General information about company	
Scrip code*	544422
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE0ZDY01011
Name of company	ABRAM FOOD LIMITED
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	14-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-11-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	FMCG
Start date and time of board meeting	14-11-2026 16:30
End date and time of board meeting	14-11-2026 18:15
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	No
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	02-12-2024
Indicate Company website link for updated RPT policy of the Company	https://abramfood.in/investor-relations/#Policies
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	Yes

Financial Results – Other than Bank

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Revenue From Operations**		
	Revenue from operations	5737.6	5737.6
	Other income	16.95	16.95
	Total Income	**5754.55**	**5754.55**
2	**Expenses**		
(a)	Cost of materials consumed	436.01	436.01
(b)	Purchases of stock-in-trade	5876.36	5876.36
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-855.07	-855.07
(d)	Employee benefit expense	31.01	31.01
(e)	Finance costs	54.86	54.86
(f)	Depreciation and amortisation expense	32.7	32.7
(g)	**Other Expenses**		
1	Other Exps	28.57	28.57
	Total other expenses	**28.57**	**28.57**
	Total expenses	**5604.44**	**5604.44**
3	**Profit before exceptional and extraordinary items and tax**	**150.11**	**150.11**
4	Exceptional items	0	0
5	**Profit before extraordinary items and tax**	150.11	150.11
6	Extraordinary items	0	0
7	**Profit before tax**	150.11	150.11
8	**Tax Expense**		
	Current tax	38.55	38.55
	Deferred tax	-0.37	-0.37
	Total tax expenses	38.18	38.18
9	**Net Profit Loss for the period from continuing operations**	111.93	111.93
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	**Net profit (loss) from discontinuing operation after tax**	0	0
13	**Profit (loss) for period before minority interest**	111.93	111.93
14	Share of profit (loss) of associates		
15	Profit (loss) of minority interest		
16	**Net profit (Loss) for the period**	111.93	111.93
17	**Details of equity share capital**		
	Paid-up equity share capital	515.4	515.4
	Face value of equity share capital	10	10
	Details of debt securities		
18	Reserves excluding revaluation reserve		
19	**Earnings per equity share (for continuing and discontinued operations)**		

	Basic earnings (loss) per share from continuing and discontinued operations	2.17	2.17	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.17	2.17	
20	Debt equity ratio	0.61	0.61	Textual Information(1)
21	Debt service coverage ratio	3.54	3.54	Textual Information(2)
22	Interest service coverage ratio	3.74	3.74	Textual Information(3)
23	Disclosure of notes on financial results			

Statement of Asset and Liabilities		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	**Shareholders' funds**	
	Share capital	515.4
	Reserves and surplus	1920.97
	Money received against share warrants	0
	Total shareholders' funds	**2436.37**
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	**Non-current liabilities**	
	Long-term borrowings	10.6
	Deferred tax liabilities (net)	1.41
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	
1		
2		
3		
4		
5		
	Details of other long-term liabilities	
	Total of other long-term liabilities	
	Long-term provisions	3.83
	Total non-current liabilities	**15.84**
6	**Current liabilities**	
	Short-term borrowings	1486.57
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	57.07
	Total Trade payable	**57.07**
	Other current liabilities	
1	OTHER CURRENT LIABILITIES	22.25
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	**22.25**
	Short-term provisions	71.69
	Total current liabilities	**1637.58**
	Total equity and liabilities	**4089.79**
	Assets	
1	**Non-current assets**	
(i)	**Property, Plant and Equipment and Intangible assets**	
	Property, Plant and Equipment	396.56

	Producing properties	0
	Intangible assets	0
	Preproducing properties	0
	Property, Plant and Equipment capital work-in-progress	0
	Intangible assets under development or work-in-progress	0
	Total Property, Plant and Equipment and Intangible assets	**396.56**
(ii)	Non-current investments	0
(v)	Deferred tax assets (net)	0
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
	Other non-current assets	
1	Other non-current assets	0.21
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	**0.21**
	Total non-current assets	**396.77**
2	**Current assets**	
	Current investments	0
	Inventories	2604.18
	Trade receivables	777.69
	Cash and cash equivalents	95.26
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	114.02
	Other current assets	
1	Other Current Assets	101.87
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	**101.87**
	Total current assets	**3693.02**
	Total assets	**4089.79**
	Disclosure of notes on assets and liabilities	

