



# 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- 09/07/2026

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

Dear Sir(s),

**Ref: Additional Details Required for Corporate Announcement filed under Regulation 30 of SEBI (LODR) Regulations, 2015- Query received through Email classified as 'CONFIDENTIAL' by query.lodr on July 08, 2026 at 12:54:50.**

**Subject: Outcome of Meeting of the Board of Directors of the Company held on Saturday, May 30, 2026**  
**Script Code: ABRFL | 544422 | INE0ZDY01011**

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, 30<sup>th</sup> May 2026, has approved the following matters:-

1. TO CONSIDER AND APPROVE THE FINANCIAL STATEMENT COMPRISING OF BALANCE SHEET, THE STATEMENT OF PROFIT & LOSS ENDING ON THAT DATE TOGETHER WITH NOTES FORMING PART THEREOF AND CASH FLOW STATEMENT FOR:
  - A. HALF YEARLY ENDED ON 31 MARCH 2026
  - B. FINANCIAL YEAR ENDED 31 MARCH 2026
2. TO TAKE NOTE OF THE AUDIT REPORT ISSUED BY THE STATUTORY AUDITORS ON THE FINANCIAL STATEMENTS/RESULTS
3. TO APPROVE FILING/SUBMISSION OF FINANCIAL RESULTS AS ON 31ST MARCH, 2026 AND HALF YEARLY ENDED ON 31ST MARCH, 2026 WITH THE SME STOCK EXCHANGE PLATFORM PURSUANT TO APPLICABLE PROVISIONS OF SEBI (LODR) REGULATIONS AND TO AUTHORIZE DIRECTORS/COMPANY SECRETARY/COMPLIANCE OFFICER TO:
  - SIGN AND SUBMIT RESULTS TO STOCK EXCHANGE,
  - COMPLETE ALL RELATED FILINGS AND COMPLIANCES



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4. TO TAKE NOTE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR/YEAR, IF REQUIRED
5. TO TAKE NOTE THE STATEMENT OF DEVIATION/VARIATION (IF ANY) UNDER REGULATION 32.
6. OTHER BUSINESS TRANSACTIONS

**The Board meeting commenced at 16:30 hours and concluded at 18:05 hours.**

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: 2026.07.09 13:54:35  
+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 31st MARCH 2026**

(Amount in lakhs)

Particulars	As at	As at
	31st March, 2026	31st March, 2025
	Audited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>1. Shareholders' funds</b>		
(a) Share Capital	515.40	372.60
(b) Reserves and Surplus	1,809.04	470.35
(c) Money received against share warrants	-	-
	<b>2,324.44</b>	<b>842.95</b>
<b>2. Share application money pending allotment</b>	-	-
<b>3. Non-current liabilities</b>		
(a) Long-term borrowings	20.21	18.68
(b) Deferred Tax liabilities (Net)	1.78	1.60
(c) Other Long term liabilities	-	-
(d) Long-term Provisions	2.23	-
	<b>24.22</b>	<b>20.28</b>
<b>4. Current Liabilities</b>		
(a) Short term borrowings	1,379.52	694.55
(b) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises; and		8.01
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	65.85	23.66
(c) Other current liabilities	11.91	10.13
(d) Short term provisions	38.15	103.24
	<b>1,495.43</b>	<b>839.59</b>
<b>Total Equity and Liabilities</b>	<b>3,844.09</b>	<b>1,702.82</b>
<b>II. ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Property Plant and Equipment & Intangible Assets		
(i) Property, Plant and Equipment	338.31	222.84
(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	0.18
	<b>338.52</b>	<b>223.02</b>
<b>2. Current assets</b>		
(a) Current investments	-	-
(b) Inventories	1,477.93	555.97
(c) Trade receivables	1,632.15	870.00
(d) Cash and cash equivalents	92.65	5.29
(e) Bank balance other than cash and cash equivalents	-	-
(f) Short-term loans and advances	189.61	10.08
(g) Other current assets	113.23	38.45
	<b>3,505.57</b>	<b>1,479.80</b>
<b>Total Assets</b>	<b>3,844.09</b>	<b>1,702.82</b>

For and on behalf of the board of Directors

For Abram Food Limited

Brij Bhushan  
(Managing Director)Mona Singhal  
(Director)

Directors Authorised Signatories

Arpit Gupta  
(CFO)Date: 30/05/2026  
Place: Delhi

## ABRAM FOOD LIMITED

(Formerly known as 'Abram Food Private Limited')

CIN: L15122DL2009PLC187783

### STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026

(Amount in lakhs)

Particulars	Half Year Ended		Year Ended		Year Ended
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
<b>1 Income</b>					
Revenue from operations	5,619.54	5,592.24	2,169.33	11,211.78	6,404.49
Other income	7.62	6.19	4.70	13.81	4.70
<b>Total income</b>	<b>5,627.16</b>	<b>5,598.43</b>	<b>2,174.03</b>	<b>11,225.59</b>	<b>6,409.19</b>
<b>2 Expenses</b>					
(a) Cost of materials consumed	562.70	1,197.27	444.41	1,759.97	3,587.59
(b) Purchases of stock-in-trade	5,450.58	4,264.36	1,297.55	9,714.94	2,084.44
(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	(591.21)	(209.45)	170.47	(800.66)	126.44
(d) Employee benefit expenses	30.63	33.06	20.72	63.69	42.79
(e) Finance costs	41.08	31.32	28.46	72.40	51.22
(f) Depreciation and amortisation expenses	32.25	19.77	17.14	52.02	29.19
(g) Other Expenses	51.19	27.94	24.95	79.13	56.06
<b>Total expenses</b>	<b>5,577.22</b>	<b>5,364.27</b>	<b>2,003.70</b>	<b>10,941.49</b>	<b>5,977.73</b>
<b>Total profit before exceptional items and tax</b>	<b>49.94</b>	<b>234.16</b>	<b>170.33</b>	<b>284.10</b>	<b>431.46</b>
<b>3 Exceptional Items</b>					
<b>Total profit before tax</b>	<b>49.94</b>	<b>234.16</b>	<b>170.33</b>	<b>284.10</b>	<b>431.46</b>
<b>Tax expense</b>					
4 Current tax	(9.67)	58.49	43.37	48.82	109.38
5 Deferred tax	(0.28)	0.47	0.19	0.19	0.46
6 Earlier Year tax	0.03	-	(3.93)	0.03	(3.93)
<b>Total tax expenses</b>	<b>(9.92)</b>	<b>58.96</b>	<b>39.62</b>	<b>49.04</b>	<b>105.91</b>
<b>7 Profit after tax for the period</b>	<b>59.86</b>	<b>175.20</b>	<b>130.71</b>	<b>235.06</b>	<b>325.55</b>
8 Other comprehensive income net of taxes	-	-	-	-	-
<b>Total Comprehensive Income for the period (7-8)</b>	<b>59.86</b>	<b>175.20</b>	<b>130.71</b>	<b>235.06</b>	<b>325.55</b>
<b>9 Details of equity share capital</b>					
Paid-up equity share capital (Face Value of Rs.10/-)	515.40	515.40	372.60	515.40	372.60
Other Equity	-	-	-	1,809.04	470.35
<b>10 Earnings per share</b>					
<b>Earnings per equity share *(not annualised)</b>					
Basic earnings per share (Rs.)	1.16*	3.95*	3.63*	4.89	9.05
Diluted earnings per share (Rs.)	1.16*	3.95*	3.63*	4.89	9.05

#### Notes to the Audited Financial Results:

- The above audited financial results of the company for the half year and year ended March 31, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 30, 2026. The Financial results for the half year and year ended March 31, 2026 have been subjected to audit by the statutory auditors of the company.
- Balance of Sundry Creditors, Debtors, Loan & Advances etc. are as per books of accounts in absence of confirmation and reconciliation thereon.
- The same accounting policies are followed in preparation of the financial statements as those followed in the most recent annual statements.
- The amounts for the half year ended 31 March 2026 and 31 March 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.
- The figures for the corresponding period of the previous year or previous half year have been regrouped/rearranged and/or recast wherever required.
- During the year under review, the Company has come up with Initial Public offer of 14,28,000 equity shares at a price of Rs.98/- per equity share (including premium of Rs.88/- per equity share), aggregating to Rs.1,399.44 Lakhs. The details of utilisation of IPO Proceeds is as follows:

(Amount in Lakhs)

Object as disclosed in the offer documents	Amount disclosed in the offer document	Actual utilized amount	Unutilized Amount
To meet Capital Expenditure for Purchase of Machinery	385	314.97**	70.03
To meet working capital requirements of the Company	670	670	0
General Corporate Purpose	204.5	203.06	1.44
Issue related expenses	139.94	139.94	0
<b>TOTAL</b>	<b>1399.44</b>	<b>1327.97</b>	<b>71.47*</b>

\*Out of the total unutilised amount, Rs.50.28 Lakhs is invested as fixed deposits which have been presented under cash and cash equivalents:

\*\*Out of the actual utilized amount, Rs.187.60 lakhs is advance given to vendor for the purchase of machinery and same is shown under Short Term Loans and Advances.

**For Abram Food Limited**

Brij Bhatnagar  
(Managing Director)  
Din No. 01934853

(M. D. Singh)  
(Director)  
DIN - 07457919

Anil Gupta  
(CFO)

Date: 30/05/2026  
Place: Delhi

# ABRAM FOOD LIMITED

(Formerly known as 'Abram Food Private Limited')


CIN: L15122DL2009PLC187783

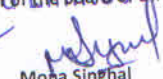
AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

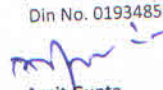
(Amount in lakhs)

Statement of Cash Flows	For the year ended 31st	For the year ended 31st
	March, 2026	March, 2025
	Audited	Audited
<b>Cash flow from operating activities:</b>	<b>284.10</b>	<b>431.46</b>
Profit Before Tax		
Adjustments for:	52.02	29.19
Depreciation and amortization	69.21	51.22
Interest expense	-	0.07
(Profit)/ Loss on Sale of Assets		
<b>Operating Profit before Changes in Working Capital</b>	<b>405.33</b>	<b>511.94</b>
<b>Movements in Working Capital</b>	<b>(762.15)</b>	<b>(564.73)</b>
(Increase)/ Decrease in trade receivables	(921.97)	16.41
(Increase)/Decrease in inventories	(179.53)	(10.08)
(Increase)/ Decrease in Short-term loans and advances	(74.81)	(32.70)
(Increase)/ Decrease in Other Current & Non-Current Assets	34.19	30.55
(Decrease)/Increase in Trade Payables	4.00	7.62
(Decrease)/Increase in Other Current Liability and Provisions		
<b>Cash generated from operations</b>	<b>(1,494.94)</b>	<b>(41.01)</b>
Income taxes paid	(113.93)	(26.02)
<b>Net cash generated/(used in) from operating activities</b>	<b>(1,608.87)</b>	<b>(67.03)</b>
<b>Cash flow from investing activities:</b>	<b>(167.48)</b>	<b>(102.60)</b>
Purchase of property, plant & equipment, intangibles etc	-	0.19
Sale of property, plant & equipment, intangibles etc		
<b>Net cash generated/(used in) from investing activities</b>	<b>(167.48)</b>	<b>(102.41)</b>
<b>Cash flow from financing activities:</b>	<b>1,399.44</b>	<b>102.24</b>
Proceeds from issue of share capital/ application money	(153.01)	-
Share issue expenses	10.75	24.25
Proceed from Long-term borrowings	(7.04)	(0.72)
Repayment from Long-term borrowings	1,381.89	689.69
Proceed of Short term borrowings	(699.10)	(600.86)
Repayment of Short term borrowings	(69.21)	(51.22)
Interest Paid		
<b>Net cash generated/(used in) from Financing Activities</b>	<b>1,863.72</b>	<b>163.39</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>87.36</b>	<b>(6.05)</b>
Cash and cash equivalents at the beginning	5.29	11.34
<b>Cash and cash equivalents at the end</b>	<b>92.65</b>	<b>5.29</b>

