



ABATE AS
INDUSTRIES LIMITED
(FORMERLY KNOWN AS TRIJAL INDUSTRIES LIMITED)

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

30.05.2025

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

Scrip Code: 531658

Sub: Outcome of the Board Meeting held on 30th May 2025 and Submission of audited Financial Results (Standalone) for the year ended March 31, 2025 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("SEBI Listing Regulation"), we wish to inform you that the Board of Directors of the Company at its meeting held Today i.e., on 30th May, 2025 approved the following items:

- (1) Audited Financial statements (Standalone & Consolidated) along with Auditor's report for the year ended 31st March 2025
- (2) Change in Designation of Mr. Pattassery Alavi Haji (DIN:00251124) from Independent Director to Non-executive Directors of the Company
- (3) Change in Designation of Mr. Ali Thonikkadavath (Din:02905367) from Non-Executive Director to Independent Director of the Company subject to approval of shareholders in the ensuing Annual General Meeting.
- (4) Appointment of Mr. Rishin Rasheed (DIN: 09801238) as additional Director (Independent director) of the company
- (5) Appointment of Mr. Ambramoli Purushothaman (Din:07706484) as additional Director (Independent director) of the company
- (6) Appointment of Mr. Sivadas Chettoor (Din:01773249) as additional Director (Independent director) of the company
- (7) Continuation of Mr. Mohammed Kutty Arikuzhiyil (DIN: 02007636) as director on completion of seventy-five (75) years of age subject to approval of shareholders in the ensuing Annual General Meeting.
- (8) Appointment of M/s. Sasi Vijayan & Rajan, as Internal Auditor of the Company for the Financial Year 2025-2026.
- (9) Appointment of M/s. Lakshmmi Subramanian & Associates, Practising Company Secretaries as Secretarial auditors of the Company from the Financial year 2025-26 to 2029-30.
- (10) Updation and review of all the policies of the Company

A copy of the Audited Financial Results (Standalone and consolidated) along with the Auditors Report issued by the Statutory Auditors and required annexures are enclosed herewith.

The Board Meeting commenced at 4:30 PM and Concluded at 5.10 PM

Thanking you,

Yours Faithfully

For ABATE AS INDUSTRIES LIMITED

HEENA KAUSAR MOHD AMIN RANGARI

Digitally signed by HEENA KAUSAR MOHD AMIN RANGARI
Date: 2025.05.30 17:12:14 +05'30'

HEENA RANGARI
COMPANY SECRETARY & COMPLIANCE OFFICER
ACS: 49820

ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited) & CIN: L65990MH1991PLC062238

Notes to Audited Standalone Results for the Quarter and Year Ended March 31, 2025

1) ON 25th February, 2025, Company has issued 7,37,87,128 (Seven Crore Thirty-Seven Lakh Eighty-Seven Thousand One Hundred Twenty-Eight) equity shares having face value of Rs.10/- (Rupees Ten only) each, fully paid up on a preferential basis ("Preferential Issue") to the Promoter and Non-Promoter investors for a consideration other than cash. After allotment of the aforesaid equity shares, the issued, subscribed and paid-up equity share capital of the Company stands increased from Rs. 5,01,61,000/- (Rupees Five Crore One Lakh Sixty One Thousand One Only) divided into 50,16,100 (Fifty Lakh Sixteen Thousand One Hundred) equity shares having face value of Rs. 10/- (Rupees Ten only) each to Rs. 78,80,32,280/- (Rupees Seventy Eight Crore Eighty Lakhs Thirty-Two Thousand Two Hundred and Eighty) divided into 7,88,03,228 (Seven Crore Eighty Eight Lakhs Three Thousand Two Hundred and Twenty Eight) equity shares having face value of Rs. 10/- (Rupees Ten only) each.

The Company at the end of this financial year has a total of three subsidiaries post allotment on preferential basis through swap of shares on 25th February 2025 which are as follows:

- 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 at the end of this financial year has one Associate company - M/s. SAIA Educational Support Services WLL (Incorporated in Bahrain).

2) Above results were reviewed by Audit Committee and subsequently approved by the Board of Directors in their Board Meeting held on 30th May, 2025.

3) Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.

4) The Standalone financial results for the year ended 31st March 2025 have been audited by the Statutory Auditors. The figures of the standalone financial results as reported for the quarter ended 31st March, 2025, and the corresponding quarter ended in the previous year are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also, the figures up to the end of the third quarter of the current and previous financial year had only been subjected to limited review by us.

5) The audited financial results for the quarter ended 31 March, 2025 are the balancing figures between the audited figures for the full financial year ended 31 March 2025 and the published year to date reviewed figures up to the third quarter 31 December 2024.

6) Segmental Report for the quarter as per Ind AS-108 is not applicable.

7) The company is carrying deferred tax asset of Rs 9.53 Lacs as on 31 March 2025. Management is reasonably certain that the Company will earn sufficient taxable profit in future to utilize the Deferred Tax Asset. Accordingly, no adjustment is currently considered by the management to the said amount of deferred tax asset.



