



**ABATE AS**  
INDUSTRIES LIMITED  
(FORMERLY KNOWN AS TRIJAL INDUSTRIES LIMITED)

Regd. Office : SF No. 348/1, Ettimadai Village,  
Kg Chavady (Atm), Coimbatore, Tamil Nadu - 641105, India.  
E-mail: [abateasindustries@gmail.com](mailto:abateasindustries@gmail.com) | [www.abateas.com](http://www.abateas.com)

CIN: L65990TZ1991PLC029162

**11.06.2026**

To,  
Department of Corporate Services  
Bombay Stock Exchange Limited  
Phiroze Jee Jee Bhoy Towers  
Dalal Street Mumbai - 400 001.

**Scrip Code: 531658**

**Sub: Response to Query Received from BSE regarding submission of Auditor's Report for the Quarter and Year ended March 31, 2026**

Dear Sir/Madam,

With reference to the query received from BSE regarding the submission of the Auditor's Report for the quarter and year ended March 31, 2026, we wish to submit the following clarification:

While filing the outcome of the Board Meeting and results pertaining to the Financial Results for the year ended March 31, 2026, an inadvertent error occurred in the format of the Auditors' Report. We would like to clarify that the financial results approved by the Board and all other disclosures and documents forming part of the submission were correctly filed. The issue was restricted only to the format of the Auditors' Report attached to the filing.

Upon receipt of the query from the Exchange and identification of the inadvertent error, the Company is hereby submitting the Auditors' Report in the prescribed format along with this clarification letter.

Thanking you,

Yours Faithfully

**For ABATE AS INDUSTRIES LIMITED**

**HEENA RANGARI**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**  
**ACS: 49820**



**ABATE AS**  
INDUSTRIES LIMITED  
(FORMERLY KNOWN AS TRIJAL INDUSTRIES LIMITED)

Regd. Office : SF No. 348/1, Ettimadai Village,  
Kg Chavady (Atm), Coimbatore, Tamil Nadu - 641105, India.  
E-mail: [abateasindustries@gmail.com](mailto:abateasindustries@gmail.com) | [www.abateas.com](http://www.abateas.com)

CIN: L65990TZ1991PLC029162

**29.05.2026**

To,  
Department of Corporate Services  
Bombay Stock Exchange Limited  
Phiroze Jee Jee Bhoy Towers  
Dalal Street Mumbai - 400 001.

**Scrip Code: 531658**

**Sub: Outcome of the Board Meeting held on 29<sup>th</sup> May 2026 and Submission of Audited Financial statements (Standalone & Consolidated) along with Auditor's report for the year ended 31<sup>st</sup> March 2026 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("SEBI Listing Regulation"), we wish to inform you that the Board of Directors of the Company at its meeting held Today i.e., on 29<sup>th</sup> May, 2026 approved the following items:

- (1) Audited Financial statements (Standalone & Consolidated) along with Auditor's report for the year ended 31<sup>st</sup> March 2026
- (2) Appointment of M/s. Sasi Vijayan & Rajan, as Internal Auditor of the Company for the Financial Year 2026-2027. (Annexure A)

A copy of the Audited Financial Results (Standalone and consolidated) along with the Auditors Report issued by the Statutory Auditors and required annexures are enclosed herewith .

The Board Meeting commenced at 05:00 P.M. and Concluded at 08:18 P.M.

Thanking you,

Yours Faithfully

**For ABATE AS INDUSTRIES LIMITED**

**HEENA RANGARI**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**  
**ACS: 49820**

# ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited ) & CIN :LC062238L65990T21991PLCC029162

SF NO 348/1, Ettimadai Village, Kg Chavady (Atm)

Coimbatore, Tamil Nadu, Pincode 641105

Statement of Standalone Audited Financial Results for the Quarter and Year Ended on March 31, 2026

Rs in Lakhs

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					
Other Income	35.55	41.00	97.04	211.55	97.04
<b>Total Revenue</b>	<b>35.55</b>	<b>41.00</b>	<b>97.04</b>	<b>211.55</b>	<b>97.04</b>
II Expenses					
a) Cost of Material Consumed					
b) Purchase of Stock in Trade					
c) Changes in inventories Finished Goods, Work in progress and Stock in trade					
d) Employee benefits Expenses	1.80	1.80	2.40	7.20	4.80
e) Finance Cost					
f) Depreciation and amortisation expenses	0.01	0.01	0.02	0.05	0.07
g) Other expenses	8.95	7.19	31.75	49.58	37.84
<b>Total Expenses</b>	<b>10.77</b>	<b>9.00</b>	<b>34.17</b>	<b>56.82</b>	<b>42.71</b>
Profit/(loss) before share of profit/(loss) of an associate / a joint venture and exceptional Items	24.79	32.00	62.87	154.73	54.33
III Exceptional Items					
Prior Period Expenses					
Share of profit/(loss) of an associate / a joint venture	24.79	32.00	62.87	154.73	54.33
IV Profit/(Loss) Before Tax					
V Tax Expenses					
a) Current Tax		4.11			
b) Deferred Tax		4.11			
<b>Total Tax Expenses (IV-V)</b>		<b>8.22</b>			
Profit/(Loss) for the period from Continuing operations (VII-VIII)	24.79	27.89	62.87	154.73	54.33
Profit / (loss) from discontinuing operations					
Tax Expenses of Discontinued Operations					
Profit / (Loss) from Discontinuing operations after tax (X-XI)	24.79	27.89	62.87	154.73	54.33
VI Profit / (Loss) for the period					
VII Other Comprehensive Income / (Loss)					
A. (i) Items That will not be reclassified to profit or Loss					
(ii) Income Tax relating to items that will not be reclassified to profit or loss					
B. (i) Items that will not be reclassified to Profit or Loss					
(ii) Income Tax relating to items that will not be reclassified to profit or loss					
<b>Total Comprehensive Income for the period</b>	<b>24.79</b>	<b>27.89</b>	<b>62.87</b>	<b>154.73</b>	<b>54.33</b>
IX Details of Equity Share Capital					
Paid up capital	15,760.05	15,760.05	7,880.32	15,760.05	7,880.32
Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
X Earning per share of Rs10 Each					
(i) Basic	0.02	0.02	0.08	0.10	0.07
(ii) Diluted	0.02	0.02	0.08	0.10	0.07

