



ABM International Limited

REGD. OFFICE : 37 DLF IND. AREA, KIRTI NAGAR, NEW DELHI- 110015

PHONES : 011-41426044 / 41426055

E-mail : vkgandhi@abmintl.in | Website : www.abmintl.in

CIN No. : L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No, C/ I, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai — 400 051

11.11.2024

Symbol "ABMINTLLTD"

Dear Sirs,

Sub: Outcome of the Board Meeting held on 11th November, 2024

Pursuant to Regulation 30 and Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ["SEBI LODR"]. We wish to inform you that the Board of Directors of the Company in its meeting held today i.e. 11th November, 2024 at 37 DLF, Industrial Area, Kirti Nagar, New Delhi, has considered and approved, inter-alia, the followings:

1. The Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September, 2024.

The copy of above results along with the Limited Review Reports of Statutory Auditors thereon are enclosed herewith as **Annexure-A**.

The above said Board Meeting commenced at 14.00 Hrs. and concluded at 19.35 Hrs.

This is for your information and records.

Thanking you.

Yours sincerely

Yours faithfully,

For ABM INTERNATIONAL LIMITED

AMIT KUMAR

AMIT KUMAR
Company Secretary



SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

Delhi Office : 1008, Chiranjiv Tower 43, Nehru Place, New Delhi-110 019

Ph.No.26216579, 26414726, Email:salarpuria@yahoo.co.in

Limited review report on unaudited quarterly and year-to-date standalone financial results of ABM International Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO

BOARD OF DIRECTORS OF

ABM INTERNATIONAL LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of ABM International Limited ("the company") for the quarter ended 30th September, 2024 and year to date results for the period from 1st April, 2024 to 30th September, 2024 ("the Statement").

2. The Statement, which is the responsibility of the Company's management and 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 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement 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 Auditors 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 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.

4. 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 applicable 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) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Salarpuria & Partners

Chartered Accountants

Firm ICAI Reg. No. 302113E

Shweta Agiwal

Partner

M.No.571014

Place: New Delhi

Date: 11/11/2024

UDIN:- 24571014BKTDRN4527



Kolkata Office: 7, Chittranjan Avenue, Kolkata-700 072, Ph. No. 22375400,01,02



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 NSE TRADING SYMBOL - ABMINTLLTD

ABM INTERNATIONAL LIMITED

Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2024

S.No.	Particulars	Quarter ended			Half Year Ended		Rs. In Lakhs
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Standalone							
I.	Revenue from operations	1670.29	2913.59	3206.73	4583.88	5697.13	9364.37
II.	Other Income	11.02	11.02	14.40	22.04	27.05	47.51
III.	Total Revenue (I+II)	1681.31	2924.61	3221.13	4605.92	5724.18	9411.88
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	2004.78	2206.98	3496.67	4211.76	6087.66	9765.03
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	-302.82	382.07	(306.21)	79.25	(325.95)	(64.58)
	Employee benefits expense	13.19	13.30	13.64	26.49	26.41	67.72
	Finance costs	1.85	5.98	6.10	7.83	14.32	55.68
	Depreciation and amortisation expense	1.00	1.00	1.50	2.00	3.00	3.90
	Other expenses	13.60	20.49	6.01	34.09	24.54	43.45
	Total Expenses	1731.60	2629.82	3217.71	4361.42	5829.98	9871.20
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(50.29)	294.79	3.42	244.50	(105.80)	(459.32)
VI.	Share of profit/(loss) of associates	-	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(50.29)	294.79	3.42	244.50	(105.80)	(459.32)
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(50.29)	294.79	3.42	244.50	(105.80)	(459.32)
XI.	Tax Expenses						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	116.45
	(3) Tax expense for earlier year	-	-	-	-	-	(0.08)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(50.29)	294.79	3.42	244.50	(105.80)	(342.95)
XIII.	Other Comprehensive Income/(Loss) after tax						
a	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b	Items that will be reclassified to profit or loss	0.26	-	-	0.26	-	7.06
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	0.26	-	-	0.26	-	7.06
XIV.	Total Comprehensive Income/(Loss) for the period	(50.03)	294.79	3.42	244.76	(105.80)	(335.89)
XV.	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XVI.	Tax expense of discontinuing operations	-	-	-	-	-	-
XVII.	Profit / (Loss) from discontinuing operations (after tax)	-	-	-	-	-	-
XVIII.	Profit / (Loss) for the period	(50.03)	294.79	3.42	244.76	(105.80)	(335.89)
XIX.	Minority interest	-	-	-	-	-	-
XX.	Profit (Loss) for the period	(50.03)	294.79	3.42	244.76	(105.80)	(335.89)
XXI.	Paid up Equity Share Capital	940.80	940.80	940.80	940.80	940.80	940.80
XXII.	Other Equity	-	-	-	-	-	-
XXIII.	Earning Per equity share (of Rs. 10/- each):						
	(1) Basic	(0.53)	3.13	0.04	2.60	(1.12)	(3.57)
	(2) Diluted	(0.53)	3.13	0.04	2.60	(1.12)	(3.57)

Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 11th November, 2024.
- The financial results for the quarter ended 30-09-2024 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The financial results have been prepared in accordance with the provision of IND AS prescribed under section 133 of Companies Act, 2013.
- There is no reportable separate segment.
- Previous year / quarter figure have been regrouped/ rearranged wherever necessary.

for and on behalf of the Board of Directors

For ABM International Limited

(Rajneesh Gandhi)

