

SECTION IX – FINANCIAL STATEMENTS
RESTATED FINANCIAL INFORMATION

Sr. No.	Particulars	Page Nos.
1	Restated Financial Information	

SECTION IX - FINANCIAL INFORMATION OF OUR COMPANY
RESTATED FINANCIAL STATEMENTS

INDEPENDENT AUDITORS' REPORT ON RESTATED FINANCIAL INFORMATION

(As required by Section 26 of Companies Act, 2013 read with Rule 4 of Companies (Prospectus and Allotment of Securities) Rules, 2014)

To,
The Board of Directors,
ABRAM FOOD LIMITED,
605, Pearl Business Park Near Fun Cinema,
Netaji Subhash Place, Pitampura,
New Delhi, Delhi,
India- 110034

Dear Sir,

We have examined the attached Restated Audited Financial Information of ABRAM FOOD LIMITED comprising the Restated Audited Statement of Assets and Liabilities as at 30th September, 2024, 31st March, 2024, 31st March, 2023 & 31st March, 2022, the Restated Audited Statement of Profit & Loss, the Restated Audited Cash Flow Statement for stub period ended on 30th September, 2024 and for the financial year ended on 31st March, 2024, 31st March, 2023 & 31st March, 2022, the Summary statement of Significant Accounting Policies and other explanatory Information (Collectively the Restated Financial Information) as approved by the Board of Directors in their meeting held on 11.12.2024 for the purpose of inclusion in the Offer Document, prepared by the Company in connection with its Initial Public Offer of Equity Shares (IPO) and prepared in terms of the requirement of:-

- a) Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended (the "Act");;
- b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") as amended (ICDR Regulations"); and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("SEBI");
- c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India as amended from time to time. ("The Guidance Note").

The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the offer document to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, Delhi in connection with the proposed IPO. The Restated Financial Information has been prepared by the management of the Company for the stub period ended on 30th September, 2024 and for financial year ended on 31st March, 2024, 31st March, 2023, 31st March, 2022 & on the basis of preparation stated in ANNEXURE – D to the Restated Financial Information. The Board of Directors of the company's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of Restated Financial Information. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

We have examined such Restated Financial Information taking into consideration:

- a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter in connection with the proposed IPO of equity shares of the Company;
- b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
- c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and ,
- d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

These Restated Financial Information have been compiled by the management from:



a) Audited financial statements of company as at stub period 30th September, 2024 and for the financial year ended on 31st March, 2024, 31st March, 2023 & 31st March 2022 prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India..

For the purpose of our examination, we have relied on:

a) Auditors' Report issued by us dated 05.12.2024 for the stub period ended on 30th September, 2024 and dated 07/08/2024 for period ended on 31st March, 2024.

b) Auditors' Report issued by previous auditor M/s Vikas Singh & Associates dated 01/09/2023 for period ended 31st March, 2023 and accordingly, reliance has been placed on the financial information examined by them for the said years.

c) Auditors' Report issued by previous auditor M/s Jatin Tagra & Co. dated 02/09/2022 for period ended 31st March, 2022 and accordingly, reliance has been placed on the financial information examined by them for the said years.

d) The audit for the stub period ended on 30th September, 2024 and for the period ended 31st March, 2024 was conducted by us, and accordingly reliance has been placed on the statement of assets and liabilities and statements of profit and loss, the Significant Accounting Policies, and other explanatory information and (collectively, the Audited Financial Statement") examined by us for the said year.

e) The audit for the year ended on 31st March, 2023 and were conducted by the Previous Statutory Auditors of the Company M/s Vikas Singh & Associates, and accordingly, reliance has been placed on the statement of assets and liabilities and statement of profit & loss, the Significant Accounting Policies, and other explanatory information and (collectively, "the Audited Financial Statement") examined by them for the said years.

f) The audit for the year ended on 31st March, 2022 and were conducted by the Previous Statutory Auditors of the Company M/s Jatin Tagra & Co., and accordingly, reliance has been placed on the statement of assets and liabilities and statement of profit & loss, the Significant Accounting Policies, and other explanatory information and (collectively, "the Audited Financial Statement") examined by them for the said years.

The modification in restated financials were carried out based on the modified reports, if any, issued by us which giving rise to modifications on the Financial Statement of stub period ended 30th September, 2024 and financial year ended on 31st March, 2024, 31st March 2023 & 31st March, 2022. There is no qualification of statutory auditor for the Financial Statement of stub period ended 30th September, 2024 and financial year ended on 31st March, 2024, 31st March 2023 & 31st March, 2022.

The audit reports on the financial statements were modified and included following matter(s) giving rise to modifications on the Financial Statement of stub period ended 30th September, 2024 and financial year ended on 31st March, 2024, 31st March 2023 & 31st March, 2022:

a) The Restated Financial Information or Restated Summary Financial Statement have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial period/years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;

b) The Restated Financial Information or Restated Summary Financial Statement have been made after incorporating adjustments for prior period and other material amounts in the respective financial years/period to which they relate and there are no qualifications which require adjustments;

c) Extra-ordinary items that needs to be disclosed separately in the accounts has been disclosed wherever required;

d) There were no qualifications in the Audit Report issued by us for the financial year the ended on 31st March 2024 and issued by previous auditor for financial year ended on 31st March, 2023 and 31st March 2022 which would require adjustments in this restated financial statements of the Company;

e) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – D to this report;

f) Adjustments in Restated Financial Information or Restated Summary Financial Statement have been made in accordance with the correct accounting policies,

g) There was no change in accounting policies, which needs to be adjusted in the Restated Financial Information or Restated Summary Financial Statement, except as stated in Notes to Restated Financial Statement;

h) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Information or Restated Summary Financial Statement.

i) The related party transaction for purchase & sales of Goods entered by the company are at arm's length price.

j) The Company has not paid any dividend since its incorporation.

In accordance with the requirements of Part I of Chapter III of Act including rules made there under, ICDR Regulations, Guidance Note and Engagement Letter, we report that:



a) The “Restated Statement of Assets and Liabilities” as set out in ANNEXURE – A to this report, of the Company as at stub period ended 30th September, 2024 and as at Financial Year Ended on 31st March 2024, 31st March 2023 & 31st March 2022 is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Assets and Liabilities have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – D to this Report.

b) The “Restated Statement of Profit and Loss” as set out in ANNEXURE – B to this report, of the Company for the stub period ended on 30th September, 2024 and for the financial year ended on 31st March, 2024, 31st March 2023 and 31st March 2022 is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – D to this Report.

c) The “Restated Statement of Cash Flow” as set out in ANNEXURE – C to this report, of the Company for the stub period ended on 30th September, 2024 and for the Financial year ended on 31st March, 2024, 31st March, 2023 & 31st March, 2022 is prepared by the Company and approved by the Board of Directors. These Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – D to this Report.

(d) Audit for the stub period ended as on 30th September, 2024 and for the financial year ended on 31st March, 2024 was conducted by us, by previous Auditor M/s Vikas Singh & Associates for financial year ended 31st March, 2023 & by previous previous auditor M/s Jatin Tagra & Co. for the year ended on 31st March, 2022. Financial Reports included for said years are solely based on report submitted by us for the stub period ended on 30th September, 2024 and for the financial year ended on 31st March 2024, by previous auditor M/ s Vikas Singh & Associates for financial year ended 31st March, 2023 & by previous previous auditor M/s Jatin Tagra & Co. for the year ended on 31st March, 2022.

We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for the stub period ended on 30th September, 2024 and for the financial year ended on 31st March, 2024, 31st March, 2023 & 31st March, 2022 and proposed to be included in the Draft Prospectus / Prospectus (“Offer Document”) for the proposed IPO.

