



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

10.11.2025

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

Scrip Code: 531658

Subject: Outcome of Board Meeting held on 10th November, 2025 pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir,

We hereby inform you that the Board of Directors in their Meeting held on 10th November, 2025, commenced at 4:30pm and concluded at 6:35pm have inter alia approved the following:

1. Standalone and Consolidated Unaudited Financial Results along with Limited Review Report for the quarter ended 30th September, 2025.

This is for your information and record.

Thanking you,

Yours Faithfully
For **ABATE AS INDUSTRIES LIMITED**

HEENA RANGARI
COMPANY SECRETARY & COMPLIANCE OFFICER
ACS: 49820

**INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED
QUARTERLY AND HALF YEARLY 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, 2025 ("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, 2025, 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.

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.

4. 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



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

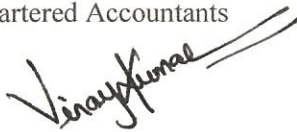
We did not review the interim financial results of 3 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 8,327.98 lakhs as at September 30, 2025 and total revenue of Rs. 4,247.51 lakhs and Rs. 8,384.22 lakhs, total net profit after tax of Rs. 306.35 lakhs and Rs. 508.89 lakhs, for the quarter and half ended September 30, 2025 respectively, and net cash inflow of Rs. 179.65 for the half year ended September 30, 2025, 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. 15.70 lakhs and Rs. 24.34 lakhs, for the quarter and half year ended September 30, 2025 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



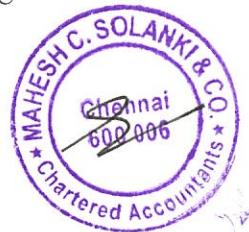
CA Vinay Kumar Jain

Memb No. 232058

UDIN: 25232058BMKVAY5084

Place: Chennai

Date: 10-11-2025



ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited) & CIN : 1659907Z199PLC029162

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

Coimbatore, Tamil Nadu, Pincode 641105

Statement of consolidated Audited Financial Results for the Quarter and Half year ended on September 30,2025

Rs In Lakhs

Particulars	QUARTER ENDED ON			HALF YEAR ENDED		YEAR ENDED
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	4,213.38	4,105.86	-	8,319.24	-	1,408.68
Other Income	96.81	42.05	-	138.86	-	96.60
Total Revenue	4,310.19	4,147.91	-	8,458.10	-	1,505.29
II Expenses						
a) Cost of Material Consumed	3,314.73	3,393.74	-	6,708.47	-	1,108.64
b) Purchase of Stock in Trade	-	-	-	-	-	-
c) Changes in inventories Finished Goods, Work in progress and Stock in trade	-114.28	-228.33	-	-342.60	-	-10.06
d) Employee benefits Expenses	185.85	219.94	0.60	405.79	2.40	85.54
e) Finance Cost	17.01	11.28	-	28.29	-	5.89
f) Depreciation and amortisation expenses	52.04	48.80	0.02	100.84	0.04	55.33
g) Other expenses	441.56	470.19	2.08	911.75	3.79	150.54
Total Expenses	3,896.91	3,915.62	2.70	7,812.52	6.23	1,395.88
III Profit/(loss) before share of profit/(loss) of an associate / a joint venture and exceptional items	413.28	232.29	-2.70	645.57	-6.23	109.40
Exceptional Items	-	-	-	-	-	-
Prior Period Expenses	-	-	-	-	-	-
Share of profit/(loss) of an associate / a joint venture	15.70	8.64	-	24.34	-	-0.84
IV Profit/(Loss) Before Tax	428.99	240.93	-2.70	669.92	-6.23	108.56
V Tax Expenses						
a) Current Tax	26.00	14.49	-	40.49	-	-0.82
b) Deferred Tax	-3.54	1.80	-	-1.74	-	-0.67
Total Tax Expenses	22.45	16.29	-	38.75	-	-1.49
Profit/(Loss) for the period from Continuing operations (IV-V)	406.53	224.64	-2.70	631.17	-6.23	110.05



