ABS MARINE SERVICES LIMITED

(FORMERLY KNOWN AS - ABS MARINE SERVICES PRIVATE LIMITED)

Tel : +91-44-4291 4141 Fax : 91-44-4291 4145
Email : absadmin@absmarine.com Website : www.absmarine.com
CIN NO : L71120TN1992PLC023705

Date: 12-11-2026

Ref: ABS/NSE/050/2026-27

To,
The General Manager,
Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Mumbai — 400051

Dear Sir/Madam,

Sub: Intimation on the outcome of board meeting held on 12th November 2026

Ref: COMPANY CODE: ABSMARINE

This is to submit that the meeting of Board of directors of M/s. ABS MARINE SERVICES LIMITED was commenced today (12.11.2026) at 03.30 P.M. (IST) and concluded at 05:30 PM. (IST) at the registered office at No 36, Venugopal Avenue, Off Spur Tank Road, Chetpet, Chennai-600031 and has inter alia approved the following:

1. The unaudited standalone and consolidated financial results of the Company for the half year ended 30.09.2026.
2. The Board took note of the Limited Review Report of the Statutory Auditors of the Company on standalone and consolidated financial results for the half year ended 30.09.2026.
3. The Board discussed and passed certain resolutions on business matters.

Kindly acknowledge the receipt of the same and oblige.

Thanking you.
Yours Sincerely,
FOR ABS MARINE SERVICES LIMITED,

GANESH SAIKRISSHNA
Digitally signed by GANESH SAIKRISSHNA
Date: 2026.11.12 17:43:37 +05'30'

ABS MARINE SERVICES LIMITED CHENNAI

GANESH SAIKRISSHNA
COMPANY SECRETARY AND COMPLIANCE OFFICER
M.No-A72209
Encl: As above

ABS MARINE SERVICES LIMITED

(FORMERLY KNOWN AS - ABS MARINE SERVICES PRIVATE LIMITED)

Tel : +91-44-4291 4141 Fax : 91-44-4291 4145
Email : absadmin@absmarine.com Website : www.absmarine.com
CIN NO : L71120TN1992PLC023705

Date: 12-11-2026

Ref: ABS/NSE/051/2026-27

To,
The General Manager,
Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Mumbai — 400051

Dear Sir/Madam,

Sub: Submission of Financial results

Ref: COMPANY CODE: ABSMARINE

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the following.

1. Unaudited Standalone and Consolidated financial results for the half year ended 30.09.2026.
2. Limited Review Report of the Statutory Auditors of the Company on standalone and consolidated financial results for the half year ended 30.09.2026.

Kindly acknowledge the receipt of the same and oblige.

Thanking you.
Yours Sincerely,
FOR ABS MARINE SERVICES LIMITED,

GANESH SAIKRISSHNA

Digitally signed by GANESH SAIKRISSHNA
Date: 2026.11.12 17:45:03 +05'30'

ABS MARINE SERVICES LIMITED CHENNAI

GANESH SAIKRISSHNA
COMPANY SECRETARY AND COMPLIANCE OFFICER
M.No-A72209
Encl: As above

N.C.RAJAGOPAL & CO.
Chartered Accountants

22, Krishnaswamy Avenue
Luz Church Road, Mylapore,
Chennai 600 004.

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement), 2015

Review report to
The Board of Directors
ABS Marine Services Limited

INTRODUCTION

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of ABS Marine Services Limited (the "Company") for the Half Year ended 30th September, 2026, ("the Statement"), attached herewith, and being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

MANAGEMENT RESPONSIBILITY

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.

SCOPE OF 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 Statement is 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.

N.C. RAJAGOPAL & CO. No.22, Krishnaswamy Avenue Mylapore Chennai - 4 Chartered Accountants

CONCLUSION

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Accounting standards (" Indian GAAP") prescribed under the Companies Act 2013, as amended read with relevant rules issued thereunder 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 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N.C Rajagopal & Co
Chartered Accountants
Firm Regn No:003398S

N.C. RAJAGOPAL & CO. ★ Chartered Accountants ★
No.22, Krishnaswamy Avenue Mylapore Chennai - 4

Arjun S
(Partner)
Membership No: 230448
UDIN:26230448EKXUHD2151

Place: Chennai
Date: 12-11-2026

ABS MARINE SERVICES LIMITED
CIN-L71120TN1992PLC023705

Reg Off-No 36, Venugopal Avenue, Off Spur Tank Road Chetpet, Chennai,Tamil Nadu, India, 600031.