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
1	**Segment Revenue**		
	(net sale/income from each segment should be disclosed)		
	Total segment revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
	Total Profit before tax		
	i. Finance cost		
	ii. Other unallocable expenditure net off unallocable income		
	Profit before tax		
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
	Total Segment Assets		
	Un-allocable Assets		
	Net Segment Assets		
4	**Segment Liabilities**		
	Segment Liabilities		
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		

Cash flow statement - indirect		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
1	**Statement of cash flows**	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	150.11
2	**Adjustments for reconcile profit (loss)**	
	Adjustments to profit (loss)	
	Adjustments for finance costs	54.86
	Adjustments for depreciation and amortisation expense	32.7
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	**87.56**
3	**Adjustments for working capital**	
	Adjustments for decrease (increase) in inventories	-1126.24
	Adjustments for decrease (increase) in trade receivables	854.46
	Adjustments for decrease (increase) in other current assets	86.94
	Adjustments for increase (decrease) in trade payables	-8.78
	Adjustments for increase (decrease) in other current liabilities	11.94
	Adjustments for provisions	0
	Total adjustments for working capital	**-181.68**
	Total adjustments for reconcile profit (loss)	**-94.12**
	Net cash flows from (used in) operations	**55.99**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	5.01
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	**50.98**
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	**50.98**
4	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0

	Proceeds from sales of property plant and equipment	0
	Purchase of property plant and equipment	90.95
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	**-90.95**
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	**-90.95**
5	**Cash flows from used in financing activities**	
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	200
	Repayments of borrowings	102.56
	Dividends paid	0
	Interest paid	54.86
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	**42.58**
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	**42.58**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**2.61**
6	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	**2.61**
	Cash and cash equivalents cash flow statement at beginning of period	92.65
	Cash and cash equivalents cash flow statement at end of period	**95.26**

Format for Disclosing Outstanding Default on Loans and Debt Securities			
Sr. No.	Particulars	Amount	Remarks
1.	Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	1497.17	
B	Of the total amount outstanding, amount of default as on date	0	
2.	Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	1497.17	

ABRAM FOOD LIMITED

(Formerly known as 'Abram Food Private Limited')

CIN: L15122DL2009PLC187783

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2026

(Amount in lakhs)

	Particulars	As At 30 September 2026	As at 31st March, 2026
		Unaudited	Audited
I.	**EQUITY AND LIABILITIES**		
1.	**Shareholders' funds**		
	(a) Share Capital	515.40	515.40
	(b) Reserves and Surplus	1,920.97	1,809.04
	(c) Money received against share warrants	-	-
		2,436.37	**2,324.44**
2.	**Share application money pending allotment**	-	-
3.	**Non- current liabilities**		
	(a) Long-term borrowings	10.60	20.21
	(b) Deferred Tax liabilities (Net)	1.41	1.78
	(c) Other Long term liabilities	-	-
	(d) Long-term Provisions	3.83	2.23
		15.84	**24.22**
4.	**Current Liabilities**		
	(a) Short term borrowings	1,486.57	1,379.52
	(b) Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	57.07	65.85
	(c) Other current liabilities	22.25	11.91
	(d) Short term provisions	71.69	38.15
		1,637.58	**1,495.43**
	Total Equity and Liabilities	**4,089.79**	**3,844.09**
II	**ASSETS**		
1.	**Non-current assets**		
	(a) Property Plant and Equipment & Intangible Assets		
	(i) Property, Plant and Equipment	396.56	338.31
	(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	0.21	0.21
		396.77	**338.52**
2.	**Current assets**		
	(a) Current investments	-	-
	(b) Inventories	2,604.18	1,477.93
	(c) Trade receivables	777.69	1,632.15
	(d) Cash and cash equivalents	95.26	92.65
	(e) Bank balance other than cash and cash equivalents	-	-
	(f) Short-term loans and advances	114.02	189.61
	(g) Other current assets	101.87	113.23
		3,693.02	**3,505.57**
	Total Assets	**4,089.79**	**3,844.09**