Place: Malappuram-679 322
Date:

For ABATE AS INDUSTRIES LIMITED

Asharadeen
DR.ADV.ARIKUZHIYAN SAMSUDEEN

DIN: 01812828

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR



ABATE AS INDUSTRIES LIMITED
(Formerly known as Trijal Industries Limited)
(CIN: L65990MH1991PLC062238)
SF NO 348/1, Ettimadai Village, Kg Chavady (Atm)
Coimbatore, Tamil Nadu, Pincode 641105

Balance Sheet as at March 31, 2025

₹ in '000s

Particulars	Notes	As at March 31, 2025	As at March 31, 2024
I ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment	3	14.34	21.00
(b) Financial assets			
(i) Investments	4	16,43,977	-
(ii) Other non current financial assets		-	-
(c) Deferred tax assets(net)	5	953.00	953.00
(d) Other non-current assets			
		<u>16,44,944.55</u>	<u>974.00</u>
2 Current assets			
(a) Inventories		-	-
(b) Financial assets			
(i) Trade receivables		-	-
(ii) Cash and cash equivalents	6	143.06	784.20
(iii) Bank balance other than cash and cash equivalents		-	-
(iv) Loans		-	-
(v) Other financial assets	7	10,476.00	86.21
(b) Other current assets	8	<u>2,422.51</u>	<u>1,445.00</u>
		<u>13,041.56</u>	<u>2,315.41</u>
Total		16,57,986.11	3,289.41
II EQUITY AND LIABILITIES			
1 Equity			
(a) Equity share capital	9	7,88,032.28	50,161.00
(b) Other equity	10	<u>8,52,356.09</u>	<u>-59,182.34</u>
		<u>16,40,388.37</u>	<u>-9,021.34</u>
2 Liabilities			
1 Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Other non current financial liabilities		-	-
(b) Provisions		-	-
2 Current liabilities			
(a) Financial liabilities			
(i) Borrowings	11	15,757.10	12,157.10
(ii) Trade payables due to	12		
Dues of small enterprises and micro enterprises		-	-
Dues of creditors other than small enterprises and micro enterprises		21.32	-1.05
(iii) Other current financial liabilities	13	300.00	-
(b) Other current liabilities	14	1,519.32	4.70
(c) Provisions	15	<u>-</u>	<u>150.00</u>
		<u>17,597.74</u>	<u>12,310.75</u>
Total		16,57,986.11	3,289.41

Notes 1 to 37 form an integral part of the financial statements

As per our report of even date attached

For Mahesh C Solanki & Co
Chartered Accountants
FRNo. 006228C

CA Vinay Kumar Jain
Memb No. 232058
Partner

UDIN:

Place: Chennai,
Date:

For and on behalf of the Board of Directors
Dr. Adv. Arikuzhivan Samsudeen
Chairman cum Non-Executive Director

Dr. Muhammed Swadique
Whole Time Director

Ms. Heena Rangari
Company Secretary cum Compliance Officer



ABATE AS INDUSTRIES LIMITED
(Formerly known as Trijal Industries Limited)
(CIN: U52190KL2004PTC017414)
SF NO 348/1, Ettimadal Village, Kg Chavady (Atm)
Coimbatore, Tamil Nadu, Pincode 641105

₹ in '000s

Statement of Profit and Loss for the Year ended March 31, 2025

Particulars	Notes	For Year ended March 31, 2025	For year ended March 31, 2024
1 Income			
(a) Revenue from operations		-	-
(b) Other income	16	9,703.58	-
Total Income		9,703.58	-
2 Expenses			
(a) Employee benefits expense	17	480.00	710.32
(b) Finance cost	18	-	-
(c) Depreciation and amortisation expenses	19	6.65	9.73
(d) Other expenses	20	3,784.42	8,392.34
Total Expenses		4,271.07	9,112.39
3 Profit/(loss) before exceptional items and tax		5,432.51	(9,112.39)
(a) Prior period (Income)/ Expense		-	-
4 Profit/(loss) before tax		5,432.51	(9,112.39)
5 Tax expense	21		
(a) Current tax		-	-
(b) Deferred tax expense/(income)		-	-
6 Profit/ (Loss) after Tax (4-5)		5,432.51	(9,112.39)
7 Other comprehensive income			
Items that will not be reclassified to profit or loss			
(a) Remeasurement of Financial Instrument		-	-
8 Other comprehensive income for the year, net of tax		5,432.51	(9,112.39)
9 Total comprehensive income/(loss) for the year (6+8)		5,432.51	(9,112.39)
10 Earnings per equity share	22		
Equity shares of par value of Rs. 10/- each			
(a) Basic (in ₹)		0.07	(1.82)
(b) Diluted (in ₹)		0.07	(1.82)

Notes 1 to 37 form an integral part of the financial statements
As per our report of even date attached

