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 | www.abateas.com

CIN: L65990TZ1991PLC029162

12th November, 2026

To
The General Manager-Listing
Corporate Relationship Department
BSE Limited, Ground Floor,
P.J. Towers, Dalal Street,
Mumbai-400001

Scrip Code: 531658

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on Thursday, November 12, 2026.

Ref: Regulation 30 & 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 (read with Part A of Schedule III) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, this is to inform you that the Board of Directors at its meeting held today i.e. Thursday, November 12, 2026, has inter-alia, considered and approved the following items:

1. Standalone and Consolidated Unaudited Financial Results along with Limited Review Report for the quarter ended 30th September, 2026.

The detailed disclosure as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed as Annexure-A.

The Board Meeting commenced at 04:00 PM and concluded at 8:30 PM we request you to take the same on record.

Kindly place the same on your record

Thanking you,

Yours faithfully,

For Abate As Industries Limited

HEENA KAUSAR MOHD AMIN RANGARI

Digitally signed by HEENA KAUSAR MOHD AMIN RANGARI
Date: 2026.11.12 22:52:24 +05'30'

HEENA RANGARI
COMPANY SECRETARY & COMPLIANCE OFFICER
ACS: 49820

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30 2026

To The Board of Directors of

ABATE AS INDUSTRIES LIMITED.

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **ABATE AS INDUSTRIES LIMITED** (the "Company") For the Quarter and Half year ended September 30, 2026 This Statement, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

2. The Company's Management is responsibility for statement 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of listing regulations has been approved by the company's board of directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to enquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

MAHESH C. SOLANKI & CO. Chennai Chartered

No. 6/2, 4th Floor, Wellington Crescent, Dr. S.S. Badrinath Road, Nungambakkam, Chennai - 600 006
Mobile : +91 - 98842 - 79661 Email : vinaykumar@mcsca.com Web : www.mcsca.com
Mumbai Gurgaon (NCR) Indore Surat Bhopal Chittorgarh Chennai

4. Based on our review conducted as above ,nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('IND AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed in terms of Listing Regulations, including the manner in which it has to be disclosed, or that it contains any material misstatement.

For Mahesh C. Solanki & Co
Firm Registration Number: 006228C
Chartered Accountants



CA Rakesh Kumar
Member No: 242913
UDIN: 26242913ZZYEOR6680
Place: Chennai
Date: 12/11/2026

ABATE AS INDUSTRIES LIMITED

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

Notes to the Unaudited Standalone Financial Results

For the Year Ended September 30, 2026

1. **Basis of Preparation and Statutory Compliance**
   These unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and Regulation 33, issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2. **Approval of Results**
   The above unaudited standalone financial results have been reviewed by the Audit Committee and the same has been approved and taken on record by the Board of Directors in their respective meetings held on November 12, 2026. The aforesaid unaudited standalone financial results for the quarter ended September 30, 2026, has been subjected to limited review by Mahesh C Solanki & Co, the Statutory Auditors of Abate AS Industries Limited.

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. **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 **30 Sep 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 30th September 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.

MAHESH C. SOLANKI & CO * Chartered Accountants * Chennai 600 006

ABATE AS INDUSTRIES LIMITED

For ABATE AS INDUSTRIES LIMITED

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

Place: Malappuram-679 322
Date: 12 November 2026

ABATE AS INDUSTRIES LIMITED

(Formerly known as Trijal Industries Limited)

(CIN: L65990TZ1991PLC029162)

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

Coimbatore, Tamil Nadu, Pincode 641105

Standalone Balance Sheet as at Sep 30, 2026 *₹ in lakhs*

Particulars	Notes	As at Sep 30, 2026	As at March 31, 2026
I ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment	3	0.08	0.10
(b) Right of use assets			
(c) Capital work-in-progress			
(d) Intangible assets			
(b) Financial assets			
(i) Investments	4	16,439.77	16,439.77
(ii) Other non current financial assets			
(c) Deferred tax assets(net)	5	9.53	9.53
(d) Other non-current assets			
		16,449.38	**16,449.40**
2 Current assets			
(a) Inventories		-	-
(b) Financial assets		-	-
(i) Investments		-	-
(i) Trade receivables		-	-
(ii) Cash and cash equivalents	6	65.40	5.21
(iii) Bank balance other than cash and cash equivalents		-	-
(iv) Loans		-	-
(v) Other financial assets	7	143.50	164.23
(b) Other current assets	8	15.61	13.85
(c) Current Tax Assets		15.28	12.75
		239.79	**196.04**
Total		**16,689.17**	**16,645.44**
II EQUITY AND LIABILITIES			
1 Equity			
(a) Equity share capital	9	15,760.65	15,760.65
(b) Instruments entirely equity in nature		-	-
(b) Other equity	10	745.16	713.96
		16,505.80	**16,474.61**
2 Liabilities			
1 Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Other non current financial liabilities		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (net)		-	

