

ABHINAV CAPITAL SERVICES LIMITED

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



06th November 2025

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

Respected Sir,

Sub: Outcome of the Board Meeting held on 06th November 2025, 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 PDF as well as Integrated Filing (Finance) in XBRL format for Quarter Ended as well as Half Year Ended 30th September 2025. The results reviewed by the Audit Committee & Board of Directors & approved by the Board of Directors at their meeting held on 06th November 2025.

Arrangements have been made to publish these results in newspaper.

Board Meeting commenced at 4.30 PM & concluded at 05.45 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						
B-709, Express Zone, Western Express Highway, Opp Adani Electricity, Malad (East), Mumbai – 400097.						
CIN : L65990MH1994PLC083603						
Statement of Unaudited Financial Results for the Quarter & Half Year Ended 30.09.2025						
Rs.In Lacs						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations						
Revenue from operations	107.47	97.56	134.99	205.03	312.21	547.73
II Other income	-	-	-	-	-	2.57
III Total Income (I + II)	107.47	97.56	134.99	205.03	312.21	550.30
Expenses						
Finance Costs	-	-	77.88	-	187.86	238.77
Employee benefit expense	17.89	15.78	21.32	33.66	39.77	65.31
Depreciation and amortization expense	-	-	-	-	-	-
Other expenses	(0.19)	12.91	10.84	12.73	23.72	40.48
IV Total Expenses	17.70	28.69	110.04	46.39	251.35	344.56
Profit before exceptional items and tax (III - IV)	89.77	68.87	24.95	158.64	60.86	205.74
Exceptional items	-	-	-	-	-	-
V Profit before tax	89.77	68.87	24.95	158.64	60.86	205.74
VI Tax Expenses						
Current Tax	14.37	22.00	17.50	36.37	45.00	85.00
Deferred Tax Expenses / (Income)	(0.56)	(1.19)	(0.41)	(1.75)	(2.40)	(0.05)
Tax Expense of earlier years	-	-	-	-	-	-
Total Tax Expense	13.81	20.81	17.09	34.62	42.60	84.95
VII Profit/(Loss) after Tax (V - VI)	75.96	48.06	7.86	124.02	18.26	120.79
VIII Other Comprehensive Income						
Items that will not be reclassified to Profit or Loss	(271.31)	(274.96)	528.00	(546.27)	709.94	163.98
Income Tax relating to Items that will not be reclassified to Profit or Loss	63.80	72.85	(113.90)	136.66	(134.18)	(6.97)
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	(207.51)	(202.11)	414.10	(409.61)	575.76	157.02
IX Total Comprehensive Income for the period (VII+ VIII)	(131.55)	(154.04)	421.96	(285.59)	594.02	277.81
X Paid-up equity share capital (Face Value of the shares Rs.10 each)	692.46	692.46	692.46	692.46	692.46	692.46
XI Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year	5,321.23	5,321.23	5,321.23	5,321.23	5,321.23	5,321.23
XII Basic & Diluted Earning Per Share (EPS) (not annualised) (In Rs.)	1.10	0.69	0.11	1.79	0.26	1.74