Standalone Statement of Assets and Liabilities

(₹ in lakhs)

Particulars	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	2,455.00	2,455.00
(b) Reserves and surplus	32,906.41	29,026.81
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	**35,361.41**	**31,481.81**
2. Share application money pending allotment	-	-
3. Non-current liabilities		
(a) Long-term borrowings	38,457.08	31,385.47
(b) Deferred tax liabilities (net)	159.79	151.45
(c) Other long-term liabilities	21.75	0.75
(d) Long-term provisions	134.91	119.32
Sub-total - Non-current liabilities	**38,773.53**	**31,656.99**
4. Current liabilities		
(a) Short-term borrowings	5,853.39	3,661.27
(b) Trade payables		
Micro & Small Enterprises	-	-
Others	733.03	1,002.65
(c)Other current liabilities	2,518.18	3,046.15
(d) Short-term provisions	8.74	14.68
Sub-total - Current liabilities	**9,113.34**	**7,724.75**
TOTAL - EQUITY AND LIABILITIES	**83,248.28**	**70,863.55**
B ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
i) Property, Plant and Equipment	56,196.48	40,875.44
ii)Intangible Assets	7.75	8.12
iii) Work-In-Progress	29.57	141.87
(b) Non-current investments	6,525.29	6,525.29
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances	1,313.85	6,115.50
(e) Other non-current assets	148.33	169.43
Sub-total - Non-current assets	**64,221.27**	**53,835.65**
2. Current assets		
(a) Current investments	1,455.59	1,306.12
(b) Trade receivables	8,548.15	9,807.15
(c) Cash and cash equivalents	7,253.48	4,433.84
(d) Short-term loans and advances	1,769.79	1,480.79
Sub-total - Current assets	**19,027.01**	**17,027.90**
Total -Assets	**83,248.28**	**70,863.55**

For and on behalf of the Board of Directors
ABS MARINE SERVICES LIMITED

CAPT.PALLIYIL NARAYANAN BALACHANDRAN
CHAIRMAN & MANAGING DIRECTOR
DIN: 00205686
Place: Chennai
Date: 12-11-2026

ABS MARINE SERVICES LIMITED
Regd. Off: No 36, Venugopal Avenue, Off Spur Tank Road Chetpet, Chennai,Tamil Nadu, India, 600031.
CIN:L71120TN1992PLC023705
Website-www.absmarine.com

Standalone Statement of Financial Results for the Half Year Ended 30th September 2026

(₹ in lakhs)

	Particulars	Half year ended 30-09-2026 (Unaudited)	Half year ended 31-03-2026 (Audited)	Half year ended 30-09-2025 (Unaudited)	Year Ended 31-03-2026 (Audited)
	INCOME:				
I	Revenue from Operations	16,736.82	18,847.62	13,603.67	32,451.29
II	Other Income	382.75	(19.27)	349.51	330.24
III	**Total Income (I+II)**	**17,119.57**	**18,828.35**	**13,953.18**	**32,781.53**
IV	**EXPENSES:**				
	Employee Benefits Expenses	531.81	545.59	384.96	930.55
	Finance Cost	1,070.73	1,684.53	1,137.11	2,821.64
	Depreciation & Amortazation Expenses	2,330.38	1,871.15	858.31	2,729.46
	Other Expenses	8,860.93	9,626.98	8,432.91	18,059.89
	Total Expenses (IV)	**12,793.85**	**13,728.25**	**10,813.29**	**24,541.54**
V	Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	4,325.72	5,100.10	3,139.89	8,239.99
VI	Exceptional and Extraordinary Items	-	-	-	-
VII	Profit before tax (V-VI)	4,325.72	5,100.10	3,139.89	8,239.99
VIII	**Tax Expense**				
	(1)Current Tax	437.79	355.38	75.00	430.38
	(2) Deferred Tax	8.33	2.96	2.42	5.38
IX	**Total tax expense**	**446.12**	**358.34**	**77.42**	**435.76**
X	Profit After Tax (VII-IX)	**3,879.60**	**4,741.76**	**3,062.47**	**7,804.23**
	Details of Equity Share capital (in Actuals)				
	No. of equity Shares	2,45,50,000	2,45,50,000	2,45,50,000	2,45,50,000
	Weighted average no. of equity shares	2,45,50,000	2,45,50,000	2,45,50,000	2,45,50,000
	Earnings per share:				
	Basic & Diluted	15.80	19.31	12.47	31.79

For and on behalf of the Board of Directors
ABS MARINE SERVICES LIMITED

CAPT.PALLIYIL NARAYANAN BALACHANDRAN
CHAIRMAN & MANAGING DIRECTOR
DIN: 00205686
Place: Chennai
Date: 12-11-2026

ABS MARINE SERVICES LIMITED
No 36, Venugopal Avenue, Off Spur Tank Road Chetpet, Chennai,Tamil Nadu, India, 600031.
STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(Amounts in Lakhs)

Particulars	For The Half Year Ended (unaudited) 30.09.2026	For The Half Year Ended (unaudited) 30.09.2025
Profit Before Tax	4,325.72	3,139.88
Add: Adjustments for		
Depreciation	2,330.38	858.31
Interest Expenses/Interest Paid	1,070.73	1,137.11
Less: Adjustments for		
Interest Income	(81.97)	(69.28)
Profit on sale of Investments	-	(92.02)
Provision for Gratuity	9.65	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**7,654.52**	**4,974.01**
ADJUSTMENTS FOR :		
(Increase)/Decrease in Trade and Other Receivables	1,258.99	(3,808.49)
(Increase)/Decrease in Short Term Loans & Advances	(251.93)	801.33
(Increase)/Decrease in Other Non Current Assets	21.10	698.25
(Increase)/Decrease in Long Term Loans and Advances	4,801.65	43.33
Increase /(Decrease) in Trade and Other Payables	(269.62)	1,375.98
Increase /(Decrease) in Other Current Liabilities	(565.03)	1,558.32
Increase /(Decrease) in Other Long Term Liabilities	21.00	-
Increase /(Decrease) in Short Term Borrowings	2,192.11	(63.04)
CASH GENERATED FROM OPERATIONS	**14,862.80**	**5,579.69**
(Taxes paid)/Refund and Interest Received	(437.79)	(266.07)
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	**14,425.01**	**5,313.62**
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Property Plant and Equipment	-	(32,843.95)
Purchase of fixed assets	(17,538.76)	-
Purchase / Sale of Investments (Net)	(149.46)	319.54
Interest Income	81.97	69.28
Movement in Fixed Deposits	(1,585.90)	10,346.00
NET CASH USED IN INVESTING ACTIVITIES: (B)	**(19,192.16)**	**(22,108.76)**
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Long term borrowings availed / (repaid)	7,071.61	17,655.44
Interest Paid	(1,070.73)	(1,137.11)
NET CASH FROM FINANCING ACTIVITIES (C)	**6,000.88**	**16,518.33**
Net Cash Flows during the year {A+B+C}	**1,233.73**	**(276.81)**
Cash and Cash Equivalents as at beginning	48.99	368.40
Cash and Cash Equivalents at the end	**1,282.72**	**91.59**

For and on behalf of the Board of Directors
ABS MARINE SERVICES LIMITED

CAPT.PALLIYIL NARAYANAN BALACHANDRAN
CHAIRMAN & MANAGING DIRECTOR
DIN: 00205686
Place: Chennai
Date: 12-11-2026

Notes to the Standalone Financial Results for the half year ended 30th September 2026

1. The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 12, 2026. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof. The Statutory auditors of the company have expressed an unmodified Opinion on these financial results.