For Abram Food Limited

For and on behalf of the board of Directors

Director/Authorised Signatory

Brijmohan Jain (Managing Director) Din No. 01934853

Mona Singhal (Director) Din No. 07457919

For Abram Food Limited

Arpit Gupta (CFO)

Director/Authorised Signatory

Date: 14/11/2026

Place: Delhi

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ABRAM FOOD LIMITED

(Formerly known as 'Abram Food Private Limited')

CIN: L15122DL2009PLC187783

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTH ENDED SEPTEMBER 30, 2026

(Amount in lakhs)

	Particulars	Half Year Ended			Year Ended
1	Income	30.09.2026	31.03.2026	30.09.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
	Revenue from operations	5,737.60	5,619.54	5,592.24	11,211.78
	Other income	16.95	7.62	6.19	13.81
	Total income	**5,754.55**	**5,627.16**	**5,598.43**	**11,225.59**
2	Expenses		-		
(a)	Cost of materials consumed	436.01	562.70	1,197.27	1,759.97
(b)	Purchases of stock-in-trade	5,876.36	5,450.58	4,264.36	9,714.94
(c)	Changes in inventories of finished goods, work-in-progress & stock-in-trade	(855.07)	(591.21)	(209.45)	(800.66)
(d)	Employee benefit expenses	31.01	30.63	33.06	63.69
(e)	Finance costs	54.86	41.08	31.32	72.40
(f)	Depreciation and amortisation expenses	32.70	32.25	19.77	52.02
(g)	Other Expenses	28.57	51.19	27.94	79.13
	Total expenses	**5,604.44**	**5,577.22**	**5,364.27**	**10,941.49**
	Total profit before exceptional items and tax	**150.11**	**49.94**	**234.16**	**284.10**
3	Exceptional items	-	-	-	-
	Total profit before tax	**150.11**	**49.94**	**234.16**	**284.10**
	Tax expense		-		
4	Current tax	38.55	(9.67)	58.49	48.82
5	Deferred tax	(0.37)	(0.28)	0.47	0.19
6	Earlier Year tax	-	0.03	-	0.03
	Total tax expenses	**38.18**	**(9.92)**	**58.96**	**49.04**
7	**Profir after tax for the period**	**111.93**	**59.86**	**175.20**	**235.06**
8	Other comprehensive income net of taxes	-	-	-	
	Total Comprehensive Income for the period (7-8)	**111.93**	**59.86**	**175.20**	**235.06**
9	**Details of equity share capital**				
	Paid-up equity share capital(Face Value of Rs.10/-)	515.40	515.40	515.40	515.40
	Other Equity				1,809.04
10	**Earnings per share**				
i	**Earnings per equity share *(not annualised)**		-		
	Basic earnings per share (Rs.)	2.17*	1.16*	3.95*	4.89
	Diluted earnings per share (Rs.)	2.17*	1.16*	3.95*	4.89

Notes to the Audited Financial Results:

1 The above unaudited financial results of the company for the half year ended September 30, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2026. The Statutory Auditors have carried out a limited review of the results for the half year ended September 30, 2026 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 amounts for the half year ended 31 March 2026 and 30 September 2025 are the balancing figures between the audited figures in respect of the full financial year and year-to-date figures up to the half year of the relevant financial year which were subjected to limited review by statutory auditors.

5 The figures for the corresponding period of the previous year or previous half year have been regrouped/rearranged and/or recast wherever required.

