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Date: 14th February, 2023.

To,
Department of Corporate Service (DCS-CRD),
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.

<u>Ref: - Abate AS Industries Limited (Formerly Known as Trijal Industries Limited).</u> (Scrip Code 531658)

<u>Subject: Approval of Un-audited Standalone Financial Results for the Quarter and nine-months ended 31st December, 2022 along with Limited review Certificates.</u>

Dear Sir,

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

1. Approved IND-AS compliant standalone un-audited Financial Results along with Auditors Limited Review Report for the quarter and nine months ended on 31st December, 2022 pursuant to Regulation 33 of Listing Obligation and Disclosure Requirement, 2015.

Kindly take the same on your record and acknowledge receipt of the same.

For Abate AS Industries Limited (Formerly Known as Trijal Industries Limited)

Heena Rangari Company Secretary & Compliance Officer ACS: 49820



## Mahesh C. Solanki&Co, Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To the Members of

## ABATE AS INDUSTRIES LIMITED.

- 1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ABATE AS INDUSTRIES LIMITED** (the "Company"), which was previously known as TRIJAL INDUSTRIES LIMITED, for the quarter ended December31, 2022 (the "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. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. Based on our review conducted as stated in paragraph 3 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 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.

For Mahesh C. Solanki & Co

Firm Registration Number: 006228C

Chartered Accountants

CA Vinay Kumar Jain Memb No. 232058

UDIN: 23232068BGiTQS x8100

Place:Chennai-06 Date: 14.02.2023

## ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited)

-	Statement of Standalone Unaudited Fi	annerar recounts					Rs in Lakh:
-			Ο 1 - F-1-1		Nine mon	th anaded	Year Ended
		Quarter Ended			Nine month eneded 31/12/2022 31/12/2021		31/03/2022
		31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
	Particulars	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
<u> </u>	Revenue from Operations			-			
	Other Income	0.02	0.05	5.43	0.18	12.93	17.4
	Fotal Revenue	0.02	0.05	5.43	0.18	12.93	17.4
11	Expenses						
	a) Cost of Material Consumed					-	
	b) Purchase of Stock in trade					-	•
	c) Changes in inventries of fisnised goods, Work						
	in progress and stock in trade	-	-	, <b>-</b>	-	•	
	d) Employee benefits expenses	3.45	4.25	1.57	11.15	2.19	4.1
	e) Finance Cost			-			0.0
	f) Depreciation and amortisation expenses			0.05	-	0.15	
	g) Other expenses	2.68	2.41	3.14	7.97	6.21	52.4
	h) Loss on derecognition of financial assets				-		2.8
	Total Expenses	6.13	6.66	4.76	19.12	8.55	59.5
111	Profit/(loss) before exceptional items and tax			0.67	10.04	4.70	-42.0
	(1-11)	-6.11	-6.61	0.67	-18.94	4.38	
	Exceptional Items		•		-	3.12	
	Prior period expense		•	•	1.58		- 42.6
IV	Profit/(loss) Before Tax	-6.11	-6.61	0.67	-20.52	1.26	-42.0
v	Tax expense						
	a) Current Tax		•		-	-	0.9
	b) Deffered Tax				-	-	-9.3
	Total Tax Expenses (IV-V)			-	-	-	-8.4
	Profit (Loss) for the period from continuing						22.4
	operations (VII-VIII)	-6.11	-6.61	0.67	-20.52	1.26	-33.0
	Profit (Loss) from discontinuing operations	-	-	-	-	-	•
	Tax expense of discontinued operations	<u> </u>	•	•	· ·		
	Profit (Loss) from discontinuing operations						
/1	(after tax) (X-XI)   Profit/ (Loss) for the period	-6.11	-6.61	0.67	-20.52	1.26	-33.0
V1		-0.11	-0.01	0.07	-20.52	1,20	-33.
VII		-					
	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 be reclassified to profit or						
	loss	-	•		•		-
	(ii) Income tax relating to Items that will be	_	_	_			
////	reclassified to profit or loss  Total Comprehensive Income for the period	-6.11	-6.61	0.67	20.52	12/	,,,
	Details of Equity Share Capital	-0.11	-0.01	0.67	-20.52	1.26	-33.
IX		50171	50171	P01 /:	701.51	****	
	Puid-up Capital	501.61	501.61	501.61	501.61	501.61	501.
	Face Valur of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.
<u>X</u>	Earning per equity share of Rs. 10/- each						
	(1) Basic	-0.12	-0.13	0.01	-0.41	0.03	-0.
	(2) Diluted	-0.12	-0.13	0.01	-0.41	0.03	-0.

## NOTES:

- 1. Above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 14th Feb 2023
- 2. Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.
- 3. The Statutory Auditors of the company have carried out the Limited Review of the above quarterly financial results.
- 4. Current Tax includes Net of MAT Credit
- 5. Segmental Report for the quarter as per Ind AS-108 is not applicable.

Place :Malappuram-679 322 Date :Febeuary 14, 2023 Aghamelen

TIMIT

DR.ADV. ARIKUZHIYAN SAMSUDEEN DIN: 01812828

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR