



Date: 30.05.2026

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 Audited Financial Result for the half year and year ended on 31st March, 2026

Ref: Script Code/Symbol: ABNINT

We are herewith submitting the Audited Financial Result along with Audited report as per Ind AS in accordance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the half year and year ended on 31st March, 2026.

We would like to inform that RTPS & Co, Statutory Auditors have issued Audit Report with unmodified opinion on Audited Financial Results for the year ended 31st March, 2026.

Kindly receive the same and update your records.

Thanking You,

For, ABN Intercorp Limited

Ajai Kumar
Rastogi

Digitally signed by
Ajai Kumar Rastogi
Date: 2026.05.30
17:50:18 +05'30'

Mr. Ajaikumar Rastogi
Managing Director
DIN: 00322447

A B N INTERCORP LIMITED

(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



ABN INTERCORP LTD.

Date: 30.05.2026

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

Respected Sir/Madam

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref.: Scrip Code/ Symbol: ABNINT

Ref.:SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27,2016

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby declare that the Statutory Auditors of ABN Intercorp Limited, M/s RTPS & Co., (Firm's Registration No: 017980N), have submitted their Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the financial year ended March 31, 2026, as approved by the Board at its Meeting held on May 30, 2026.

We request you to kindly take this in your record.

Thanking you,

Yours faithfully,

For, ABN Intercorp Limited

Ajai Kumar Rastogi
Digitally signed by
Ajai Kumar Rastogi
Date: 2026.05.30
17:51:08 +05'30'

Mr. AjaikumarRastogi
Managing Director
DIN: 00322447

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AUDITED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED ON 31ST MARCH, 2026

(Rs. in Lakhs except EPS data)

Sr. No.	Particulars	Six Months Ended		Year Ended	
		31/03/2026 (Audited)	30/09/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)
I	Revenue from Operations	7.64	6.44	8.20	14.08
II	Other Income	8.60	0.25	4.72	8.85
III	Total Income (I + II)	16.24	6.69	12.92	22.93
IV	Expenditure				
	Project Expense				
	Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade				
	Employee Benefit Expenses	8.09	9.53	11.78	17.62
	Depreciation	0.30		0.42	0.30
	Other Expenditure	27.49	1.34	30.38	28.83
	Total Expenses (IV)	35.88	10.87	42.58	46.75
V	Profit before Exceptional Items and tax (III-IV)	(19.64)	(4.18)	(29.67)	(23.82)
VI	Exceptional Items				
VII	Profit Before Tax (V+VI)	(19.64)	(4.18)	(29.67)	(23.82)
VIII	Tax Expense Current tax			(4.32)	(5.90)
	Deferred tax	(5.90)		(25.35)	(17.92)
IX	Profit / (loss) for the period (VII-VIII)	(13.74)	(4.18)	(25.35)	(17.92)
X	Other Comprehensive Income (OCI)				
XI	Total Income (Including OCI) (IX+X)	(13.74)	(4.18)	(25.35)	(17.92)
XII	Earning Per Share (EPS) (of Rs. 10/- Each) not annualised				
	(a) Basic	(3.28)	(0.99)	(6.04)	(4.27)
	(b) Diluted	(3.28)	(0.99)	(6.04)	(4.27)