2. As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.
3. The Company has only one Segment , Shipping Services. Hence Segment Reporting is not applicable.
4. Figures of the half year ended 31st March are the balance between the audited figures in respect of the full financial year and the published year to date figure upto 30th September of the respective financial year which were subjected to limitied review.
5. Figures of Previous period's have been regrouped, wherever necessary, to conform to the current period's classification.
6. The above financial results of the Company are available on the Company's website (www.absmarine.com) and the National Stock Exchange of India Limited(NSE) (www.nseindiacorn), where the shares of the Company are listed.

For and on behalf of the Board of Directors
ABS MARINE SERVICES LIMITED

CAPT.PALLIYIL NARAYANAN BALACHANDRAN
CHAIRMAN & MANAGING DIRECTOR
DIN: 00205686
Place: Chennai
Date: 12-11-2026

N.C.RAJAGOPAL & CO.
Chartered Accountants

22, Krishnaswamy Avenue
Luz Church Road, Mylapore,
Chennai 600 004.

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
ABS Marine Services Limited

INTRODUCTION

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of ABS Marine Services Limited (the 'Parent') and its Subsidiaries (the Parent and its Subsidiaries together referred to as the 'Group') for the half year ended 30th September 2026 ('the Statement'), being submitted by the parent pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

MANAGEMENT RESPONSIBILITY

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.

SCOPE OF 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. A review of Interim financial information consists of making Inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the 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.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the following entities:

    a. Epsom Shipping (India) Private Limited
    b. ABS Singapore PTE Ltd.

CONCLUSION

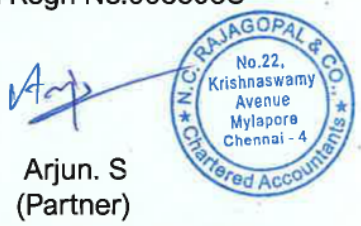
5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Accounting standards ("Indian GAAP") prescribed under the Companies Act 2013, as amended, read with relevant rules thereunder 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.

OTHER MATTER

6. We did not review the interim financial results of 1 subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 253.02 lakhs as at 30th September, 2026 and total revenues of Rs. NIL, total net loss after tax of Rs. 6.73 lakhs for the half year ended 30th September 2026 and Net Cash outflow of Rs. 10.25 lakhs for the period from 1st April 2026 to 30th September 2026, as considered in the Consolidated Unaudited Financial results. These interim financial results have not been reviewed by their auditors, and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on management certified accounts.

    Our conclusion on the Statement is not modified in respect of above matter.

For N.C Rajagopal & Co
Chartered Accountants
Firm Regn No:003398S



Arjun. S
(Partner)
Membership No: 230448
UDIN: 26230448ABZWLC3296

Place: Chennai
Date: 12-11-2026

ABS MARINE SERVICES LIMITED

CIN-L71120TN1992PLC023705

Reg Off-No 36, Venugopal Avenue, Off Spur Tank Road Chetpet, Chennai,Tamil Nadu, India, 600031.

Consolidated Statement of Assets and Liabilities

(₹ in lakhs)

Particulars	As at 30/09/2026 (Unaudited)	As at 31/03/2026(Audited)
Â EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share Capital	2,455.00	2,455.00
(b) Reserves & Surplus	32,873.72	28,653.33
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	**35,328.72**	**31,108.33**
2. Share application money pending allotment	-	-
3. Minority interest	**1,151.15**	**1,056.34**
4. Non-current liabilities		
(a) Long-term borrowings	39,764.75	33,110.69
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	21.75	0.75
(d) Long-term provisions	143.70	128.10
Sub-total - Non-current liabilities	**39,930.20**	**33,239.54**
5. Current liabilities		
(a) Short-term borrowings	6,807.12	4,611.54
(b) Trade payables		-
Micro & Small Enterprises	-	-
Others	857.68	1,068.98
(c)Other current liabilities	2,449.87	3,070.74
(d) Short-term provisions	8.74	14.68
Sub-total - Current liabilities	**10,123.41**	**8,765.94**
TOTAL - EQUITY AND LIABILITIES	**86,533.48**	**74,170.15**
B ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
i) Property, Plant and Equipment	65,152.46	50,160.73
ii)Intangible Assets	7.75	8.12
iii)Work-In-Progress	29.57	141.87
(b) Goodwill on consolidation	1.40	1.40
(c) Deferred tax assets (net)	461.46	652.77
(d) Long-term loans and advances	1,415.37	6,216.23
(e) Other non-current assets	148.33	169.43
Sub-total - Non-current assets	**67,216.34**	**57,350.55**
2. Current assets		
(a) Current investments	1,500.59	1,321.12
(b) Trade receivables	8,584.61	9,843.60
(c) Cash and cash equivalents	7,658.63	4,834.38
(d) Short-term loans and advances	1,573.31	820.50
Sub-total - Current assets	**19,317.14**	**16,819.60**
Total -Assets	**86,533.48**	**74,170.15**