MAHESH C. SOLANKI & CO. Chartered Accountants Chennai 600 006

(d) Other non-current liabilities			
2 Current liabilities			
(a) Financial liabilities			
(i) Borrowings	11	166.57	158.57
(ii) Trade payables due to	12		
Dues of small enterprises and micro enterprises		-	-
Dues of creditors other than small		3.53	3.44
(iii) Other current financial liabilities	13	10.99	2.57
(b) Other current liabilities	14	2.28	6.25
(c) Provisions	15	-	-
		183.37	170.83
Total		16,689.17	16,645.44

Notes 1 to 37 form an integral part of the financial statements

As per our report of even date attached
For Mahesh C Solanki & Co.,
Chartered Accountants
FRNo. 006228C

MAHESH C. SOLANKI & CO. Chennai 600 006 Chartered Accountants

CA RAKESH KUMAR
Memb No. 242913
Partner

UDIN:

Place : Malappuram-679322
Date : 12.11.2026

ABATE AS INDUSTRIES LIMITED

For and on behalf of the Board of Directors
Dr. Adv. Arikuzhiyan Samsudeen
Chairman cum Non-Executive Director

Dr. Muhemmed Swadique
Whole Time Director

Heena Rangari
Ms. Heena Rangari
Company Secretary cum Compliance Officer

ABATE AS INDUSTRIES LIMITED

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

SF NO 348/1, Ettimadai Village, Kg Chavady HL Families

Coimbatore South, Tamil Nadu, India, Pincode 641105

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended on September 30,2026

Rs In Lakhs

	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	36.31	25.05	95.00	61.36	135.00	211.55
	Other Income	36.31	25.05	95.00	61.36	135.00	211.55
	Total Revenue						
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	1.98	1.98	1.80	3.96	3.60	7.20
	d) Employee benefits Expenses	-	-	-	-	-	-
	e) Finance Cost	0.01	0.01	0.01	0.02	0.02	0.05
	f) Depreciation and amortisation expenses	17.43	8.75	8.71	26.19	33.44	49.58
	g) Other expenses	19.42	10.74	10.52	30.16	37.06	56.82
	Total Expenses						
III	**Profit/(loss) before share of profit/(loss) of an associate / a joint venture and exceptional items**	16.89	14.31	84.48	31.20	97.94	154.73
	Exceptional Items						
	Prior Period Expenses						
	Share of profit/(loss) of an associate / a joint venture						
IV	**Profit/(Loss) Before Tax**	16.89	14.31	84.48	31.20	97.94	154.73
V	Tax Expenses						
	a) Current Tax						
	b) Deferred Tax						
	Total Tax Expenses (IV-V)						
	Profit/(Loss) for the period from Continuing operations (VII-VIII)						
	Profit /(loss) from discontinuing operations						
	Tax Expenses of Discontinued Operations						
	Profit / (Loss) from Discontinuing operations after tax (X-XI)						
VI	**Profit /(Loss)for the period**	16.89	14.31	84.48	31.20	97.94	154.73
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						
VIII	**Total Comprehensive Income for the period**	16.89	14.31	84.48	31.20	97.94	154.73
IX	Details of Equity Share Capital	15,760.65	15,760.65	15,760.65	15,760.65	15,760.65	15,760.65
	Paid up capital	10.00	10.00	10.00	10.00	10.00	10.00
	Face Value of Equity Share Capital						
X	Earning per share of Rs10 Each	0.01	0.01	0.05	0.02	0.06	0.10
	(i) Basic	0.01	0.01	0.05	0.02	0.06	0.10
	(ii) Diluted						