 Place : New Delhi
 Date : 30/05/26

 Ajai Kumar Rastogi
 Managing Director
 DIN : 00322447

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Statement of Assets & Liabilities		(RS.In LAKH)	
Sr. No	Particulars	As At 31/03/2026 (Audited)	As At 31/03/2025 (Audited)
A	ASSETS		
1	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	0.72	1.01
	(b) Investment Property	795.33	680.33
	(c) Financial Assets		
	(i) Other Financial Assets	166.81	209.89
	(d) Deferred Tax Assets (net)	12.58	6.68
	(e) Other non-current assets	0.00	50.00
		975.44	947.91
2	CURRENT ASSETS		
	(a) Inventories		
	(b) Financial Assets		
	(i) Investments	0.00	47.37
	(ii) Trade Receivables		
	(iii) Cash and Cash Equivalents	2.90	0.16
	(iv) Loans		
	(c) Current tax asset (net)	2.09	2.44
	(d) Other Current Assets		
		4.99	49.97
	TOTAL	980.43	997.88
B	EQUITY AND LIABILITIES		
	EQUITY :		
	(a) Equity Share Capital	41.95	41.95
	(b) Other Equity	932.84	950.76
		974.79	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	0.63	0.42
	(b) Other Current Liabilities		
	(c) Provisions		
	(d) Current Tax Liabilities (Net)		
		0.63	0.42
	TOTAL	980.43	997.88
Statement of cash Flows		(RS.In LAKH)	
Sr. No	Particulars	31/03/2026 (Audited)	31/03/2025 (Audited)
(A)	Cash flow from Operating Activities:		
	Net Profit Before Tax	(23.82)	(24.84)
	Adjustments:		
	Depreciation	0.30	0.42
	Interest received	(8.85)	(4.72)
	(Profit)/loss on sale of Assets		
	(Profit)/loss on sale of investment/property		
	Operating profit before working capital	(32.37)	(29.14)
	Adjusted for:		
	Decrease/(Increase) in Receivables	60.35	(0.88)
	Increase/(Decrease) in Payables	0.47	(1.83)
	Cash Generated from operations	18.45	(31.65)
	Direct taxes (paid) / refund received	-	1.48
	Net Cash Flow From Operating activities	18.45	(33.13)



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(B) Cash flow from Investing Activities:

Sale of Investment	(115.00)	131.23
Investment in Property	43.07	(56.94)
Other Investment	47.37	(47.37)
Investment in FD		
Purchase of shares	8.85	4.72
Interest received		
Sale of Fixed Assets		
Purchase of Fixed Assets	(15.71)	31.64
Net Cash Flow From Investing activities		

(C) Cash flow from Financing Activities:

Net Cash Flow From Financing activities	2.74	(1.49)
Net Increase in Cash & Cash Equivalents	0.16	1.65
Cash & Cash Equivalents at the beginning of	2.90	0.16
Cash & Cash Equivalents at the close of the		

Notes:

- 1 The aforesaid financial results were reviewed by the Audit Committee and
- 2 The Company is engaged in the service segment and therefore there are no
- 3 Figures for the previous periods have been regrouped / re- arranged, wherever
- 4 Figures for the half year ended March 31, 2026 are the balancing figures between



Ajai Kumar Rastogi
Managing Director
DIN : 00322447

PLACE New Delhi
DATE : 30/05/26



RTPS & CO.



CHARTERED ACCOUNTANTS

GSTIN 07AAEFR9195D1ZX, PAN AAEFR9195
3022/1, 2ND Floor, Chuna Mandi, Pahar Ganj, New Delhi -110055
Ph. 43504701, 23582672
E-mail : fca.rtps@gmail.com, psbaghla@gmail.com.

**Independent Auditor's Report on The Audit of Financial Results for the half year and year ended
on March 31, 2026**

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

Opinion

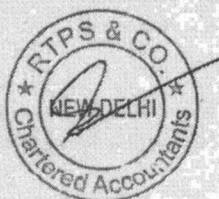
We have audited the accompanying standalone half yearly financial results of A B N Intercorp Limited (the company) for the half year ended 31/03/2026 and the year to date results for the period from 01/04/2025 to 31/03/2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards* and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the half year ended 31/03/2026 as well as the year to date results for the period from 01/04/2025 to 31/03/2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements for the year ended on March, 31 2026. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

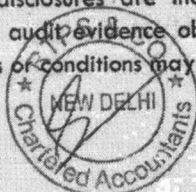
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Date: 30.05.2026
Place: New Delhi

For, RTPS & Co.,
Chartered Accountant,
F.R No. 017980N



R.A. Tiwari

R.A. Tiwari
Partner
M. No. 092699
UDIN: 26092699CTUOJI2890