For Mahesh C Solanki & Co.,
Chartered Accountants
FRNo. 006228C



CA Vinay Kumar Jain
Memb No. 232058
Partner





For and on behalf of the Board of Directors
Dr. Adv. Arikuzhiyan Samsudeen
Chairman cum Non-Executive Director

Dr. Muhammed Swadique
Whole Time Director

Heena Rangari
Ms. Heena Rangari
Company Secretary cum Compliance Officer

ABATE AS INDUSTRIES LIMITED		
(Formerly known as Trijal Industries Limited)		
(CIN: L65990MH1991PLC062238)		
SF NO 348/1, Ettimadai Village, Kg Chavady (Atm)		
Coimbatore, Tamil Nadu, Pincode 641105		
Standalone Statement of Cash Flows for the year ended March 31, 2025		
Particulars	Amount in Lakhs	
	As at March 31,2025	As at March 31,2024
A Cash flows from operating activities		
Net profit before taxation	54.33	-91.12
Adjustments for:		
Depreciation	0.07	0.10
Loss on Disposal of Fixed asset		
Rent Concession		
Provisions		
Impairment of doubtful debts & advances		
Loss on Sale of Investment		
Interest expense		
Operating profit before working capital changes	54.39	-91.02
(Increase)/Decrease in inventories		
(Increase)/Decrease in trade receivables		8.25
(Increase)/Decrease in other Current financial assets	-103.90	0.78
(Increase)/Decrease in other current assets	-9.78	15.70
(Increase)/Decrease in non current financial assets		
(Increase)/Decrease in other non current assets		
Increase/(Decrease) in non current financial liabilities	3.00	
Increase/(Decrease) in trade payables	0.22	-0.22
Increase/(Decrease) in provisions	-1.50	1.50
Increase/(Decrease) in current financial liabilities		
Increase/(Decrease) in other current liabilities	15.15	-0.88
Cash generated from operations	-42.41	-65.89
Direct taxes paid/refund (net)		-
Net cash from/(used in) operating activities (A)	-42.41	-65.89
B Cash flows used in investing activities		
Purchase of fixed assets		
Movement in fixed deposits		
Sale / (Purchase) of Investment	-16,439.77	
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)	-16,439.77	
C Cash flows from financing activities		
Net Loan availed during the year	36.00	60
Lease liability		
Issue of share capital	16,439.77	
Net movement in short term borrowings		
Interest paid		
Net cash from financing activities (C)	16,475.77	60



ABATE AS INDUSTRIES LIMITED					
(Formerly Known as Trijal Industries Limited) & CIN :L65990MH1991PLC062238					
SF NO 348/1, Ettimadal Village, Kg Chavady (Atm)					
Coimbatore, Tamil Nadu, Pincode 641105					
Statement of Standalone Audited Financial Results for the Quarter and Year Ended on March 31,2025					
	Rs In Lakhs				
	QUARTER ENDED			YEAR ENDED	
Particulars	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations					
Other Income	97.04			97.04	
Total Revenue					
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	2.40		1.80	4.80	7.10
e) Finance Cost					
f) Depreciation and amortisation expenses	0.02	1.66	0.02	0.07	0.10
g) Other expenses	31.75	228.88	14.11	37.84	83.92
Total Expenses	34.17	230.54	15.93	42.71	91.12
Profit/(loss) before share of profit/(loss) of an associate / a joint venture and exceptional items	62.87	-230.54	-15.93	54.33	-91.12
III Exceptional Items					
Prior Period Expenses					
Share of profit/(loss) of an associate / a joint venture					
IV Profit/(Loss) Before Tax	62.87	-230.54	-15.93	54.33	-91.12
V Tax Expenses					
a) Current Tax					
b) Deferred Tax					
Total Tax Expenses (IV-V)					
Profit/(Loss) for the period from Continuing operations (VII-VIII)					-91.12
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	62.87	-230.54	-15.93	54.33	-91.12
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	62.87	-230.54	-15.93	54.33	-91.12
IX Details of Equity Share Capital					
Paid up capital	7,880.32	501.61	501.61	7,880.32	501.61
Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
X Earning per share of Rs10 Each					
(i) Basic	0.08	-4.60	-0.32	0.07	-1.82
(ii) Diluted	0.08	-4.60	-0.32	0.07	-1.82
NOTE: Please refer to the attached Notes to this Financials Results					
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Place : Malappuram-679332</p> <p>Date May,29,2025</p> </div> <div style="text-align: center;">   </div> <div> <p>FOR ABATE AS INDUSTRIES LIMITED</p> <p><i>Asharudeen</i></p> <p>Dr. ADV ARIKUZHIYAN SAMSUDEEN</p> <p>DIN 01812828</p> <p>CHAIRMAN CUM NON-EXECUTIVE DIRECTOR</p> </div> </div>					

Independent Auditor's Report on the quarterly and year to date audited standalone financial results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To,

The Board of Directors

Abate AS Industries Limited

SF NO 348/1, Ettimadai Village,

Kg Chavady (Atm), Coimbatore 641105

Report on the audit of the Standalone Financial Results

We have audited the accompanying statement of standalone financial results of Abate AS Industries Limited for the quarter and year ended 31st March 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Opinion

In our opinion and to the best of our information and according to explanations given to us, these standalone financial results:

- i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the Quarter and year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in accounting standard 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 Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone 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 risks of material misstatement of the standalone financial results, 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,

Mahesh C. Solanki & Co.