For Abram Food Limited

For and on behalf of the Board of Directors

Director/Authorise Signatory

Date: 14/11/2026
Place: Delhi

Brij Bhushan	Mona Singhal	Arpit Gupta
(Managing Director)	(Director)	(CFO)
Din No. 01934853	DIN - 07457919	

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ABRAM FOOD LIMITED

(Formerly known as 'Abram Food Private Limited')

CIN: L15122DL2009PLC187783

UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER , 2026

(Amount in lakhs)

Statement of Cash Flows	For the period ended 30th September, 2026 Unaudited	For the period ended 30th September, 2025 Unaudited
Cash flow from operating activities:		
Profit Before Tax	150.11	234.16
Adjustments for:		
Depreciation and amortization	32.70	19.77
Interest expense	54.86	31.32
(Profit)/ Loss on Sale of Assets	-	
Operating Profit before Changes in Working Capital	237.67	285.25
Movements in Working Capital		
(Increase)/ Decrease in trade receivables	854.46	(924.44)
(Increase)/Decrease in inventories	(1,126.24)	(152.65)
(Increase)/ Decrease in Short-term loans and advances	75.59	(275.70)
(Increase)/ Decrease in Other Current & Non-Current Assets	11.36	(144.94)
(Decrease)/Increase in Trade Payables	(8.78)	(7.61)
(Decrease)/Increase in Other Current Liability and Provisions	11.94	3.23
Cash generated from operations	55.99	(1,216.86)
Income taxes paid	(5.01)	(3.52)
Net cash generated/(used in) from operating activities	50.98	(1,220.38)
Cash flow from investing activities:		
Purchase of property, plant & equipment, intangibles etc	(90.95)	(79.03)
Sale of property,plant & equipment, intangibles etc	-	-
Net cash generated/(used in) from investing activities	(90.95)	(79.03)
Cash flow from financing activities:		
Proceeds from issue of share capital/ application money	-	1,399.44
Proceed from Long-term borrowings	-	10.75
Repayment from Long-term borrowings	(12.21)	(5.70)
Proceed of Short term borrowings	200.00	-
Repayment of Short term borrowings	(90.34)	(20.82)
Interest Paid	(54.86)	(31.32)
Net cash generated/(used in) from Financing Activities	42.58	1,352.35
Net increase/(decrease) in cash and cash equivalents	2.61	52.94
Cash and cash equivalents at the beginning	92.65	5.29
Cash and cash equivalents at the end	95.26	58.23

For and on behalf of the board of Directors

For Abram Food Limited

Brij Bhushan
(Managing Director)
Din No. 01934853

Mona Singhal
(Director)
Din No. 07457919

Director/Authorised Signatory

For Abram Food Limited

Arpit Gupta
(CFO)

Director/Authorised Signatory

Date: 14/11/2026
Place: Delhi

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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, 2026

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 2026, 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: 2026.11.14 18:16:51 +05'30'

Satish Kumar Gupta
Partner
M. No. 016746
UDIN: 26016746WQYCHH7764

Place: Delhi
Date: 14/11/2026

Gaur & Associates
CHARTERED ACCOUNTANTS

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

CERTIFICATE FOR UTILIZATION OF ISSUE PROCEEEDS

To,
The Board of Directors of Abram Food Limited.
(Formerly Known as Abram Food Private Limited)
605, Pearl Business Park, Near Fun Cinema
Netaji Subhash Place, Pitampura,
Delhi - 110034

1) This certificate is issued in accordance with the terms of our engagement letter.

2) The accompanying statement contains details of manner of the utilization of issue proceeds including funds utilized for purposes other than those stated in the IPO, if any in the offer document (the "statement") by Abram Food Limited (formerly known as Abram Food Private Limited) (the "Company"). The company has issued 14,28,000 equity shares of Rs.10 each at a premium of Rs. 88 each aggregating to Rs. 13,99,44,000/- as fresh issue by way of public issue and got listed on SME Platform of BSE Limited on 1st July 2025.