Restated Statement of Share Capital, Reserves and Surplus	Annexure – A.1 & Annexure – A.2
Restated Statement of Share Application Money Pending Allotment	Annexure – A.3
Restated Statement of Deferred Tax (Assets) / Liabilities	Annexure – A.4
Restated Statement of Secured Long Term and Short Borrowings	Annexure – A.5
Restated Statement of Trade Payables	Annexure – A.6
Restated Statement of Other Current Liabilities	Annexure – A.7
Restated Statement of Short Term Provisions	Annexure – A.8
Restated Statement of Fixed Assets	Annexure – A.9
Restated Statement of Other Non-Current Assets	Annexure – A.10
Restated Statement of Inventories	Annexure – A.11
Restated Statement of Trade Receivables	Annexure – A.12
Restated Statement of Cash & Bank Balance	Annexure – A.13
Restated Statement of Short Term Loans & Advances	Annexure – A.14
Restated Statement of Revenue from Operations	Annexure – B.1
Restated Statement of Other Income	Annexure – B.2
Restated Statement of Cost of Material Consumed	Annexure – B.3
Restated Statement of Purchase of Stock-in-Trade	Annexure – B.4
Restated Statement of Changes in inventories of finished goods and stock in traded	Annexure – B.5
Restated Statement of Employee Benefit Expenses	Annexure – B.6
Restated Statement of Finance Cost	Annexure – B.7
Restated Statement of Other Expenses	Annexure – B.8
Restated Statement of Current Tax & Deferred Tax	Annexure – B.9
Statement of Material Adjustment to the Restated Financial Statement	Annexure – E
Restated Statement of Capitalization	Annexure – F
Restated Statement of Contingent Liabilities	Annexure – G
Restated Statement of Significant Accounting Ratios	Annexure – H
Restated Statement of Related Party Transactions	Annexure – I
Restated Standalone Statement of Tax Shelters	Annexure – J



In our opinion and to the best of information and explanation provided to us, the Restated Financial Information of the Company, read with significant accounting policies and notes to accounts as appearing in ANNEXURE – D are prepared after providing appropriate adjustments and regroupings as considered appropriate.

We, Gaur & Associates, Chartered Accountants have been subjected to the peer review process of the Institute of Chartered Accountants of India (“ICAI”) and hold a valid peer review certificate issued by the “Peer Review Board” of the ICAI.

The preparation and presentation of the Financial Statements referred to above are based on the Audited financial statements of the Company and are in accordance with the provisions of the Act and ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.

The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other Firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.

We have no responsibility to update our report for events and circumstances occurring after the date of the report..

In our opinion, the above financial information contained in ANNEXURE – A to J of this report read with the respective Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – D are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Companies Act, ICDR Regulations, Engagement Letter and Guidance Note.

Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the IPO- SME for Proposed Issue of Equity Shares of the Company and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing.

For Gaur & Associates Chartered Accountants

FRN: 005354C

Peer Review No. 015852

Satish Kr. Gupta



Satish Kr. Gupta

Partner

M. No.: 016746

UDIN: 24016746BKCACP2348

Date: 11.12.2024

Place: Delhi

ABRAM FOOD LIMITED

Formerly known as Abram Food Private Limited)

ANNEXURE-A: RESTATED STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Particulars	Note No.	As at 30 September 2024	As at 31 March 2024	As At 31st March 2023	As At 31st March 2022
I EQUITY AND LIABILITIES					
1 Shareholders' funds					
Share capital	A.1	347.04	289.20	24.10	24.10
Reserves & Surplus	A.2	262.96	125.96	289.17	240.89
TOTAL SHAREHOLDER'S FUND		610.00	415.16	313.27	264.99
2 Share Application Money Pending Allotment	A.3	99.36	0.00	0.00	0.00
3 Non-current liabilities					
Deferred Tax Liabilities (Net)	A.4	1.41	1.14	1.17	0.77
TOTAL NON-CURRENT LIABILITIES		1.41	1.14	1.17	0.77
4 Current liabilities					
Short term borrowings	A.5	598.88	600.86	438.60	253.22
Trade Payables	A.6	6.53	1.12	0.62	1.83
Other current liabilities	A.7	6.76	2.51	2.18	0.52
Short-term provisions	A.8	79.86	41.26	16.65	4.69
TOTAL CURRENT LIABILITIES		692.03	645.76	458.05	260.26
TOTAL EQUITY & LIABILITIES		1,402.80	1,062.06	772.50	526.02
II ASSETS					
1 Non-current assets					
(a) Fixed assets					
(i) Property, Plant and Equipment	A.9	176.47	149.69	115.16	77.19
(b) Other Non-Current Assets	A.10	0.18	0.00	0.00	0.00
TOTAL NON-CURRENT ASSETS		176.65	149.69	115.16	77.19
2 Current assets					
(a) Inventories	A.11	673.87	572.38	192.43	130.45
(b) Trade receivables	A.12	434.27	305.28	427.54	312.36
(c) Cash and Bank Balances	A.13	101.56	11.34	28.12	1.77
(d) Short-term loans and advances	A.14	16.45	23.37	9.25	4.25
TOTAL CURRENT ASSETS		1,226.15	912.37	657.34	448.83
TOTAL ASSETS		1,402.80	1,062.06	772.50	526.02
		0.00	0.00	0.00	0.00

For Gaur & Associates

FRN: 005354C

For ABRAM FOOD LIMITED

Satish Kr. Gupta

Partner

M. No.: 016746

UDIN: 24016746BKCACP2348

Date: 11.12.2024

Place: Delhi



For Abram Food Limited

Brij Bhushan
Director/Authorised Signatory(Managing
Director)

DIN -

01934853

Mona Singhal
(Director)

DIN -

07457919

Arpit Gupta
(CFO)Sanjiva Gaur
(Company
Secretary)

ABRAM FOOD LIMITED
(Formerly known as Abram Food Private Limited)
ANNEXURE-B: RESTATED STATEMENT OF PROFIT AND LOSS

Particulars	Refer Note No.	For the stub period ended 30 September 2024	For the year ended 31 March 2024	For the year ended 31 March 2023	For the year ended 31 March 2022
I. Revenue from operations	B.1	4,235.16	3,600.87	3,316.42	2,181.18
II. Other income	B.2	0.00	13.50	0.00	2.33
III. Total Revenue (I + II)		4,235.16	3,614.37	3,316.42	2,183.50
IV. Expenses:					
Cost of materials consumed	B.3	3,762.69	1,059.45	1,924.97	1,983.59
Purchases of Stock-in-Trade	B.4	167.39	2,592.96	1,310.09	118.31
Changes in inventories of finished goods and	B.5	-44.03	-359.73	-58.16	-48.95
Employee benefits expense	B.6	22.07	27.22	18.20	23.53
Finance Cost	B.7	22.76	46.73	25.80	16.37
Depreciation and amortisation expense	A.9	12.05	19.23	11.53	11.81
Other expenses	B.8	31.11	85.40	18.64	61.92
Total expenses		3,974.03	3,471.25	3,251.08	2,166.58
V. Profit before exceptional & extraordinary items And Tax (III-IV)		261.12	143.12	65.34	16.92
VI Exceptional Items		0.00	0.00	0.00	0.00
VII Extraordinary Items		0.00	0.00	0.00	0.00
VIII Profit before tax (V + VI + VII)		261.12	143.12	65.34	16.92
IX Tax expense:					
(1) Current tax	B.9	66.02	41.26	16.65	4.69
(2) Deferred tax	B.9	0.27	-0.03	0.41	-0.27
(3) Earlier year Income tax	B.9	0.00	0.00	0.00	0.00
X Profit (Loss) for the period (VIII-IX)		194.84	101.89	48.28	12.50
XI Earning per equity share - Basic & Diluted		5.61	3.52	20.03	5.19
XII Earning per equity share after considering the impact of Bonus -					
Basic EPS		5.61	2.94	1.39	0.36
Diluted EPS		5.61	2.94	1.39	0.36

For Gaur & Associates
FRN: 005354C

For Abram Food Limited



Satish Kr. Gupta
Partner
M. No.: 016746
UDIN: 240T6746BKACP2348
Date: 11.12.2024
Place: Delhi

For Abram Food Limited

Brij Bhusan
(Managing Director)
DIN - 01934853

Mona Singhal
(Director)
DIN - 07457919

Arpit Gupta
(CFO)

Sanjiva Gaur
(Company Secretary)

ABRAM FOOD LIMITED
(Formerly known as Abram Food Private Limited)
ANNEXURE-C: RESTATED STATEMENT OF CASH FLOWS


