ABRAM FOOD LIMITED

(Formerly known as Abram Food Private Limited)
Reg. Office : 605, Pearl Business Park, Near Fun Cinema, Netaji Subhash Place, New Delhi -110034
Factory Add : B-34, MIA, Alwar, Rajasthan - 301030
CIN No. L15122DL2009PLC187783
Tel No. 9717133544 E Mail Id:- info@abramfood.in Website – www.abramfood.in

Dated- 14/11/2026

To,
Sr. General Manager
Listing Operations
BSE Limited
P.J. Towers, Dalal Street
Fort, Mumbai- 400001

Dear Sir(s),

Ref: Intimation under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Subject: Outcome of Meeting of the 4th Meeting (Sr. no. 4/2026-27)of Board of Directors of the Company held today i.e. Saturday, November 14, 2026 :

Meeting started at : 04.30 PM
Meeting concluded at : 06.15 PM

Dear Sir/Ma'am

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of directors of the Company, at its Meeting held on Saturday, November 14, 2026, has approved the following matters:-

1. TO TAKE NOTE OF CHANGE IN DISCLOSURE OF INTEREST BY DIRECTOR UNDER SECTION 184(1) OF THE COMPANIES ACT, 2013

2. APPROVAL OF UN-AUDITED FINANCIAL RESULTS FOR HALF-YEARLY PERIOD ENDED 30TH SEPTEMBER, 2026, INCLUDING THE BALANCE SHEET, INCOME STATEMENT, CASH FLOW STATEMENT, AND LIMITED REVIEW REPORT.

3. TO TAKE NOTE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR.

4. TO CONSIDER AND APPROVE THE STATEMENT OF DEVIATION OR VARIATION IN THE UTILIZATION OF IPO PROCEEDS FOR THE HALF YEAR ENDED SEPTEMBER 30TH, 2026, REVIEWED BY THE AUDIT COMMITTEE AT ITS MEETING TO BE HELD ON NOVEMBER 14TH, 2026.

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5. TO REVIEW & NOTING OF INTERNAL AUDITOR'S REPORT FOR THE QUARTER ENDED ON 30TH JUNE & 30TH SEPTEMBER, 2026.
6. TO PLACE BEFORE THE BOARD, THE COMPLIANCE CERTIFICATE FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2026 FROM MANAGING DIRECTOR AND COMPANY SECRETARY
7. ANY OTHER MATTER WITH THE PERMISSION OF THE CHAIR.

We request you to take the above information on record.

Thanking You,

Yours faithfully,

For & Behalf of ABRAM FOOD LIMITED

Sanjiva Gaur

Digitally signed by Sanjiva Gaur
Date: 2026.11.14 19:07:16 +05'30'

Company Secretary cum Compliance Officer
M. No. F5452

ABRAM FOOD LIMITED

(Formerly known as 'Abram Food Private Limited')

CIN: L15122DL2009PLC187783

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2026

(Amount in lakhs)

	Particulars	As At 30 September 2026	As at 31st March, 2026
		Unaudited	Audited
I.	**EQUITY AND LIABILITIES**		
1.	**Shareholders' funds**		
	(a) Share Capital	515.40	515.40
	(b) Reserves and Surplus	1,920.97	1,809.04
	(c) Money received against share warrants	-	-
		2,436.37	**2,324.44**
2.	**Share application money pending allotment**	-	-
3.	**Non- current liabilities**		
	(a) Long-term borrowings	10.60	20.21
	(b) Deferred Tax liabilities (Net)	1.41	1.78
	(c) Other Long term liabilities	-	-
	(d) Long-term Provisions	3.83	2.23
		15.84	**24.22**
4.	**Current Liabilities**		
	(a) Short term borrowings	1,486.57	1,379.52
	(b) Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	57.07	65.85
	(c) Other current liabilities	22.25	11.91
	(d) Short term provisions	71.69	38.15
		1,637.58	**1,495.43**
	Total Equity and Liabilities	**4,089.79**	**3,844.09**
II	**ASSETS**		
1.	**Non-current assets**		
	(a) Property Plant and Equipment & Intangible Assets		
	(i) Property, Plant and Equipment	396.56	338.31
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(b) Non-current investments	-	-
	(c) Deferred tax assets (net)	-	-
	(d) Long-term loans and advances	-	-
	(e) Other non-current assets	0.21	0.21
		396.77	**338.52**
2.	**Current assets**		
	(a) Current investments	-	-
	(b) Inventories	2,604.18	1,477.93
	(c) Trade receivables	777.69	1,632.15
	(d) Cash and cash equivalents	95.26	92.65
	(e) Bank balance other than cash and cash equivalents	-	-
	(f) Short-term loans and advances	114.02	189.61
	(g) Other current assets	101.87	113.23
		3,693.02	**3,505.57**
	Total Assets	**4,089.79**	**3,844.09**

