

ABHINAV CAPITAL SERVICES LTD.

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

Tel: 022-28425907

Email : info@abhinavcapital.com www.abhinavcapital.com

CIN No.: L65990MH1994PLC083603



14th August 2023

To

The Listing Department,
The Bombay Stock Exchange Limited,
Mumbai

Respected Sir,

Sub: Outcome of the Board Meeting held on 14th August 2023, 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 2023. The results reviewed by the Audit Committee & Board of Directors & approved by the Board of Directors at their meeting held on 14th August 2023.
2. Draft Notice of Annual General Meeting of the Company to be held through Video Conferencing, on Friday, 29th September, 2023 at 11.00 am [Other Audio Visual Means (OAVM)] in accordance with the applicable provisions of the Companies Act, 2013 read with MCA General Circular No.14/2020 dated April 8, 2020, General Circular No. 17/2020 dated April 13, 2020, General Circular No. 20 2020 dated May 5, 2020 and General Circular No. 02/2021 dated January 13, 2021 (the "MCA Circulars") respectively.
3. Draft Board of Directors Report under section 134 of the Companies Act 2013 for the Financial Year 2022-23 along with Secretarial Audit Report for the Financial Year 2022-23.
4. Book Closure for the purpose of Annual General Meeting will remain close from 23rd September 2023 to 29th September 2023 (both days inclusive)



Board Meeting commenced at 4:30 PM & concluded at 5:00 PM.

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 Unaudited Financial Results for the Quarter Ended 30.06.2023				
(Rs. In Lacs)				
Particulars	Quarter Ended			year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Revenue from operations				
Revenue from operations	660.38	233.76	798.56	1,324.28
	-	-	-	-
II Other income	-	-	-	-
	-	-	-	-
III Total Income (I + II)	660.38	233.76	798.56	1,324.28
	-	-	-	-
Expenses	-	-	-	-
Finance Costs	26.30	7.51	5.06	48.48
Employee benefit expense	8.42	6.69	6.59	29.29
Depreciation and amortization expense	-	-	-	-
Other expenses	20.32	1.96	14.95	30.21
IV Total Expenses	55.04	16.17	26.60	107.98
	-	-	-	-
Profit before exceptional Items and tax (III - IV)	605.34	217.59	771.96	1,216.31
Exceptional items	-	-	-	-
V Profit before tax	605.34	217.59	771.96	1,216.31
	-	-	-	-
VI Tax Expenses	-	-	-	-
Current Tax	80.00	31.53	132.00	223.56
Deferred Tax Expenses / (Income)	(2.64)	25.78	(2.21)	24.51
Total Tax Expense	77.36	57.32	129.79	248.07
	-	-	-	-
VII Profit/(Loss) after Tax (V - VI)	527.98	160.27	642.16	968.24
	-	-	-	-
VIII Other Comprehensive Income	-	-	-	-
Items that will not be reclassified to Profit or Loss	(166.58)	(118.70)	(382.80)	564.40
Income Tax relating to Items that will not be reclassified to Profit or Loss	41.92	29.87	96.34	(142.05)
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	(124.65)	(88.83)	(286.45)	422.35
	-	-	-	-
IX Total Comprehensive Income for the period (VII+ VIII)	403.33	71.44	355.72	1,390.59
	-	-	-	-
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)	7.62	2.31	9.27	13.98
Note: 1) The above Unaudited Financial Results were reviewed & approved at the meeting of the Board of Directors held on 14th August, 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 redressed - 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) The figures for the Quarter ended 31st March, 2023 are the balancing figures between the audited figures in respect of full financial year and unaudited published year-to-date figures upto the third quarter of the relevant financial year. 7) Unaudited Financial Ratios for Quarter Ended June 2023 : Debt Equity Ratio - 5.4569%, Debt Service Coverage Ratio - 0.16 times, Interest Service Coverage Ratio - 24.02%, Networth - Rs. 6443.88 Lakhs, Net Profit After Tax - Rs. 527.98 Lakhs, Earning Per Share - Rs.7.62/-, Current Ratio - 147.82%, Long Term Debt to Working Capital - NA, Current Liabilities Ratio 0.00% Total Debts to Total Assets - 0.35200 times, Debtors Turnover - 1.19 times, Inventory Turnover Ratio - NA, Operating Margin Percentage - 0.92%, Net Profit Margin Percentage - 0.80%				
By Oder of the Board For Abhinav Capital Service Limited  Chetan Karia Director DIN No 00015113				
Place : Mumbai Date : 14/08/2023				
				

Abhinav Capital Services Limited		
CIN : L65990MH1994PLC083603		
Unaudited Statement of Assets & Liabilities as at 30th June 2023		
	(Rs In Lakhs)	
Particulars	30.06.2023	31.03.2023
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	3.71	0.36
Total Non Current Assets	5.63	2.28
2 Current Assets		
(a)Inventories	-	-
(b) Financial Assets		
(I)Investments	8,192.72	3,531.18
(II) Loans	786.48	792.42
(iii) Cash And Cash Equivalents	7.41	1,052.97
(iv) Bank Balance Other than cash and cash equivalents	-	-
(v) Other Financial Assets	1,742.51	1,165.24
(C)other Current Assets	-	-
Total current Assets	10,729.11	6,541.81
Total- Assets	10,734.74	6,544.09
B Equity And Liabilities		
1 Equity		
(a) Equity Share Capital	692.46	692.46
(B) Other Equity	5,751.42	5,348.10
Total Equity	6,443.88	6,040.56
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(II) Lease Liability	-	-
(III) others	-	-
(B) Other Non Current Liabilities	64.27	12.09
(C) Provision	-	-
(D) Deferred Tax Liabilities (Net)	442.17	486.73
Total Non Current Liabilities	506.44	498.82
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,778.67	0.24
(II) Lease Liability	-	-
(iii) Trade Payables	-	-
Total Outstanding Dues Of Micro Enterprises And small Enterprises	0.52	0.47
Total Outstanding Dues Of Creditores Other Than Micro Enterprises And small Enterprises	5.23	4.00
(iv) Other Financial Liabilities	-	-
(b) other Financial Liabilities	-	-
(c) Provision	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	3,784.42	4.71
Total Liabilities	4,290.86	503.54
Total Equity And Liabilities	10,734.74	6,544.09



Place : Mumbai
Date : 14/08/2023

By Order of the Board
For Abhinav Capital Services Limited

Chetan Karia
Chetan Karia
Director
DIN No : 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 quarter ended 30th June, 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

Deepak M.

CA Deepak Oza
Partner

Mem. No. : 045890

UDIN : 23045890BGVFKI4091

Place : Mumbai

Date : 14th August, 2023



S C Mehra & Associates LLP

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