



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

Date: 11th November, 2023.

To,

The Department of Corporate Service

BSE Limited

Department of Corporate Service

14th Floor, P. J Tower, Dalal Street, Fort,

Mumbai- 400 001.

SUB: Approval of Un-Audited Standalone Financial Results along with Auditors Limited Review Report and Standalone Statement of Assets and Liabilities for the quarter ended 30th September, 2023.

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. Standalone Un-audited Financial Results along with Auditors Limited Review Report for the quarter and half year ended on 30th September, 2023 pursuant to regulation 33 of Listing Obligation and Disclosure Requirement, 2015.
2. Standalone Statement of Assets and Liabilities for the half year ended 30th September, 2023.
3. Cash Flow Statement for the half year ended 30th September, 2023.

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

Thanking You,

**For ABATE AS INDUSTRIES LIMITED
(Formerly known as TRIJAL INDUSTRIES LIMITED)**

Heena Rangari

**Heena Rangari
Company Secretary & Compliance Officer
ACS: 49820**

Encl.: As Mention 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 September 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

Vinay Kumar

CA Vinay Kumar Jain
Memb No. 232058
Partner

UDIN: 23232058801TRAV4224

Place: Chennai
Date: 11 11 2023



ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited)

Statement of Standalone Unaudited Financial Results for the Quarter ended on 30th September 2023

Particulars	Rs in Lakhs					
	Quarter Ended			Half Year ended		Year Ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I Revenue from Operations	-	-	-	-	-	-
Other Income	-	-	0.05	-	0.16	0.18
Total Revenue	-	-	0.05	-	0.16	0.18
II Expenses						
a) Cost of Material Consumed	-	-	-	-	-	-
b) Purchase of Stock in trade	-	-	-	-	-	-
c) Changes in inventories of finished goods, Work in progress and stock in trade	-	-	-	-	-	-
d) Employee benefits expenses	1.80	1.80	4.25	3.60	7.70	15.89
e) Finance Cost	-	-	-	-	-	-
f) Depreciation and amortisation expenses	0.05	-	-	0.05	-	0.02
g) Other expenses	2.74	3.14	2.41	5.88	5.29	19.66
Total Expenses	4.59	4.94	6.66	9.53	12.99	35.57
III Profit/(loss) before exceptional items and tax (I-II)	-4.59	-4.94	-6.61	-9.53	-12.83	-35.39
Exceptional Items	-	-	-	-	-	-
Prior period expense	-	-	-	-	-1.58	-
IV Profit/(loss) Before Tax	-4.59	-4.94	-6.61	-9.53	-14.41	-35.39
V Tax expense						
a) Current Tax	-	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-	-
Total Tax Expenses (IV-V)	-	-	-	-	-	-
Profit/ (Loss) for the period from continuing operations (VII-VIII)	-4.59	-4.94	-6.61	-9.53	-14.41	-35.39
Profit/ (Loss) from discontinuing operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	-	-	-	-	-	-
VI Profit/ (Loss) for the period	-4.59	-4.94	-6.61	-9.53	-14.41	-35.39
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 be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
VIII Total Comprehensive Income for the period	-4.59	-4.94	-6.61	-9.53	-14.41	-35.39
IX Details of Equity Share Capital						
Paid-up Capital	501.61	501.61	501.61	501.61	501.61	501.61
Face Valur of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
X Earning per equity share of Rs. 10/- each						
(1) Basic	-0.092	-0.098	-0.132	-0.190	-0.287	-0.706
(2) Diluted	-0.092	-0.098	-0.132	-0.190	-0.287	-0.706

NOTES:

- Above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 11th November, 2023
- Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.
- The Statutory Auditors of the company have carried out the Limited Review of the above quarterly financial results.
- Segmental Report for the quarter as per Ind AS-108 is not applicable.
- The companies Network is negative for the quarter ended 30th sep 2023. Resolution to Pursuant to the provisions of Section 61 and other applicable provisions, if any, of the Companies Act, 2013 (including any amendment thereto or re-enactment thereof) and the Rules framed thereunder, consent of the members of the Company be and is hereby accorded for increase in the Authorised Share Capital of the Company from existing Rs. 15,00,00,000 (Rupees Fifteen crore) divided into 1,50,00,000 (One Crore Fifty Lakhs) Equity Shares of Re.10/- each to Rs. 95,00,00,000. Pursuant to Section 13 and all other applicable provisions, if any, of the Companies Act, 2013, consent of the members of the Company be and is hereby accorded, for alteration of Clause V of the Memorandum of Association of the Company by substituting in its place and stated the following: The Authorised Capital of the Company is Rs. 95,00,00,000/- (Rupees Ninty Five Crore Only) divided into 9,50,00,000 (Nine Crore Fifty Lakhs) equity shares of Re. 10/- each with power to increase and/or reduce the capital of the Company as provided in the Articles of Association of the Company." . The Management is of the opinion that financial statements are drawn as per going concern concept.