(Rs.in Lakhs)					
Sr. No.	Particulars	For the stub period ended 30 September 2024	For the year ended 31 March 2024	For the year ended 31 March 2023	For the year ended 31 March 2022
		Amount	Amount	Amount	Amount
A.	Cash flow from Operating Activities				
	Net Profit Before tax as per Statement of Profit & Loss	261.12	143.12	65.34	16.92
	Adjustments for (Non Cash Item / Non Operating Item):				
	Depreciation & Amortisation Exp.	12.05	19.23	11.53	11.81
	Interest Expense	22.76	46.73	25.80	16.37
	Loss on Sale of Asset	0.07	0.00	0.00	0.00
	Operating Profit before working capital changes	296.00	209.07	102.67	45.10
	Changes in Working Capital				
	(Increase)/ Decrease in Debtors	-128.99	122.26	-115.17	-115.32
	(Increase)/Decrease in inventory	-101.49	-379.95	-61.98	-16.78
	(Increase)/ Decrease in Other Current Assets (Current & Non Current)	-10.07	-3.77	-0.38	6.37
	Increase/(Decrease) in Creditors	5.41	0.50	-1.22	0.28
	Increase/ (Decrease) in Other Liability (Current & Non Current)	4.25	0.33	1.66	0.35
	Cash Flow from Operation	65.11	-51.56	-74.43	-80.00
	Less : Income Tax paid	-10.61	-27.00	-9.31	-1.23
	Net Cash Flow from Operating Activities (A)	54.51	-78.56	-83.74	-81.24
B.	Cash Flow from Investing Activities				
	Purchase of Fixed Assets	-39.09	-53.75	-49.50	-0.36
	Sale of Fixed Assets	0.19			
	Net Cash Flow from Investing Activities (B)	-38.90	-53.75	-49.50	-0.36
C.	Cash Flow from Financing Activities				
	Share Application Money Pending for Allotment	99.36	0	0	0
	Increase / (Decrease) in Secured Loans	-1.99	162.26	185.39	54.39
	Interest Paid	-22.76	-46.73	-25.80	-16.37
	Net Cash Flow from Financing Activities (C)	74.62	115.53	159.59	38.03
D.	Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)	90.23	-16.78	26.35	-43.57
E.	Opening Cash & Cash Equivalents	11.34	28.12	1.77	45.34
F.	Cash and cash equivalents at the end of the period	101.56	11.34	28.12	1.77
		0.00	0.00	0.00	0.00


For Gaur & Associates Chartered Accountants
FRN: 005354C


Satish Kr. Gupta
Partner
M. No.: 016746
UDIN: 24016746BKACP2348
Date: 11.12.2024
Place: Delhi




FOR ABRAM FOOD LIMITED

 Brij Bhushan
(Managing Director)
DIN - 01934853

 Mona Singhal
(Director)
DIN - 07457919

 Arpit Gupta
(CFO)

 Sanjiva Gaur
(Company Secretary)

For Abram Food Limited

Director/Authorised Signatory

ANNEXURE – A.1: RESTATED STATEMENT OF SHARE CAPITAL
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Share Capital				
Authorized Share Capital				
60,00,000 Equity Shares of Rs. 10 Each	600.00	-	-	-
40,00,000 Equity Shares of Rs. 10 Each	-	400.00	-	-
5,00,000 Equity shares of Rs.10 Each	-	-	50.00	50.00
Total	600.00	400.00	50.00	50.00
Issued, Subscribed and Paid up Share Capital				
34,70,400 Equity Shares of Rs. 10 each fully paid up	347.04	-	-	-
28,92,000 Equity Shares of Rs. 10 each fully paid up	-	289.20	-	-
2,41,000 Equity Shares of Rs. 10 each fully paid up	-	-	24.10	24.10
Total	347.04	289.20	24.10	24.10

Note - A.1.1 : The company has only one class of shares referred to as equity shares having a par value of Rs.10/-. Each holder of equity shares is entitled to one vote per share.

Note - A.1.2 : In the event of liquidation of the Company, the holders of equity shares shall be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

Note - A.1.3 : Authorized Equity Share Capital of the Company has increased from Rs.400.00 Lakhs to Rs. 600.00 Lakhs by passing resolution on EGM held on 28/06/2024 in furtherance to increase from Rs. 50.00 Lakh to Rs. 400.00 Lakh by passing Extra Ordinary resolution on EGM held on 15/03/2024

Note - A.1.4: Our company has allotted 578400 Bonus Equity Shares on 01/07/2024 in the ratio of 1:5 i.e. 1 (One) fully paid-up equity shares for every 5 (Five) equity shares held and 2651000 Bonus Equity Shares on 16/03/2024 in the ratio of 11:1 i.e., 11 (Eleven) Bonus equity shares for every 1 (One) equity share held.

Note - A.1.5 : RECONCILIATION OF NUMBER OF SHARES
(Rs in Lakhs)

Particulars	As at 30th September 2024		As at 31st March 2024		As at 31st March 2023		As at 31st March 2022	
	Number	Amt.	Number	Amt.	Number	Amt.	Number	Amt.
Shares outstanding at the beginning of the year	28.92	289.20	2.41	24.10	2.41	24.10	2.41	24.10
Shares Issued during the year	5.784	57.84	26.51	265.10	0.00	0.00	0.00	0.00
Right Shares issued during the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Shares bought back during the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Shares outstanding at the end of the year	34.70	347.04	28.92	289.20	2.41	24.10	2.41	24.10

Note - A.1.6 : Details of Shares held by shareholders holding more than 5% of the aggregate shares in the co.

Name of Shareholder	As at 30th September 2024			As at 31st March 2024			As at 31st March 2023			As at 31st March 2022		
	No. of Shares held	% of Holding	Percentage Change During the Year	No. of Shares held	% of Holding	Percentage Change During the Year	No. of Shares held	% of Holding	Percentage Change During the Year	No. of Shares held	% of Holding	Percentage Change During the Year
Mona Singhal	1,879,200.00	54.15%	5.19%	1,416,000.00	48.96%	0.00%	118,000.00	48.96%	0.0%	118,000.00	48.96%	0.0%
Brij Bhushan	577,860.00	16.65%	14.57%	60,120.00	2.08%	0.00%	5,000.00	2.07%	0.0%	5,000.00	2.07%	0.0%
Aviansh Logistics Pvt. Ltd.	129,912.00	3.74%	-45.20%	1,415,400.00	48.94%	-0.02%	118,000.00	48.96%	0.0%	118,000.00	48.96%	0.0%
Arpit Gupta	754,428.00	21.74%	21.73%	120.00	0.00%	0.00%	0.00	0.00%	0.0%	0.00	0.00%	0.0%

Note - A.1.7 : The shareholding pattern of promoters at the period end as follows:

Name of Shareholder	As at 30th September 2024			As at 31st March 2024			As at 31st March 2023			As at 31st March 2022		
	No. of Shares held	% of Holding	Percentage Change During the Year	No. of Shares held	% of Holding	Percentage Change During the Year	No. of Shares held	% of Holding	Percentage Change During the Year	No. of Shares held	% of Holding	Percentage Change During the Year
Mona Singhal	1,879,200.00	54.15%	5.19%	1,416,000.00	48.96%	0%	118,000.00	48.96%	0%	118,000.00	48.96%	0.00%
Brij Bhushan	577,860.00	16.65%	14.57%	60,120.00	2.08%	0%	5,000.00	2.07%	0.0%	5,000.00	2.07%	0.00%
Arpit Gupta	754,428.00	21.74%	21.73%	120.00	0.00%	100.00%	0.00	0.00%	0.0%	0.00	0.00%	0.00%



For Abram Food Limited

Director/Authorised Signatory

ANNEXURE – A.2: RESTATED STATEMENT OF RESERVES AND SURPLUS
(Rs in Lakhs)

Particulars				
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
A. Securities Premium Account				
Opening Balance	0.00	213.20	213.20	213.20
Add -Securities premium credited on Share issue	0.00	0.00	0.00	0.00
Less : Premium Utilised for various reasons	0.00	213.20	0.00	0.00
Less: During the year	0.00	0.00	0.00	0.00
Balance at the end of the Year	0.00	0.00	213.20	213.20
B. Surplus in Profit and Loss account				
Opening Balance	125.96	75.97	27.69	15.19
Add: Restated Profit/ (Loss) for the year	194.84	101.89	48.28	12.50
Less: Interim Dividend	0.00	0.00	0.00	0.00
Less: Transfer to General reserve *	57.84	51.90	0.00	0.00
Balance at the end of the Year	262.96	125.96	75.97	27.69
Total (A+B)	262.96	125.96	289.17	240.89

Note - A.2.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

* Note: The amount has been utilised for the purpose of issue of Bonus Shares to the existing shareholders.