NOTE: Please refer to the attached Notes to this Financials Results

FOR ABATE AS INDUSTRIES LIMITED

*A. Arumudan*

Dr. ADV ARIKUZHIYAN SAMSUDEEN  
DIN 01812828  
CHAIRMAN CUM NON-EXECUTIVE DIRECTOR

Place : Malappuram-679322  
Date May, 29, 2026



# ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited) & CIN: L65990TZ1991PLC029162

## Notes to the Audited Standalone Financial Results

For the Quarter Ended March 31, 2026

### 1. Approval of Results

The standalone financial results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 29 May 2026.

### 2. Comparative Figures

Figures for the previous periods/years have been regrouped and/or reclassified, wherever necessary, to ensure comparability with the presentation of the current period's financial results.

### 3. Auditor's Review

The standalone financial results for the quarter ended 31 March 2026 have been reviewed by the Statutory Auditors. Figures for the corresponding period of the previous financial year were also subjected to a limited review by the auditors.

### 4. Segment Reporting

In accordance with Ind AS 108 – Operating Segments, segment reporting is not applicable to the Company.

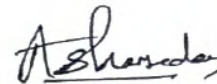
### 5. Deferred Tax Asset

The Company is carrying a Deferred Tax Asset (DTA) of ₹9.53 lakhs as of 31 March 2026. The management is reasonably certain that the Company will generate adequate future taxable profits to fully utilize this DTA. Therefore, no adjustment has been made to the carrying value of the deferred tax asset.

### 6. Compliance on new labour code

On November 21, 2025, the Government of India notified four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws (collectively referred to as the "New Labour Codes"). The Company has evaluated the provisions of the New Labour Codes and assessed their impact on its financial statements. Based on this assessment, the Company's existing wage structure is following the applicable requirements of the New Labour Codes and, accordingly, no material financial impact is expected on the financial statements during the quarter ended 31st March 2026. The Company continues to monitor the developments pertaining to the New Labour Codes and the impact, if any, will be accounted for in accordance with applicable accounting standards.

For ABATE AS INDUSTRIES LIMITED



DR. ADV. ARIKUZHIYAN SAMSUDEEN  
DIN: 01812828  
CHAIRMAN CUM NON-EXECUTIVE DIRECTOR



Place: Malappuram-679 322  
Date: 29 May 2026



# ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited) & CIN: L65990TZ1991PLC029162

## Notes to the Audited Standalone Financial Results

For the Year Ended March 31, 2026

### 1. Preferential Allotment of Equity Shares and Increase in Share Capital

- On 25th February, 2025, Company has issued 7,37,87,128 (Seven Crore Thirty-Seven Lakh Eighty-Seven Thousand One Hundred Twenty-Eight) equity shares having face value of Rs.10/- (Rupees Ten only) each, fully paid up on a preferential basis ("Preferential Issue") to the Promoter and Non-Promoter investors for a consideration other than cash. After allotment of the aforesaid equity shares, the issued, subscribed and paid-up equity share capital of the Company stands increased from Rs. 5,01,61,000/- (Rupees Five Crore One Lakh Sixty One Thousand Only) divided into 50,16,100 (Fifty Lakhs Sixteen Thousand One Hundred only) equity shares having face value of Rs. 10/- (Rupees Ten only) each to Rs. 78,80,32,280/- (Rupees Seventy Eight Crore Eighty Lakhs Thirty-Two Thousand Two Hundred and Eighty) divided into 7,88,03,228 (Seven Crore Eighty Eight Lakhs Three Thousand Two Hundred and Twenty Eight) equity shares having face value of Rs. 10/- (Rupees Ten only) each.

- On 31 July 2025, the Company issued bonus shares to existing shareholders in the ratio of 1:1. Consequently, the equity share capital increased to ₹157,60,64,560 (Rupees One Hundred Fifty-Seven Crores Sixty Lakhs Sixty-Four Thousand Five Hundred and Sixty Only), comprising 15,76,06,456 equity shares of ₹10 each.