For Abram Food Limited

For and on behalf of the board of Directors

Director/Authorised Signatory

Brij Bhushan (Managing Director) Din No. 01934853

Mona Singhal (Director) Din No. 07457919

For Abram Food Limited

Director/Authorised Signatory

Arpit Gupta (CFO)

Date: 14/11/2026

Place: Delhi

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ABRAM FOOD LIMITED

(Formerly known as 'Abram Food Private Limited')

CIN: L15122DL2009PLC187783

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTH ENDED SEPTEMBER 30, 2026

(Amount in lakhs)

	Particulars	Half Year Ended			Year Ended
1	Income	30.09.2026	31.03.2026	30.09.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
	Revenue from operations	5,737.60	5,619.54	5,592.24	11,211.78
	Other income	16.95	7.62	6.19	13.81
	Total Income	**5,754.55**	**5,627.16**	**5,598.43**	**11,225.59**
2	**Expenses**		-		
(a)	Cost of materials consumed	436.01	562.70	1,197.27	1,759.97
(b)	Purchases of stock-in-trade	5,876.36	5,450.58	4,264.36	9,714.94
(c)	Changes in inventories of finished goods, work-in-progress & stock-in-trade	(855.07)	(591.21)	(209.45)	(800.66)
(d)	Employee benefit expenses	31.01	30.63	33.06	63.69
(e)	Finance costs	54.86	41.08	31.32	72.40
(f)	Depreciation and amortisation expenses	32.70	32.25	19.77	52.02
(g)	Other Expenses	28.57	51.19	27.94	79.13
	Total expenses	**5,604.44**	**5,577.22**	**5,364.27**	**10,941.49**
	Total profit before exceptional items and tax	**150.11**	**49.94**	**234.16**	**284.10**
3	Exceptional items	-	-	-	-
	Total profit before tax	**150.11**	**49.94**	**234.16**	**284.10**
	Tax expense		-		
4	Current tax	38.55	(9.67)	58.49	48.82
5	Deferred tax	(0.37)	(0.28)	0.47	0.19
6	Earlier Year tax	-	0.03	-	0.03
	Total tax expenses	**38.18**	**(9.92)**	**58.96**	**49.04**
7	**Profir after tax for the period**	**111.93**	**59.86**	**175.20**	**235.06**
8	Other comprehensive income net of taxes	-	-	-	
	Total Comprehensive Income for the period (7-8)	**111.93**	**59.86**	**175.20**	**235.06**
9	**Details of equity share capital**				
	Paid-up equity share capital(Face Value of Rs.10/-)	515.40	515.40	515.40	515.40
	Other Equity				1,809.04
10	**Earnings per share**		-		
i	**Earnings per equity share *(not annualised)**		-		
	Basic earnings per share (Rs.)	2.17*	1.16*	3.95*	4.89
	Diluted earnings per share (Rs.)	2.17*	1.16*	3.95*	4.89

Notes to the Audited Financial Results:

1 The above unaudited financial results of the company for the half year ended September 30, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2026. The Statutory Auditors have carried out a limited review of the results for the half year ended September 30, 2026 and furnished their report thereon. In terms of clause (5) of regulation 33 of LODR, 2015, reporting of financial results for the quarter is not required hence not reported.

2 Balance of Sundry Creditors, Debtors, Loan & Advances etc. are as per books of accounts in absence of confirmation and reconciliation thereon.

3 The same accounting policies are followed in preparation of the financial statements as those followed in the most recent annual statements .

4 The amounts for the half year ended 31 March 2026 and 30 September 2025 are the balancing figures between the audited figures in respect of the full financial year and year-to-date figures up to the half year of the relevant financial year which were subjected to limited review by statutory auditors.

5 The figures for the corresponding period of the previous year or previous half year have been regrouped/rearranged and/or recast wherever required.

For Abram Food Limited

For and on behalf of the Board of Directors

Director/Authorise Signatory

Date: 14/11/2026
Place: Delhi

Brij Bhushan	Mona Singhal	Arpit Gupta
(Managing Director)	(Director)	(CFO)
Din No. 01934853	DIN - 07457919	

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ABRAM FOOD LIMITED

(Formerly known as 'Abram Food Private Limited')

CIN: L15122DL2009PLC187783

UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER , 2026

(Amount in lakhs)