For and on behalf of the Board of Directors
ABS MARINE SERVICES LIMITED

CAPT.PALLIYIL NARAYANAN BALACHANDRAN
CHIARMAN & MANAGING DIRECTOR
DIN: 00205686
Place: Chennai
Date: 12-11-2026

ABS MARINE SERVICES LIMITED
Regd. Off: No 36, Venugopal Avenue, Off Spur Tank Road Chetpet, Chennai,Tamil Nadu, India, 600031.
CIN:L71120TN1992PLC023705.
Website-www.absmarine.com

Consolidated Statement of Financial Results for the Half Year Ended 30th September 2026

(₹ in lakhs)

	Particulars	CONSOLIDATED			
		Half year ended 30-09-2026 (Unaudited)	Half year ended 31-03-2026 (Audited)	Half year ended 30-09-2025 (Unaudited)	Year Ended 31-03-2026 (Audited)
	INCOME:				
I	Revenue from Operations	16,475.21	18,309.14	13,603.67	31,912.81
II	Other Income	390.38	2.13	349.54	351.67
III	**Total Income (I+II)**	**16,865.59**	**18,311.26**	**13,953.22**	**32,264.48**
IV	**EXPENSES:**				
	Employee Benefits Expenses	540.70	570.84	398.88	969.72
	Finance Cost	1,154.06	1,798.90	1,286.69	3,085.59
	Depreciation & Amortazation Expenses	2,765.45	2,252.26	1,281.13	3,533.39
	Other Expenses	7,468.84	8,317.57	7,722.33	16,039.90
	Total Expenses (IV)	**11,929.05**	**12,939.57**	**10,689.03**	**23,628.60**
V	Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	4,936.54	5,371.69	3,264.19	8,635.88
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	4,936.54	5,371.69	3,264.19	8,635.88
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII-VIII)	**4,936.54**	**5,371.69**	3,264.19	8,635.88
X	**Tax Expense**		-		
	(1) Current Tax	437.79	355.38	75.00	430.38
	(2) Deferred Tax	191.31	69.92	56.03	125.95
XI	Profit (Loss) for the period from continuing operations (IX-X)	4,307.44	4,946.39	3,133.16	8,079.55
XII	Profit (Loss) for the period from discontinuing operations	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-
XIV	Profit (Loss) for the period from discontinuing operations (after tax)	-	-	-	-
XV	Profit or Loss for the period(XI+XIV)	4,307.44	4,946.39	3,133.16	8,079.55
XVI	Minority Interest	94.81	45.31	34.47	79.78
XVII	Net Profit after Tax for the year(XV-XVI)	4,212.63	4,901.08	3,098.68	7,999.77
	Details of Equity Share capital (in Actuals)				
	No. of equity Shares	2,45,50,000	2,45,50,000	2,45,50,000	2,45,50,000
	Weighted average no. of equity shares	2,45,50,000	2,45,50,000	2,45,50,000	2,45,50,000
	Earnings per share:				
	Basic	17.16	19.96	12.62	32.59
	Diluted	17.16	19.96	12.62	32.59

For and on behalf of the Board of Directors
ABS MARINE SERVICES LIMITED

CAPT.PALLIYIL NARAYANAN BALACHANDRAN
CHAIRMAN & MANAGING DIRECTOR
DIN: 00205686
Place: Chennai
Date: 12-11-2026

ABS MARINE SERVICES LIMITED
No 36, Venugopal Avenue, Off Spur Tank Road Chetpet, Chennai,Tamil Nadu, India, 600031.