(Signature)



	Profit/(loss) from discontinuing operations	-	-	-	-	-	-	-	-
	Tax Expenses of Discontinued Operations	-	-	-	-	-	-	-	-
	Profit / (Loss) from Discontinuing operations after tax	-	-	-	-	-	-	-	-
VI	Profit/(loss)for the period	406.53	224.64	-2.70	631.17	-6.23	110.05		
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	406.53	224.64	-2.70	631.17	-6.23	110.05		
IX	Details of Equity Share Capital								
	Paid up capital	15,760.65	7,880.32	501.61	15,760.65	501.61	7,880.32		
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00		
X	Total Comprehensive Income for the period attributable to								
	Equity holders of the parent	296.03	150.29	-2.70	446.32	-6.23	92.29		
	Non-controlling interest	110.50	74.35	-	184.85	-	17.76		
XI	Earning per share								
	(i) Basic	0.19	0.10	-0.05	0.28	-0.12	0.47		
	(ii) Diluted	0.19	0.10	-0.05	0.28	-0.12	0.47		

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

FOR ABATE AS INDUSTRIES LIMITED



Dr. ADV ARIKUZHIYAN SAMSUDEEN

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR



Place : Malappuram-679322

Date Nov,10,2025

ABATE AS INDUSTRIES LIMITED		
(Formerly known as Trijal Industries Limited)		
(L65990TZ1991PLC029162)		
SF NO 348/1, Ettimadai Village, Kg Chavady (Atm)		
Coimbatore, Tamil Nadu, Pincode 641105		
Balance Sheet Consolidated as at September 30, 2025		
Particulars	Amount in Lakhs	
	As at Sept 30, 2025	As at March 31, 2025
I ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	1,996.14	1,677.27
(b) Right of use assets	0.98	6.40
(c) Capital work-in-progress	-	1.51
(d) Other Intangible assets	0.13	0.16
(e) Goodwill	1,460.30	1,460.32
(f) Goodwill on consolidation	11,691.10	11,719.58
(g) Financial assets		
(i) Investment	1,389.30	1,364.96
(ii) Other Financial Assets	105.45	105.07
(h) Deferred tax assets(net)	19.97	18.24
(i) Other non-current assets		
Sub Total	16,663.37	16,353.51
2 Current assets		
(a) Inventories	1,587.89	1,245.28
(b) Financial assets		
(i) Investments		
(ii) Trade Receivables	1,821.38	1,660.58
(iii) Cash and Cash Equivalents	378.44	161.31
(iv) Bank Balance other than cash and Cash Equivalents		
(v) Loans		
(vi) Other Financials Assets	266.40	348.57
(b) Other current assets	831.70	795.46
Sub Total	4,885.81	4,211.20
Total	21,549.18	20,564.71
II EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	15,760.65	7,880.32
(b) Other equity	1,219.62	8,532.52
(C) Non-Controlling interest	2,384.80	2,185.69
Sub total	19,365.07	18,598.53
3 Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	262.65	345.14
(ii) Other non current financial Liabilities		
(b) Provisions	47.34	40.05



Ashwini



2 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	669.29	704.35
(ii) Lease Liabilities	1.09	6.78
(iii) Trade Payables due to		
Dues of small enterprises and micro enterprises		
Dues of creditors other than Small enterprises and micro enterprises	1,023.04	629.85
(iii) Other Financial Liabilities	44.45	127.60
(b) Other current liabilities	32.06	29.47
(c) Provisions	59.06	61.19
(d) Current Tax Liabilities (Net)	45.13	21.75
	Sub total	2,184.11
		1,966.18
Total	21,549.18	20,564.71

