

# 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



29<sup>th</sup> November 2026 ,

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

Respected Sir,

**Sub: Outcome of the Board Meeting held on 29<sup>th</sup> January 2026, under regulation 30 read with 33(3) of SEBI (Listing Obligations & disclosures Requirements) Regulations, 2015.**

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

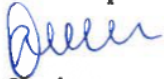
1. In terms of Regulation 33 of SEBI (Listing Obligations & disclosures Requirements) Regulations, 2015 & any other applicable regulations, we upload the Unaudited Financial Results of the Company in PDF as well as Integrated Filing (Finance) in XBRL format for Quarter Ended 31<sup>st</sup> December 2025. The results reviewed by the Audit Committee & Board of Directors & approved by the Board of Directors at their meeting held on 29<sup>th</sup> January 2026.

Arrangements have been made to publish these results in newspaper.

Board Meeting commenced at 4.30 PM & concluded at 05.15 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  |               |             |             |                  |             |            |
|---|---------------|-------------|-------------|------------------|-------------|------------|
| B-709, Express Zone, Western Express Highway, Opp Adani Electricity, Malad (East), Mumbai – 400097. |               |             |             |                  |             |            |
| CIN : L65990MH1994PLC083603   |               |             |             |                  |             |            |
| Statement of Unaudited Financial Results for the Quarter & Nine Month Ended 31.12.2025              |               |             |             |                  |             |            |
| Rs.In Lacs  |               |             |             |                  |             |            |
| Particulars   | Quarter Ended |             |             | Nine Month Ended |             | Year Ended |
|   | 31.12.2025    | 30.09.2025  | 31.12.2024  | 31.12.2025       | 31.12.2024  | 31.03.2025 |
|   | (Unaudited)   | (Unaudited) | (Unaudited) | (Unaudited)      | (Unaudited) | (Audited)  |
| I Revenue from operations   |               |             |             |                  |             |            |
| Revenue from operations   | 113.70        | 107.47      | 125.97      | 318.73           | 438.18      | 547.73     |
| II Other Income   | -             | -           | -           | -                | -           | 2.57       |
| III Total Income (I + II)   | 113.70        | 107.47      | 125.97      | 318.73           | 438.18      | 550.30     |
| Expenses  |               |             |             |                  |             |            |
| Finance Costs   | -             | -           | 34.92       | -                | 222.78      | 238.77     |
| Employee benefit expense  | 25.85         | 17.89       | 17.97       | 59.52            | 57.74       | 65.31      |
| Depreciation and amortization expense   | -             | -           | -           | -                | -           | -          |
| Other expenses  | 3.98          | (0.19)      | 10.87       | 16.71            | 34.59       | 40.48      |
| IV Total Expenses   | 29.84         | 17.70       | 63.76       | 76.23            | 315.11      | 344.56     |
| Profit before exceptional Items and tax (III - IV)  | 83.86         | 89.77       | 62.21       | 242.51           | 123.07      | 205.74     |
| Exceptional items   | -             | -           | -           | -                | -           | -          |
| V Profit before tax   | 83.86         | 89.77       | 62.21       | 242.51           | 123.07      | 205.74     |
| Tax Expenses  |               |             |             |                  |             |            |
| Current Tax   | 23.00         | 14.37       | 20.00       | 59.37            | 65.00       | 85.00      |
| Deferred Tax Expenses / (Income)  | (0.02)        | (0.56)      | (0.65)      | (1.76)           | (3.05)      | (0.05)     |
| Tax Expense of earlier years  | -             | -           | -           | -                | -           | -          |
| Total Tax Expense   | 22.98         | 13.81       | 19.35       | 57.60            | 61.95       | 84.95      |
| VII Profit/(Loss) after Tax (V - VI)  | 60.88         | 75.96       | 42.86       | 184.90           | 61.12       | 120.79     |
| VIII Other Comprehensive Income   |               |             | -           | -                | -           | -          |
| Items that will not be reclassified to Profit or Loss   | 481.33        | (271.31)    | 309.98      | (64.94)          | 1,019.92    | 163.98     |
| Income Tax relating to Items that will not be reclassified to Profit or Loss                        | (120.50)      | 63.80       | (87.78)     | 16.16            | (221.96)    | (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  | 360.83        | (207.51)    | 222.20      | (48.79)          | 797.96      | 157.02     |
| IX Total Comprehensive Income for the period (VII+ VIII)  | 421.71        | (131.55)    | 265.06      | 136.12           | 859.08      | 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           | 4,944.14      | 4,944.14    | 5,321.23    | 4,944.14         | 5,321.23    | 5,321.23   |
| XII Basic & Diluted Earning Per Share (EPS) (not annualised) (In Rs.)                               | 0.88          | 1.10        | 0.62        | 2.67             | 0.88        | 1.74       |