Chartered Accountants

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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 standalone results 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.

Mahesh C. Solanki & Co.

Chartered Accountants

Other Matter

The figures of the standalone financial results as reported for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous year are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also, the figures up to the end of the third quarter of the current and previous financial year had only been subjected to limited review by us.

Our opinion is not modified in respect of the above matter.

For Mahesh C Solanki & Co.,

Chartered Accountants

Firm Registration No. 06228C

MAHESH C. SOLANKI & CO.

Chartered Accountants

FRN No: 006228C

No. 6/2, 4th Floor, Willingdon Crescent,
Dr. S.S Badrinath Road,

Nungambakkam, Chennai - 600 006

Vinay Kumar

Partner

M No. 232058

UDIN: 25232058BTKUVP9091

Place: CHENNAI

Date: 30th May 2025

ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited) & CIN: L65990MH1991PLC062238

Notes to Audited Consolidated Results for the Quarter and Year Ended March 31, 2025

1) ON 25th February, 2025, Company has issued 7,37,87,128 (Seven Crore Thirty-Seven Lakh Eighty-Seven Thousand One Hundred Twenty-Eight) equity shares having face value of Rs.10/- (Rupees Ten only) each, fully paid up on a preferential basis ("Preferential Issue") to the Promoter and Non-Promoter investors for a consideration other than cash. After allotment of the aforesaid equity shares, the issued, subscribed and paid-up equity share capital of the Company stands increased from Rs. 5,01,61,000/- (Rupees Five Crore One Lakh Sixty One Thousand One Only) divided into 50,16,100 (Fifty Lakh Sixteen Thousand One Hundred) equity shares having face value of Rs. 10/- (Rupees Ten only) each to Rs. 78,80,32,280/- (Rupees Seventy Eight Crore Eighty Lakhs Thirty-Two Thousand Two Hundred and Eighty) divided into 7,88,03,228 (Seven Crore Eighty Eight Lakhs Three Thousand Two Hundred and Twenty Eight) equity shares having face value of Rs. 10/- (Rupees Ten only) each.

The Company at the end of this financial year has a total of three subsidiaries post allotment on preferential basis through swap of shares on 25th February 2025 which are as follows:

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- 2.M/s Prudential Management Services Private Limited (Incorporated in India)
- 3.M/s Sky International Trading WLL (Incorporated in Bahrain)

The Company at the end of this financial year has one Associate company- M/s. SAIA Educational Support Services WLL (Incorporated in Bahrain).

2) Above results were reviewed by Audit Committee and subsequently approved by the Board of Directors in their Board Meeting held on 30th May, 2025.

3) The Consolidated financial results for the year ended 31st March 2025 have been audited by the Statutory Auditors.

4) First time during the year the company acquired subsidiaries and in the consolidated financials comparative figures are not presented.

5) Segmental Report for the quarter as per Ind AS-108 is not applicable.

6) The company is carrying deferred tax asset of Rs 18.23 Lacs as on 31 March 2025. Management is reasonably certain that the Company will earn sufficient taxable profit in future to utilize the Deferred Tax Asset. Accordingly, no adjustment is currently considered by the management to the said amount of deferred tax asset.

For ABATE AS INDUSTRIES LIMITED



Ashamudeen

DR.ADV.ARIKUZHIYAN SAMUDEEN
DIN: 01812828
CHAIRMAN CUM NON-EXECUTIVE DIRECTOR

Place: Malappuram-679 322
Date:



ABATE AS INDUSTRIES LIMITED

(Formerly known as Trijal Industries Limited)

(CIN: L65990MH1991PLC062238)

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

Coimbatore, Tamil Nadu, Pincode 641105

Consolidated Balance Sheet as at March 31, 2025

Amount in Lakhs

Particulars	As at March 31, 2025
I ASSETS	
1 Non-current assets	
(a) Property, Plant and Equipment	1,677.27
(b) Right of use assets	6.40
(c) Capital work-in-progress	1.51
(d) Intangible assets	0.16
(e) Goodwill	1,460.32
(f) Goodwill on consolidation	11,719.58
(g) Financial assets	1,364.96
(i) Investment	105.07
(ii) Other Financial Assets	18.24
(h) Deferred tax assets(net)	
(i) Other non-current assets	
Sub Total	16,353.51
2 Current assets	
(a) Inventories	1,245.28
(b) Financial assets	
(i) Investments	1,660.58
(ii) Trade Receivables	161.31
(iii) Cash and Cash Equivalents	
(iv) Bank Balance other than cash and Cash Equivalents	
(v) Loans	348.57
(vi) Other Financials Assets	795.46
(b) Other current assets	
Sub Total	4,211.20
Total	20,564.71
	-
II EQUITY AND LIABILITIES	
1 Equity	
(a) Equity share capital	7,880.32
(b) Other equity	8,499.04
(c) Non-Controlling interest	2,219.17