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

(Amount in ₹ Lakhs)

Particulars	For The Half Year Ended (unaudited) 30.09.2026	For The Half Year Ended (unaudited) 30.09.2025
Profit Before Tax	4,936.54	3,264.19
Add: Adjustments for		
Depreciation	2,765.45	1,281.13
Interest Expenses	1,154.06	1,286.69
Interest Income	(89.59)	(69.31)
Provision for Gratuity	9.65	-
Movement in Foreign Currency Translation Reserve and Other Reserves	7.77	-
Operating Profit before working capital changes:	**8,783.88**	**5,762.70**
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		
ADJUSTMENTS FOR :		
(Increase)/Decrease in Trade Receivables	1,259.00	(3,781.36)
(Increase)/Decrease in Other Non-Current Assets	21.10	698.25
Increase/(Decrease) in Trade and Other payables	(211.29)	1,502.69
Increase/(Decrease)in Other Current Liabilities	(620.87)	1,628.22
(Increase)/Decrease in Short Term Loans & Advances	(752.81)	1,017.60
(Increase)/Decrease in Long Term Loans and Advances	4,800.86	43.33
(Increase)/Decrease in Other Long term Liabilities	21.00	-
(Increase)/Decrease in Short Term Borrowings	2,195.58	(456.53)
CASH GENERATED FROM OPERATIONS	15,496.44	6,414.90
(Taxes paid)/Refund and Interest Received	(437.79)	(306.72)
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	**15,058.65**	**6,108.18**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	(17,644.51)	(33,385.57)
Purchase/(Sale) of Investments	(179.46)	227.53
Interest Received	89.59	69.31
Movement in Fixed Deposits	(1,593.51)	10,346.38
NET CASH USED IN INVESTING ACTIVITIES (B)	**(19,327.89)**	**(22,742.35)**
CASH FLOWS FORM FINANCING ACTIVITIES		
Interest paid	(1,154.06)	(1,286.69)
Increase/(Decrease) in Long-Term Borrowings	6,654.05	17,686.65
NET CASH USED IN FINANCING ACTIVITIES (C)	**5,499.99**	**16,399.96**
NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	**1,230.75**	**(234.21)**
Opening Cash and Cash Equivalents	113.27	422.64
CLOSING CASH AND CASH EQUIVALENT	**1,344.02**	**188.43**

For and on behalf of the Board of Directors
ABS MARINE SERVICES LIMITED

CAPT.PALLIYIL NARAYANAN BALACHANDRAN
CHIARMAN & MANAGING DIRECTOR
DIN: 00205686
Place: Chennai
Date: 12-11-2026

Notes to the Consolidated Financial Results for the year ended 30th September 2026

1 The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 12, 2026. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof. The Statutory auditors of the company have expressed an unmodified Opinion on these financial results.

2 As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.

3 The Group has only one Segment , Shipping Services. Hence Segment Reporting is not applicable.

4 Figures of Previous period's have been regrouped, wherever necessary, to conform to the current period's classification.

5 Figures of the half year ended 31st March are the balance between the audited figures in respect of the full financial year and the published year to date figure upto 30th September of the respective financial year which were subjected to limitied review.

6 The above financial results of the Company are available on the Company's website (www.absmarine.com) and the National Stock Exchange of India Limited(NSE) (www.nseindiacorn), where the shares of the Company are listed.

For and on behalf of the Board of Directors
ABS MARINE SERVICES LIMITED

ABS MARINE SERVICES LIMITED

CAPT.PALLIYIL NARAYANAN BALACHANDRAN
CHIARMAN & MANAGING DIRECTOR
DIN: 00205686
Place: Chennai
Date: 12-11-2026