Statement of Cash Flows	For the period ended 30th September, 2026 Unaudited	For the period ended 30th September, 2025 Unaudited
Cash flow from operating activities:		
Profit Before Tax	150.11	234.16
Adjustments for:		
Depreciation and amortization	32.70	19.77
Interest expense	54.86	31.32
(Profit)/ Loss on Sale of Assets	-	
Operating Profit before Changes in Working Capital	237.67	285.25
Movements in Working Capital		
(Increase)/ Decrease in trade receivables	854.46	(924.44)
(Increase)/Decrease in inventories	(1,126.24)	(152.65)
(Increase)/ Decrease in Short-term loans and advances	75.59	(275.70)
(Increase)/ Decrease in Other Current & Non-Current Assets	11.36	(144.94)
(Decrease)/Increase in Trade Payables	(8.78)	(7.61)
(Decrease)/Increase in Other Current Liability and Provisions	11.94	3.23
Cash generated from operations	55.99	(1,216.86)
Income taxes paid	(5.01)	(3.52)
Net cash generated/(used in) from operating activities	50.98	(1,220.38)
Cash flow from investing activities:		
Purchase of property, plant & equipment, intangibles etc	(90.95)	(79.03)
Sale of property,plant & equipment, intangibles etc	-	-
Net cash generated/(used in) from investing activities	(90.95)	(79.03)
Cash flow from financing activities:		
Proceeds from issue of share capital/ application money	-	1,399.44
Proceed from Long-term borrowings	-	10.75
Repayment from Long-term borrowings	(12.21)	(5.70)
Proceed of Short term borrowings	200.00	-
Repayment of Short term borrowings	(90.34)	(20.82)
Interest Paid	(54.86)	(31.32)
Net cash generated/(used in) from Financing Activities	42.58	1,352.35
Net increase/(decrease) in cash and cash equivalents	2.61	52.94
Cash and cash equivalents at the beginning	92.65	5.29
Cash and cash equivalents at the end	95.26	58.23

For and on behalf of the board of Directors

For Abram Food Limited

Brij Bhushan
(Managing Director)
Din No. 01934853

Mona Singhal
(Director)
Din No. 07457919

Director/Authorised Signatory

For Abram Food Limited

Arpit Gupta
(CFO)

Director/Authorised Signatory

Date: 14/11/2026
Place: Delhi

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Gaur & Associates
CHARTERED ACCOUNTANTS

516, Laxmi Deep,
Laxmi Nagar District Centre,
Delhi-110092 Ph. 011-45033133

CERTIFICATE FOR UTILIZATION OF ISSUE PROCEEEDS

To,
The Board of Directors of Abram Food Limited.
(Formerly Known as Abram Food Private Limited)
605, Pearl Business Park, Near Fun Cinema
Netaji Subhash Place, Pitampura,
Delhi - 110034

1) This certificate is issued in accordance with the terms of our engagement letter.

2) The accompanying statement contains details of manner of the utilization of issue proceeds including funds utilized for purposes other than those stated in the IPO, if any in the offer document (the "statement") by Abram Food Limited (formerly known as Abram Food Private Limited) (the "Company"). The company has issued 14,28,000 equity shares of Rs.10 each at a premium of Rs. 88 each aggregating to Rs. 13,99,44,000/- as fresh issue by way of public issue and got listed on SME Platform of BSE Limited on 1st July 2025.

Management's Responsibility for the Statement

3) The preparation of the Annexure 1 is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4) The Management is also responsible for ensuring that the Company complies with the requirements of the Equity Listing Agreement, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR") and for providing all relevant information to the Securities and Exchange Board of India ("SEBI").

Auditor's Responsibility

5) Pursuant to the requirements of the LODR, it is our responsibility is to express limited assurance that nothing has come to our attention that causes us to believe that the details that form part of Annexure 1, have not been accurately extracted from the unaudited books of

accounts for the period ended September 30, 2026 of the Company, and other relevant records and documents maintained by the Company and that the Annexure 1 is not mathematically accurate

6) A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence that vary in nature, timing and extent than a reasonable assurance engagement. Consequently, level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we perform a reasonable assurance engagement.

7) Accordingly, we have performed the following procedures in relation to the particulars in the Statement prepared by the Company:

a) Obtained from the Company, the Offer Document and reviewed the purpose of the Securities. The Management of the Company has represented to us that there are no amendments or supplementary letters thereof other than those provided to us;

b) Verified the calculation of net proceeds and the outflow of the funds from the designated bank account held with the ICICI Bank, bearing account No. 000405163616 and traced the same to the relevant ledger accounts for the Period.

c) Verified arithmetical accuracy of the amounts reported in Annexure 1;

d) Verified, on a test check basis, the details of the transactions of the accounts (representing payments made by the Company towards utilisation of the proceeds) and traced the same to the books of account and other relevant documents and records supporting the transactions to examine whether such transactions are incurred in accordance with the purpose of the Securities; and

e) Performed necessary inquiries with the management and obtained necessary representations from the management of the Company.