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

FOR ABATE AS INDUSTRIES LIMITED



Dr. ADV ARIKUZHIYAN SAMSUDEEN
DIN 01812828

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR

Place : Malappuram-679322
Date 10-11-2025



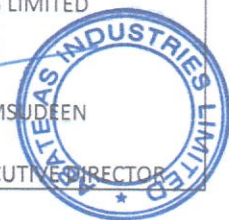
ABATE AS INDUSTRIES LIMITED		
(Formerly known as Trijal Industries Limited)		
(L65990TZ1991PLC029162)		
SF NO 348/1, Ettimadai Village, Kg Chavady (Atm)		
Coimbatore, Tamil Nadu, Pincode 641105		
Statement of Cash Flows for the half year ended september 30, 2025		
Particulars	Amount in Lakhs	
	Half year ended september 30, 2025	Year ended March 31, 2025
A Cash flows from operating activities		
Profit before share of profit/(loss) of an associate and tax	645.57	109.40
Adjustments for:		
Depreciation	100.84	55.33
Interest expense	28.29	5.89
Operating profit before working capital changes	774.70	170.63
(Increase)/Decrease in inventories	-342.60	7.34
(Increase)/Decrease in trade receivables	-160.80	22.85
(Increase)/Decrease in other assets	45.51	29.56
Increase/(Decrease) in trade payables	393.18	-226.00
Increase/(Decrease) in provisions	5.16	10.82
Increase/(Decrease) in other liabilities	-80.55	-83.01
Cash generated from operations	634.59	-67.80
Direct taxes paid/refund (net)	-17.11	-3.37
Net cash from/(used in) operating activities (A)	617.48	-71.18
B Cash flows used in investing activities		
Purchase of fixed assets	-245.92	-3.85
Movement in fixed deposits	-	-16,439.62
Net cash used in investing activities (B)	-245.92	-16,443.48
C Cash flows from financing activities		
Loans availed / (repaid) during the year	-117.55	38.12
Lease liability	-5.69	-5.72
Issue of share capital (ROC fee paid on bonus issue)	-50.45	16,439.77
Interest paid	-28.29	-5.74
Movement in Shareholders' current account	-1.27	-
Net cash from financing activities (C)	-203.25	16,466.43
Effect of foreign currency translation (D)	48.83	-41.44
Cash and cash equivalent on acquisition of subsidiary (E)	-	243.12
Net (decrease) / increase in cash and cash equivalents (A+B+C+D+E)	217.14	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	378.44	161.31
Notes:		
Components of cash and cash equivalents		
Balance with banks in current accounts	290.38	74.24
Balance with banks in deposit accounts	59.28	57.05
Cash in hand	28.78	30.02
Cash and cash equivalents, end of year	378.44	161.31

Place : Malappuram-679322
Date Nov,10,2025



FOR ABATE AS INDUSTRIES LIMITED

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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 unaudited Consolidated Results for the Quarter Ended September 30,2025

Notes to the Consolidated Financial Results

1. Bonus Issue and Share Capital

On 31 July 2025, the Company issued bonus equity shares to existing shareholders in the ratio of 1:1. Consequently, the equity share capital of the Company 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 (Fifteen Crores Seventy-Six Lakhs Six Thousand Four Hundred Fifty-Six) equity shares of ₹10 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

The Company also has one associate company:

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

2. Review and Approval

The above results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 10 November 2025.

3. Statutory Audit Review

The consolidated financial results for the year ended 30 September 2025 have been reviewed by the Statutory Auditors of the Company.

4. Segment Reporting

As per the requirements of Ind AS 108 – Operating Segments, segmental reporting is not applicable to the Company.

5. Deferred Tax Asset

The Company is carrying a Deferred Tax Asset (DTA) of ₹19.97 lakhs as on 30 September 2025. The management is reasonably certain that the Company will earn sufficient taxable profits in future to fully utilize the said DTA. Accordingly, no adjustment has been considered necessary to the carrying amount of the deferred tax asset.



For ABATE AS INDUSTRIES LIMITED

DR.ADV.ARIKUZHIYAN SAMSUDEEN
DIN: 01812828

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR

Place: Malappuram-679 322
Date: 10 November 2025

**INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30 2025**

To the Members of

ABATE AS INDUSTRIES LIMITED.