FOR ABATE AS INDUSTRIES LIMITED

MAHESH C. SOLANKI & CO. Chennai 600 006 Chartered Accountants

ABATE AS INDUSTRIES LIMITED

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

Place : Malappuram-679322
Date : 12.11.2026

ABATE AS INDUSTRIES LIMITED

(Formerly known as Trijal Industries Limited)

(CIN: L65990TZ1991PLC029162)

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

Coimbatore, Tamil Nadu, Pincode 641105

₹ in Lakhs

Standalone Statement of Cash Flows for the Year ended Sep 30, 2026

	Particulars	For the Year ended on Sep 30, 2026	For the year ended March 31, 2026
A	**Cash flows from operating activities**		
	Net profit before taxation	31.20	154.73
	Adjustments for:		
	Depreciation	0.02	0.05
	Loss on Disposal of Fixed asset	-	-
	Rent Concession		
	Provisions		
	Impairment of doubtful debts & advances	-	-
	Loss on Sale of Investment		
	Interest expense		
	Operating profit before working capital changes	**31.21**	**154.78**
	(Increase)/Decrease in inventories	-	-
	(Increase)/Decrease in trade receivables	-	-
	(Increase)/Decrease in other Current financial assets		
		20.72	(59.46)
	(Increase)/Decrease in other current assets	(4.25)	(2.41)
	(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	0.08	3.24
	Increase/(Decrease) in provisions		
	Increase/(Decrease) in current financial liabilities	8.41	(0.42)
	Increase/(Decrease) in other current liabilities	(3.98)	(8.93)
	Cash generated from operations	**52.18**	**86.79**
	Direct taxes paid/refund (net)	-	-
	Net cash from/(used in) operating activities (A)	**52.18**	**86.79**
B	**Cash flows used in investing activities**		
	Purchase of fixed assets	-	-
	Sale of fixed assets		
	Net cash used in investing activities (B)	-	-
C	**Cash flows from financing activities**		
	Short term loan availed during the year	8.00	1.00
	Share Capital fee adjusted with Share Premium	-	(84.01)
	Interest paid		
	Net cash from financing activities (C)	**8.00**	**(83.01)**
	Net (decrease) / increase in cash and cash equivalents (A+B+C)	**60.18**	**3.78**
	Cash and cash equivalents at the beginning of the quarter	5.21	1.43
D	**Cash and cash equivalents at the end of the quarter**	**65.40**	**5.21**

MAHESH C. SOLANKI & CO. Chennai 600 006 Chartered Accountants

ABATE AS INDUSTRIES LIMITED

Notes:

Components of cash and cash equivalents [refer note 6]		
Balance with banks in current accounts	65.35	5.17
Cash in hand	0.04	0.04
Cash and cash equivalents, end of year	**65.40**	**5.21**
	-0.00	0.00

Notes 1 to 37 form an integral part of the financial statements

As per our report of even date attached

For Mahesh C Solanki & Co.,
Chartered Accountants
FRNo.006228C

MAHESH C. SOLANKI & CO. * Chartered Accountants * Chennai 600 006

CA RAKESH KUMAR
Mem No. 242913
Parner
UDIN:
Place : Malappuram-679322
Date : 12.11.2026

ABATE AS INDUSTRIES LIMITED

For and on behalf of the Board of Directors
Dr. Adv. Arikuzhiyan Samsudeen
Chairman cum Non-Executive Director

Dr. Muhemmed Swadique
Whole Time Director

Heena Rangari
Ms. Heena Rangari
Company Secretary cum Compliance Officer

INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED QUARTER AND HALF YEAR FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To The Board of Directors of

ABATE AS INDUSTRIES LIMITED.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ABATE AS INDUSTRIES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the Quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding Quarter and Half year ended September 30, 2026, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.The Statement includes the results of the following entities: (indicate list of entities included in the consolidation similar to the requirement for audited consolidated results)

Subsidiaries:

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

MAHESH C. SOLANKI & CO. Chartered Accountants

No. 6/2, 4th Floor, Willingdon Crescent, Dr. S.S.Badrinath Road, Nungambakkam, Chennai - 600 006
Mobile +91 98842 72661 Email vinay.kumar@mcsca.com Web www.mcsca.com
Mumbai | Gurgaon (NCR) | Indore | Surat | Bhopal | Chittorgarh | Chennai