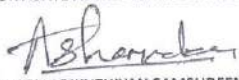



	Sub total	18,598.53
3 Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	345.14	
(ii) Other non current financial Liabilities		
(b) Provisions	40.05	
2 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	704.35	
(ii) Lease Liabilities	6.78	
(iii) Trade Payables due to Dues of small enterprises and micro enterprises		
Dues of creditors other than Small enterprises and micro enterprises	629.85	
(iii) Other Financial Liabilities	127.60	
(b) Other current liabilities	29.47	
(c) Provisions	61.19	
(d) Current Tax Liabilities (Net)	21.75	
	Sub total	1,966.18
Total		20,564.71
NOTE: Please refer to the attached Notes to this Financials Results		
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 40%;"> <p>Place : Malappuram-679322 Date May,29,2025</p> </div> <div style="width: 15%; text-align: center;">  </div> <div style="width: 40%;"> <p>FOR ABATE AS INDUSTRIES LIMITED</p> <p></p> <p>Dr. ADV ARIKUZHIYAN SAMSUDEEN DIN 01812828 CHAIRMAN CUM NON-EXECUTIVE DIRECTOR</p> </div> </div>		



ABATE AS INDUSTRIES LIMITED		
(Formerly known as Trijal Industries Limited)		
(CIN: L65990MH1991PLC062238)		
SF NO 348/1, Ettimadai Village, Kg Chavady (Atm)		
Coimbatore, Tamil Nadu, Pincode 641105		
Consolidated Statement of Cash Flows for the year ended March 31, 2025		
	Amount in Lakhs	
Particulars	As at March 31,2025	
A Cash flows from operating activities		
Net profit before taxation	108.56	
Adjustments for:		
Depreciation	55.33	
Loss on Disposal of Fixed asset		
Rent Concession		
Provisions		
Impairment of doubtful debts & advances		
Loss on Sale of Investment		
Interest expense	5.89	
Operating profit before working capital changes	169.79	
(Increase)/Decrease in inventories	7.34	
(Increase)/Decrease in trade receivables	22.85	
(Increase)/Decrease in other Current financial assets		
(Increase)/Decrease in other current assets	30.40	
(Increase)/Decrease in non current financial assets		
(Increase)/Decrease in other non current assets		
Increase/(Decrease) in non current financial liabilities		
Increase/(Decrease) in trade payables	-226.00	
Increase/(Decrease) in provisions	10.82	
Increase/(Decrease) in current financial liabilities		
Increase/(Decrease) in other current liabilities	-83.01	
Cash generated from operations	-67.80	
Direct taxes paid/refund (net)	-3.37	
Net cash from/(used in) operating activities (A)	-71.18	
B Cash flows used in investing activities		
Purchase of fixed assets	-3.85	
Movement in fixed deposits	-16,439.62	
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)	-16,443.48	
C Cash flows from financing activities		
Net loan availed during the year	38.12	
Lease liability	-5.72	
Issue of share capital	16,439.77	
Net movement in short term borrowings		
Interest paid	-5.74	
Net cash from financing activities (C)	16,466.43	
Effect of foreign currency translation (D)	-41.44	
Cash and cash equivalent on acquisition of subsidiary (E)	243.12	



ABATE AS INDUSTRIES LIMITED		
(Formerly Known as Trijal Industries Limited) & CIN :L65990MH1991PLC062238		
SF NO 348/1, Ettimadai Village, Kg Chavady (Atm)		
Coimbatore, Tamil Nadu, Pincode 641105		
Statement of consolidated Audited Financial Results for the Quarter and Year Ended on March 31,2025		
		Rs In Lakhs
		YEAR ENDED
Particulars		31-03-2025
		Audited
I Revenue from operations		1,408.68
Other Income		96.60
Total Revenue		1,505.29
II Expenses		
a) Cost of Material Consumed		
b) Purchase of Stock in Trade		1,108.64
c) Changes in inventories Finished Goods, Work in progress and Stock in trade		-10.06
d) Employee benefits Expenses		85.54
e) Finance Cost		5.89
f) Depreciation and amortisation expenses		55.33
g) Other expenses		150.54
Total Expenses		1,395.88
Profit/(loss) before share of profit/(loss) of an associate / a joint venture and exceptional items		109.40
III Exceptional Items		
Prior Period Expenses		
Share of profit/(loss) of an associate / a joint venture		-0.84
IV Profit/(Loss) Before Tax		108.56
V Tax Expenses		
a) Current Tax		0.82
b) Deferred Tax		0.67
Total Tax Expenses (IV-V)		
Profit/(Loss) for the period from Continuing operations (VII-VIII)		110.05
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		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		110.05
IX Details of Equity Share Capital		
Paid up capital		7,880.32
Face Value of Equity Share Capital		10.00
X Earning per share of Rs10 Each		
(i) Basic		0.14
(ii) Diluted		0.14
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 May,29,2025		



Independent Auditor's Report on the quarterly and year to date audited consolidated financial results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To,
The Board of Directors
Abate AS Industries Limited
SF NO 348/1, Ettimadai Village,
Kg Chavady (Atm), Coimbatore 641105.