- On 03 December 2025, the Company increased its authorized share capital to ₹200.00 crores. By this amendment, the authorized capital became 20 crore equity shares of face value ₹10 each.

### 2. Approval of Results

The standalone financial results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 29 May 2026.

### 3. Comparative Figures

Figures for the previous periods/years have been regrouped and/or reclassified, wherever necessary, to ensure comparability with the presentation of the current period's financial results.

### 4. Auditor's Review

The standalone financial results for the Quarter and Year ended 31 March 2026 have been reviewed by the Statutory Auditors. Figures for the corresponding period of the previous financial year were also subjected to a limited review by the auditors.

### 5. Segment Reporting

In accordance with Ind AS 108 – Operating Segments, segment reporting is not applicable to the Company.



# ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited) & CIN: L65990TZ1991PLC029162

## Notes to the Audited Standalone Financial Results Continued...

### 6. Deferred Tax Asset

The Company is carrying a Deferred Tax Asset (DTA) of ₹9.53 lakhs as of 31 March 2026. The management is reasonably certain that the Company will generate adequate future taxable profits to fully utilize this DTA. Therefore, no adjustment has been made to the carrying value of the deferred tax asset.

### 7. Compliance on new labour code

On November 21, 2025, the Government of India notified four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws (collectively referred to as the "New Labour Codes"). The Company has evaluated the provisions of the New Labour Codes and assessed their impact on its financial statements. Based on this assessment, the Company's existing wage structure is following the applicable requirements of the New Labour Codes and, accordingly, no material financial impact is expected on the financial statements during the Quarter and Year ended 31st March 2026. The Company continues to monitor the developments pertaining to the New Labour Codes and the impact, if any, will be accounted for in accordance with applicable accounting standards.



For ABATE AS INDUSTRIES LIMITED

A handwritten signature in black ink, appearing to read "A. Samsudeen".

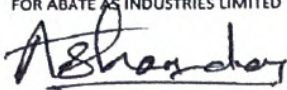
DR. ADV. ARIKUZHIYAN SAMSUDEEN  
DIN: 01812828

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR

Place: Malappuram-679 322

Date: 29 May 2026



<b>ABATE AS INDUSTRIES LIMITED</b>			
(Formerly known as Trijal Industries Limited )			
(CIN: L6590TZ1991PLC029162)			
SF NO 348/1, Ettimadal Village, Kg Chavady (Atm)			
Coimbatore, Tamil Nadu, Pincode 641105			
Standalone Balance Sheet as at March 31, 2026			
Particulars	Amount In Lakhs		
	As at March 31, 2026	As at March 31, 2025	
<b>I ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment	0.10	0.14	
(b) Right of use assets			
(c) Capital work-in-progress			
(d) Intangible assets			
(e) Goodwill			
(f) Goodwill on consolidation			
(g) Financial assets			
(i) Investment	16,439.77	16,439.77	
(ii) Other Financial Assets			
(h) Deferred tax assets(net)	9.53	9.53	
(i) Other non-current assets			
<b>Sub Total</b>	<b>16,449.40</b>	<b>16,449.44</b>	
<b>2 Current assets</b>			
(a) Inventories			
(b) Financial assets			
(i) Investments			
(ii) Trade Receivables			
(iii) Cash and Cash Equivalents	5.21	1.43	
(iv) Bank Balance other than cash and Cash Equivalents			
(v) Loans			
(vi) Other Financials Assets	164.23	104.76	
(b) Other current assets	26.60	24.23	
<b>Sub Total</b>	<b>196.04</b>	<b>130.42</b>	
<b>Total</b>	<b>16,645.44</b>	<b>16,579.86</b>	
<b>II EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Equity share capital	15,760.65	7,880.32	
(b) Other equity	713.96	8,523.56	
(c) Non-Controlling interest			
<b>Sub total</b>	<b>16,474.61</b>	<b>16,403.88</b>	
<b>3 Liabilities</b>			
<b>1 Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	158.57	157.57	
(ii) Other non current financial Liabilities			
(b) Provisions			
<b>2 Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings			
(ii) Lease Liabilities			
(iii) Trade Payables due to Dues of small enterprises and micro enterprises			
Dues of creditors other than Small enterprises and micro enterprises	3.44	0.21	
(iii) Other Financial Liabilities	2.57	3.00	
(b) Other current liabilities	6.25	15.19	
(c) Provisions			
(d) Current Tax Liabilities (Net)			
<b>Sub total</b>	<b>170.83</b>	<b>175.97</b>	
<b>Total</b>	<b>16,645.44</b>	<b>16,579.85</b>	
<b>NOTE: Please refer to the attached Notes to this Financials Results</b>			
FOR ABATE AS INDUSTRIES LIMITED			
			
Dr. ADVARIKUZHIYAN SAMSUDEEN			
DIN 01812828			
CHAIRMAN CUM NON-EXECUTIVE DIRECTOR			
Place : Malappuram-679322			
Date May,29,2026			



