



ABRAM FOOD LIMITED

(Formerly known as Abram Food Private Limited)

Reg. Office : 605, Pearl Business Park, Near Fun Cinema, Netaji Subhash Place, New Delhi -110034

Factory Add : B-34, MIA, Alwar, Rajasthan - 301030

CIN No. L15122DL2009PLC187783

Tel No. 9717133544 E Mail Id:- info@abramfood.in Website – www.abramfood.in

Dated- 16/10/2025

**To,
Sr. General Manager
Listing Operations
BSE Limited
P.J. Towers, Dalal Street
Fort, Mumbai- 400001**

Sub: Non-applicability of Regulation 23 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015- Related Party Transactions for the half year ended on September 30, 2025

Ref.-BSE SCRIP CODE- 544422, Symbol: ABRFL

Dear Sir/ Madam,

With reference to above mentioned subject this is to inform you that in accordance with the provisions of Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 , the compliance with the corporate governance provisions as specified in regulations 17, 47[17A,] 18, 19, 20, 21,22, 23, 24, 48[24A,] 25, 26, 27 and clauses (b) to (i) 49[and (t)] of sub-regulation (2) of regulation 46 and para C , D and E of Schedule V of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is not applicable to a listed entity which has listed its specified securities on the SME Exchange.

The securities of our company is listed on the BSE (SME) platform therefore in accordance with the above, the compliances under regulation 23(9) are not applicable to our Company.

Please also find enclosed a Certificate dated 16/10/25 from **M/s Nitin Bhardwaj & Associates, Practicing Company Secretary** certifying paid up capital and net worth of the listed company for a period of immediately preceding three consecutive financial years consisting following details:

“Paid up equity share capital & Net worth (Rs. in crores) for immediately preceding three financial years.”

This is for your information and record.

Thanking you.

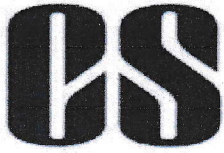
Yours faithfully,

For & Behalf of ABRAM FOOD LIMITED

Company Secretary cum Compliance Officer

M. No. F5452

Encl: A/a



Nitin Bhardwaj & Associates Company Secretaries

Certificate Of Non-Applicability of Disclosure of Related Party Transaction Under Regulation 23 of Sebi (LODR) Regulation, 2015

Date: October 16, 2025

To,

The Board of Directors,
Abram Food Limited
CIN: L15122DL2009PLC187783
605, Pearl Business Park Near Fun Cinema,
Netaji Subhash Place, Pitampura, Delhi- 110034

I, Nitin Bhardwaj, Proprietor of M/s. Nitin Bhardwaj & Associate, Practicing Company Secretaries, hereby certify that the requirement of filing of Related Party Transaction as prescribed under Regulation 23 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR) for the half year ended September 30, 2025 is not applicable to Abram Food Limited (**hereinafter "the Company"**) in accordance with the Regulation 15(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Relevant text of the provisions of Regulation 15(2) (b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is reproduced herein below for your kind reference:

a listed entity which has listed its specified securities on the SME Exchange, and which has neither paid up equity share capital exceeding Rupees ten crore or nor net worth exceeding Rupees twenty-five crore, as on the last day of the previous financial year.

I hereby submit that the neither Paid up Capital exceeding rupees ten crore nor net worth exceeding rupees twenty-five crore, as on the last day of the previous financial year: further paid-up capital and net worth of the three preceding financial years of the Company are as follows:

(Amount In lakh)

Particular	2024-25	2023-24	2022-23
Paid Up Share Capital	372.60	289.20	24.10
Net worth	842.95	415.16	313.27

Considering the relaxation provided to above said provision listed companies whose paid-up capital does not exceed ten crore and net worth does not exceed rupees twenty-five crore, as on the last day of the previous financial year, the provision related to the filing of Corporate Related Party Transaction under Regulation 23 of SEBI (LODR) 2015 for the September 30, 2025 is not applicable to the Company.

For and on behalf of
Nitin Bhardwaj & Associates
Company Secretaries

Nitin Bhardwaj
M. No. A67473
CP. No: 27276
Peer Review Certificate No.: 6068/2024
UDIN: A067473G001585869

Date: 16.10.2025
Place: New Delhi

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