ANNEXURE – A.3: RESTATED STATEMENT OF SHARE APPLICATION MONEY PENDING ALLOTMENT
(Rs in Lakhs)

Particulars				
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Share Application Money Pending Allotment	99.36	0.00	0.00	0.00
Total	99.36	0.00	0.00	0.00

Note - A.3.1: The above share application money pending for allotment was allotted as equity shares on 03.10.2024 to various Institutional Investors, Private Body Corporate and others.

For Abram Food Limited

Director/Authorised Signatory



ANNEXURE A.4 : RESTATED STATEMENT OF DEFERRED TAX LIABILITIES (NET)
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Deferred Tax Liability				
Difference between Depreciation as per books and Depreciation as per Income Tax act	1.41	1.14	1.17	0.77
Total	1.41	1.14	1.17	0.77

Note - A.4.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – A.5 : RESTATED STATEMENT OF SHORT TERM BORROWINGS
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
(Secured)				
From Banks/Financial Institutions	598.88	600.86	438.60	253.22
Total Secured Short Term Borrowings	598.88	600.86	438.60	253.22
(Unsecured)				
From Directors	0.00	0.00	0.00	0.00
From Banks/Financial Institutions	0.00	0.00	0.00	0.00
Total Unsecured Short Term Borrowings	0.00	0.00	0.00	0.00
TOTAL	598.88	600.86	438.60	253.22
Current Maturity of Term Loans	0.00	0.00	0.00	0.00
Total Short Term Borrowings	598.88	600.86	438.60	253.22

Note A.5.1 STATEMENT OF PRINCIPAL TERMS OF SECURED LOANS AND ASSETS CHARGED AS SECURITY
(Rs in Lakhs)

Name of Lender	Purpose	Sanctioned Amount (Rs.)	Rate of interest	Primary Securities offered	Outstanding amount as on (as per Books)
					30-09-2024
ICICI Bank Limited	Working Capital Loan	735.00	9.25% , the spread will be modified basis the 3M in accordance with the extent RBI Guidelines.	Working Capital Borrowings from Banks are secured by hypothecation of Stocks and Book Debts etc. of the Company, both present & future including the goods in transit and equitable mortgage on the immovable property of the Company	598.88
Total					598.88

Note - A.5.2 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



For Abram Food Limited

Director/Authorised Signatory

ANNEXURE – A.6 : RESTATED STATEMENT OF TRADE PAYABLES
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Trade Payables				
For Goods & Services				
Micro, Small and Medium Enterprises*	5.10	0.00	0.00	0.00
Others	1.43	1.12	0.62	1.83
Total	6.53	1.12	0.62	1.83

(Rs in Lakhs)

Disclosure as required by Micro, Small and Medium Enterprises	30-09-2024	31-03-2024	31-03-2023	31-03-2022
A(i). Principal amount remaining unpaid	0.00	0.00	0.00	0.00
A(ii). Interest amount remaining unpaid	-	-	-	-
Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-	-	-
Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-	-	-
Interest accrued and remaining unpaid	-	-	-	-
Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-	-	-
Total	0.00	0.00	0.00	0.00

* Dues within 45 days



For Abram Food Limited

Director/Authorised Signatory

**Ageing Analysis of Trade Payable
(Rs in Lakhs)**

Particulars	30-09-2024				
	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	5.10	0	0	0	5.10
(ii) Others	1.43	0.00	0	0	1.43
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
Particulars	31-03-2024				
	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0.00	-	-	-	0.00
(ii) Others	1.12	0.00	0	0	1.12
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
Particulars	31-03-2023				
	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0.00	-	-	-	0.00
(ii) Others	0.62	0.00	0	0	0.62
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

(Rs in Lakhs)

Particulars	31-03-2022				
	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0.00	0.00	0.00	0	0.00
(ii) Others	1.83	0.00	0.00	0	1.83
(iii) Disputed dues- MSME	0	0	0	0	0.00
(iv) Disputed dues- Others	0	0	0	0	0.00

(Rs in Lakhs)

Note - A.6.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D, A, B, C.

ANNEXURE – A.7 : RESTATED STATEMENT OF OTHER CURRENT LIABILITIES

(In Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Other Current Liabilities				
Audit Fees Payable	1.50	1.00	0.25	0.22
Advance from customer	0.27	0.00	0.00	
Interest on TDS Payable	0.02	0.00	0.00	0.00
TDS Payable	3.26	1.51	0.13	0.30
Salary Payable	0.32	0.00	0.00	0.00
Security deposit for Rent	1.40	0.00	1.80	0.00
Total - (I)	6.76	2.51	2.18	0.52

Note - A.7.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D, A, B, C.

ANNEXURE – A.8: RESTATED STATEMENT OF SHORT TERM PROVISIONS

(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Short Term Provisions				
Provisions for Income Tax	79.86	41.26	16.65	4.69
Total - (II)	79.86	41.26	16.65	4.69

Note - A.8.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cashflows appearing in Annexure D, A, B, C.



For Abram Food Limited

Director/Authorised Signatory

ANNEXURE - A.9 RESTATED STATEMENT OF PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

As on 31.03.2022						(Rs in Lakhs)						
	Particulars	Gross Block				Accumulated Depreciation					Net Block	
		Balance as at 1 April 2021	Additions	Disposals	Balance as at 31 March 2022	Balance as at 1st April 2021	Depreciation charge for the year	Deletions/ Adjustments during the year	Residual Value Adjustments	Balance as at 31 March 2022	Balance as at 31 March 2022	Balance as at 31 March 2021
A	Property, Plant & Equipments											
	Building	100.63	0.00	0.00	100.63	50.39	4.88	0.00	0.00	55.27	45.36	50.24
	Air Conditioner	0.48	0.00	0.00	0.48	0.45	0.00	0.00	0.00	0.45	0.02	0.02
	Computer	2.52	0.00	0.00	2.52	2.36	0.03	0.00	0.00	2.39	0.13	0.16
	Printer	0.06	0.00	0.00	0.06	0.06	0.00	0.00	0.00	0.06	0.00	0.00
	Car	5.23	0.00	0.00	5.23	4.97	0.00	0.00	0.00	4.97	0.26	0.26
	Mobile	0.31	0.00	0.00	0.31	0.29	0.00	0.00	0.00	0.29	0.02	0.02
	Plant & Machinery	67.78	0.36	0.00	68.14	29.84	6.89	0.00	0.00	36.74	31.40	37.93
	TOTAL	177.00	0.36	0.00	177.37	88.36	11.81	0.00	0.00	100.17	77.19	88.64
As on 31.03.2023												
	Particulars	Gross Block				Accumulated Depreciation					Net Block	
		Balance as at 1 April 2022	Additions	Disposals	Balance as at 31 March 2023	Balance as at 1st April 2022	Depreciation charge for the year	Deletions/ Adjustments during the year	Residual Value Adjustments	Balance as at 31 March 2023	Balance as at 31 March 2023	Balance as at 31 March 2022
A	Property, Plant & Equipments											
	Building	100.63	0.00	0.00	100.63	55.27	4.41	0.00	0.00	59.68	40.95	45.36
	Air Conditioner	0.48	0.00	0.00	0.48	0.45	0.00	0.00	0.00	0.45	0.02	0.02
	Computer	2.52	0.00	0.00	2.52	2.39	0.00	0.00	0.00	2.39	0.13	0.13
	Printer	0.06	0.00	0.00	0.06	0.06	0.00	0.00	0.00	0.06	0.00	0.00
	Car	5.23	0.00	0.00	5.23	4.97	0.00	0.00	0.00	4.97	0.26	0.26
	Mobile	0.31	0.00	0.00	0.31	0.29	0.00	0.00	0.00	0.29	0.02	0.02
	Plant & Machinery	68.14	49.50	0.00	117.64	36.74	7.13	0.00	0.00	43.86	73.78	31.40
	TOTAL	177.37	49.50	0.00	226.87	100.17	11.53	0.00	0.00	111.71	115.16	77.19