We have reviewed the accompanying statement of unaudited financial results of **ABATE AS INDUSTRIES LIMITED** for quarter and half year ended September 30, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. 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. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mahesh C. Solanki & Co

Firm Registration Number: 006228C

Chartered Accountants



CA Vinay Kumar Jain

Memb No. 232058

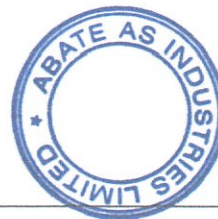
UDIN: 25232058BMKVAX1567

Place: Chennai

Date: 10-11-2025

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 30,2025						
	Rs In Lakhs					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
Particulars	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations						
Other Income	95.00	40.00		135.00		97.04
Total Revenue	95.00	40.00	-	135.00		97.04
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	0.60	3.60	2.40	4.80
e) Finance Cost						
f) Depreciation and amortisation expenses	0.01	0.01	0.02	0.02	0.04	0.07
g) Other expenses	8.71	24.73	2.08	33.44	3.79	37.84
Total Expenses	10.52	26.54	2.70	37.06	6.23	42.71
Profit/(loss) before share of profit/(loss) of an associate / a joint venture and exceptional items	84.48	13.46	-2.70	97.94	-6.23	54.33
Exceptional Items						
Prior Period Expenses						
Share of profit/(loss) of an associate / a joint venture						
IV Profit/(Loss) Before Tax	84.48	13.46	-2.70	97.94	-6.23	54.33
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	84.48	13.46	-2.70	97.94	-6.23	54.33
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	84.48	13.46	-2.70	97.94	-6.23	54.33
IX Details of Equity Share Capital						
Paid up capital	15,760.65	7,880.32	501.61	15,760.65	501.61	7,880.32
Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
X Earning per share of Rs10 Each						
(i) Basic	0.05	0.01	-0.05	0.06	-0.12	0.28
(ii) Diluted	0.05	0.01	-0.05	0.06	-0.12	0.28

FOR ABATE AS INDUSTRIES LIMITED



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

Place : Malappuram-679322
Date : 10-11-2025

ABATE AS INDUSTRIES LIMITED

(Formerly known as Trijal Industries Limited)

(CIN: L65990TZ1991PLC029162)

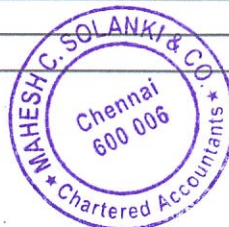
SF NO 348/1, Ettimadai Village, Kg Chavady (Atm)

Coimbatore, Tamil Nadu, Pincode 641105

Balance Sheet as at September 30, 2025

₹ in lakhs

Particulars	Notes	As at	
		Sep 30, 2025	March 31, 2025
I ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment		0.12	0.14
(b) Right of use assets			
(c) Capital work-in-progress			
(d) Intangible assets			
(b) Financial assets			
(i) Investments		16,440	16,439.77
(ii) Other non current financial assets			
(c) Deferred tax assets(net)		9.53	9.53
(d) Other non-current assets			
		16,449.42	16,449.45
2 Current assets			
(a) Inventories			
(b) Financial assets			
(i) Investments			
(i) Trade receivables			
(ii) Cash and cash equivalents		38.92	1.43
(iii) Bank balance other than cash and cash equivalents			
(iv) Loans			
(v) Other financial assets		114.15	104.76
(b) Other current assets		27.50	24.23
		180.57	130.42
Total		16,629.996	16,579.86
II EQUITY AND LIABILITIES			
1 Equity			
(a) Equity share capital		15,761	7,880.32
(b) Instruments entirely equity in nature			
(b) Other equity		690.72	8,523.56
		16,451.37	16,403.88
2 Liabilities			
1 Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Other non current financial liabilities		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (net)		-	-
(d) Other non-current liabilities		-	-



