

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



14th May 2026

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

Respected Sir,

Sub: Audited Financial Results for the Year Ended 31st March 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 Audited Financial Results of the Company in PDF as well as Integrated Filing (Finance) in XBRL format for Quarter Ended as well as Year Ended 31st March 2026. The results reviewed by the Audit Committee & Board of Directors & approved by the Board of Directors at their meeting held on 14th May 2026. The Board has not declared any Dividend for the financial year 2025-26.

2. In terms of Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015, we declare that the Statutory Auditors of the Company have issued Audit Reports with an unmodified opinion for financial results for the quarter & year ended 31st March 2026.

This is for the information & records of the exchange

For Abhinav Capital Services Limited

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



A. Financial Results

Abhinav Capital Services Limited

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

CIN : L65990MH1994PLC083603

Statement of Audited Financial Results for the Year Ended 31.03.2026

Rs.In Lacs

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Revenue from operations					
Revenue from operations	109.72	113.70	109.55	428.45	548.58
II Other income	-	-	2.57	-	2.57
III Total Income (I + II)	109.72	113.70	112.12	428.45	551.15
Expenses					
Finance Costs	-	-	15.98	-	238.77
Employee benefit expense	28.08	25.85	7.58	87.60	65.31
Depreciation and amortization expense	-	-	-	-	-
Other expenses	1.36	3.98	5.89	18.07	41.33
IV Total Expenses	29.44	29.84	29.45	105.67	345.41
Profit before exceptional Items and tax (III - IV)	80.28	83.86	82.67	322.78	205.74
Exceptional items	-	-	-	-	-
V Profit before tax	80.28	83.86	82.67	322.78	205.74
VI Tax Expenses					
Current Tax	7.55	23.00	20.00	66.92	85.00
Deferred Tax Expenses / (Income)	(1.07)	(0.02)	3.00	(2.83)	(0.05)
Tax Expense of earlier years	-	-	-	-	-
Total Tax Expense	6.48	22.98	23.00	64.09	84.95
VII Profit/(Loss) after Tax (V - VI)	73.80	60.88	59.66	258.69	120.79
VIII Other Comprehensive Income					
Items that will not be reclassified to Profit or Loss	(1,108.63)	481.33	(855.93)	(1,173.58)	163.98
Income Tax relating to Items that will not be reclassified to Profit or Loss	279.09	(120.50)	214.99	295.24	(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	(829.54)	360.83	(640.94)	(878.34)	157.02
IX Total Comprehensive Income for the period (VII+ VIII)	(755.74)	421.71	(581.28)	(619.65)	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
XI Reserves (excluding Revaluation Reserve)				5,201.38	4,944.14
XII Basic & Diluted Earning Per Share (EPS) (not annualised) (In Rs.)	1.07	0.88	0.86	3.74	1.74



By Order of the Board
For Abhinav Capital Services Limited

Chetan karia

Chetan karia
Chairperson

DIN:00015113

Place : Mumbai

Date : 14th May 2026

Abhinav Capital Services Limited

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

CIN : L65990MH1994PLC083603

Audited Statement of Assets & Liabilities

(Rs. In Lacs)

Particulars	31.03.2026	31.03.2025
	(Audited)	(Audited)
A ASSETS		
1 Financial Assets		
a Cash and Cash Equivalents	14.37	3,606.54
b Loans	4,835.36	818.06
c Investments	2,970.39	4,323.11
d Other Financial Assets	4.99	5.02
Sub- Total (1)	7,825.11	8,752.73
2 Non-financial Assets		
a Current Tax asset(net)	2.01	2.37
b Property, Plant and Equipment	1.92	1.92
c Other Non-Financial Assets	0.16	0.18
Sub- Total (2)	4.09	4.47
Total- Assets (1 + 2)	7,829.20	8,757.20
B LIABILITIES & EQUITY		
1 Financial Liabilities		
a Derivative financial instruments	-	-
b Payables	-	-
Trade payables	-	-
i. Total outstanding dues of micro enterprises and small enterprises	2.27	2.45
ii. Total outstanding dues of creditors other than micro enterprises and small enterprises	0.70	0.33
c Borrowings (other than debt securities)	-	-
Sub- Total (1)	2.97	2.78
2 Non-Financial Liabilities		
a Current Tax liabilities (net)	0.04	16.01
b Provisions	23.64	16.01
c Deferred Tax Liabilities (Net)	437.82	735.90
d Other Non-Financial Liabilities	0.43	2.55
Sub- Total (2)	461.93	770.47
2 Equity		
a Equity Share Capital	692.46	692.46
b Other Equity	6,671.84	7,291.49
Sub- Total (3)	7,364.30	7,983.95
Total- Liabilities & Equity (1 + 2 + 3)	7,829.20	8,757.20