<b>ABATE AS INDUSTRIES LIMITED</b>		
(Formerly known as Trijal Industries Limited)		
(CIN: L6590TZ1991PLC029162)		
SF NO 348/1, Ettimadai Village, Kg Chavady (Atm)		
Coimbatore, Tamil Nadu, Pincode 641105		
<b>Standalone Statement of Cash Flows for the year ended March 31, 2026</b>		
Particulars	Amount in Lakhs	
	As at March 31, 2026	As at March 31, 2025
<b>A Cash flows from operating activities</b>		
Net profit before taxation	154.73	54.33
Adjustments for:		
Depreciation	0.05	0.07
Loss on Disposal of Fixed asset		
Rent Concession		
Provisions		
Impairment of doubtful debts & advances		
Loss on Sale of Investment		
Interest expense		
<b>Operating profit before working capital changes</b>	<b>154.78</b>	<b>54.39</b>
(Increase)/Decrease in Inventories		
(Increase)/Decrease in trade receivables		
(Increase)/Decrease in other Current financial assets	(59.46)	(103.90)
(Increase)/Decrease in other current assets	(2.41)	(9.78)
(Increase)/Decrease in non current financial assets		
(Increase)/Decrease in other non current assets		
Increase/(Decrease) in non current financial liabilities		
Increase/(Decrease) in trade payables	3.24	0.22
Increase/(Decrease) in provisions		(1.50)
Increase/(Decrease) in current financial liabilities	(0.42)	3.00
Increase/(Decrease) in other current liabilities	(8.93)	15.15
<b>Cash generated from operations</b>	<b>86.79</b>	<b>(42.41)</b>
Direct taxes paid/refund (net)		
<b>Net cash from/(used in) operating activities (A)</b>	<b>86.79</b>	<b>(42.41)</b>
<b>B Cash flows used in investing activities</b>		
Purchase of fixed assets		
Movement in fixed deposits		
Loan given/repaid to related parties		
Loans received from/repaid by related parties		
Sale of fixed assets		
<b>Net cash used in investing activities (B)</b>		
<b>C Cash flows from financing activities</b>		
Net Loan availed during the year	1.00	36.00
Short term loan repaid during the year		
Lease liability		
Share Capital fee adjusted with Share Premium	(84.01)	
Net movement in short term borrowings		
Interest paid		
<b>Net cash from financing activities (C)</b>	<b>(83.01)</b>	<b>36.00</b>
<b>Effect of foreign currency translation (D)</b>		
<b>Cash and cash equivalent on acquisition of subsidiary (E)</b>		
<b>Net (decrease) / increase in cash and cash equivalents (A+B+C+D+E)</b>	<b>3.78</b>	<b>(6.41)</b>
Cash and cash equivalents at the beginning of the quarter	1.43	7.84
<b>D Cash and cash equivalents at the end of the quarter</b>	<b>5.21</b>	<b>1.43</b>
<b>Notes:</b>		
Components of cash and cash equivalents [refer note 7]		
Balance with banks in current accounts	5.17	1.39
Balance with credit card companies		
Cash in hand	0.04	0.04
<b>Cash and cash equivalents, end of year</b>	<b>5.21</b>	<b>1.43</b>

Place : Malappuram-679322  
Date May 29, 2026



FOR ABATE AS INDUSTRIES LIMITED  
*Ashwadey*  
Dr. ADV ARIKUZHIYAN SAMSUDEEN  
DIN 01812828  
CHAIRMAN CUM NON-EXECUTIVE DIRECTOR

**Independent Auditor's Report on the quarterly and year to date audited Standalone financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended**

To,

The Board of Directors.  
Abate AS Industries Limited

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of standalone financial results of **Abate AS Industries Limited** for the quarter and year ended 31<sup>st</sup> March 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to explanations given to us, these standalone financial results:

- i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards 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 31<sup>st</sup> March 2026.

**Basis of 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"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, 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.



### **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these 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 accounting standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess risks of material misstatement of the standalone 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 standalone 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 standalone financial results, including the disclosures, and whether the standalone 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.

#### **Other Matters**

The statement includes the results for the quarter ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial year ended 31<sup>st</sup> March 2026 and the published unaudited year-to-date figures up to the end of third quarter of the relevant financial year which were subjected to limited review by us, as required under the listing Regulations.

For Mahesh C Solanki & Co.,  
Chartered Accountant,  
FRN No: 006228C



CA Rakesh Kumar  
Partner  
Membership No: 242913  
UDIN: 26242913NDGVAI3310

Place: Chennai  
Date: 29.05.2026

# ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited) & CIN :L65990TZ1991PLCO29167  
SF NO 348/1, Pittmadai Village, Kg Chavady (Atm)  
Coimbatore, Tamil Nadu, Pincode 641105

Statement of consolidated Audited Financial Results for the Quarter and Year Ended on March 31, 2026