By Order of the Board
For Abhinav Capital Services Limited

Chetan karia

Chetan karia
Chairperson
DIN:00015113

Place : Mumbai
Date : 6th November 2025

Abhinav Capital Services Limited		
CIN : L65990MH1994PLC083603		
Unaudited Statement of Assets & Liabilities		
(Rs. In Lacs)		
Particulars	30.09.2025 (Unaudited)	31.03.2025 (Audited)
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	3,371.25	-
(II) Loans	2,750.38	-
(III) Other non-Financial Assets	-	-
(F) Deferred Tax Assets (Net)	-	-
(g)Other Non- Current Assets	4.82	2.55
Total Non Current Assets	6,128.37	4.47
2 Current Assets		
(a)Inventories	-	-
(b) Financial Assets		
(I)Investments	227.19	4,323.11
(II) Loans	1,929.66	818.07
(iii) Cash And Cash Equivalents	43.56	3,606.53
(iv) Bank Balance Other than cash and cash equivalents	-	-
(v) Other Financial Assets	7.26	5.03
(c) Other Current Assets	-	-
Total Current Assets	2,207.67	8,752.74
Total- Assets	8,336.04	8,757.21
B Equity And Liabilities		
1 Equity		
(a) Equity Share Capital	692.46	692.46
(B) Other Equity	7,005.90	7,291.49
Total Equity	7,698.36	7,983.95
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(II) Lease Liability	-	-
(III) others	-	-
(B) Other Non Current Liabilities	20.58	18.56
(C) Provision	16.95	16.00
(D) Deferred Tax Liabilities (Net)	597.50	735.90
Total Non Current Liabilities	635.03	770.46
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(II) Lease Liability	-	-
(iii) Trade Payables	-	-
Total Outstanding Dues Of Micro Enterprises And small Enterprises	0.90	2.46
Total Outstanding Dues Of Creditores Other Than Micro Enterprises And small Enterprises	1.75	0.34
(iv) Other Financial Liabilities	-	-
(b) other Financial Liabilities	-	-
(c) Provision	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	2.65	2.80
Total Liabilities	637.68	773.26
Total Equity And Liabilities	8,336.04	8,757.21
By Order of the Board For Abhinav Capital Services Limited  Chetan karia Chairperson DIN:00015113 		
Place : Mumbai Date : 6th November 2025		

ABHINAV CAPITAL SERVICES LIMITED CIN : L65990MH1994PLC083603 STATEMENT OF CASHFLOW FOR THE HALF YEAR ENDED ON 30th SEPTEMBER 2025						
Particulars	For Half Year Ended 30th September 2025		For Half Year Ended 30th September 2024		For Year Ended 31st March 2025	
	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
A) Cash Flow from Operating Activities						
Net Profit before Taxation and Exceptional Items		158.64		60.85		205.74
Adjustments for :						
Depreciation and Amortisation					-	-
Provision & Contingencies	5.05		3.14		-	-
Dividend income	(7.57)		(5.66)		(11.58)	-
Profit on sale of Investments	(8.36)		(32.06)		(54.92)	-
		(10.88)		(34.58)	-	(66.50)
Operating Profit before Working Capital changes		147.76		26.28	-	139.24
					-	-
(Increase)/Decrease in Loans Given	(3,867.01)		(1,382.51)		1,441.36	
Increase/(Decrease) in Financial Borrowings	-		(1,679.91)		(3,750.00)	
Increase/(Decrease) in Other financial/non financial Liabilities	(2.26)		7.16		(9.13)	
(Increase)/Decrease in Current Tax Assets	-		-		-	
Increase/(Decrease) in Trade Payables	(0.14)		1.93		(2.61)	
(Increase)/Decrease in Other Financial Assets/non financial assets	(4.51)		(2.18)		0.06	
(Increase)/Decrease Net Provision	0.95		5.55		1.91	
		(3,872.97)		(3,049.96)		(2,318.41)
Cash Generated / (Utilised) in Operations		(3,725.21)		(3,023.68)		(2,179.17)
Income Tax Paid		(32.10)		(63.07)		(81.07)
Cashflow before extraordinary Items		(3,757.31)		(3,086.75)		(2,260.24)
Net Cash from Operating Activities (A)		(3,757.31)		(3,086.75)		(2,260.24)
B) Cash Flow From Investing Activities						
Purchase of Investments	(32,550.69)		(1,26,198.00)		(2,30,777.54)	
Sale of Investments	32,737.45		1,26,805.58		2,31,519.08	
Dividend income	7.57		5.66		11.58	
Net Cash from Investing Activities (B)		194.33		613.25		753.12
C) Cash Flow From Financing activities						
		-		-		-
Net Increase / (Decrease) in Cash and Cash Equivalents		(3,562.98)		(2,473.50)		(1,507.11)
Cash and Cash Equivalents as at the beginning of the year		3,606.54		5,113.64		5,113.65
Cash and Cash Equivalents as at the end of the year		43.56		2,640.15		3,606.54
Net Increase / (Decrease) in Cash and Cash Equivalents		(3,562.98)		(2,473.50)		(1,507.11)
Note: Cash & cash Equivalents represents cash on hand and balances in current accounts. Note: - The above Unaudited Financial Results were reviewed & approved at the meeting of the Board of Directors held on 6th November, 2025 and subjected to limited review by the Statutory Auditors of the Company. - 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). - Status of investor grievances - opening -0, received during the quarter -0, grievances redressed - 0, pending- 0. - Figures for the previous periods have been regrouped / rearranged , wherever necessary to conform with the current period. - The figures for the quarter ended 30th September 2025 are the balancing figures between reviewed figures in respect of the half year ended 30th September 2025 and the reviewed figures for the Three month ended 30th June 2025. - Disclosures in Compliance with Regulation 52(4) of the Listing Regulations for the Quarter ended 30 September 2025 is attached as annexure 1 - Unaudited Financial Sector specific ratios are as under for Half Year Ended September 2025 : - Figures relating to half year ended 30.09.2024 were regrouped/reclassified based on audited financial statements for year ended 31.03.2025 CRAR 29.36%, CRAR- Tier I Capital (%) 16.17% , CRAR-Tier II Capital(%) 13.19 %						
Place : Mumbai Date : 6th November 2025			 By Order of the Board For Abhinav Capital Services Limited Chetan karia Chairperson DIN:00015113			