Associates:

i) SAIA Educational Support Service W.L.L

5. Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

We did not review the interim financial results of 3 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 9433.30 lakhs as at September 30, 2026 and total revenue of Rs. 2607.71 lakhs and Rs. 4916.61 lakhs, total net profit after tax of Rs. 248.88 lakhs and Rs. 457.02 lakhs, for the quarter and half ended September 30, 2026 respectively, and net cash inflow of Rs. 334.83 for the half year ended September 30, 2026, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit after tax of Rs. 2.83 lakhs and Rs. 4.71 lakhs, for the quarter and half year ended September 30, 2026 respectively, as considered in the consolidated unaudited financial results, in respect of 1 Associate, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For Mahesh C. Solanki & Co

Firm Registration Number: 006228C

Chartered Accountants

CA **Rakesh Kumar**

Member No. 242913

UDIN: 26242913ARBWPF9069

Place: Chennai

Date: 12/11/2026

No. 6/9, 4th Floor, Willingdon Crescent, Dr. S.S. Badrinath Road, Nungambakkam, Chennai - 600 006
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ABATE AS INDUSTRIES LIMITED

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

Notes to the Consolidated Financial Results

For the Quarter Ended September 30, 2026

1. Basis of Preparation and Statutory Compliance

These unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and Regulation 33, issued by the Securities and Exchange Board of India (SEBI) under SEBI {Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2. Approval of Results

The above unaudited consolidated financial results have been reviewed by the Audit Committee and the same has been approved and taken on record by the Board of Directors of the Holding Company in their respective meetings held on November 12, 2026. The aforesaid unaudited consolidated financial results for the quarter ended September 30, 2026, has been subjected to limited review by Mahesh C Solanki & Co, the Statutory Auditors of Abate AS Industries Limited.

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. Segment Reporting

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

5. List Of Entities Included in Consolidated Financial Results

The unaudited consolidated financial results include the financial results/information of the Group and the associate as below:

ENTITY	RELATION	INCORPORATED AT
M/s. Salamath Import & Exports Private Limited	Subsidiary	India
M/s. Prudential Management Services Private Limited	Subsidiary	India
M/s. Sky International Trading WLL	Subsidiary	Bahrain
M/s. SAIA Educational Support Services WLL	Associate	Bahrain

6. Deferred Tax Asset

The Company is carrying a Deferred Tax Asset (DTA) of ₹30.19 lakhs as on 30 September 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

MAHESH C. SOLANKI & CO. Chennai 600 006 Chartered Accountants

ABATE AS INDUSTRIES LIMITED

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

Notes to the Consolidated Financial Results Continued ...

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 30th September 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: 12 November 2026

MAHESH C. SOLANKI & CO. Chartered Accountants Chennai 600 006

ABATE AS INDUSTRIES LIMITED

ABATE AS INDUSTRIES LIMITED

(Formerly known as Trijal Industries Limited)

(CIN: L65990TZ1991PLC029162)

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

Coimbatore, Tamil Nadu, Pincode 641105

Balance Sheet as at Sep 30, 2026

Amount in Lakhs

	Particulars	As at Sep 30,2026	As at March 31,2026
I	**ASSETS**		
1	**Non-current assets**		
(a)	Property, Plant and Equipment	1,823.44	1,953.80
(b)	Right of use assets		
(c)	Capital work-in-progress	2.50	
(d)	Other Intangible assets	0.07	0.21
(e)	Goodwill	1,460.32	1,460.32
(f)	Goodwill on consolidation	11,569.14	11,613.93
(g)	Financial assets		
	(i) Investment	1,400.67	1,395.95
	(ii) Other Financial Assets	106.43	106.16
(h)	Deferred tax assets(net)	30.19	20.84
(i)	Other non-current assets		
	Sub Total	**16,392.76**	**16,551.19**
2	**Current assets**		
(a)	Inventories	1660.56	1,624.26
(b)	Financial assets		
	(i) Investments		
	(ii) Trade Receivables	2385.9	2,586.72
	(iii) Cash and Cash Equivalents	749.2	354.20
	(iv) Bank Balance other than cash and Cash Equivalents		
	(v) Loans	515.36	314.31
	(vii) Other Financials Assets	863.87	830.64
(b)	Other current assets	18.33	31.18
(c)	Current Tax Assets		
	Sub Total	**6,193.22**	**5,741.31**
	Total	**22,585.98**	**22,292.50**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
(a)	Equity share capital	15,760.65	15,760.65
(b)	Other equity	1,861.75	1,578.14
(C)	Non-Controlling interest	2,807.69	2,594.26
	Sub total	**20,430.09**	**19,933.03**
3	**Liabilities**		
1	**Non-current liabilities**		
(a)	Financial liabilities	162.49	201.56
	(i) Borrowings		
	(ii) Other non current financial Liabilities	31.01	52.04
(b)	Provisions		
2	**Current liabilities**		
(a)	Financial liabilities	923.57	753.20
	(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	922.65	1,194.35
	(iii) Other Financial Liabilities	87.69	55.13
(b)	Other current liabilities	22.47	40.00
(c)	Provisions	1.44	63.20
(d)	Current Tax Liabilities (Net)	4.57	
	Sub total	**2,155.89**	**2,359.47**
	Total	**22,585.98**	**22,292.50**