Management's Responsibility for the Statement

3) The preparation of the Annexure 1 is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4) The Management is also responsible for ensuring that the Company complies with the requirements of the Equity Listing Agreement, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR") and for providing all relevant information to the Securities and Exchange Board of India ("SEBI").

Auditor's Responsibility

5) Pursuant to the requirements of the LODR, it is our responsibility is to express limited assurance that nothing has come to our attention that causes us to believe that the details that form part of Annexure 1, have not been accurately extracted from the unaudited books of

accounts for the period ended September 30, 2026 of the Company, and other relevant records and documents maintained by the Company and that the Annexure 1 is not mathematically accurate

6) A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence that vary in nature, timing and extent than a reasonable assurance engagement. Consequently, level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we perform a reasonable assurance engagement.

7) Accordingly, we have performed the following procedures in relation to the particulars in the Statement prepared by the Company:

a) Obtained from the Company, the Offer Document and reviewed the purpose of the Securities. The Management of the Company has represented to us that there are no amendments or supplementary letters thereof other than those provided to us;

b) Verified the calculation of net proceeds and the outflow of the funds from the designated bank account held with the ICICI Bank, bearing account No. 000405163616 and traced the same to the relevant ledger accounts for the Period.

c) Verified arithmetical accuracy of the amounts reported in Annexure 1;

d) Verified, on a test check basis, the details of the transactions of the accounts (representing payments made by the Company towards utilisation of the proceeds) and traced the same to the books of account and other relevant documents and records supporting the transactions to examine whether such transactions are incurred in accordance with the purpose of the Securities; and

e) Performed necessary inquiries with the management and obtained necessary representations from the management of the Company.

8) We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

9) We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

10) Based on our examination, as above, and the information, explanations and written representations given to us, nothing has come to our attention that causes us to believe that the Annexure 1 is not in agreement with the unaudited books of account and records of the Company.

Restriction on Use

11) This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with its obligations under LODR to submit the accompanying statement to the audit committee accompanied by a certificate thereon from the statutory auditors and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For GAUR & ASSOCIATES
Chartered Accountants
FRN: 005354C

SATISH KUMAR GUPTA
Digitally signed by SATISH KUMAR GUPTA
Date: 2026.11.14 18:23:22 +05'30'

Satish Kumar Gupta
Partner
M. No. 016746
UDIN: 26016746EAPVSK9607

Place: New Delhi
Date: 14/11/2026

Annexure-1

Utilization of IPO proceeds till September 30, 2026

(Amount in Lakhs)

S. No.	Object as disclosed in the offer documents	Amount disclosed in the offer document	Actual utilized amount	Unutilized Amount
1	To meet Capital Expenditure for Purchase of Machinery	385.00	331.04#	53.96
2	To meet working capital requirements of the Company	670.00	670.00	0
3	General Corporate Purpose	204.50	203.06	1.44
4	Issue related expenses	139.94	139.94	0
TOTAL		**1399.44***	**1344.04**	**55.40***

1. The total amount received from IPO is Rs 1,399.44 lakhs.
2. The total amount utilized during the period July 01, 2025 to September 30, 2026 has been applied in accordance with the objects as stated in Prospectus, as detailed above.
3. *Out of the total amount raised amounting to Rs. 1,399.44 lakhs, Rs. 50.28 lakhs is invested as fixed deposits which have been presented under cash and cash equivalents.
4. # Rs. 112.81 lakhs is advance given to vendor for the purchase of machinery and same is shown under Short Term Loans and Advances.
5. Based on the information and documents provided to us, the utilization of IPO proceeds is in compliance with the prescribed purposes as mentioned in the offer document.

This certificate is being issued in compliance with the regulatory requirements and under the applicable laws, and we express no opinion beyond the facts stated herein.

For Abram Food Limited

For Abram Food Limited
Arpit Gupta
CFO
Director/Authorised Signatory

SATISH KUMAR GUPTA
Digitally signed by SATISH KUMAR GUPTA
Date: 2026.11.14 18:23:39 +05'30'

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