Annexure 1	
ABHINAV CAPITAL SERVICES LIMITED	
Financial Ratios	
	AS AT
	30th September 2025
(a) Debt-Equity Ratio	-
(b) Debt Service Coverage Ratio	NA
(c) Interest Service Coverage Ratio	NA
(d) Networth	7,698.36
(e) Net Profit After Tax	124.02
(f) Earning Per Share	1.79
(g) Current Ratio	833.08
(h) Long Term Debt to Working Capital	NA
(i) Current Liability Ratio	0.004
(j) Total Debts to Total Assets	-
(k) Debtors Turnover	NA
(l) Inventory Turnover Ratio	NA
(m) Operating Margin Percentage	77%
(n) Net Profit Margin Percentage	60%



Bluee

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 September, 2025.

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.

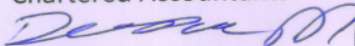
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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 M. Oza

Partner

Mem. No. 045890

UDIN : 25045890BMHUMJ9283

Place : Mumbai

Date : 06th November, 2025



S C Mehra & Associates LLP

Kandivali Office: Office No.9, Ground Floor, Radha Dalvi Society, Chittabhai Patel Road, Opp. Union Bank of India, Near Bus Depot, Kandivali (East), Mumbai 400101, India. Cell:+919869910844 E-Mail: deepak.oza@scmassociates.in

Head Office: 42, First floor, Singh Ind. Estate No.3, Nr. Big Cinema Movie Star, Ram Mandir Road, Off. S.V Road, Goregaon (West), Mumbai-400104, India. Tele: +91-22-26774447. Cell:+919820060260 E-Mail: sc.mehra@scmassociates.in

Branches: Delhi, Bengaluru, Jaipur, Ahmedabad, Bhiwandi, Jodhpur, Chennai, Pune, Hyderabad.

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHT ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC .

- Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

- Not Applicable

Sr.No.	Particulars	Amount (in Crores)
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	-

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

- Attached Herewith

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

- Not Applicable

For Abhinav Capital Services Limited


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



Abhinav Capital Services Limited

Format for disclosure of related party transactions every six months (see Note 4)

Related Party Transactions For the Half Year 1st April 2025 to 30th September 2025

