



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

12.02.2025

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

Scrip Code: 531658

Subject: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with BSE Circular No. 20250102-4, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

This is for your information and record.

Thanking you,

Yours Faithfully
For **ABATE AS 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.

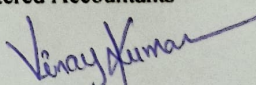
1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ABATE AS INDUSTRIES LIMITED** (the "Company"), for the quarter ended Dec 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations 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: 25232058BMKVTM5877 .

Place: Chennai-06

Date: 12-02-2025

ABATE AS INDUSTRIES LIMITED

(Formerly Known as Trijal Industries Limited)

Statement of Standalone Unaudited Financial Results for the Quarter ended and Nine Month ended on 31st December 2024

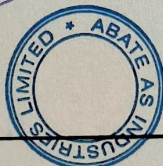
Particulars	Rs in Lakhs					
	Quarter Ended			Nine Month ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I Revenue from Operations	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-
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	-	0.60	1.70	2.40	5.30	7.10
e) Finance Cost	-	-	-	-	-	-
f) Depreciation and amortisation expenses	0.02	0.02	0.03	0.05	0.08	0.10
g) Other expenses	2.29	2.08	0.01	6.08	69.81	83.92
Total Expenses	2.31	2.69	1.74	8.53	75.19	91.12
Profit/(loss) before exceptional items and tax (I-II)	-2.31	-2.69	-1.74	-8.53	-75.19	-91.12
Exceptional Items	-	-	-	-	-	-
Prior period expense	-	-	-	-	-	-
IV Profit/(loss) Before Tax	-2.31	-2.69	-1.74	-8.53	-75.19	-91.12
V Tax expense						
a) Current Tax	-	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-	-
Total Tax Expenses (IV-V)	-	-	-	-	-	-
Profit/ (Loss) for the period from continuing operations (VII-VIII)	-2.31	-2.69	-1.74	-8.53	-75.19	-91.12
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	-2.31	-2.69	-1.74	-8.53	-75.19	-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 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	-2.31	-2.69	-1.74	-8.53	-75.19	-91.12
IX Details of Equity Share Capital						
Paid-up Capital	501.61	501.61	501.61	501.61	501.61	501.61
Face Value 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	-0.046	-0.054	-0.035	-0.170	-1.50	-1.817
(2) Diluted	-0.046	-0.054	-0.035	-0.170	-1.50	-1.817

For ABATE AS INDUSTRIES LIMITED

A. Samsudeen

DR.ADV. ARIKUZHIYAN SAMSUDEEN
DIN: 01812828

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR



Place : Malappuram - 679 322

Date : 12th February, 2025

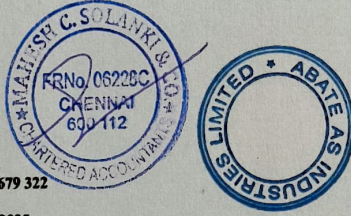
ABATE AS INDUSTRIES LIMITED

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

Notes to Audited Standalone Results For The Quarter Ended December 31,2024

- 1) On 30 April 2021 a BSE listed company Trijal Industries Limited was acquired by the current Acquirers & Promoters (5 Persons) and subsequently the name of the said company Trijal Industries Limited was changed to ABATE AS INDUSTRIES LIMITED. The initial share capital of the company was Rs.501.61 Lacs. Since the accumulated losses up to 31 December, 2024 was Rs.600.36 Lacs the equity balance as at 31 December, 2024 was reduced to minus Rs.98.75 Lacs. With the Aim to enhance its financial flexibility and create opportunities for future growth and investment the company management decided to increase its Authorised Share Capital from Rs.15 Crores to 95 Crores and in this regard got their Shareholders' Approval in their meeting held on 11 Sep 2023. This increase will allow the Company to bring in additional capital to the extent of its requirement as and when needed, enabling them to pursue strategic initiatives, funding new projects and start their commercial operations in due course shortly and resultantly the Company will start to make taxable profit and will be in a position to recover all their losses made till 30 September, 2024. In view of the above, the Statement of the Company has been prepared on a going concern basis.
- 2) Above results were reviewed by Audit Committee and subsequently approved by the Board of Directors in their Board Meeting held on 12 February 2025
- 3) Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.
- 4) The Statutory Auditors of the Company have carried out the Limited Review of the above Quarterly Financial Results.
- 5) Segmental Report for the quarter as per Ind AS-108 is not applicable.
- 6) The company is carrying deferred tax asset of Rs9.53 Lacs as on 31 December, 2024. Management is reasonably certain that the Company will earn sufficient taxable profit in future to utilise 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



Place: Malappuram -679 322

Date: 12th February, 2025

DR. ADV. ARIKUZHIYAN SAMSUDEEN

DIN: 01812828

CHAIRMAN CUM NON-EXECUTIVE DIRECTOR