Report on the audit of the Consolidated Financial Results

We have audited the accompanying statement of consolidated financial results of Abate AS Industries Limited ("Holding Company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), for the quarter and year ended 31st March 2025 attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Opinion

In our opinion and to the best of our information and according to explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, these standalone financial results:

- a) includes the financial results of the following

Subsidiaries:

- i. Salamath Import and Exports Private Limited
- ii. Prudential Management Service Private Limited
- iii. SKY International Trading W.L.L

Associate:

- i. SAIA Educational Support Services W.L.L

- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the Quarter and year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, 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 opinion.

Management's Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the group in accordance with the recognition and measurement principles laid down in accounting standard 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 Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act / respective statute governing the subsidiaries in the country of their incorporation safeguarding of the assets of the Group 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 respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of their entity in the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 consolidated 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 risks of material misstatement of the consolidated financial results, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 consolidated financial results 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of the financial information of Holding Company included in the consolidated financial results of which we are the independent auditors. Other auditors, such as other auditors have been appointed to conduct the audit of the entities included in the consolidated financial results, which have been audited by other

auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

We communicate with those charged with governance of the Holding Company, 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

1. The consolidated financial results include the audited financial results of three subsidiaries listed above, whose financial statements reflect group's share of total assets of Rs. 7377.06 lakhs as at 31st March 2025, Group's share of total revenue of Rs. 1415.59 lakhs and Group's share of total net profit after tax of Rs. 61.66 lakhs for both the quarter ended 31st March 2025 and for the year ended 31st March 2025, as considered in the consolidated financial results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us as are stated in paragraph above.
2. The Consolidated Financial Results also include the share of net loss after tax of Rs. 0.84 lakhs for both the quarter and year ended March 31, 2025, in respect of one associate company.
3. The figures of the consolidated financial results as reported for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous year are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also, the figures up to the end of the third quarter of the current and previous financial year had only been subjected to limited review by us.

Mahesh C. Solanki & Co.

Chartered Accountants

Our opinion on the consolidated financial results is not modified in respect of the above matters, including with respect to our reliance on the work done and the reports of the other auditors.

For Mahesh C Solanki & Co.,
Chartered Accountants
Firm Registration No. 06228C



Vinay Kumar **JAIN**
Partner

M No. 232058

UDIN: 25232058BMKUVG3006

Place: CHENNAI

Date: 30th May 2025

MAHESH C. SOLANKI & CO.

Chartered Accountants

FRN No: 006228C

No. 6/2, 4th Floor, Willingdon Crescent,
Dr. S.S Badrinath Road,
Nungambakkam, Chennai - 600 006.

Annexure - A

Details as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

Appointment of **Mr. RISHIN RASHEED (DIN: 09801238)** as Additional (Independent Director)

Sl. No	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Mr. RISHIN RASHEED (DIN: 09801238) as Additional (Independent Director)
2	Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/ re-appointment	30 th may 2025
3	Brief profile (in case of appointment)	<p>A seasoned leader with over a decade of experience managing large-scale operations, he specializes in fostering organizational growth through innovation, strategic planning, and operational excellence. His expertise lies in managing integrated production facilities, developing value-added products, and driving business success while maintaining the highest standards of quality and compliance.</p> <p>He is passionate about contributing to meaningful initiatives, particularly those that advance healthcare and education, and take pride in building sustainable, impactful strategies. With a strong belief in community development and accountability, he is committed to empowering teams and ensuring long-term success.</p>
4	Disclosure of relationships between directors (in case of appointment of a	-



	director).	
	We hereby confirm that the above Director being appointed is not debarred from holding office as a Director, by virtue of any SEBI order or any other authorities as required under the circular issued by the Stock Exchanges.	

Appointment of **Mr. AMBRAMOLI PURUSHOTHAMAN (DIN:07706484)** Additional (Independent Director)

Sl. No	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Mr. AMBRAMOLI PURUSHOTHAMAN (DIN:07706484) as Additional (Independent Director)
2	Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/re-appointment	30 th may 2025
3	Brief profile (in case of appointment)	He is a post graduate in Financial Management with over 34 years' of experience in managerial cadre with State Bank of India (SBI), the nation's premier banking institution. Having joined SBI as a Probationary Officer in 1982, he had exposure to and have acquired skills in all areas of commercial banking especially investment banking, corporate credit, treasury, risk management, NPA management, retail banking, IT, marketing of financial services and man management.
4	Disclosure of relationships between directors (in case of appointment of a director).	-
	We hereby confirm that the above Director being appointed is not debarred from holding office as a Director, by virtue of any SEBI order or any other authorities as required under the circular issued by the Stock Exchanges.	