By Order of the Board
For Abhinav Capital Services Limited

Chetan karia
Chetan karia
Chairperson
DIN:00015113



Place : Mumbai
Date : 14th May 2026

ABHINAV CAPITAL SERVICES LIMITED
CIN : L65990MH1994PLC083603
STATEMENT OF CASHFLOW FOR THE YEAR ENDED ON 31st MARCH 2026

Particulars	For Year Ended 31st March 2026		For Year Ended 31st March 2025	
	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		322.78		205.74
Adjustments for :				
Provision & Contingencies	2.86		-	
Profit on sale of Investments	(9.32)		(54.92)	
		(6.47)		(54.92)
Operating Profit before Working Capital changes		316.31		150.82
(Increase)/Decrease in Loans Given	(4,020.15)		1,441.36	
Increase/(Decrease) in Financial Borrowings	-		(3,750.00)	
Increase/(Decrease) in Other financial/non financial Liabilities	(2.12)		(9.13)	
(Increase)/Decrease in Current Tax Assets	-		-	
Increase/(Decrease) in Trade Payables	0.18		(2.61)	
(Increase)/Decrease in Other Financial Assets/non financial assets	0.05		0.06	
(Increase)/Decrease Net Provision	8.60		1.91	
		(4,013.44)		(2,318.41)
Cash Generated / (Utilised) in Operations		(3,697.13)		(2,167.59)
Income Tax Paid		(82.54)		(81.07)
Cashflow before extraordinary Items		(3,779.66)		(2,248.66)
Net Cash from Operating Activities (A)		(3,779.66)		(2,248.66)
B) Cash Flow From Investing Activities				
Purchase of Investments	(33,883.86)		(2,30,777.54)	
Sale of Investments	34,071.35		2,31,519.08	
Net Cash from Investing Activities (B)		187.49		741.54
C) Cash Flow From Financing activities				
Net Increase / (Decrease) in Cash and Cash Equivalents		(3,592.17)		(1,507.11)
Cash and Cash Equivalents as at the beginning of the year		3,606.54		5,113.65
Cash and Cash Equivalents as at the end of the year		14.37		3,606.54
Net Increase / (Decrease) in Cash and Cash Equivalents		(3,592.17)		(1,507.11)

Note: a) The above Audited Financial Results were reviewed & approved at the meeting of the Board of Directors held on 14th May, 2026 and subjected to limited review by the Statutory Auditors of the Company.

b) 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).

c) Status of investor grievances - opening -0, received during the quarter -0, grievances redressed - 0, pending-0.

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

e) The figures for the quarter ended 31st March 2026 are the balancing figures between reviewed figures in respect of the reviewed figures for the year ended 31st March 2026 and the nine months ended 31st December 2025.

f) Financial Sector specific ratios are as under for Year Ended March 2026:

CRAR 26.16%, CRAR- Tier I Capital (%) 17.97% , CRAR-Tier II Capital(%) 8.18%

By Order of the Board
For Abhinav Capital Services Limited



Chetan Karia
Chairperson
DIN:00015113



Place : Mumbai
Date : 14th May 2026

Independent Auditors' Report on Annual Audited Financial Results of Abhinav Capital services Limited under Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Abhinav Capital services Limited
B-709, express Zone, Western Express Highway,
Opp Adani Electricity, Malad (East) , Mumbai -400097

Report on the Audit of the Annual Financial Results Opinion

1. We have audited the accompanying Annual Audited Financial Results of Abhinav Capital Services Limited (hereinafter referred to as "the Company") for the year ended March 31, 2026, the Statement of Assets and Liabilities as on that date and the Statement of Cash Flows for the year ended on that date which are included in the accompanying 'Statement of Audited Financial Results for Quarter and Year ended March 31, 2026' (the "Annual Audited Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), including relevant circulars which are issued by SEBI from time to time.

i) In our opinion and to the best of our information and according to the explanations given to us, the Annual Audited Financial Results:

ii) are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, the circulars, guidelines, directions issued by the Reserve Bank of India(RBI) from time to time ("RBI guidelines") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the Quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("ICAI"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Annual Audited Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the Annual Financial Results, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

S C Mehra & Associates LLP

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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.

Responsibilities of Management and those charges with governance for the statement of Annual Audited Financials results.

These Annual Audited Financial Results have been compiled from the financial statements. The Company's Board of Directors are responsible for the preparation of these Annual Audited Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued there under, the circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time ("RBI Guidelines") and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Annual Audited Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Annual Audited Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Annual Audited Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Annual Audited Financial Results.

As part of an audit in accordance with SAs specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

S C Mehra & Associates LLP

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Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the Annual Audited Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

S C Mehra & Associates LLP

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Other Matters

The Annual Audited Financial Results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

Our opinion on the Annual Audited Financial Results is not modified in respect of above matters.

For S C Mehra & Associates LLP
Chartered Accountants
(Firm Regn No. 106156W/W100305)

Deepak

Maganlal Oza

Digitally signed by Deepak Maganlal Oza
DN: cn=Deepak Maganlal Oza,
o=S C MEHRA & ASSOCIATES LLP,
ou=CHARTERED ACCOUNTANTS,
c=INDIA,
email=deepak@scmehra.com,
date=2026.05.14 11:27:45+05'30'

CA Deepak M Oza

Partner

Membership No.: 045890

UDIN : 26045890ZSTEW5121

Place: Mumbai, Maharashtra, India

Date: 14/05/2026

S C Mehra & Associates LLP

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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.



