activities Purchase of Investments Sale of Investments Dividend Received Net Cash Flow From Investing Activities Purchase of Investments Sale of Investments Sale of Investments Dividend Received Net Cash Flow From Investing Activities (64,422.68) (39,981.67) 40,675.38 3.83 Net Cash Flow From Investing Activities (B) CI Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year	Cash Generated / (Utilised) in Operations				294.75	
Cashflow before extraordinary Items Net Cash from Operating Activities Purchase of Investments Sale of Investments Dividend Received Net Cash from Investing Activities Purchase of Investments Sale of In				-	(90.27	
Net Cash from Operating Activities Purchase of Investments Sale of Investments Dividend Received Net Cash Flow From Investing Activities Net Cash from Investing Activities Net Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year					204.48	
Purchase of Investments Purchase of Investments Sale of Investments Dividend Received Net Cash Flow From Investing Activities (64,422.68) 64,343.60 3.83 (75.26) C] Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year			(373.13)		-	
Purchase of Investments Purchase of Investments Sale of Investments Dividend Received Net Cash Flow From Investing Activities (64,422.68) 64,343.60 3.83 (75.26) C] Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year	Net Cash from Operating Activities (A)		(975 43)	-	204.48	
Purchase of Investments Sale of Investments Dividend Received Net Cash from Investing Activities Cl Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year	(A)		(373.43)		204.40	
Purchase of Investments Sale of Investments Dividend Received Net Cash from Investing Activities Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year	R) Cash Flow From Investing Activities					
Sale of Investments Dividend Received Sale of Investments Dividend Received A0,675.38 Avet Cash from Investing Activities Select Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year		(64 422 68)		(39 981 67)		
Dividend Received 3.83 Net Cash from Investing Activities (B) (75.26) Cl Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents (1,050.69) Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year Cash and Cash Equivalents as at the end of the year						
Net Cash from Investing Activities (B) (75.26) Cl Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents (1,050.69) Cash and Cash Equivalents as at the beginning of the year 2.28				40,073.30		
Net Cash from Investing Activities (B) (75.26) Cl Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents (1,050.69) Cash and Cash Equivalents as at the beginning of the year 1,052.97 Cash and Cash Equivalents as at the end of the year 2.28	STRUCTION TOCOTTO	3.03				
Cl Cash Flow From Financing activities Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year 2.28	Net Cash from Investing Activities (B)		175 261		693.7	
Net Increase / (Decrease) in Cash and Cash Equivalents (1,050.69) Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year 2.28	ver cash from investing Activities (b)		(73.20)		033.77	
Net Increase / (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year 2.28	Cash Flow From Financing activities					
Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year 2.28	Cash Flow From Financing activities				_	
Cash and Cash Equivalents as at the beginning of the year Cash and Cash Equivalents as at the end of the year 2.28	Not Increase / (Decrease) in Cash and Cash Equivalents		(1.050.60)		909.2	
Cash and Cash Equivalents as at the end of the year 2.28	ver increase / (Decrease) in Cash and Cash Equivalents		(1,050.69)		898.2	
Cash and Cash Equivalents as at the end of the year 2.28			4 055 55	-		
				-	90.0	
Net toward (10 control to Control to the Fred value to	Cash and Cash Equivalents as at the end of the year		2.28	(*)	988.2	
					-	
Net increase / (Decrease) in Cash and Cash Equivalents	Net Increase / (Decrease) in Cash and Cash Equivalents		(1,050.69)	-	898.20	

1. The above Statement of Cash Flows has been prepared under the Indirect method as set out in IND AS - 7 on Statement of Cash Flows notified under section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015], as amended.

2. Figures in brackets indicate cash outflow.

3. Figures of previous year are regrouped and reclassified wherever necessary to correspond to figures of the current year.

4. As the Company is an investment Company, dividend received is considered as a part of cash flow from operating activities. Cash flow from Investment in Equity shares has been classified as investment activity based on the intention of the management at the time of investing.

> For and on behalf of board of **Abhinav Capital Services Limited**

> > LSERD

Place : Mumbai

Date: 9th November 2023

Chetan Karia chairperson

DIN:00015113



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 guarter ended 30th September, 2023.

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 Oza

Partner

Mem. No.: 045890

UDIN: 23045890BGVFPK7056

Place: Mumbai

Date: 9th November, 2023

S C Mehra & Associates LLP

Head Office

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.

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