- Note:**
- 1) The above Unaudited Financial Results were reviewed & approved at the meeting of the Board of Directors held on 29th January, 2026 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) Figures for the previous periods have been regrouped / rearranged , wherever necessary to conform with the current period.
  - 5)The figures for the quarter ended 31st December 2025 are the balancing figures between reviewed figures in respect of the Nine Month Ended 31st December 2025 and the reviewed figures for the Half year ended 30th Sep 2025.
  - 6) Disclosures in Compliance with Regulation 52(4) of the Listing Regulations for the Quarter ended 31st December 2025 is attached as annexure 1
  - 7) Unaudited Financial Sector specific ratios are as under for Nine Month Ended December 2025 :

CRAR 30.44%, CRAR- Tier I Capital (%) 15.91% , CRAR-Tier II Capital(%) 14.53%



By Order of the Board  
For Abhinav Capital Services Limited

*Chetan karia*

Chetan karia  
Chairperson  
DIN:00015113

Place : Mumbai  
Date : 29th January 2026

## Abhinav Capital Services Limited

CIN : L65990MH1994PLC083603

## Unaudited Statement of Assets &amp; Liabilities

(Rs. In Lacs)

| Particulars   | 31.12.2025<br>(Unaudited) | 31.03.2025<br>(Audited) |
|---|---------------------------|-------------------------|
| <b>A Assets</b>   |                           |                         |
| <b>1 Non -Current Assets</b>  |                           |                         |
| (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  | 3,882.16                  | -                       |
| (II) Loans  | 4,375.08                  | -                       |
| (III) Other non-Financial Assets  | -                         | -                       |
| (F) Deferred Tax Assets (Net)   | -                         | -                       |
| (g)Other Non- Current Assets  | 3.78                      | 2.55                    |
| <b>Total Non Current Assets</b>   | <b>8,262.94</b>           | <b>4.47</b>             |
| <b>2 Current Assets</b>   |                           |                         |
| (a)Inventories  | -                         | -                       |
| (b) Financial Assets  |                           |                         |
| (I)Investments  | 227.19                    | 4,323.11                |
| (II) Loans  | 372.67                    | 818.07                  |
| (iii) Cash And Cash Equivalents   | 1.92                      | 3,606.53                |
| (iv) Bank Balance Other than cash and cash equivalents                                  | -                         | -                       |
| (v) Other Financial Assets  | 5.03                      | 5.03                    |
| (c) Other Current Assets  | -                         | -                       |
| <b>Total Current Assets</b>   | <b>606.81</b>             | <b>8,752.74</b>         |
| <b>Total- Assets</b>  | <b>8,869.75</b>           | <b>8,757.21</b>         |
| <b>B Equity And Liabilities</b>   |                           |                         |
| <b>1 Equity</b>   |                           |                         |
| (a) Equity Share Capital  | 692.46                    | 692.46                  |
| (B) Other Equity  | 7,427.61                  | 7,291.49                |
| <b>Total Equity</b>   | <b>8,120.07</b>           | <b>7,983.95</b>         |
| <b>2 Non Current Liabilities</b>  |                           |                         |
| (a) Financial Liabilities   |                           |                         |
| (i) Borrowings  | -                         | -                       |
| (II) Lease Liability  | -                         | -                       |
| (III) others  | -                         | -                       |
| (B) Other Non Current Liabilities   | 12.61                     | 18.56                   |
| (C) Provision   | 17.19                     | 16.00                   |
| (D) Deferred Tax Liabilities (Net)  | 717.98                    | 735.90                  |
| <b>Total Non Current Liabilities</b>  | <b>747.78</b>             | <b>770.46</b>           |
| <b>3 Current Liabilities</b>  |                           |                         |
| (a) Financial Liabilities   |                           |                         |
| (i) Borrowings  | -                         | -                       |
| (II) Lease Liability  | -                         | -                       |
| (iii) Trade Payables  | -                         | -                       |
| Total Outstanding Dues Of Micro Enterprises And small Enterprises                       | -                         | 2.46                    |
| Total Outstanding Dues Of Creditores Other Than Micro Enterprises And small Enterprises | 1.91                      | 0.34                    |
| (iv) Other Financial Liabilities  | -                         | -                       |
| (b) other Financial Liabilities   | -                         | -                       |
| (c) Provision   | -                         | -                       |
| (d) Current Tax Liabilities (Net)   | -                         | -                       |
| <b>Total Current Liabilities</b>  | <b>1.91</b>               | <b>2.80</b>             |
| <b>Total Liabilities</b>  | <b>749.69</b>             | <b>773.26</b>           |
| <b>Total Equity And Liabilities</b>   | <b>8,869.76</b>           | <b>8,757.21</b>         |