2	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	158.57	157.57
	(ii) Trade payables due to		
	Dues of small enterprises and micro enterprises		
	Dues of creditors other than small	3.38	0.21
	(iii) Other current financial liabilities	-0.60	3.00
	(b) Other current liabilities	16.08	15.19
	(c) Provisions		
		178.63	175.98
	Total	16,629.996	16,579.86

Place : Malappuram-679322

Date 10-11-2025



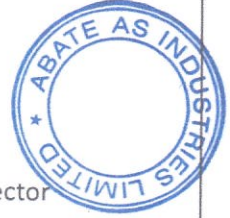
FOR ABATE AS INDUSTRIES LIMITED

Ashwadev

Dr. Adv. Arikuzhiyan Samsudeen


DIN:01812828

Chairman cum Non-Executive Director




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 Cash Flows for Half Year ended September 30, 2025			Rs. In Lakhs
	PARTICULARS	For the Quarter ended September 30, 2025	For the year ended March 31, 2025
A	Cash flows from operating activities		
	Net profit before taxation	97.94	54.33
	Adjustments for:		
	Depreciation	0.02	0.07
	Impairment of doubtful debts & advances		
	Operating profit before working capital changes	97.96	54.39
	(Increase)/Decrease in other Current financial assets	(9.39)	(103.90)
	(Increase)/Decrease in other current assets	(3.28)	(9.78)
	(Increase)\Decrease in other non current assets		-
	Increase/(Decrease) in non current financial liabilities		-
	Increase/(Decrease) in trade payables	3.16	0.22
	Increase/(Decrease) in provisions		(1.50)
	Increase/(Decrease) in current financial liabilities	(2.40)	3.00
	Increase/(Decrease) in other current liabilities	0.88	15.15
	Cash generated from operations	86.94	(42.41)
	Direct taxes paid/refund (net)		
	Net cash from/(used in) operating activities (A)	86.94	(42.41)
B	Cash flows used in investing activities		
	Purchase of fixed assets	-	-
	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		
	Net cash used in investing activities (B)	-	-
C	Cash flows from financing activities		
	Short term loan availed during the year	1.00	36.00
	Lease liability		
	Rent Advance		
	Net movement in short term borrowings		
	Issue of share capital	(50.45)	
	Net cash from financing activities (C)	(49.45)	36.00
	Net (decrease) / increase in cash and cash equivalents (A+E)	37.49	(6.41)
	Cash and cash equivalents at the beginning of the quarter	1.43	7.84
D	Cash and cash equivalents at the end of the quarter	38.92	1.43
Notes:			
Components of cash and cash equivalents [refer note 6]			
	Balance with banks in current accounts	38.87	13.87
	Balance with credit card companies		
	Cash in hand	0.04	0.44
	Cash and cash equivalents, end of year	38.92	14.31


Place : Malappuram-679322
Date:10-11-2025



FOR ABATE AS INDUSTRIES LIMITED



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 unaudited Standalone Results for the Quarter Ended September 30, 2025

Bonus Issue of Shares

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.

Approval of Results

The reported financial results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 10 November 2025.

Comparative Figures

Figures for the previous periods/years have been regrouped and/or reclassified wherever necessary to make them comparable with the current period's presentation.

Auditor's Review

The Standalone Financial Results for the quarter ended 30 September 2025 have been reviewed by the Statutory Auditors. The figures for the corresponding period of the previous financial year were also subjected to limited review by the auditors.

Segment Reporting

As per the requirements of Ind AS 108 – Operating Segments, segmental reporting is not applicable to the Company.

Deferred Tax Asset

The Company is carrying a Deferred Tax Asset (DTA) amounting to ₹9.53 lakhs as at 30 September 2025. The management is reasonably certain that sufficient taxable profits will be available in future to utilize this DTA. Accordingly, no adjustment has been considered necessary to the carrying value of the said asset.



For ABATE AS INDUSTRIES LIMITED

DR. ADV. ARIKUZHIYAN SAMSUDEEN
DIN: 01812828

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR

Place: Malappuram-679 322
Date: 10 November 2025