Appointment of **Mr. SIVADAS CHETTOOR (DIN:01773249)** as Additional (Independent Director)

Sl. No	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Mr. SIVADAS CHETTOOR (DIN:01773249) as Additional (Independent Director)
2	Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/ re-appointment	30 th may 2025
3	Brief profile (in case of appointment)	Mr. Sivadas Chettoor has 39 years of Experience in Audit of various Nationalised Banks and Scheduled Banks, Private Limited and Public Limited companies, Partnership Firms, Public Sector Undertakings, Government Departments, Trusts, Insurance company and other entities. He also has experience in Direct and Indirect tax consultancy, planning and representations before various Appellate Authorities of various levels. He is a regular speaker on topics of Direct/Indirect taxation and other business laws.
4	Disclosure of relationships between directors (in case of appointment of a director).	-
	We hereby confirm that the above Director being appointed is not debarred from holding office as a Director, by virtue of any SEBI order or any other authorities as required under the circular issued by the Stock Exchanges.	



Change in designation of **Mr. Ali Thonikkadavath (DIN:02905367)** from non-executive director to independent director of the company

Sl. No	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Change in designation of Mr. Ali Thonikkadavath (DIN:02905367) from non-executive director to independent director
2	Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/re-appointment	30 th may 2025 subject to approval of shareholders in the ensuing Annual General Meeting
3	Brief profile (in case of appointment)	Accomplished businessman with a history of successful ventures. Committed to achieving sustainable growth and contributing to the success of both the company and its stakeholders.
4	Disclosure of relationships between directors (in case of appointment of a director).	-

Change in designation of **Mr. PATTASSERY ALAVI HAJI (DIN:00251124)** from Independent director to non-executive director of the company

Sl. No	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Change in designation of Mr. PATTASSERY ALAVI HAJI (DIN:00251124) from Independent director to non-executive director of the company
2	Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/re-appointment	30 th may 2025 with effect from 1 st April 2025
3	Brief profile (in case of appointment)	Alavi haji is a successful entrepreneur based in Malappuram. He is known for his innovative business ventures and philanthropic activities. He has started his



ABATE AS
INDUSTRIES LIMITED
(FORMERLY KNOWN AS TRIJAL INDUSTRIES LIMITED)

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

		career from doing Business in Gulf countries and now settled in Kerala. Actively involved in charitable work, particularly in supporting education and healthcare initiatives. He served on the board of directors in Alsalama eye Hospital Ltd, Poolakodan Enterprises pvt ltd, Miracle Rubber Pvt Ltd, Miracle Elastomer India Ltd. Presently the Director of Assalama Institute of Ophthalmology Calicut Limited. Trustee in Alsalama Eye Research Foundation.
4	Disclosure of relationships between directors (in case of appointment of a director).	-

Kindly take the above on record.

Thanking you,
Yours faithfully,

For **ABATE AS INDUSTRIES LIMITED**

**HEENA KAUSAR MOHD AMIN
RANGARI**

Digitally signed by HEENA KAUSAR MOHD
AMIN RANGARI

Date: 2025.05.30 17:04:05 +05'30'

HEENA RANGARI

COMPANY SECRETARY & COMPLIANCE OFFICER

ACS: 49820

Annexure - B

Details as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

Appointment of M/s Sasi Vijayan & Rajan as Internal Auditor of the Company

Sl. No	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of an Internal Auditor to comply with the provisions of Section 138 of the Companies Act, 2013, read with Rule 13 of the Companies (Accounts) Rules, 2014
2	Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/ re-appointment	30 th may 2025, to conduct the Internal Audit for the Financial Year 2025-2026
3	Brief profile (in case of appointment)	A perfect blend of Chartered Accountants who have got rich Industrial experience as well as Audit Experience in almost every industrial sector namely Manufacturing, Retail, Govt Sector, Banking & Finance, Oil & Gas. Shipping etc. Total number of experience for CAs are more than 150 years. Over the years, firm was fortunate to provide best service to cover almost all aspects of our profession from Direct Taxes to Indirect Taxes, from Management Information Reports to Statutory Compliance Offices across Kerala and Business associates in All Metro Cities.
4	Disclosure of relationships between directors (in case of appointment of a director).	-



Annexure - C

Details as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

Appointment of M/s. Lakshmmi Subramanian & Associates as Secretarial Auditor of the Company:

Sl. No	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment to comply with the provisions of Section 204 of the Companies Act, 2013
2	Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/ re-appointment	30 th may 2025, to conduct the Secretarial Audit for the Financial Year from 2025-26 to 2029-30 for a term of 5 consecutive years, subject to the shareholders' approval in the ensuing AGM.
3	Brief profile (in case of appointment)	<p>Lakshmmi Subramanian & Associates ("LSA") is a firm of Practicing Company Secretaries having a standing of more than 3 decades. Established in the year 1988, for more than 32 years, LSA has been a trusted adviser for large listed entities, multinational and domestic companies that demand judicious advice for their critical business decisions. LSA has a client base that spans multiple industries such as healthcare, Education, hospitality, Information technology, NBFCs, Insurance, Core Manufacturing, e-commerce, shipping, steel, SMEs, and others. Our team's commitment to quality and innovative thinking has positioned us as one of the highly recommended PCS firms in the country today.</p> <p>The Suite of Services we offer to our</p>



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E-mail: abateasindustries@gmail.com | www.abateas.com

CIN: L65990TZ1991PLC029162

		clients in India is categorized into 3 practice areas, namely Secretarial Compliances & Audits, Representations and Transactions, and Advisory, to best align with our clients' operations.
4	Disclosure of relationships between directors (in case of appointment of a director).	-

Kindly take the above on record.

Thanking you,
Yours faithfully,

For **ABATE AS INDUSTRIES LIMITED**

**HEENA KAUSAR MOHD
AMIN RANGARI**

HEENA RANGARI

COMPANY SECRETARY & COMPLIANCE OFFICER

ACS: 49820

Digitally signed by HEENA KAUSAR
MOHD AMIN RANGARI

Date: 2025.05.30 17:04:28 +05'30'



ABATE AS
INDUSTRIES LIMITED
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Regd. Office : SF No. 348/1, Ettimadai Village,
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E-mail: abateasindustries@gmail.com | www.abateas.com

CIN: L65990TZ1991PLC029162

30.05.2025

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

Scrip Code: 531658

SUB: STATEMENT OF DEVIATION OR VARIATION IN THE USE OF PREFERENTIAL ISSUE

Dear Sir,

Pursuant to Regulation 32 of the Listing Regulations as amended read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, please be informed that there was no deviation or variation in the utilisation of proceeds raised through the Preferential Issue.

Accordingly, a NIL statement of deviation or variation, for the quarter ended March 31, 2025, duly reviewed by the Audit Committee of the Company is enclosed herewith.

Thanking you,

Yours Faithfully

For ABATE AS INDUSTRIES LIMITED

**HEENA KAUSAR MOHD AMIN
RANGARI**

Digitally signed by HEENA KAUSAR MOHD
AMIN RANGARI

Date: 2025.05.30 17:07:40 +05'30'

HEENA RANGARI

COMPANY SECRETARY & COMPLIANCE OFFICER

ACS: 49820

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

Statement on deviation/variation in utilisation of funds raised						
Name of listed entity	ABATE AS INDUSTRIES LIMITED					
Mode of Fund Raising	Preferential Issue					
Date of Raising Funds	25-02-2025					
Amount Raised	Preferential allotment was through Swap of shares and hence no funds were raised.					
Report filed for Quarter ended	31-03-2025					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable	Not Applicable					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	No comments					
Comments of the auditors, if any	No comments					
Objects for which funds have been raised and where there has been a deviation, in the following table:						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
General Corporate purposes	NA	NA	NA	NA	NA	NA



ABATE AS
INDUSTRIES LIMITED
(FORMERLY KNOWN AS TRIJAL INDUSTRIES LIMITED)

Regd. Office : SF No. 348/1, Ettimadai Village,
Kg Chavady (Atm), Coimbatore, Tamil Nadu - 641105, India.
E-mail: abateasindustries@gmail.com | www.abateas.com

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For Abate AS Industries Limited

**HEENA KAUSAR MOHD AMIN
RANGARI**

Digitally signed by HEENA KAUSAR MOHD AMIN
RANGARI

Date: 2025.05.30 17:08:07 +05'30'

HEENA RANGARI

COMPANY SECRETARY & COMPLIANCE OFFICER

ACS: 49820





ABATE AS
INDUSTRIES LIMITED
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CIN: L65990TZ1991PLC029162

To,
The Manager,
Listing Department,
Bombay Stock Exchange Limited,
Phiroze JeeJeeBhoy Towers,
Dalal Street Mumbai 400001

Date: 30.05.2025

Scrip Code: BSE: 531658

Subject: Declaration on unmodified opinion in the Auditors report for the financial year ended 31st March, 2025.

Ref: Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 and SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016

We hereby confirm and declare that the Statutory Auditors of the Company, M/s. Mahesh C Solanki & Co., Chartered Accountants Chennai, have issued the audit report on the Standalone and Consolidated Audited Financial Statements of the Company for the financial year ended 31st March, 2025, with an unmodified opinion.

Kindly take the above information on record.

Thanking You,
Yours faithfully,

For Abate AS Industries Limited

**HEENA KAUSAR MOHD
AMIN RANGARI**

**Mr. George C Chacko
Chief Financial Officer**

Digitally signed by HEENA KAUSAR
MOHD AMIN RANGARI

Date: 2025.05.30 17:24:01 +05'30'