For Abram Food Limited

Director/Authorised Signatory

As on 31/03/2024

	Particulars	Gross Block				Accumulated Depreciation					Net Block	
		Balance as at 1 April 2023	Additions	Disposals	Balance as at 31 March 2024	Balance as at 1 April 2023	Depreciation charge for the year	Deletions/ Adjustments during the year	Residual Value Adjustments	Balance as at 31 March 2024	Balance as at 31 March 2024	Balance as at 31 March 2023
A	Property, Plant & Equipments											
	Building	100.63	0.00	0.00	100.63	59.68	3.98	0.00	0.00	63.66	36.98	40.95
	Air Conditioner	0.48	0.00	0.00	0.48	0.45	0.00	0.00	0.00	0.45	0.02	0.02
	Computer	2.52	0.00	0.00	2.52	2.39	0.00	0.00	0.00	2.39	0.13	0.13
	Printer	0.06	0.00	0.00	0.06	0.06	0.00	0.00	0.00	0.06	0.00	0.00
	Car	5.23	0.00	0.00	5.23	4.97	0.00	0.00	0.00	4.97	0.26	0.26
	Mobile	0.31	0.35	0.00	0.66	0.29	0.13	0.00	0.00	0.43	0.23	0.02
	Plant & Machinery	117.64	53.41	0.00	171.05	43.86	15.11	0.00	0.00	58.98	112.07	73.78
	TOTAL	226.87	53.75	0.00	280.62	111.71	19.23	0.00	0.00	130.93	149.69	115.16

As on 30/09/2024

	Particulars	Gross Block				Accumulated Depreciation					Net Block	
		Balance as at 1 April 2024	Additions	Disposals	Balance as at 30 September 2024	Balance as at 1 April 2024	Depreciation charge for the year	Deletions/ Adjustments during the year	Residual Value Adjustments	Balance as at 30 September 2024	Balance as at 30 Sept 2024	Balance as at 31 March 2024
A	Property, Plant & Equipments											
	Building	100.63	0.00	0.00	100.63	63.66	1.80	0.00	0.00	65.46	35.17	36.98
	Air Conditioner	0.48	0.00	0.00	0.48	0.45	0.00	0.00	0.00	0.45	0.02	0.02
	Computer	2.52	0.00	0.00	2.52	2.39	0.00	0.00	0.00	2.39	0.13	0.13
	Printer	0.06	0.00	0.00	0.06	0.06	0.00	0.00	0.00	0.06	0.00	0.00
	Car	5.23	0.00	5.23	0.00	4.97	0.00	4.97	0.00	0.00	0.00	0.26
	Mobile	0.66	0.00	0.00	0.66	0.43	0.05	0.00	0.00	0.48	0.18	0.23
	Plant & Machinery	171.05	39.09	0.00	210.14	58.98	10.20	0.00	0.00	69.18	140.96	112.07
	TOTAL	280.62	39.09	5.23	314.48	130.93	12.05	4.97	0.00	138.01	176.47	149.69



For Abram Food Limited

Director/Authorised Signatory

ANNEXURE – A.10: RESTATED STATEMENT OF OTHER NON CURRENT ASSETS
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Security Deposit CDSL	0.18	0.00	0.00	0.00
Total	0.18	0.00	0.00	0.00

ANNEXURE – A.11: RESTATED STATEMENT OF INVENTORIES
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Raw Materials	95.69	38.23	18.01	14.18
Finished Goods	578.18	534.15	174.42	116.27
Total	673.87	572.38	192.43	130.45

Note - A.11.1 : Inventory has been physically verified by the management of the Company at the end of respective year/period.

Note - A.11.2 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – A.12 : RESTATED STATEMENT OF TRADE RECEIVABLES
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Outstanding for a period exceeding six months (Unsecured and considered Good)				
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies.	-	-	-	-
Others	28.20	0.00	0.00	0.00
Outstanding for a period not exceeding 6 months (Unsecured and considered Good)				
Others*	406.07	305.28	427.54	312.36
Total	434.27	305.28	427.54	312.36

Note -Debtors o/s as on 30.9.24 includes debtor amounting to Rs. 29.59 lakh against which case has been filed under MSME Samadhaan

* includes Nil from related party (FY 23-24 Rs. 198.81 lakh)



For Abram Food Limited

Director/Authorised Signatory

Trade Receivable Ageing as on 30/09/2024
(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables- considered good	394.05	10.63	0.00	0	0.00	404.68
(ii) Undisputed Trade Receivables- which have Significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables	-	-	-	-	-	-
(iv) Disputed Trade Receivables- considered good	12.02	17.57	0	0	-	29.59
(v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-

Trade Receivable Ageing as on 31/03/2024
(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables- considered good	305.28	0.00	0.00	0	0.00	305.28
(ii) Undisputed Trade Receivables- which have Significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables	-	-	-	-	-	-
(iv) Disputed Trade Receivables- considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-

Trade Receivable Ageing as on 31/03/2023
(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables- considered good	427.54	0.00	0	0	0.00	427.54
(ii) Undisputed Trade Receivables- which have Significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables	-	-	-	-	-	-
(iv) Disputed Trade Receivables- considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-

Trade Receivable Ageing as on 31/03/2022
(Rs in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables- considered good	312.36	0	0	0.00	0	312.36
(ii) Undisputed Trade Receivables- which have Significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables	-	-	-	-	-	-
(iv) Disputed Trade Receivables- considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-



For Abram Food Limited

Director/Authorised Signatory

ANNEXURE – A.13 : RESTATED STATEMENT OF CASH & BANK BALANCES
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Cash and Cash Equivalents:				
Balances with Banks in Current Accounts	99.44	0.18	0.18	0.18
Cash on Hand	2.12	11.16	27.94	1.59
Other Bank Balances				
Bank deposits with original maturity of more than 3 months but less than 12 months	0.00	0.00	0.00	0.00
Total	101.56	11.34	28.12	1.77

Note - A.13.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D, A, B, C.

ANNEXURE – A.14 : RESTATED STATEMENT OF SHORT-TERM LOANS AND ADVANCES
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Unsecured, Considered Good unless otherwise stated				
Advance Rent	0.00	0.09	0.00	0.00
Advance to Suppliers	1.35	0.00		
Advance Tax	0.00	10.04	0.00	0.00
Balance with Government Authorities	0.04	0.00	0.00	0.00
TDS Receivable	0.63	7.41	7.10	2.47
GST Receivable	14.42	5.84	2.16	1.78
Total	16.45	23.37	9.25	4.25

Note - A.14.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D, A, B, C.



For Abram Food Limited

Director/Authorised Signatory

ANNEXURE – B.1 : RESTATED STATEMENT OF REVENUE FROM OPERATIONS
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Revenue From Operation				
Sales from Operations	4,235.16	3,600.87	3,316.42	2,181.18
Less - Excise Duty & GST	0	0	0	0
Net Turnover	4,235.16	3,600.87	3,316.42	2,181.18
Other Operating Revenue	0	0	0	0
Total	4,235.16	3,600.87	3,316.42	2,181.18

Note - B.1.1 : Revenue From Operation (Geographical area wise)
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Rajasthan	645.03	1364.00	2374.08	2112.90
Delhi	3586.22	2226.74	942.34	68.28
UP	3.91	10.12	-	-
		-	-	-
Total	4,235.16	3,600.87	3,316.42	2,181.18

Note - B.1.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D, A, B, C.

ANNEXURE – B.2 : RESTATED STATEMENT OF OTHER INCOME
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Rent Income	0.00	13.5	0.00	0.00
Interest on Income Tax Refund	0.00	0.00	0.00	0.13
Interest Received	0.00	0.00	0.00	2.20
Total	0.00	13.50	0.00	2.33

Note - B.2.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D, A, B, C.