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

MAHESH C. SOLANKI & CO. Chennai 600 006 Chartered Accountants

Place : Malappuram-679322
Date: 12.11.2026

ABATE AS INDUSTRIES LIMITED

FOR ABATE AS INDUSTRIES LIMITED

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

ABATE AS INDUSTRIES LIMITED

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

SF NO 348/1, Ettimadai Village, Kg Chavady HL Families

Coimbatore South, Tamil Nadu, India, Pincode 641105

Statement of Consolidated Unaudited Financial Results for the Quarter and Half-year ended on Sep 30,2026

Rs In Lakhs

	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	2,570.16	2,281.82	4,213.38	4,851.98	8,319.24	15,940.91
	Other Income	37.56	25.47	96.81	63.04	138.86	232.76
	Total Revenue	**2,607.72**	**2,307.29**	**4,310.19**	**4,915.02**	**8,458.10**	**16,173.67**
II	**Expenses**						
	a) Cost of Material Consumed	-	-	-	-	-	
	b) Purchase of Stock in Trade	1,488.68	1,233.18	3,314.73	2,721.86	6,708.47	12,425.81
	c) Changes in inventories Finished Goods, Work in progress and Stock in trade	-59.14	22.84	-114.28	-36.30	-342.60	-378.98
	d) Employee benefits Expenses	221.17	210.75	185.85	431.91	405.79	814.50
	e) Finance Cost	13.88	14.20	17.01	28.08	28.29	56.27
	f) Depreciation and amortisation expenses	52.29	74.07	52.04	126.36	100.64	204.20
	g) Other expenses	589.16	481.31	441.56	1,070.47	911.73	1,781.50
	Total Expenses	**2,306.04**	**2,036.34**	**3,896.91**	**4,342.38**	**7,812.52**	**14,903.30**
III	**Profit/(loss) before share of profit/(loss) of an associate / a joint venture and exceptional items**	**301.69**	**270.95**	**413.28**	**572.64**	**645.58**	**1,270.36**
	Exceptional Items	-					
	Prior Period Expenses	-					
	Share of profit/(loss) of an associate / a joint venture	2.84	1.88	15.70	4.72	24.34	30.99
IV	**Profit/(Loss) Before Tax**	**304.52**	**272.83**	**428.98**	**577.36**	**669.92**	**1,301.35**
V	Tax Expenses						
	a) Current Tax	43.72	48.65	26.00	92.37	40.49	75.15
	b) Deferred Tax	-7.79	-0.16	-3.54	-7.95	-1.74	-3.52
	Total Tax Expenses (IV-V)	**35.93**	**48.49**	**22.46**	**84.42**	**38.75**	**71.63**
	Profit/(Loss) for the period from Continuing operations (VII-VIII)	**268.60**	**224.34**	**406.52**	**492.94**	**631.17**	**1,229.72**
	Profit /(loss) from discontinuing operations						
	Tax Expenses of Discontinued Operations						
	Profit / (Loss) from Discontinuing operations after tax (X-XI)						
VI	**Profit /(Loss)for the period**	**268.60**	**224.34**	**406.52**	**492.94**	**631.17**	**1,229.72**
VII	Other Comprehensive Income /(Loss)	-3.62	0.07		-3.55	-	0.27
	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	-					
	C.Remeasurement of defined benefit plans	-5.25	0.30		-4.95	-	1.19
	D.Income tax relating to items that will not be reclassified to profit or loss	1.63	-0.23		1.40		-0.92
VIII	**Total Comprehensive Income for the period**	**264.98**	**224.40**	**406.52**	**489.39**	**631.17**	**1,229.99**
IX	Details of Equity Share Capital						
	Paid up capital	15,760.65	15,760.65	15,760.65	15,760.65	15,760.65	15,760.65
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
	Total comprehensive income for the year, net of tax attributable to						
	Equity holders of the parent	162.08	129.60	296.03	291.68	446.32	858.37
	Non-controlling interest	102.89	94.81	110.50	197.70	184.85	371.62
X	Earning per share of Rs10 Each						
	(i) Basic	**0.10**	**0.08**	**0.19**	**0.19**	**0.28**	**0.54**
	(ii) Diluted	**0.10**	**0.08**	**0.19**	**0.19**	**0.28**	**0.54**

