

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

14th August, 2023.

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

<u>Subject: Approval of Un-Audited Standalone Financial Results for the quarter ended</u> 30th June, 2023.

Ref: Abate AS Industries Ltd. ("THE COMPANY") BSE 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 for the quarter ended 30th June, 2023.
- 2. Auditors Limited Review Report for the quarter ended 30th/June, 2023.

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

Thanking You,
For ABATE AS INDUSTRIES LIMITED
(Formerly known as TRIJAL INDUSTRES LIMITED)

Heena Rangani

HEENA RANGARI COMPANY SECRETARY & COMPLIANCE OFFICER ACS:49820

Encl: as above

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"), for the quarter ended June 30, 2023 (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

Partner

UDIN: 23232058BGTQWE2966

Place: Chennai Date: 14 08 2023



ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited)

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

Coimbatore, Tamil Nadu, Pincode 641105

		1 m 18 m 2 m	Rs in Lakl			
	Quarter Ended					
		30-06-2023	30-06-2022	31-03-2023	Year Ende 31-03-2023	
	Particulars	(Un-Audited)	(Un-Audited)	(Audited)	(Audited)	
T	Revenue from Operations					
*	Other Income	-	-/-		· wireles	
	Total Revenue		0.11	V()	0.1	
п			0.11		0.1	
	Expenses			m c ²		
	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					
	d) Employee benefits expenses	1.80	3.45	4.74	15.89	
	e) Finance Cost				* -	
	f) Depreciation and amortisation expenses			0.02	0.02	
	g) Other expenses	3.14	2.88	11.69	19.60	
	Total Expenses	4.94	6.33	16.45	35.57	
ш	Profit/(loss) before exceptional items and tax (I-II)	-4.94	-6.23	-16.45	25.20	
	Exceptional Items		0.20	-10.43	-35.39	
	Prior period expense		1.58	-1.58		
V	Profit/(loss) Before Tax	-4.94	-7.80	-14.87	-35.39	
7	Tax expense			-14.07	-33.39	
	a) Current Tax					
	b) Deffered Tax					
	Total Tax Expenses (IV-V)					
	Profit (Loss) for the period from continuing operations (VII-VIII)	404				
	Profit/ (Loss) from discontinuing operations	-4.94	-7.80	-14.87	-35.39	
	Tax expense of discontinued operations			- 1		
	Profit/ (Loss) from discontinuing operations (after tax) (X-XI)					
1	Profit/ (Loss) for the period					
Ш	Other Comprehensive Income / (Loss)	-4.94	-7.80	-14.87	-35.39	
	A. (i) Items that will not be reclassifled 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					
II	Total Comprehensive Income for the period	-4.94	-7.80	-14.87	25.22	
	Details of Equity Share Capital		7.00	-14.0/	-35,39	



	Paid-up Capital	501.61	501,61	701.61	
	Face Value of Funity St. C. to N. C.	301.01	201.01	501.61	501.61
	Face Value of Equity Share Capital (in Rs.)	10.00	10.00	10.00	10.00
X	Earning per equity share of Rs. 10/- each			- 10100	10.00
	(1) Basic	-0.10	-0.16	-0.30	-0.71
	(2) Diluted				
_		-0.10	-0.16	-0.30	-0.71

NOTES:

- 1 Above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 14 th Aug 2023
- 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 Segmental Report for the Quarter as per Ind As-108 is not applicable
- 5 The companies Networth is negative for the above quarter ended 30th June 2023. The company expects to raise more share capital in the current financial year. The management is of the opinion that financial statements shall be drawn on as per going concern concept

For Abate AS Industries Limited

Name

: ARIKUZHIYAN SAMSUDEEN

Din : 01812828 Designation : Chairman Place : Malappuram

Date: 14082023