For Abram Food Limited

Director/Authorised Signatory

ANNEXURE – B.3: RESTATED STATEMENT OF COST OF MATERIAL CONSUMED
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Opening Inventory of Raw Material	38.23	18.01	14.18	46.35
Add: Purchase of Raw Material	3820.15	1079.67	1928.79	1951.42
Less: Closing Inventory of Raw Material	95.69	38.23	18.01	14.18
Total	3,762.69	1,059.45	1,924.97	1,983.59

ANNEXURE – B.4: RESTATED STATEMENT OF PURCHASE OF STOCK IN TRADE
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Traded Goods	167.39	2592.96	1310.09	118.31
Total	167.39	2,592.96	1,310.09	118.31

ANNEXURE – B.5: RESTATED STATEMENT OF CHANGES IN INVENTORIES OF FINISHED GOODS & STOCK IN TRADE
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
<u>Opening Stock</u>				
Finished Goods	534.15	174.42	116.27	67.32
<u>Closing Stock</u>				
Finished Goods	578.18	534.15	174.42	116.27
Change in Inventory of Finished Goods & Stock-in-trade	-44.03	-359.73	-58.16	-48.95

Note - B.5.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D, A, B, C.

ANNEXURE – B.6: RESTATED STATEMENT OF EMPLOYEE BENEFITS EXPENSES
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Salaries and Wages	21.24	25.90	16.95	22.39
Staff Welfare Exp	0.36	0.75	0.72	0.68
Conveyance	0.46	0.57	0.53	0.46
ESI	0.01	0.00	0.00	0.00
Total	22.07	27.22	18.20	23.53

Note - B.6.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D, A, B, C.

For Abram Food Limited

Director/Authorised Signatory



ANNEXURE – B.7 : RESTATED STATEMENT OF FINANCE COST
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Borrowing Cost - Interest Expense	22.76	46.73	25.80	16.37
Total	22.76	46.73	25.80	16.37

Note - B.7.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – B.8: RESTATED STATEMENT OF OTHER EXPENSES
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Accounting Charges	0.13	0.34	0.32	0.28
Audit Fee	0.50	1.00	0.25	0.22
Bank Charges	1.96	3.95	1.53	2.03
Business Promotion	0.17	0.23	0.49	0.44
Commission	0.60	1.76	2.63	2.67
Depository Charges	0.43	0.00	0.00	0.00
Discount	5.98	27.53	5.61	42.26
Electricity Expense	4.77	8.61	0.00	0.00
Freight Paid	0.00	0.14	0.00	0.00
FSSAI Expenses	0.09	0.00	0.00	0.00
GST Interest	0.00	0.20	0.00	0.00
GST Late Fee	0.00	0.00	0.00	0.00
Labour Expenses	0.00	5.98	2.36	1.49
Interest on I Tax	0.00	1.06	0.27	0.07
Interest on TDS	0.04	0.00	0.00	0.00
Insurance Expense	0.90	0.66	0.49	0.72
Loss on sale of Assets	0.07	0.00	0.00	0.00
Office Expenses	2.53	0.94	0.74	0.64
Packing Expenses	7.02	20.66	1.19	0.68
Printing & Stationery Expenses	0.28	0.63	0.49	0.37
Professional Fee	1.63	3.65	0.27	0.19
Rates & Taxes	0.00	0.66	0.00	0.00
Rent Expenses	0.26	1.48	1.15	1.03
Repair & Maintenance Expenses	1.09	1.40	0.18	0.88
ROC Fee	1.93	4.11	0.04	0.02
Telephone Expenses	0.22	0.46	0.40	0.34
Service Charges	0.09	0.00	0.08	7.60
Software Charges	0.00	0.00	0.14	0.00
Stamp Duty	0.34	0.00	0.00	0.00
Short & Excess	0.00	-0.05	0.00	0.00
Water Expenses	0.08	0.00	0.00	0.00
Total	31.11	85.40	18.64	61.92

Note - B.8.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.

ANNEXURE – B.9: RESTATED STATEMENT OF CURRENT TAX & DEFERRED TAX
(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Current Tax	66.02	41.26	16.65	4.69
Deferred Tax	0.27	-0.03	0.41	-0.27
Earlier Year Income Tax	0.00	0.00	0.00	0.00
Total	66.29	41.23	17.06	4.42

Note - B.9.1 : The above statements should be read with the significant accounting policies and notes to restated summary, Statement of Assets & liabilities, profits and losses and cash flows appearing in Annexure D,A,B,C.



For Abram Food Limited

Director/Authorised Signatory

Annexure- D RESTATED SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS.

1 COMPANY INFORMATION

Originally the company was incorporated in the name of 'SHARDA EDIBLE PRODUCTS PRIVATE LIMITED on 19th February, 2009. Further through all the resolutions passed and all the due compliances made, the name of Company was changed to SHARDA EDIBLE PRODUCT PRIVATE LIMITED on 03 April, 2014. Further, Further through all the resolutions passed and all the due compliances made, the name of Company was changed to ABRAM FOOD PRIVATE LIMITED on 02 February, 2016. Further, the company has passed special resolution in the extra ordinary general meeting (EGM) of the members held on March 21, 2024 to convert the company into 'Public Limited Company' and consequently the name of the Company was changed to 'ABRAM FOOD LIMITED' and a fresh certificate of incorporation dated July 10, 2024 was issued by the Registrar of Companies, Delhi. The registered office of the company is located at 605, Pearl Business Park Near Fun Cinema, Netaji Subhash Place, Pitampura, New Delhi, Delhi, India, 110034. The company is engaged in the business of Manufacturing and Trading of FOOD Products.

2 Basis of Preparation

The restated summary statement of assets and liabilities of the Company as on September 30, 2024, March 31, 2024, 2023 & 2022 and the related restated summary statement of profits and loss and cash flows for the period / years ended September 30, 2024, March 31, 2024, 2023 & 2022 (herein collectively referred to as (' Restated Summary Statements')) have been complied by the management from the audited financial statements of the Company for the period/years ended on September 30, 2024, March 31, 2024, 2023 and 2022, approved by the Board of Directors of the Company. Restated Summary Statements have been prepared to comply in all material respects with provisions of Part - I of Chapter III of the Companies Act, 2013 read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 ("the SEBI Guidelines") issued by SEBI and Guidance note on Reports in Companies Prospectus (Revised). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the SME Platform of BSE in connection with its proposed Initial Public offering of equity shares. The Company's management has recast the financial statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of issue of Initial Public Offer at SME Exchange.

2.1 Basis of Accounting

The financial statements are prepared under the historical cost convention in accordance with the Generally Accepted Accounting Principles in India and the provisions of the Companies Act, 2013.

2.2 Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

2.3 Valuation of Inventories

Inventories of goods are valued at the cost.

2.4 Cash Flow Statement

Cash Flows are presented using an indirect method, whereby profit/loss before extra-ordinary items and tax is adjusted for the effects of transactions of non -cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from operating, investing, and financing activities of the company is segregated based on the available information. Cash comprises of cash on hand and demand deposits with banks for a period of less than 12 months. Cash equivalents are short term balances, highly liquid investment with maturity of 12 months or less that are readily convertible into cash.

2.5 Property, Plant and Equipment

i) Property, Plant and Equipments(Tangible assets)

Property, plant and equipments are stated at cost net off recoverable taxes, trade discount and rebates, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price, including duties and other non-refundable taxes or levies and directly attributable cost of bringing the asset to its working condition and indirect costs specifically attributable to construction of a project or to the acquisition of fixed asset. Subsequent expenditure related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Assets retired from active use are carried at lower of book value and estimated net realisable value.

2.6 Depreciation / amortisation

The Company provides for depreciation on tangible assets to the extent of depreciable amount on Written Down Value method. Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on additions to assets or on sale/discardment of assets is provided on pro rata basis from the month in which assets have been put to use, up to the month prior to the month in which assets have been disposed off.



For Abram Food Limited

Director/Authorised Signatory

Intangible Assets are amortized on straight line method over the expected duration of benefits not exceeding ten years, the period is determined in accordance with Accounting Standard (AS-26) "Intangible Asset".

2.7 Leases

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

2.8 Impairment

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior

2.9 Revenue recognition

- Revenue from sale of goods/ or on behalf of customers are recognized when the substantial risk and rewards of ownership are transferred to the buyer under the terms of the contract.
- Revenue from the contract is recognized on completion of assignment as per terms with the clients & mutually certified.
- Interest income is generally recognized on a time proportion basis by considering the outstanding amount and applicable rate.
- Other sales are recognized on an accrual basis.

