ABN INTERCORP LTD.

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
BandraKurla Complex,
Bandra(E)
Mumbai-400051

Respected Sir/Madam,

Subject: Submission of un-audited Financial Result for the half year ended on 30th September, 2025

We are herewith submitting the un-audited Financial Result as per Ind AS as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the half year ended on 30thSeptember, 2025.

Kindly receive the same and update your records.

Thanking You,

For, ABN Intercorp Limited

Date: 14.11.2025
Place: Delhi

Ajai Kumar Rastogi
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Date: 2025.11.14 17:43:23 +05'30'

Mr. Ajai KumarRastogi
Managing Director
DIN: 00322447

ABN

ABN INTERCORP LTD.

UNAUDITED FINANCIAL RESULTS FOR HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

Part-I (Rs. in Lakhs except EPS data)

Sr. No.	Particulars	Six Months Ended			Year Ended	
		30/09/2025 (Unaudited)	31/03/2025 (Audited)	30/09/2024 (Unaudited)	31/03/2025 (Audited)	31-03-2024 (Audited)
I	Revenue from Operations	6.44	8.20	10.10	18.30	25.57
II	Other Income	0.25	4.72		4.72	5.95
III	**Total Income (I + II)**	**6.69**	**12.92**	**10.10**	**23.02**	**31.52**
IV	Expenditure					
	Project Expense					
	Changes in Inventories of Finshed Goods, Work-in-progress and Stock-in-trade					
	Employee Benefit Expenses	9.53	11.78	3.84	15.62	16.08
	Depreciation		0.42		0.42	0.60
	Other Expenditure	1.34	30.38	1.44	31.83	6.24
	Total Expenses (IV)	**10.87**	**42.58**	**5.28**	**47.87**	**22.92**
V	Profit before Exceptional Items and tax (III-IV)	(4.18)	(29.66)	4.82	(24.85)	8.60
VI	Exceptional Items					
VII	Profit Before Tax (V+VI)	(4.18)	(29.66)	4.82	(24.85)	8.60
VIII	Tax Expense Current tax					3.70
	Deferred tax		(4.32)		(4.32)	(1.48)
IX	Profit / (loss) for the period (VII-VIII)	(4.18)	(25.34)	4.82	(20.53)	6.38
X	Other Comprehensive Income (OCI)					
XI	Total Income (Including OCI) (IX+X)	(4.18)	(25.34)	4.82	(20.53)	6.38
XII	Earning Per Share (EPS) (of Rs. 10/- Each) not annualised					
	(a) Basic				(4.89)	1.52
	(b) Diluted				(4.89)	1.52

(Formerly Known as ABN Intercorp Pvt. Ltd.)
Regd. Office: FF-01, TDI Center,, Jasola District Center, Jasola, New Delhi-110 025
Ph- 011-4132 4180 | E-mail- abn.india@gmail.com | CIN-L55101DL2005PLC140406

Statement of Assets & Liabilities		(RS.In LAKH)	
Sr. No	Particulars	As At 30/09/2025 (Unaudited)	As At 31/03/2025 (Audited)
A	ASSETS		
1	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	1.01	1.01
	(b) Investment Property	515.33	680.33
	(c) Financial Assets		
	(I) Other Financial Assets	324.90	209.89
	(d) Deferred Tax Assets (net)	6.68	6.68
	(e) Other non-current assets	50.00	50.00
		897.92	**947.91**
2	CURRENT ASSTES		
	(a) Inventories		
	(b) Financial Assets		
	(i) Investments	60.00	47.37
	(ii) Trade Receivables		
	(iii) Cash and Cash Equivalents	33.19	0.16
	(iv) Loans		
	(c) Current tax asset (net)	2.85	2.44
	(d) Other Current Assets		
		96.04	**49.97**
	TOTAL	**993.96**	**997.88**
B	EQUITY AND LIABILITIES		
	EQUITY :		
	(a) Equity Share Capital	41.95	41.95
	(b) Other Equity	946.58	950.76
		988.53	**992.71**
	LIABILITIES		
1	NON-CURRENT LIABILITIES		
	(a) Other financial liabilities	5.01	4.75
		5.01	**4.75**
2	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payable		
	(iii) Other financial liabilities	0.42	0.42
	(b) Other Current Liabilities		
	(c) Provisions		
	(d) Current Tax Liabilities (Net)		
		0.42	**0.42**
	TOTAL	**993.96**	**997.88**

Statement ofcash Flows		(RS.In LAKH)	
Sr. No	Particulars	30/09/2025 (Unaudited)	30/09/2024 (Unaudited)
(A)	**Cash flow from Operating Activities:**		
	Net Profit Before Tax	-4.18	4.82
	Adjustments:		
	Depreciation		
	Interest received		
	(Profit)/loss on sale of Assets		
	(Profit)/loss on sale of Investment/property		
	Operating profit before working capital changes	**-4.18**	**4.82**
	Adjusted for:		
	Decrease/(Increase) in Receivables	167.31	-33.82
	Increase/(Decrease) in Payables	0.27	-1.38
	Cash Generated from operations	**163.40**	**-30.38**
	Direct taxes (paid) / refund received	**0.00**	**0.00**
	Net Cash Flow From Operating activities	**163.40**	**-30.38**
(B)	**Cash flow from Investing Activities:**		
	sale/transfer of investment		

	Sale of Investment	-131.84	
	Investment in Property		15.00
	Other Investment		15.00
	(Profit)/Loss on sale of Investment		
	Purchase of shares		
	Interest received		0.00
	Sale of Fixed Assets		
	Purchase of Fixed Assets		
	Net Cash Flow From Investing activities	-131.84	30.00
(C)	**Cash flow from Financing Activities:**		
	Net Cash Flow From Financing activities	0.00	0.00
	Net Increase in Cash & Cash Equivalents	31.56	-0.38
	Cash & Cash Equivalents at the beginning of the year	1.26	1.64
	Cash & Cash Equivalents at the close of the year	32.82	1.26

Notes:

1. The aforesaid financial results were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors held on November, 14, 2024.
2. The Company is engaged in the service segment and therefore there are no other reportable segments.
3. Figures for the previous periods have been regrouped / re- arranged, wherever considered necessary.
4. Figures for the half year ended September 30, 2024 are the balancing figures between the audited figures for the full financial year and the published figures for the respective six month period.

Ajai Kumar Rastogi

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Date: 2025.11.14 17:45:06 +05'30'

Ajai Kumar Rastogi
Managing Director
DIN : 00322447

PLACE **New Delhi**
DATE : **14.11.2025**

RTPS & CO.
CHARTERED ACCOUNTANTS

GSTIN : 07AAEFR9195D1ZX PAN : AAEFR9195D
Office : 3022/1, 2nd Floor, Chuna Mandi, Pahar Ganj, New Delhi- 110055
Phone : 43504701, (M) :- 9899029703 E-mail : fca.rtps@gmail.com, psbaghla@gmail.com

Ref. No. .... **Independent Auditors Limited Review Report** Dated ....

To,
The Board of Directors,
A B N Intercorp Limited

1. We have reviewed the accompanying statement of unaudited financial results of A B N Intercorp Limited for the six months period ended on September 30, 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.
2. The statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RTPS & Co.
Chartered Accountants

RTPS & CO. Chartered Accountants FRN:017980N NEW DELHI

Pritam Singh
FCA
M. No. 097115
Place: New Delhi
Date: 14/11/2025