Gaur & Associates
CHARTERED ACCOUNTANTS

516, Laxmi Deep,
Laxmi Nagar District Centre,
Delhi-110092 Ph. 011-45033133

LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

TO THE BOARD OF DIRECTORS OF ABRAM FOOD LIMITED

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **ABRAM FOOD LIMITED** ('the Company') for the half year ended 30th September 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

These statements are the responsibility of the Company's Management and have been approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" "(AS 25)", prescribed under section 133 of the Companies Act, 2013 read with rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.

Based on our review conducted as 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 AS 25, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 GAUR & ASSOCIATES
Chartered Accountants
FRN: 005354C

SATISH KUMAR GUPTA
Digitally signed by SATISH KUMAR GUPTA
Date: 2025.11.13 12:57:40 +05'30'

S. K. Gupta
Partner
M. No. 016746
UDIN: 25016746BMGYOQ9464

Place: DELHI
Date: 13/11/2025

ABRAM FOOD LIMITED

(Formerly known as 'Abram Food Private Limited')

CIN: L15122DL2009PLC187783

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2025

(Amount in lakhs)

	Particulars	As at 30th September,2025 Unaudited	As at 31st March, 2025 Audited
I.	EQUITY AND LIABILITIES		
1.	Shareholders' funds		
	(a) Share Capital	515.40	372.60
	(b) Reserves and Surplus	1,902.21	470.35
	(c) Money received against share warrants	-	-
		2,417.61	842.95
2.	Share application money pending allotment	-	-
3.	Non- current liabilities		
	(a) Long-term borrowings	23.73	18.68
	(b) Deferred Tax liabilities (Net)	2.06	1.60
	(c) Other Long term liabilities	-	-
	(d) Long-term Provisions	-	-
		25.79	20.28
4.	Current Liabilities		
	(a) Short term borrowings	673.73	694.55
	(b) Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises; and	3.47	8.01
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.]	20.58	23.66
	(c) Other current liabilities	11.86	10.13
	(d) Short term provisions	159.72	103.24
		869.36	839.59
	Total Equity and Liabilities	3,312.76	1,702.82
II	ASSETS		
1.	Non-current assets		
	(a) Property Plant and Equipment & Intangible Assets		
	(i) Property, Plant and Equipment	282.11	222.84
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(b) Non-current investments	-	-
	(c) Deferred tax assets (net)	-	-
	(d) Long-term loans and advances	-	-
	(e) Other non-current assets	0.18	0.18
		282.29	223.02
2.	Current assets		
	(a) Current investments	-	-
	(b) Inventories	708.62	555.97
	(c) Trade receivables	1,794.45	870.00
	(d) Cash and cash equivalents	58.23	5.29
	(e) Bank balance other than cash and cash equivalents	-	-
	(f) Short-term loans and advances	316.77	41.08
	(g) Other current assets	152.40	7.46
		3,030.47	1,479.80
	Total Assets	3,312.76	1,702.82

For Abram Food Limited
For and on behalf of the board of Directors

Director/Authorised Signatory

Date: 13.11.2025
Place: Delhi

Mona Singhal
(Director)
DIN - 07457919

Arpit Gupta
(CFO)

ABRAM FOOD LIMITED

(Formerly known as 'Abram Food Private Limited')

CIN: L15122DL2009PLC187783

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2025

(Amount in lakhs)