2.10 Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

2.11 Employee Benefit expenses

Employee Benefits Expenses include Salary and Wages paid to the staff, staff welfare and the conveyance charges incurred.

2.12 Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to revenue.

2.13 Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

2.14 Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

3 The Deferred Tax Liability as at 30th September, 2024 comprise of the following:

(Rs in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Dep as per Books	12.05	19.23	11.53	11.81
Dep as per Income Tax	13.12	19.09	13.09	10.77
Time Difference	-1.07	0.13	-1.56	1.04
Tax Rate	25.168%	25.168%	26.00%	26.00%
A. Deferred Tax Income/(Expense) to be recognized in the P&L this year	-0.27	0.03	-0.41	0.27
Deferred Tax Asset/(Liabilities) (Net) as at the closing of the year	-1.41	-1.14	-1.17	-0.77
Deferred Tax Asset/(Liabilities) (Net) as at the beginning of the year	-1.14	-1.17	-0.77	-1.04
Deferred Tax Income/(Expense) to be recognized in the P&L this year	-0.27	0.03	-0.41	0.27



For Abram Food Limited

Director/Authorised Signatory

ABRAM FOOD LIMITED
ANNEXURE- D RESTATED SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS.
Ratios

S. No.	Particulars	Numerator	Sept 30,2024	March 31,2024	March 31,2023	March 31,2022	Variation (Comparison is given between 30th Sept, 2024 and 31st March, 2024)	Reason for Movements if variation is exceeding 25%
		Denominator						
1	Current Ratio	Current Assets Current Liabilities	1.77	1.41	1.44	1.72	25.41%	Due to increase in current assets.
2	Debt Equity Ratio	Total Debts Shareholder's Equity	0.98	1.45	1.40	0.96	-32.17%	Due to increase in shareholder equity.
3	Debt Service Coverage Ratio	Net Operating Income Total Debt Service	0.44	0.24	0.15	0.07	83.06%	Due to increase in profit.
4	Return on Equity Ratio	PAT Shareholder's Fund	31.94%	24.54%	15.41%	4.72%	30.15%	Due to increase in profit.
5	Inventory Turnover Ratio	Cost of Goods Sold Average Inventories	6.24	8.61	19.68	16.82	-27.57%	Due to increase in Inventory
6	Trade Receivable Turnover Ratio	Total Turnover Average Account Receivables	11.45	9.83	8.96	8.56	16.54%	NA
7	Trade Payable Turnover Ratio	Total Purchase Average Account Payable	1041.98	4231.78	2645.56	1221.69	-75.38%	Due to increase in purchases and creditors
8	Net Capital Turnover Ratio	Total Turnover Net Working Capital	10.58	15.46	17.10	12.34	-31.57%	Due to increase in Turnover & net working capital
9	Net Profit Ratio	Net Profit Total Turnover EBIT	4.60%	2.83%	1.46%	0.57%	62.59%	Due to increase in profit
10	Return on Capital Employed	Capital Employed	46.54%	45.73%	29.09%	12.56%	1.77%	NA
11	Return on Investment	Profit After Tax Cost of Investment	31.94%	24.54%	15.41%	4.72%	30.15%	NA


For Abram Food Limited
Director/Authorised Signatory

ABRAM FOOD LIMITED

5 Additional Notes to the Accounts

5.1 Title deeds of movable property held in the name of the Company

The Company is holding any immovable property.

5.2 Revaluation of property, plant and equipment

The Company has not revalued any of the property, plant and equipment during the year.

5.3 Loans or Advances-Additional disclosures

The Company has not granted any loan or advance in nature of loan to promoters, directors, key managerial personnel and related parties as defined under the Companies Act 2013 either severally or jointly with any other person that is (a) repayable on demand or (b) without specifying any terms or period of repayment during the year or previous year. There is no guarantee given or security provided by the Company.

5.4 Capital work-in-progress (CWIP)

The Company is not having any capital work in progress during the year or previous year.

5.5 Intangible assets under development

The Company is not having any intangible asset under development during the year or previous year.

5.6 Details of Benami Property held

No proceedings have been initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988) and the rules made thereunder as amended from time to time.

5.7 Security of assets against borrowings

The Company has borrowings from banks or financial institutions on the basis of security of current assets and immovable property of the Company situated in the State of Delhi during the year.

5.8 Wilful defaulter

The Company has no borrowings from banks or financial institutions or other lenders for which it is declared as wilful defaulter at any time during the year or after the end of reporting period, but before the date when financial statements are approved or in an earlier period, and the default has not continued for the whole or part of the current year by any bank or financial institution or other lender.

5.9 Relationship with Struck off companies

The Company has no transaction during the year with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

5.10 Registration of charges or satisfaction with Registrar of Companies

There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

5.11 Compliance with number of layers of companies

The Company is not having any subsidiary Hence, requirement of compliance with the number of layers prescriber under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

5.12 Compliance with approved Scheme(s) of Arrangements

No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year. Hence, the requirements of disclosure of effect of such Scheme of Arrangements in the books of account in accordance with the Scheme and in accordance with accounting standards are not applicable.

As per our report of even date

For Gaur & Associates

Chartered Accountants

Firm's Registration No. 005354C

Satish Kr Gupta

Partner

Membership No. 016746

UDIN: 24016746BKCACP2348

Place: Delhi

Date: 11.12.2024



For ABRAM FOOD LIMITED

For Abram Food Limited

Brij Bhushan
Director/Authorised Signatory
(Director)
DIN - 01934853

Mona Singhal
Director
DIN - 07457919

Arpit Gupta
(CFO)

Sanjiva Gaur
Sanjiva Gaur -
(Company Secretary)

ABRAM FOOD LIMITED

ANNEXURE – E : STATEMENT OF MATERIAL ADJUSTMENT TO THE RESTATED

1 Material Regrouping:

Appropriate adjustments have been made in the Restated Financial Statements of Assets and Liabilities, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the regroupings as per the audited financial statements of the company.

2. Material Adjustments:

The Summary of results of restatement made in the Audited Financial Statements for the respective years and its impact on the profit/(loss) of the Company is as follows:

(Rs. in Lakhs)

Particulars	For The Period Ended			
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
(A) Net Profits as per audited financial statements (A)	194.84	101.89	48.28	12.50
Add/(Less) : Adjustments on account of -				
1) Provision for Gratuity	0.00	0.00	0.00	0.00
2) Difference on Account of Calculation in Deferred Tax	0.00	0.00	0.00	0.00
3) Provision for Taxation	0.00	0.00	0.00	0.00
4) Prepaid Insurance Expense	0.00	0.00	0.00	0.00
Total Adjustments (B)	0.00	0.00	0.00	0.00
Restated Profit/ (Loss) (A+B)	194.84	101.89	48.28	12.50

Reconciliation Statement between Restated Reserve & Surplus affecting Equity due to Adjustment made in Restated Financial Statements:

(Rs. in Lakhs)

Particulars	For The Period Ended			
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Equity Share Capital & Reserves & Surplus as per Audited financial Statement	610.00	415.16	313.27	264.99
Add/(Less) : Adjustments on account of change in Profit/Loss	0	0	0	0
Equity Share Capital & Reserves & Surplus as per Restated Financial Statement	610.00	415.16	313.27	264.99



For Abram Food Limited

Director/Authorised Signatory

ANNEXURE – F : RESTATED STATEMENT OF CAPITALISATION
(Rs in Lakhs)

Particulars	Pre-Issue	Post Issue
Borrowings		
Short term debt (A)	598.88	[*]
Long Term Debt (B)	0.00	[*]
Total debts (C)	598.88	0.00
Shareholders' funds		
Equity share capital	347.04	[*]
Reserve and surplus - as restated	262.96	[*]
Total shareholders' funds	610.00	0.00
Long term debt / shareholders' funds	0.00	[*]
Total debt / shareholders' funds	0.98	[*]

NOTES:

1. Short term Debts represent which are expected to be paid/payable within 12 months and excludes installment of term loans repayable within 12 months.
2. Long term Debts represent debts other than Short term Debts as defined above but includes installment of term loans repayable within 12 months grouped under other current liabilities
3. The figures disclosed above are based on restated statement of Assets and Liabilities of the Company as at 30/09/2024.
4. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures D, A, B & C.
5. Our company has allotted 578400 Bonus Equity Shares on 01/07/2024 in the ratio of 1:5 i.e. 1 (One) fully paid-up equity shares for every 5 (Five) equity shares held and 2651000 Bonus Equity Shares on 16/03/2024 in the ratio of 11:1 i.e., 11 (Eleven) Bonus equity shares for every 1 (One) equity share held.