S. No	Details of the party (Related entity / Subsidiary) entering into the transaction		Details of the counterparty		Terms of related party transaction (see Note 5)	Value of the related party transaction approved by the audit committee (see Note 6)	Value of transaction during the reporting period (see Note 6)	In case monies are due to either party as a result of the transaction (see Note 7)		In case any financial indebtedness is incurred to either party or provided to either party as a result of the transaction (see Note 8)		Details of the loan, inter-corporate deposits, advances or investments				
Name	PAI	Name	PAI	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/advance/inter-corporate deposit/any other financial asset)	Cost (see Note 7)	Term	Interest Rate (%)	Secured/ unsecured	Purpose for which the funds will be utilized by the ultimate recipient of funds (see Note 9)	
1	Abhinav Capital Services Limited	AAACSA337E	Chetan Karia	AAAPN8316D	Director	Director Sitting Fees	11,000	8,000	6,000							
2	Abhinav Capital Services Limited	AAACSA337E	Chaitan Sonawane	AAACJ1274N	Independent Director	Director Sitting Fees	10,000	2,000	-							
3	Abhinav Capital Services Limited	AAACSA337E	Kamlesh Kulkarni	AAAPN1177F	Director	Director Sitting Fees	5,000	5,000	4,000							
4	Abhinav Capital Services Limited	AAACSA337E	Nagar Shukla	AAAPN1177F	Independent Director	Director Sitting Fees	6,000	6,000	6,000							
5	Abhinav Capital Services Limited	AAACSA337E	Ritu Mahanta	AAAPN1177F	Executive Director & CFO	Director Sitting Fees	5,000	3,000	2,000							
6	Abhinav Capital Services Limited	AAACSA337E	Shubha Bhyal	AAAPN1177F	Independent Director	Director Sitting Fees	6,000	8,000	6,000							
7	Abhinav Capital Services Limited	AAACSA337E	Sudha maitra	AAAPN1177F	Independent Director	Director Sitting Fees	6,000	1,000	6,000							
8	Abhinav Capital Services Limited	AAACSA337E	Chetan Karia	AAAPN8316D	Director	Remuneration	1,300,000	1,877,390								
9	Abhinav Capital Services Limited	AAACSA337E	Ritu Mahanta	AAAPN1177F	Executive Director & CFO	Remuneration	877,000	638,000								
10	Abhinav Capital Services Limited	AAACSA337E	Rishika Kerkale	AAAPN1177F	Company Secretary	Salary	300,000	156,000								
11	Abhinav Capital Services Limited	AAACSA337E	Adarsh Bhatnagar	AAAPN1177F	Promoter	Rent Expense	580,000	116,460								
12	Abhinav Capital Services Limited	AAACSA337E	Vikas Securities Private Limited	AAACSA337E	Promoter of listed entity in the Company	Interest Received	0	1,688,827								
13	Abhinav Capital Services Limited	AAACSA337E	Vikas Securities Private Limited	AAACSA337E	Promoter of listed entity in the Company	Interest Received	0	11,654,579								
14	Abhinav Capital Services Limited	AAACSA337E	Vikas Securities Private Limited	AAACSA337E	Promoter of listed entity in the Company	Loan	1,500,000,000	980,900,000	46,500,000				7%	2 years	Unsecured	Business Operations
15	Abhinav Capital Services Limited	AAACSA337E	Vikas Securities Private Limited	AAACSA337E	Promoter of listed entity in the Company	Loan	2,000,000,000	4,500,100,000					7%	2 years	Unsecured	Business Operations
16	Abhinav Capital Services Limited	AAACSA337E	Vikas Securities Private Limited	AAACSA337E	Promoter of listed entity in the Company	Loan	2,000,000,000	250,000,000	250,000,000				7%	16 month	Unsecured	Business Operations
17	Abhinav Capital Services Limited	AAACSA337E	Vikas Securities Private Limited	AAACSA337E	Promoter of listed entity in the Company	Loan	2,000,000,000	50,000,000	50,000,000				7%	16 month	Unsecured	Business Operations
18	Abhinav Capital Services Limited	AAACSA337E	Vikas Securities Private Limited	AAACSA337E	Promoter of listed entity in the Company	Loan	2,000,000,000	60,000,000	60,000,000				7%	16 month	Unsecured	Business Operations
19	Abhinav Capital Services Limited	AAACSA337E	Vikas Securities Private Limited	AAACSA337E	Promoter of listed entity in the Company	Loan	2,000,000,000	80,000,000	80,000,000				7%	16 month	Unsecured	Business Operations
20	Abhinav Capital Services Limited	AAACSA337E	Bhav Bhatnagar	AAAPN1177F	Promoter	Rent Expense	500,000	35,400	35,400							
Total Value of Transaction during reporting period							6,452,184,579									