8) We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

9) We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

10) Based on our examination, as above, and the information, explanations and written representations given to us, nothing has come to our attention that causes us to believe that the Annexure 1 is not in agreement with the unaudited books of account and records of the Company.

Restriction on Use

11) This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with its obligations under LODR to submit the accompanying statement to the audit committee accompanied by a certificate thereon from the statutory auditors and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For GAUR & ASSOCIATES
Chartered Accountants
FRN: 005354C

SATISH KUMAR GUPTA
Digitally signed by SATISH KUMAR GUPTA
Date: 2026.11.14 18:23:22 +05'30'

Satish Kumar Gupta
Partner
M. No. 016746
UDIN: 26016746EAPVSK9607

Place: New Delhi
Date: 14/11/2026

Annexure-1

Utilization of IPO proceeds till September 30, 2026

(Amount in Lakhs)

S. No.	Object as disclosed in the offer documents	Amount disclosed in the offer document	Actual utilized amount	Unutilized Amount
1	To meet Capital Expenditure for Purchase of Machinery	385.00	331.04#	53.96
2	To meet working capital requirements of the Company	670.00	670.00	0
3	General Corporate Purpose	204.50	203.06	1.44
4	Issue related expenses	139.94	139.94	0
TOTAL		**1399.44***	**1344.04**	**55.40***

1. The total amount received from IPO is Rs 1,399.44 lakhs.
2. The total amount utilized during the period July 01, 2025 to September 30, 2026 has been applied in accordance with the objects as stated in Prospectus, as detailed above.
3. *Out of the total amount raised amounting to Rs. 1,399.44 lakhs, Rs. 50.28 lakhs is invested as fixed deposits which have been presented under cash and cash equivalents.
4. # Rs. 112.81 lakhs is advance given to vendor for the purchase of machinery and same is shown under Short Term Loans and Advances.
5. Based on the information and documents provided to us, the utilization of IPO proceeds is in compliance with the prescribed purposes as mentioned in the offer document.

This certificate is being issued in compliance with the regulatory requirements and under the applicable laws, and we express no opinion beyond the facts stated herein.

For Abram Food Limited

For Abram Food Limited
Arpit Gupta
CFO
Director/Authorised Signatory

SATISH KUMAR GUPTA
Digitally signed by SATISH KUMAR GUPTA
Date: 2026.11.14 18:23:39 +05'30'

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Gaur & Associates
CHARTERED ACCOUNTANTS

516, Laxmi Deep,
Laxmi Nagar District Centre,
Delhi-110092 Ph. 011-45033133

LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

TO THE BOARD OF DIRECTORS OF ABRAM FOOD LIMITED

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **ABRAM FOOD LIMITED** ('the Company') for the half year ended 30th September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

These statements are the responsibility of the Company's Management and have been approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" "(AS 25)", prescribed under section 133 of the Companies Act, 2013 read with rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. 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.

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 AS 25, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

For GAUR & ASSOCIATES
Chartered Accountants
FRN: 005354C

SATISH KUMAR GUPTA
Digitally signed by SATISH KUMAR GUPTA
Date: 2026.11.14 18:16:51 +05'30'

Satish Kumar Gupta
Partner
M. No. 016746
UDIN: 26016746WQYCHH7764

Place: Delhi
Date: 14/11/2026

ANNEXURE B

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

- CA CERIFICATE ANNEXED

ANNEXURE C

FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES AS ON 30.09.2026

- STATUS AS ON DATE

S.NO.	Particulars	In INR (Lacs)
1.	**Loans/ Revolving facilities like Cash Credit from Banks / Financial Institutions**	
A	Total amount outstanding as on date 30/09/2026	1497.17

B	Of the total amount outstanding, amount of default as on date	0
2.	**Total Financial Indebtedness of the Listed Entity including Short-Term and Long-Term Debt**	1497.17

ANNEXURE D

FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (APPLICABLE ONLY FOR HALF-YEARLY FILINGS

Submitted along with Integrated Filing (Financial) in XBRL mode.

ANNEXURE E

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE) (APPLICABLE ONLY FOR ANNUAL FILING/ HALF YEARLY) : NA

ANNEXURE F

DECLATION UND REG 33, DULY SIGNED BY AUTORIZED SIGNATORIES OF THE COMPANY ALONGWITH AUDITORS REPORT **for the half year ended 30th September 2026**, along with the **Limited Review Report**, : ANNEXED FOR THE REPORTING PERIOD

For and on Behalf of the Board

Sanjiva Gaur

Digitally signed by Sanjiva Gaur
Date: 2026.11.14 19:07:52 +05'30'

(SANJIVA GAUR)
COMPANY SECRETARY
F5452

Place: New Delhi
Date:14.11.2026