

ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited)

CIN: L65990MH1991PLC062238

Regd. Off.: Siddharth Nagar No - 5, Chawl 19/168, S. V. Road, Goregaon (west), Mumbai - 400062

29th October, 2021

To,
Department of Corporate Services (DCS-CRD)
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Subject: Approval of Un-Audited Standalone Financial Results for the quarter and half year ended September 30, 2021 along with Auditors Limited Review Report

Ref: - Abate As Industries Limited [Formerly Known as Trijal Industries Limited] (Scrip Code 531658)

Dear Sir,

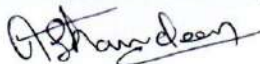
In pursuance of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 we hereby submit following documents:

1. Un-Audited standalone financial results along with Auditors Limited Review Report for the quarter and half year ended September 30, 2021.
2. Statement of Assets and Liabilities for the half year ended September 30, 2021.
3. Cash Flow Statement for the half year ended on 30th September, 2021.

You are requested to kindly take the same on your record.

Thanking you,
Yours truly,

**For Abate AS Industries Limited
(Formerly known as Trijal Industries Limited)**



Name: Arikuzhiyan Samsudeen

Designation: Director

DIN: 01812828

Encl: as above

ABATE AS INDUSTRIES LIMITED **BSE CODE 531658**
(Previously known as TRIJAL INDUSTRIES LIMITED)

Statement of Standalone un-audited financial Results for the quarter and half year ended September 30, 2021 (Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Half year ended		year ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		(un-Audited)	(unaudited)	(un-Audited)	(Un-Audited)	(Un-audited)	Audited
I	Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income	5.00	2.50	3.51	7.50	7.01	14.02
III	Total Revenue (HII)	5.00	2.50	3.51	7.50	7.01	14.02
IV	Expenses						
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	0.18	0.44	0.31	0.62	0.67	2.42
	(e) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.05	0.05	0.18	0.10	0.36	0.34
	(g) Other expenses	1.44	1.63	1.58	3.07	3.12	10.17
	Total expenses(IV)	1.67	2.12	2.07	3.79	4.15	12.93
V	Profit/(loss) before exceptional items and tax (III - IV)	3.33	0.38	1.44	3.71	2.86	1.09
VI	Exceptional Items - LTG Loss	-3.12	0.00	0.00	-3.12	0.00	0.00
vii	Profit/ (loss) before exceptions items and tax(V-VI)	0.21	0.38	1.44	0.59	2.86	1.09
VIII	Tax Expense						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	-0.26
	(2) MAT Tax	0.00	0.00	0.00	0.00	0.00	0.01
	(3) Prior Tax	0.00	0.00	0.06	0.00	0.06	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	-0.25
IX	Profit/(loss) for the period from continuing operations(VII-VIII)	0.21	0.38	1.38	0.59	2.80	0.84
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) From discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	0.21	0.38	1.38	0.59	2.80	0.84
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.60	3.12	3.72	0.00	1.61
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0	0.00
XV	Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other comprehensive Income for the period)	0.21	0.98	1.38	4.31	2.80	2.45
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.004	0.020	0.028	0.086	0.056	0.049
	(2) Diluted	0.004	0.020	0.028	0.086	0.056	0.049
XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XX	Earnings Per equity share(for discontinued & continuing operation)						
	(a) Basic	0.004	0.020	0.028	0.086	0.056	0.049
	(b) Diluted	0.004	0.020	0.028	0.086	0.056	0.049

NOTES :

- The said results were reviewed by the audit committee and approved by the Board of Directors at their meeting held on 29th October, 2021.
- Figures for previous year/period have been regrouped/ rearranged wherever considered necessary, to confirm to the classification for the current quarter/year.
- The Name of the Company Changed from TRIJAL INDUSTRIES to ABATE AS INDUSTRIES LIMITED W.E.F 22/10/2021.

For ABATE AS INDUSTRIES LIMITED
(Prv. Known as Trijal Industries Limited)

Ashar Samsudeen

Name : Arikuzhiyan Samsudeen
Din : 01812828
Designation : Director
Place : Mumbai
Date : 29th October, 2021
UDIN : 21035005AAAAGZ7198

**Statement of Assets & Liabilities of ABATE AS INDUSTRIES LIMITED (Prv.
Known as Trijal Industries Ltd.) AS ON 30TH SEPTEMBER, 2021**

PARTICULARS	Rs. in Lakhs	
	As at half year ended	As at year ended 31/03/2021
	UNAUDITED	AUDITED
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	0.26	0.36
(B) Capital work-in-progress	-	-
(C) Investment Property	-	-
(D) Goodwill	-	-
(E) Other Intangible assets	-	-
(F) Intangible assets under development	-	-
(G) Biological Assets other than bearer plants	-	-
(H) Financial Assets		
(i) Investments	0	3.94
(ii) Trade receivables	-	-
(iii) Loans	0	0
(I) Deferred tax assets (net)	-	-
(J) Other non-current assets	0	0.00
2. Current assets		
(A) Inventories	-	-
(B) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	71.19	65.61
(iii) Cash and cash equivalents	8.77	8.27
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)		
(C) Current Tax Assets (Net)		
(D) Other current assets	4.56	2.71
Total Assets	84.78	80.89
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	501.61	501.61
(B) Other Equity	-432.11	-435.40
	69.50	66.21
2. Liabilities		
(I) Non-current liabilities		
(A) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities	0	0.00
(B) Provisions	-	-
(C) Deferred tax liabilities (Net)	-0.14	-0.14
(D) Other non-current liabilities	-	-
(II) Current liabilities		
(A) Financial Liabilities		
(i) Borrowings	11.71	11.55
(ii) Trade payables	-	-
(iii) Other financial liabilities	3.71	3.01
(B) Other current liabilities	-	-
(C) Provisions	-	-
(d) Current Tax Liabilities (Net)	0.00	0.26
Total Equity and Liabilities	84.78	80.89

ABATE AS INDUSTRIES LIMITED
(Previously known as Trijal Industries Ltd.)

CASH FLOW STATEMENT FOR THE YEAR PERIOD ENDED 30TH SEPTEMBER, 2021
(Pursuant to amended to Clause 32 of the Listing Agreement)

		30th September, 2021
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit (LOSS) before Taxation and Extra- Ordinary Items		0.59
Adjustments for :		
Reserve and Surplus	2.70	
Depriciation Decrease in Assets	0.10	2.80
Op. Profit before Working Capital Charges		3.39
Adjustmens for : Current Assets		
(Increase) / Decrease in Trade and Other Receivables	(5.58)	
(Increase) / Decrease in Inventories	-	
(Increase) / Decrease in Other Current Assets	(1.85)	
Adjustmens for : Current Liabilities		
Increase / (Decrease) in Trade payable	-	
Increase / (Decrease) in Short term Liabilities	0.60	
CURRENT ASSETS		(6.83)
Cash Generated from Operations		(3.44)
Provision / Payment of Direct Taxes		
Transfer to / (from) Differed Tax Liability Reserve	-	
Adjustment of Pr. Yr. in Def. Tax	-	-
NET CASH FROM OPERATING ACTIVITIES		(3.44)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets	-	
Adjustment due to W/off of F.A	-	
Share appln. Money	-	
Investment W/off - Sold	3.94	
NET CASH USED IN INVESTING ACTIVITIES		3.94
C. CASH FLOW FROM FINANCING ACTIVITES:		
Current Financial Liability	-	
Proceeds from Re-payment of long Term Borrowing	-	
Unsecured loans given during the year	-	-
NET CASH USED IN FINANCING ACTIVITIES		0.50
NET INCREASE IN CASH AND CASH EQUIVALENTS		0.50
Cash and Cash Equivalants as at (Opening Balance)		8.27
Less: Cash and Cash Equivalants as at (Closing Balance)		8.77
NET INCREASE AS DISCLOSED ABOVE		(0.50)



C. A. Mukesh G. Shah
B.Com., (Hons.) F.C.A., D.I.S.A.

Mukesh & Associates
CHARTERED ACCOUNTANTS

B/401, Sahayog CHS Ltd., S. V. Road, Above Central Bank of India, Kandivali (W), Mumbai - 400 067.
Tel. : : 022 2807 4295 / 4002 4295 E-mail : mukeshgshah@gmail.com / karanshah24@hotmail.com

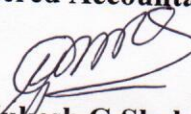
LIMITED REVIEW REPORT

We have reviewed the accompanying statement of unaudited financial results of ABATE AS INDUSTRIES LIMITED (Previously known as TRIJAL INDUSTRIES LIMITED) for the half year ended on 30/09/2021. 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 in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 provides 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 standards¹ 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 Mukesh & Associates
Chartered Accountants


CA Mukesh G Shah
(Proprietor)



Firm's Reg. Number: 106599W

Place: MUMBAI
Date: 29/10/2021

UDIN NO - 21035005AAAA6Z7198