	Particulars	Half Year Ended			Year Ended
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
1	Income	Unaudited	Audited	Unaudited	Audited
	Revenue from operations	5,592.24	2,169.33	4,235.16	6,404.49
	Other income	6.19	4.70	-	4.70
	Total income	5,598.43	2,174.03	4,235.16	6,409.19
2	Expenses		-		
(a)	Cost of materials consumed	1,197.27	444.41	3,143.19	3,587.59
(b)	Purchases of stock-in-trade	4,264.36	1,297.55	786.89	2,084.44
(c)	Changes in inventories of finished goods, work-in-progress & stock-in-trade	(209.45)	170.47	(44.03)	126.44
(d)	Employee benefit expenses	33.06	20.72	22.07	42.79
(e)	Finance costs	31.32	28.46	22.76	51.22
(f)	Depreciation and amortisation expenses	19.77	17.14	12.05	29.19
(g)	Other Expenses	27.94	24.95	31.11	56.06
			-		
	Total expenses	5,364.27	2,003.70	3,974.03	5,977.73
	Total profit before exceptional items and tax	234.16	170.33	261.12	431.46
3	Exceptional items	-	-	-	-
	Total profit before tax	234.16	170.33	261.12	431.46
	Tax expense		-		
4	Current tax	58.49	43.37	66.02	109.38
5	Deferred tax	0.47	0.19	0.27	0.46
6	Earlier Year tax	-	(3.93)	-	(3.93)
	Total tax expenses	58.96	39.62	66.29	105.91
7	Profir after tax for the period	175.20	130.71	194.84	325.55
8	Other comprehensive income net of taxes	-	-	-	
	Total Comprehensive Income for the period (7-8)	175.20	130.71	194.84	325.55
9	Details of equity share capital				
	Paid-up equity share capital(Face Value of Rs.10/-)	515.40	372.60	347.04	372.60
	Other Equity				470.35
10	Earnings per share				
i	Earnings per equity share *(not annualised)		-		
	Basic earnings per share (Rs.)	3.95*	3.63*	5.61*	9.05
	Diluted earnings per share (Rs.)	3.95*	3.63*	5.61*	9.05

Notes to the Unaudited Financial Results:

1. The above unaudited financial results of the company for the half year ended September 30, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 13, 2025. The Statutory Auditors have carried out a limited review of the results for the half year ended September 30, 2025 and furnished their report thereon. In terms of clause (5) of regulation 33 of LODR, 2015, reporting of financial results for the quarter is not required hence not reported.
2. Balance of Sundry Creditors, Debtors, Loan & Advances etc. are as per books of accounts in absence of confirmation and reconciliation thereon.
3. The same accounting policies are followed in preparation of the financial statements as those followed in the most recent annual statements .
4. The figures for the corresponding period of the previous year or previous half year have been regrouped/rearranged and/or recast wherever required.

For and on behalf of the Board of Directors

For Abram Food Limited

Director/Authorised Signatory

Mona Singhal (Director) DIN - 07457919

Arpit Gupta (CFO)

Date: 13.11.2025

Place: Delhi

ABRAM FOOD LIMITED

(Formerly known as 'Abram Food Private Limited')

CIN: L15122DL2009PLC187783

UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Amount in lakhs)

Statement of Cash Flows	For the period ended 30th September, 2025	For the period ended 30th September, 2024
	Unaudited	Unaudited
Cash flow from operating activities:		
Profit Before Tax	234.16	261.12
Adjustments for:		
Depreciation and amortization	19.77	12.05
Interest expense	31.32	22.76
(Profit)/ Loss on Sale of Assets	-	0.07
Operating Profit before Changes in Working Capital	285.25	296.00
Movements in Working Capital		
(Increase)/ Decrease in trade receivables	(924.44)	(128.99)
(Increase)/Decrease in inventories	(152.65)	(101.49)
(Increase)/ Decrease in Short-term loans and advances	(275.70)	(9.89)
(Increase)/ Decrease in Other Current & Non-Current Assets	(144.94)	(0.18)
(Decrease)/Increase in Trade Payables	(7.61)	5.41
Increase/ (Decrease) in Other Current Liability and Provisions	3.23	4.25
Cash generated from operations	(1,216.86)	65.11
Income taxes paid	(3.52)	(10.61)
Net cash generated/(used in) from operating activities	(1,220.38)	54.51
Cash flow from investing activities:		
Purchase of property, plant & equipment, intangibles etc	(79.03)	(39.09)
Sale of property,plant & equipment, intangibles etc	-	0.19
	-	
Net cash generated/(used in) from investing activities	(79.03)	(38.90)
Cash flow from financing activities:		
Proceeds from issue of share capital/ application money	1,399.44	99.36
Proceed from Long-term borrowings	10.75	-
Repayment of Long-term borrowings	(5.70)	-
Proceed/(Repayment) of Short term borrowings	(20.82)	(1.99)
Interest Paid	(31.32)	(22.76)
Net cash generated/(used in) from Financing Activities	1,352.35	74.62
Net increase/(decrease) in cash and cash equivalents	52.94	90.23
Cash and cash equivalents at the beginning	5.29	11.34
Cash and cash equivalents at the end	58.23	101.56

For and on behalf of the board of Directors

For Abram Food Limited

Mona Singhal
Director/Authorised Signatory
DIN - 07457919

Arpit Gupta
(CFO)

Date: 13.11.2025
Place: Delhi