Pg. 11 of 12

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	3,394.16	4,268.51	1,408.68	15,940.91	1,438.68
Other Income	47.55	5.36	96.60	232.36	96.60
<b>Total Revenue</b>	<b>3,441.70</b>	<b>4,273.87</b>	<b>1,505.29</b>	<b>16,173.27</b>	<b>1,535.29</b>
II Expenses					
a) Cost of Material Consumed	2,301.48	3,415.86	1,108.64	12,425.81	1,108.64
b) Purchase of Stock in Trade					
c) Changes in Inventories Finished Goods, Work in progress and Stock in trade	133.46	-169.83	-30.06	-378.98	-30.06
d) Employee benefits Expenses	207.67	201.04	83.14	854.90	86.54
e) Finance Cost	13.30	14.68	5.89	56.27	5.89
f) Depreciation and amortisation expenses	51.66	51.71	55.28	204.20	55.93
g) Other expenses	441.23	428.52	144.45	1,781.50	150.54
<b>Total Expenses</b>	<b>3,148.80</b>	<b>3,941.98</b>	<b>1,387.34</b>	<b>14,923.30</b>	<b>1,395.88</b>
Profit/(loss) before share of profit/(loss) of an associate / a joint venture and exceptional items	292.90	331.89	117.95	1,270.96	208.40
III Exceptional Items					
Prior Period Expenses	5.89	0.76	-0.84	30.99	-0.84
Share of profit/(loss) of an associate / a joint venture	298.79	332.65	117.10	1,301.35	208.56
IV Profit/(Loss) Before Tax					
V Tax Expenses	7.14	27.52	-0.82	75.15	-0.82
a) Current Tax	-1.36	-0.42	-0.67	-3.52	-0.67
b) Deferred Tax	5.79	27.10	-1.49	71.63	-1.49
<b>Total Tax Expenses (IV-V)</b>	<b>293.01</b>	<b>305.55</b>	<b>118.60</b>	<b>1,229.72</b>	<b>110.05</b>
Profit/(Loss) for the period from Continuing operations (VII-VII)					
Profit/(Loss) from discontinuing operations					
Tax Expenses of Discontinued Operations					
Profit / (Loss) from Discontinuing operations after tax (X-XI)	293.01	305.55	118.60	1,229.72	110.05
VI Profit/(Loss) for the period	0.27	-	-	0.27	-
VII Other Comprehensive Income/(Loss)					
A.(i) Items That will not be reclassified to profit or Loss					
(ii) Income Tax relating to items that will not be reclassified to profit or loss	1.19			1.19	
(iii) Remeasurement of defined benefit plans					
B. (i) Items that will not be reclassified to Profit or Loss					
(ii) Income Tax relating to items that will not be reclassified to profit or loss	-0.92			-0.92	
<b>Total Comprehensive Income for the period</b>	<b>293.28</b>	<b>305.55</b>	<b>118.60</b>	<b>1,229.72</b>	<b>110.05</b>
VIII Total Comprehensive Income for the period					
IX Details of Equity Share Capital	15,760.65	15,760.65	7,880.32	15,760.65	7,880.32
Paid up capital	10.00	10.00	10.00	10.00	10.00
Face Value of Equity Share Capital	206.73	205.32	79.79	858.37	71.24
Equity holders of the parent	86.54	100.23	38.81	371.62	38.81
Non-controlling interest					
X Earning per share	0.13	0.13	0.24	0.54	0.59
(i) Basic	0.13	0.13	0.24	0.54	0.59
(ii) Diluted					
NOTE: Please refer to the attached Notes to this Financials Results					
			FOR ABATE AS INDUSTRIES LIMITED		
			<i>Ashwadev</i>		
			Dr. ADY ANIKUZHIAN SAKISOBBEN		
			DIN 01812828		
			CHAIRMAN CUM NON-EXECUTIVE DIRECTOR		
Place : Malappuram-679322					
Date May,29,2026					



# ABATE AS INDUSTRIES LIMITED

(Formerly Known as Triljal Industries Limited) & CIN: L65990TZ1991PLC029162

## Notes to the Consolidated Financial Results

For the Year Ended March 31, 2026

### 1. Preferential Allotment of Equity Shares and Increase in Share Capital

- On 25th February, 2025, Company has issued 7,37,87,128 (Seven Crore Thirty-Seven Lakh Eighty-Seven Thousand One Hundred Twenty-Eight) equity shares having face value of Rs.10/- (Rupees Ten only) each, fully paid up on a preferential basis ("Preferential Issue") to the Promoter and Non-Promoter investors for a consideration other than cash. After allotment of the aforesaid equity shares, the issued, subscribed and paid-up equity share capital of the Company stands increased from Rs. 5,01,61,000/- (Rupees Five Crore One Lakh Sixty One Thousand Only) divided into 50,16,100 (Fifty Lakhs Sixteen Thousand One Hundred only) equity shares having face value of Rs. 10/- (Rupees Ten only) each to Rs. 78,80,32,280/- (Rupees Seventy Eight Crore Eighty Lakhs Thirty-Two Thousand Two Hundred and Eighty) divided into 7,88,03,228 (Seven Crore Eighty Eight Lakhs Three Thousand Two Hundred and Twenty Eight) equity shares having face value of Rs. 10/- (Rupees Ten only) each.

As at the end of the reporting period, the Company has the following subsidiaries:

1. **M/s. Salamath Import & Exports Private Limited** – Incorporated in India
2. **M/s. Prudential Management Services Private Limited** – Incorporated in India
3. **M/s. Sky International Trading WLL** – Incorporated in Bahrain
4. **The Company also has one associate company:**

- **M/s. SAIA Educational Support Services WLL**, incorporated in Bahrain.