For Abram Food Limited  
For and on behalf of the Board of Directors

  
Brij Bhushan  
(Managing Director)  
Din No. 01934853

  
Mona Singhal  
(Director)  
Din No. 07457919

  
Arpit Gupta  
(CFO)

Date: 30/05/2026  
Place: Delhi

**INDEPENDENT AUDITOR’S REPORT ON AUDIT OF FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF ABRAM FOOD LIMITED** (*formerly known as Abram Food Private Limited*)

**Opinion**

We have audited the accompanying Statement of Financial Results of **ABRAM FOOD LIMITED** (*formerly known as Abram Food Private Limited*) (the “Company”), for the half year and year ended March 31, 2026 (the “Statement”), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”).

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

- a) is presented in accordance with the requirements of Regulation 33 and 52 of the Listing Regulations; and
- b) gives a true and fair view in conformity with Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the “Act”) read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit of the financial statements in accordance with the Standards on Auditing (“SA”s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial results for the half year and year ended March 31, 2026 under the provisions of the Act and the Rules made there under, 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 audit opinion on the financial statements.

### **Management's Responsibility for the Financial Statements**

This Statement is the responsibility of the Board of Directors and has been approved by them for the issuance. The statement has been compiled from the related audited Interim condensed financial information for the half year and year ended March 31, 2026. This responsibility includes preparation and presentation of the Statement that give a true and fair view of the net Profit and other comprehensive income/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 Regulations 33 of the Listing Regulations. The respective Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 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 the risks of material misstatement of the financial statements, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 and 52 of the Listing Regulations.
- Conclude on the appropriateness of management's 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

**For GAUR & ASSOCIATES**

Chartered Accountants

FRN: 005354C

**SATISH  
KUMAR  
GUPTA**

Digitally signed by  
SATISH KUMAR GUPTA  
Date: 2026.05.30  
18:02:55 +05'30'

**S. K. Gupta**

Partner

M. No. 016746

UDIN: 26016746WLPIXH9208

Place: New Delhi

Date: 30/05/2026

## CERTIFICATE FOR UTILIZATION OF ISSUE PROCEEDS

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 1<sup>st</sup> 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 audited books of accounts for the period ended March 31, 2026 of the Company, and other relevant records and documents maintained by the Company and that the Annexure 1 is not mathematically accurate.

6) 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.

7) 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.

8) 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**

9) 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 audited books of account and records of the Company.

### **Restriction on Use**

10) 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: 2026.05.30  
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**S. K. Gupta**

Partner

M. No. 016746

UDIN: 26016746IKKFMY4620

Place: New Delhi

Date: 30/05/2026

**Annexure-1**  
**Utilization of IPO proceeds till March 31, 2026**

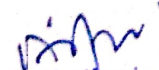
(Amount in Lakhs)

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	314.97#	70.03
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
<b>TOTAL</b>		<b>1399.44*</b>	<b>1327.97</b>	<b>71.47*</b>

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 March 31, 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. 187.60 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**

  
**Director/Authorised Signatory**  
**Arpit Gupta**  
**CFO**

**SATISH**  
**KUMAR**  
**GUPTA**

Digitally signed by  
SATISH KUMAR  
GUPTA  
Date: 2026.05.30  
18:45:06 +05'30'



# 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- 30/05/26

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

Subject: Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

Dear Sir / Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby declare and confirm that the Statutory Auditors of the Company, M/s. **Gaur & Associates**, Chartered Accountants (Firm Registration No. **005354C**), have issued the Audit Report with **Unmodified Opinion** (Nil Qualifications) on the Audited Standalone Financial Results of the Company for the financial year ended March 31, 2026.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For & Behalf of ABRAM FOOD LIMITED

For Abram Food Limited

Brij Bhushan  
Managing Director

Director/Authorised Signatory

DIN 01934853

For Abram Food Limited

Arpit Gupta  
CFO

Director/Authorised Signatory