[*] The Figures will be updated while filing Prospectus with RoC.



For Abram Food Limited

Director/Authorised Signatory

ANNEXURE – G : RESTATED SUMMARY STATEMENT OF CONTINGENT LIABILITIES
(Rs. in Lakhs)

Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Contingent liabilities in respect of:				
Claims against the company not acknowledged as debts	0.00	0.00	0.00	0.00
Guarantees given on Behalf of the Company	0.00	0.00	0.00	0.00
Other moneys for which the company is contingently liable	0.00	0.00	0.00	0.00
Other commitments	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

ANNEXURE – H: RESTATED STATEMENT OF SIGNIFICANT ACCOUNTING RATIOS				
Particulars	As at			
	30-09-2024	31-03-2024	31-03-2023	31-03-2022
Restated PAT as per P&L Account (Rs. in Lakhs)	194.84	101.89	48.28	12.50
EBITDA (excluding other income)	295.93	195.57	102.67	42.77
Equity Shares Outstanding at the beginning of Period	28.92	2.41	2.41	2.41
Bonus Shares issued in March, 2024 (deemed to be outstanding from earliest reporting period)	0.00	26.51	26.51	26.51
Bonus Shares issued in July, 2024 (deemed to be outstanding from earliest reporting period)	5.78	5.78	5.78	5.78
Weighted Average Number of Equity Shares at the end of the Period (Note -2)	34.70	34.70	34.70	34.70
Net Worth	610.00	415.16	313.27	264.99
Current Assets	1,226.15	912.37	657.34	448.83
Current Liabilities	692.03	645.76	458.05	260.26
Earnings Per Share				
EPS	5.61	2.94	1.39	0.36
Return on Net Worth (%)	32%	25%	15%	5%
Net Asset Value Per Share				
NAV	17.58	11.96	9.03	7.64
Current Ratio	1.77	1.41	1.44	1.72

Notes

1) The ratios have been calculated as below:

a) Basic Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Equity Shares outstanding during the year.

b) Diluted Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Diluted Potential Equity Shares outstanding during the year.

c) Return on Net Worth (%) = Restated PAT attributable to Equity Shareholders/ Net Worth X 100

d) Restated Net Asset Value per equity share (Rs.) = Restated Net Worth as at the end of the year/ Total Number of Equity Shares outstanding during the year.

2) Weighted Average Number of equity shares is the number of equity shares outstanding at the beginning of the year adjusted by the number of equity shares issued during the year multiplied by the time weighting factor. Further, number of shares are after considering impact of the bonus shares issued in March 2024 and July, 2024.

3) Earnings Per Share calculation are in accordance with Accounting Standard 20- Earnings Per Share, notified under the Companies (Accounting Standards) Rules 2006, as amended

4) Net Worth = Equity Share Capital + Reserve and Surplus (including surplus in the Statement of Profit & Loss)

5) EBITDA(Excluding Other Income) is calculated as: Profit after Tax + Tax+ Interest+Depreciation & Amortisation - Other Income

6) The figures disclosed above are based on the Restated Financial Statements of the Company.

For Abram Food Limited

Director/Authorised Signatory



ANNEXURE – I: RESTATED STATEMENT OF RELATED PARTY TRANSACTION

Particulars	Name of the Related Parties
a). Key Managerial Person	Mona Singhal Sanjay Kumar Jain Brij Bhushan Arpit Gupta
b). Relatives of KMP	Reeta Gupta
c). Entities in which Key Managerial Person (KMP)/or Relative of KMP exercise significant influence	Abram Udyog Private Limited Abram Buildtech Private Limited Anshuman Warehousing Private Limited Matsya Randonneurs Association Kaira Industries Private Limited Kherliwala Products Private Limited Aviansh Logistics Private Limited* RB Industries Sharda Udyog Ramkishore Matadeen

(Rs in Lakhs)

Nature of Transactions	For the year ended 30 September 2024	For the year ended 31 March 2024	For the year ended 31 March 2023	For the year ended 31 March 2022
Sale & Service income				
Abram Udyog Private Limited	-	15.04	-	-
Abram Buildtech Private Limited	-	29.20	8.90	-
Anshuman Warehousing Private Limited	74.80			
Matsya Randonneurs Association	1.88	9.10		
Ramkishore Matadeen	71.47	166.68		
Kherliwala Products Private Limited		0.75		
RB Industries		50.11		
Purchase				
Abram Udyog Private Limited	38.62	42.85	48.84	-
Abram Buildtech Private Limited	-	5.02		
Anshuman Warehousing Private Limited	63.98			
Kaira Industries Private Limited	287.28	114.51		
RB Industries	190.23			
Sharda Udyog	79.41	728.01		
Ramkishore Matadeen	614.52	249.24		
			-	-
Payment of expenses- RB Industries	4.65	1.12		
Outstanding as at the Balance Sheet Date				
Amount Payable				
Amount Receivable				
Kaira Industries Private Limited	-	193.09		
Ramkishore Matadeen	-	4.94		
Kherliwala Products Private Limited	-	0.79		

*Note: Aviansh Logistic Private Limited has given Corporate Guarantee to the Bankers of Abram Food Private Limited for Working Capital facilities of Rs. 4.69 Crore in FY 2022-23 and CHG 4 filed for the same, and the same has been satisfied.

For Abram Food Limited

Director/Authorised Signatory



ANNEXURE – J : RESTATED STANDALONE STATEMENT OF TAX SHELTERS

(Rs in Lakhs)

Particulars	For the year ended 30 September 2024	For the year ended 31 March 2024	For the year ended 31 March 2023	For the year ended 31 March, 2022
A. Restated Profit before tax	261.12	143.12	65.34	16.92
Short Term Capital Gain at special rate	0	0	0	0
Normal Corporate Tax Rates (%)	25.168	25.168	26	26
Short Term Capital Gain at special rate	0	0	0	0
MAT Tax Rates (%)	0.00	0.00	15.60	15.60
B. Tax thereon (including surcharge and education cess)				
Tax on normal profits	65.72	36.02	16.99	4.40
Short Term Capital Gain at special rate	0	0	0	0
Total	65.72	36.02	16.99	4.40
Adjustments:				
C. Permanent Differences				
Deduction allowed under Income Tax Act	0.00	0.00	0.00	0.00
Exempt Income	0.00	0.00	0.00	0.00
Allowance of Expenses under the Income Tax Act Section 35	0.00	0.00	0.00	0.00
Disallowance of Income under the Income Tax Act	0.00	0.00	0.00	0.00
Disallowance of Expenses under the Income Tax Act	2.25	5.07	0.27	0.07
Total Permanent Differences	2.25	5.07	0.27	0.07
D. Timing Differences				
Difference between Depreciation as per Income tax, 1961 and Companies Act 2013	-1.07	0.13	-1.56	1.04
Provision for Gratuity disallowed	0.00	0.00	0.00	0.00
Total Timing Differences	-1.07	0.13	-1.56	1.04
E. Net Adjustments E= (C+D)	1.18	5.21	-1.29	1.11
F. Tax expense/(saving) thereon				
G. Total Income/(loss) (A+E)	262.31	148.32	64.05	18.04
Taxable Income/ (Loss) as per MAT	0.00	0.00	65.61	16.99
H. Income Tax as per normal provision	66.02	37.33	16.65	4.69
I. Income Tax under Minimum Alternative Tax under Section 115 JB of the Income Tax Act	0.00	0.00	10.23	2.65
Net Tax Expenses (Higher of H,I)	66.02	37.33	16.65	4.69
Relief u/s 90/91	0	0	0	0
Total Current Tax Expenses	66.02	37.33	16.65	4.69
Adjustment for Interest on income tax/ others	0	2.69	1.06	0.27
Total Current Tax Expenses	66.02	40.02	17.71	4.96



For Abram Food Limited

Director/Authorised Signatory