- On 31 July 2025, the Company issued bonus shares to existing shareholders in the ratio of 1:1. Consequently, the equity share capital increased to ₹157,60,64,560 (Rupees One Hundred Fifty-Seven Crores Sixty Lakhs Sixty-Four Thousand Five Hundred and Sixty Only), comprising 15,76,06,456 equity shares of ₹10 each.

- On 03 December 2025, the Company increased its authorized share capital to **₹200.00 crores**. By this amendment, the authorized capital became **20 crore equity shares of face value ₹10 each**.

### 2. Review and Approval

The above consolidated financial results were reviewed by the **Audit Committee** and subsequently approved by the **Board of Directors** at their meeting held on **29 May 2026**.

### 3. Statutory Audit Review

The consolidated financial results for the **Quarter and Year ended 31 March 2026** have been reviewed by the **Statutory Auditors** of the Company.

### 4. Segment Reporting

Based on the evaluation as per **Ind AS 108 – Operating Segments**, segment reporting is not applicable to the Company.



# ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited) & CIN: L65990TZ1991PLC029162

## Notes to the Consolidated Financial Results Continued ...

### 5. Deferred Tax Asset

The Company is carrying a **Deferred Tax Asset (DTA)** of ₹20.84 lakhs as on **31 March 2026**. Management is reasonably certain that the Company will generate sufficient future taxable profits to fully utilize this DTA. Accordingly, the carrying amount of the deferred tax asset has been reviewed and **adjusted**, wherever considered necessary.

### 6. Compliance on new labour code

On November 21, 2025, the Government of India notified four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws (collectively referred to as the "New Labour Codes"). The Company has evaluated the provisions of the New Labour Codes and assessed their impact on its financial statements. Based on this assessment, the Company's existing wage structure is following the applicable requirements of the New Labour Codes and, accordingly, no material financial impact is expected on the financial statements during the **Quarter and Year ended 31st March 2026**. The Company continues to monitor the developments pertaining to the New Labour Codes and the impact, if any, will be accounted for in accordance with applicable accounting standards.

For ABATE AS INDUSTRIES LIMITED



Place: Malappuram-679 322  
Date: 29 May 2026

A handwritten signature in blue ink, appearing to read "A. Samsudeen".

DR. ADV. ARIKUZHIYAN SAMSUDEEN  
DIN: 01812828  
CHAIRMAN CUM NON-EXECUTIVE DIRECTOR



# ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited) & CIN: L65990TZ1991PLC029162

## Notes to the Consolidated Financial Results

For the Quarter Ended March 31, 2026

1. As at the end of the reporting period, the Company has the following subsidiaries:

1. M/s. Salamath Import & Exports Private Limited – Incorporated in India
2. M/s. Prudential Management Services Private Limited – Incorporated in India
3. M/s. Sky International Trading WLL – Incorporated in Bahrain
4. The Company also has one associate company:
  - M/s. SAIA Educational Support Services WLL, incorporated in Bahrain.

### 2. Review and Approval

The above consolidated financial results were reviewed by the **Audit Committee** and subsequently approved by the **Board of Directors** at their meeting held on **29 May 2026**.

### 3. Statutory Audit Review

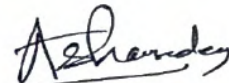
The consolidated financial results for the **Quarter and Year ended 31 March 2026** have been reviewed by the **Statutory Auditors** of the Company.

### 4. Segment Reporting

Based on the evaluation as per **Ind AS 108 – Operating Segments**, segment reporting is **not applicable** to the Company.

### 5. Deferred Tax Asset

The Company is carrying a **Deferred Tax Asset (DTA)** of **₹20.84 lakhs** as on **31 March 2026**. Management is reasonably certain that the Company will generate sufficient future taxable profits to fully utilize this DTA. Accordingly, the carrying amount of the deferred tax asset has been reviewed and **adjusted**, wherever considered necessary



# ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited) & CIN: L65990TZ1991PLC029162

## Notes to the Consolidated Financial Results Continued ...

### 6. Compliance on new labour code

On November 21, 2025, the Government of India notified four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws (collectively referred to as the "New Labour Codes"). The Company has evaluated the provisions of the New Labour Codes and assessed their impact on its financial statements. Based on this assessment, the Company's existing wage structure is following the applicable requirements of the New Labour Codes and, accordingly, no material financial impact is expected on the financial statements during the **Quarter and Year ended 31st March 2026**. The Company continues to monitor the developments pertaining to the New Labour Codes and the impact, if any, will be accounted for in accordance with applicable accounting standards.

For ABATE AS INDUSTRIES LIMITED



Place: Malappuram-679 322  
Date: 29 May 2026

A handwritten signature in black ink, appearing to read "A. Samsudeen".