For ABATE AS INDUSTRIES LIMITED

Asharudeen

DR.ADV. ARIKUZHIYAN SAMSUDEEN

DIN: 01812828

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR

Place :Colombatore-641105

Date : November 11,2023



for Identification purpose

ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited)

Statement of Cash Flow Statement for the half year ended 30th Sep 2023

Rs.in Lakh

Sno	PARTICULARS	For the half year ended 30Sep2023	For the year ended 31 Mar 2023
A.	Cash Flow From Operating Activities	-9.53	-35.39
	Net Profit Before Tax & Extra-Ordinary Items		
	<i>Adjustments for Non-Cash & Non-Operating Expenses</i>		
	Depreciation	0.05	0.02
	Loss on disposal of fixed assets	-	-
	Loss on sale of investments	-	-
	Interest expense	-	-
	Operating Profit Before Working Capital Changes(Sub total)	-9.48	-35.37
	<i>Adjustments for Working Capital Changes</i>		
	Inventories - (Increase) / Decrease	-	11.30
	Trade receivables - (Increase) / Decrease	-	16.10
	Other current financial assets-(Increase)/Decrease	0.00	-
	Other current assets-(Increase)/Decrease	13.20	-29.81
	Non current financial assets		
	Trade Payables-Increase/(Decrease)	-0.07	-1.43
	Provisions-Increase/(Decrease)	-	-
	Other current liabilities-Increase/(Decrease)	-0.20	-1.75
	Cash generated from operations (Sub total)	3.45	-40.96
	Direct taxes (paid)/Refund	-	-
	Net Cash Flow from operating activities (A)	3.45	-40.96
B.	Cash Flow From Investing Activities		
	Purchase of fixed asset	-	-0.33
	Net cash flow from investing activities (B)	-	-0.33
C.	Cash Flow From Financing Activities		
	Short term loan availed during the year	-	56.00
	Short term repaid during the year	-	-15.87
	Net cash flow from financing activities (C)	-	40.13
D.	Net Increase /(Decrease) in Cash & Cash Equivalents (A+B+C)	3.45	-1.16
E.	Opening Cash & Cash Equivalents	13.73	14.89
F.	Closing Cash & Cash Equivalents	17.18	13.73



For ABATE AS INDUSTRIES LIMITED

Ashamudeen

DR.ADV.ARIKUZHIYAN SAMSUDEEN

DIN: 01812828

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR

Place :Coimbatore-641 105

Date : November 11, 2023



for Identification purpose

ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited)

Statement of Standalone Assets and Liabilities as at September 30, 2023

Rs.in Lakhs

Particulars	As at Sept 30, 2023	As at March 31, 2023
	Unaudited	Audited
I) ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	0.25	0.31
(b) Financial assets		
(i) Investments		
(ii) Trade receivables		
(iii) Loans		
(c) Deferred tax assets (net)	9.53	9.53
(d) Other non-current assets		
Sub total	9.78	9.84
2. Current assets		
(a) Inventories Loans		
(b) Financial assets		
(i) Trade receivables	8.25	8.25
(ii) Cash and cash equivalents	17.18	13.73
(iii) Bank balance other than (iii) above		
(iv) Other financial assets	1.65	1.65
(c) Current tax assets (net)		
(d) Other current assets	16.95	30.15
Sub total	44.03	53.78
Total	53.81	63.62
II EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	501.61	501.61
(b) Other equity	-510.23	-500.70
Sub total	-8.62	0.91
2. Liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Other non current financial liabilities		
(b) Provisions		
3. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	61.57	61.57
(ii) Trade payables due to--		



Small and micro enterprises		-
Creditors other than small and micro enterprises	0.14	0.21
(iii) Other financial liabilities	0.73	0.93
(b) Other current liabilities		-
(c) Provisions		
Sub total	62.44	62.71
Total	53.82	63.62

Place : Coimbatore-641105
Date : November 11, 2023



For ABATE AS INDUSTRIES LIMITED

Asharudan

DR.ADV.ARIKUZHIYAN SAMSUDEEN

DIN: 01812828

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR



for Identification purpose