FOR ABATE AS INDUSTRIES LIMITED

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

ABATE AS INDUSTRIES LIMITED

Place : Malappuram-679322

Date : 12.11.2026

MAHESH C. SOLANKI & CO. Chartered Accountants Chennai 600 006

ABATE AS INDUSTRIES LIMITED

(Formerly known as Trijal Industries Limited)

(CIN: L65990TZ1991PLC029162)

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

Coimbatore, Tamil Nadu, Pincode 641105

Statement of Consolidated Cash Flows for Half Year ended Sep 30, 2026

Rs. In Lakhs

	PARTICULARS	For the Year ended Sep 30, 2026	For the year ended March 31, 2026
A	**Cash flows from operating activities**		
	Net profit before taxation	572.64	1,270.36
	Adjustments for:		
	Depreciation	126.36	204.20
	Creditors written back	(0.03)	(8.50)
	Interest expense	28.08	56.27
	Impairment of doubtful debts & advances		1.98
	Operating profit before working capital changes	**727.04**	**1,524.31**
	(Increase)/Decrease in inventories	(36.30)	(378.98)
	(Increase)/Decrease in trade receivables	200.82	(928.12)
	(Increase)/Decrease in other current assets	(234.56)	(2.03)
	Increase/(Decrease) in trade payables	(271.66)	572.99
	Increase/(Decrease) in provisions	(87.74)	15.19
	Increase/(Decrease) in other current liabilities	15.04	(61.95)
	Cash generated from operations	**312.64**	**741.41**
	Direct taxes paid/refund (net)	(74.94)	(128.10)
	Net cash from/(used in) operating activities (A)	**237.70**	**613.31**
B	**Cash flows used in investing activities**		
	Purchase of fixed assets	1.62	(301.75)
	Movement in fixed deposits		
	Sale of investment	-	-
	Sale of fixed assets		
	Net cash used in investing activities (B)	**1.62**	**(301.75)**
C	**Cash flows from financing activities**		
	Short term loan availed during the year	131.30	(94.73)
	Lease liability		(6.78)
	Issue of share capital		(84.01)
	Interest paid	(28.08)	(56.27)
	Shareholders' current account		(1.27)
	Share Capital fee adjusted with Share Premium	-	
	Net cash from financing activities (C)	**103.22**	**(243.05)**
	Effect of foreign currency translation (D)		
	Net (decrease) / increase in cash and cash equivalents (A+B	52.46	124.39
	Cash and cash equivalents at the beginning of the quarter	**395.00**	**192.89**
D	**Cash and cash equivalents at the end of the quarter**	354.20	161.30
		749.20	**354.20**
Notes:			
Components of cash and cash equivalents [refer note 6]			
	Balance with banks in current accounts	669.12	261.51
	Balance with banks in deposit accounts	66.96	64.19
	Cash in hand	13.12	28.49
	Cash and cash equivalents, end of year	**749.20**	**354.20**

MAHESH C. SOLANKI & CO. Chennai 600 006 Chartered Accountants

Place : Malappuram-679322
Date: 12.11.2026

ABATE AS INDUSTRIES LIMITED

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Dr. ADV ARIKUZHIYAN SAMSUDEEN
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