By Order of the Board  
For Abhinav Capital Services Limited

Chetan karia  
Chairperson  
DIN:00015113



Place : Mumbai  
Date : 29th January 2026

| Annexure 1                            |                    |
|---------------------------------------|--------------------|
| ABHINAV CAPITAL SERVICES LIMITED      |                    |
| Financial Ratios                      |                    |
|                                       | AS AT              |
|                                       | 31st December 2025 |
| (a) Debt-Equity Ratio                 | -                  |
| (b) Debt Service Coverage Ratio       | NA                 |
| (c) Interest Service Coverage Ratio   | NA                 |
| (d) Networth                          | 8,120.06           |
| (e) Net Profit After Tax              | 184.90             |
| (f) Earning Per Share                 | 2.67               |
| (g) Current Ratio                     | 317.70             |
| (h) Long Term Debt to Working Capital | NA                 |
| (i) Current Liability Ratio           | 0.003              |
| (j) Total Debts to Total Assets       | -                  |
| (k) Debtors Turnover                  | NA                 |
| (l) Inventory Turnover Ratio          | NA                 |
| (m) Operating Margin Percentage       | 76%                |
| (n) Net Profit Margin Percentage      | 58%                |



*Place*





# S C MEHRA & ASSOCIATES LLP

## CHARTERED ACCOUNTANTS

**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 31<sup>st</sup> December, 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.

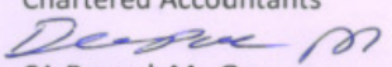
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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 : 26045890IDXQJS7018

Place : Mumbai

Date : 29<sup>th</sup> January, 2026



### S C Mehra & Associates LLP

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**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) |
|-----------|--|--------------------|
| <b>1.</b> | <b>Loans / revolving facilities like cash credit from banks / financial institutions</b>         |                    |
| A         | Total amount outstanding as on date  | -                  |
| B         | Of the total amount outstanding, amount of default as on date                                    | -                  |
| <b>2</b>  | <b>Unlisted debt securities i.e. NCDs and NCRPS</b>  |                    |
| A         | Total amount outstanding as on date  | -                  |
| B         | Of the total amount outstanding, amount of default as on date                                    | -                  |
| <b>3.</b> | <b>Total financial indebtedness of the listed entity including short-term and long-term debt</b> | -                  |

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

- Not Applicable

**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., 4<sup>th</sup> quarter)**

- Not Applicable

**For Abhinav Capital Services Limited**

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