DR.ADV.ARIKUZHIYAN SAMSUDEEN  
DIN: 01812828

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR

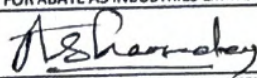


<b>ABATE AS INDUSTRIES LIMITED</b>		
(Formerly known as Trijal Industries Limited )		
(CIN: L65990TZ1991PLC029162)		
SF NO 348/1, Ettimadai Village, Kg Chavady (Atm)		
Colmbatore, Tamil Nadu, Pincode 641105		
Balance Sheet as at March 31, 2026		
Particulars	As at March 31, 2026	Amount in Lakhs
		As at March 31, 2025
<b>I ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, Plant and Equipment	1,953.80	1,677.27
(b) Right of use assets		6.40
(c) Capital work-in-progress		1.51
(d) Other Intangible assets	0.21	0.16
(e) Goodwill	1,460.32	1,460.32
(f) Goodwill on consolidation	11,613.93	11,719.58
(g) Financial assets		
(i) Investment	1,395.95	1,364.96
(ii) Other Financial Assets	106.16	105.07
(h) Deferred tax assets(net)	20.84	18.24
(i) Other non-current assets		
<b>Sub Total</b>	<b>16,551.19</b>	<b>16,353.51</b>
<b>2 Current assets</b>		
(a) Inventories	1,624.26	1,245.28
(b) Financial assets		
(i) Investments		
(ii) Trade Receivables	2,586.72	1,660.58
(iii) Cash and Cash Equivalents	354.20	161.31
(iv) Bank Balance other than cash and Cash Equivalents		
(v) Loans	314.31	348.57
(vi) Other Financials Assets		
(b) Other current assets	830.64	795.46
(c) Current Tax Assets	31.18	
<b>Sub Total</b>	<b>5,741.31</b>	<b>4,211.20</b>
<b>Total</b>	<b>22,292.50</b>	<b>20,564.71</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity share capital	15,760.65	7,880.32
(b) Other equity	1,578.14	8,499.04
(C) Non-Controlling Interest	2,594.25	2,219.17
<b>Sub total</b>	<b>19,933.03</b>	<b>18,598.53</b>
<b>3 Liabilities</b>		
<b>1 Non-current liabilities</b>		



*Handwritten signature*



(a) Financial liabilities		
(i) Borrowings	201.56	345.14
(ii) Other non current financial Liabilities		
(b) Provisions	52.04	40.05
<b>2 Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	753.20	704.35
(ii) Lease Liabilities	-	6.78
(iii) Trade Payables due to Dues of small enterprises and micro enterprises		
Dues of creditors other than Small enterprises and micro enterprises	1,194.35	629.85
(iii) Other Financial Liabilities	55.13	127.60
(b) Other current liabilities	40.00	29.47
(c) Provisions	63.20	61.19
(d) Current Tax Liabilities (Net)		21.75
	<b>Sub total</b>	<b>2,359.47</b>
		<b>1,966.18</b>
<b>Total</b>	<b>22,292.50</b>	<b>20,564.71</b>
<b>NOTE: Please refer to the attached Notes to this Financials Results</b>		
FOR ABATE AS INDUSTRIES LIMITED		
		
Dr. ADV ARIKUZHIYAN SAMSUDEEN		
DIN 01812828		
CHAIRMAN CUM NON-EXECUTIVE DIRECTOR		
Place: Malappuram-679322		
Date May,29,2026		



<b>ABATE AS INDUSTRIES LIMITED</b>		
(Formerly known as Trijal Industries Limited)		
(CIN: L65990TZ1991PLC029162)		
SF NO 348/1, Ettimadal Village, Kg Chavady (Atm)		
Coimbatore, Tamil Nadu, Pincode 641105		
Statement of Cash Flows for the year ended March 31, 2026		
Particulars	Amount in Lakhs	
	As at March 31, 2026	As at March 31, 2025
<b>A Cash flows from operating activities</b>	1,270.36	108.56
Net profit before taxation		
Adjustments for:		
Depreciation	204.20	55.33
Loss on Disposal of Fixed asset		
Rent Concession		
Provisions		
Impairment of doubtful debts & advances		
Loss on Sale of Investment	-8.50	
Creditors written back	1.98	
Impairment of doubtful debts & advances	56.27	5.89
Interest expense	1,524.31	169.79
<b>Operating profit before working capital changes</b>	-378.98	7.34
(Increase)/Decrease in inventories	-928.12	22.85
(Increase)/Decrease in trade receivables		
(Increase)/Decrease in other Current financial assets		
(Increase)/Decrease in other current assets	-2.03	30.40
(Increase)/Decrease in non current financial assets		
(Increase)/Decrease in other non current assets		
Increase/(Decrease) in non current financial liabilities		
Increase/(Decrease) in trade payables	572.99	-226.00
Increase/(Decrease) in provisions	15.19	10.82
Increase/(Decrease) in current financial liabilities		
Increase/(Decrease) in other current liabilities	-61.95	-83.01
<b>Cash generated from operations</b>	741.41	-67.80
Direct taxes paid/refund (net)	-128.10	-3.37
<b>Net cash from/(used in) operating activities (A)</b>	613.31	-71.18
<b>B Cash flows used in investing activities</b>	-301.75	-3.85
Purchase of fixed assets		-16,439.62
Movement in fixed deposits		
Sale of Investment		
Interest received on investment in fixed deposits		
Loan given/repaid to related parties		
Loans received from/repaid by related parties		
Sale of fixed assets	-301.75	-16,443.48
<b>Net cash used in investing activities (B)</b>		
<b>C Cash flows from financing activities</b>	-94.73	38.12
Short term loan availed during the year		
Short term loan repaid during the year	-6.78	-5.72
Lease liability	-84.01	16,439.77
Issue of share capital		
Net movement in short term borrowings	-56.27	-5.74
Interest paid	-1.27	
Shareholders' current account	-243.05	16,466.43
<b>Net cash from financing activities (C)</b>		



*Ashwadey*



		124.39	41.44
	Effect of foreign currency translation (D)		243.12
	Cash and cash equivalent on acquisition of subsidiary ( E)		
	Net (decrease) / Increase in cash and cash equivalents (A+B+C+D+E)	192.89	153.46
	Cash and cash equivalents at the beginning of the quarter	161.30	7.85
D	Cash and cash equivalents at the end of the quarter	354.20	161.31
<b>Notes:</b>			
	Components of cash and cash equivalents [refer note 7]	261.51	74.24
	Balance with banks in current accounts		57.05
	Balance with credit card companies	64.19	
	Balance with banks in deposit accounts	28.49	30.02
	Cash in hand	354.20	161.31
	Cash and cash equivalents, end of year		
FOR ABATE AS INDUSTRIES LIMITED			
		<i>A. Samsudeen</i>	
Place : Malappuram-679322		Dr. ADV ARIKUZHIYAN SAMSUDEEN	
Date May,29,2026		DIN 01812828	
		CHAIRMAN CUM NON-EXECUTIVE DIRECTOR	



**Independent Auditor's Report on the quarterly and year to date Audited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended**

To,  
The Board of Directors  
Abate AS Industries Limited

**Report on the audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying statement of consolidated financial results of Abate AS Industries Limited ("Holding Company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), for the quarter and year ended 31<sup>st</sup> March 2026 attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to explanations given to us, the statement:

- a) includes the financial results of the following

**Subsidiaries:**

- i. Salamath Import and Exports Private Limited
- ii. Prudential Management Service Private Limited
- iii. SKY International Trading W.L.L

**Associate:**

- i. SAIA Educational Support Services W.L.L

- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards 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 31<sup>st</sup> March 2026

**Basis of 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"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Management's Responsibilities for the Consolidated Financial Results**

These consolidated financial results have been prepared on the basis of consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the group in accordance with the recognition and measurement principles laid down in accounting standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act / respective statute governing the subsidiaries in the country of their incorporation safeguarding of the assets of the Group 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 respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities 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 respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of their entity in the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess risks of material misstatement of the consolidated 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 Group 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 ability of the Group 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 consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results.

We communicate with those charged with governance of the Holding Company, 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



**Other Matters**

The statement includes the results for the quarter ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial year ended 31<sup>st</sup> March 2026 and the published unaudited year-to-date figures up to the end of third quarter of the relevant financial year which were subjected to limited review by us, as required under the listing Regulations.

For Mahesh C Solanki & Co.,  
Chartered Accountant,  
FRN No: 006228C



CA Rakesh Kumar  
Partner  
Membership No: 242913  
UDIN: 26242913CBYGQV9567

Place: Chennai  
Date: 29.05.2026



**Annexure - A**

Details as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

Appointment of M/s Sasi Vijayan & Rajan as Internal Auditor of the Company

Sl. No	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of an Internal Auditor to comply with the provisions of Section 138 of the Companies Act, 2013, read with Rule 13 of the Companies (Accounts) Rules, 2014
2	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	29 <sup>th</sup> may 2026, to conduct the Internal Audit for the Financial Year 2026-2027
3	Brief profile (in case of appointment)	A perfect blend of Chartered Accountants who have got rich Industrial experience as well as Audit Experience in almost every industrial sector namely Manufacturing, Retail, Govt Sector, Banking & Finance, Oil & Gas. Shipping etc. Total number of experience for CAs are more than 150 years. Over the years, firm was fortunate to provide best service to cover almost all aspects of our profession from Direct Taxes to Indirect Taxes, from Management Information Reports to Statutory Compliance Offices across Kerala and Business associates in All Metro Cities.
4	Disclosure of relationships between directors (in case of appointment of a director).	-



Regd. Office: SF No. 348/1, Ettimadai Village,  
KG Chavady (ATM), Coimbatore, Tamil Nadu - 641105, India  
E-mail: [abateasindustries@gmail.com](mailto:abateasindustries@gmail.com) | [www.abateas.com](http://www.abateas.com)

To,  
The Manager,  
Listing Department,  
Bombay Stock Exchange Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street Mumbai 400001

Date: 29.05.2026

**Scrip Code: BSE: 531658**

**Subject: Declaration on unmodified opinion in the Auditors report for the financial year ended 31<sup>st</sup> March, 2026.**

**Ref: Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 and SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016**

We hereby confirm and declare that the Statutory Auditors of the Company, M/s. Mahesh C Solanki & Co., Chartered Accountants Chennai, have issued the audit report on the Standalone and Consolidated Audited Financial Statements of the Company for the financial year ended 31<sup>st</sup> March, 2026, with an unmodified opinion.

Kindly take the above information on record.

Thanking You,  
Yours faithfully,

**For Abate AS Industries Limited**

**Mr. George C Chacko**  
**Chief Financial Officer**