Managing Director
 DIN: 00244906

Date :- 11-11-2024
 Place:- New Delhi





ABM International Limited

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NSE TRADING SYMBOL - ABMINTLTD

STATEMENT OF ASSETS AND LIABILITIES FOR THE PERIOD ENDED 30th September, 2024

(Rs. in lacs)

Standalone Statement of Assets and Liabilities		As at	As at
		30-09-2024	31-03-2024
Particulars		Unaudited	Audited
		Standalone	
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	55.12	56.25
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	80.18	79.92
	d) Deferred tax assets (net)	337.77	337.77
	e) Loan & Advances	-	-
	f) Other non-current assets	4.29	4.43
	Sub-total- Non- Current assets	477.36	478.37
2	Current assets		
	a) Current Investments	-	-
	b) Inventories	1,332.18	1,411.43
	c) Trade receivables, current	512.13	482.33
	d) Cash and cash equivalents	585.53	420.68
	e) Loan & Advances	25.69	18.65
	f) Other -current financial assets	655.57	715.62
	Sub-total- Current assets	3,111.10	3048.71
3	Non current assets classified as held for sale	-	-
	TOTAL - ASSETS	3,588.46	3527.08
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	a) Equity Share capital	940.80	940.80
	b) Other Equity	401.66	156.88
	c) Money Received against share warrants	-	-
	Sub-total- Shareholders' funds	1,342.46	1097.68
2	Share application money pending allotment	-	-
3	Minority Interest *	-	-
4	Non-current liabilities		
	a) Borrowings, non current	-	-
	b) Deferred tax liabilities (net)	-	-
	c) Other non current liabilities	15.00	15.00
	d) Provisions, non current	9.98	12.91
	e) Deferred Tax Liabilities	-	0.00
	Sub-total- Non-current liabilities	24.98	27.91
5	Current liabilities		
	a) Borrowings, current	2,163.21	1,004.82
	b) Trade payables, current	7.82	1349.42
	c) Other current liabilities	49.99	47.25
	d) Provisions, current	-	0.00
	Sub-total- Current liabilities	2,221.02	2401.49
	TOTAL-EQUITY AND LIABILITIES	3,588.46	3527.08

Date :- 11-11-2024

Place:- New Delhi




for and on behalf of the Board of Directors
ABM INTERNATIONAL LIMITED
 For ABM International Limited
 (Rajneesh Gandhi)

Managing Director

DIN- 00244906

Managing Director



CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th September, 2024				
(Rs. in lacs)				
Particulars	As at 30-09-2024		As at 31-03-2024	
	Unaudited		Audited	
	Standalone			
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		244.51		(459.32)
Adjustment for:				
Depreciation	2.00		3.90	
(Profit)/Loss on sale of fixed assets/ discarded	-		-	
Dividend Received	-		-	
Interest paid	7.69		29.27	
Interest received	(7.05)	2.64	(17.51)	15.66
Operating Profit before Working Capital Changes		247.15		(443.66)
Adjustment for:				
Trade receivables	(29.80)		(191.53)	
Other receivables	58.67		24.99	
Loans and Advances	-		-	
Other Current Financial Assets	-		-	
other Non-Current Assets	-		-	
Other Provisions	-		-	
Inventories	79.25		(64.58)	
Trade payable	(1,341.60)		(152.76)	
Other Payables	(0.19)	(1,233.67)	(120.93)	(504.81)
Cash generated from operations		(986.52)		(948.47)
Direct Tax paid	(6.40)	(6.40)	(13.13)	(13.13)
Cash flow from operations		(992.92)		(961.60)
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	(7.69)		17.51	
Interest paid	7.05		(29.27)	
Dividend Received	-		-	
Sale of Fixed Assets	-		-	
Sale of Investment	-		-	
Purchase of Fixed Assets	-	0.64	-	11.76
CASH FLOW FINANCING ACTIVITIES				
Proceeds from borrowing	1,158.40		1,004.82	
Dividend Tax Paid	-	1,158.40	-	1,004.82
Net increase(decrease)in cash and cash equivalents		164.84		31.46
Cash and cash equivalents as at 1st April (Opening balance)		420.69		389.23
Cash and cash equivalents as at 31st March(Closing balance)		585.53		420.69
a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7)				
b) Cash and cash equivalents comprises of:				
Balances with banks:				
- in current accounts		198.81		33.55
- In Term Deposit accounts		385.40		385.40
- In Dividend Accounts				
Cash on hand		1.32		1.74
for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED For ABM International Limited (Rajneesh Gandhi) Managing Director DIN- 00244906 Managing Director				
 Date -11-11-2024 Place - New Delhi				



SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

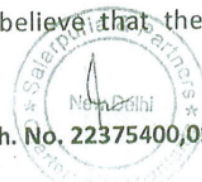
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Limited review report on unaudited quarterly and year-to-date consolidated financial results of ABM International Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
ABM International Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of ABM International Limited ("the Parent") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter ended 30th September, 2024 and year to date results for the period from 1st April, 2024 to 30th September, 2024 ("the statement") attached herewith being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended ("the Regulation").
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. Our responsibility is to express a conclusion on the Statement 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. 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.
5. The Statement includes the results of the following entities:
M/s Prisha Promoters Private Limited
6. Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above, nothing has come to our attention that causes us to believe that the accompanying

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SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

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statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Salarpuria & Partners
Chartered Accountants
Firm ICAI Reg. No. 302113E


Shweta Agiwal

Partner
M.No.571014
Place: New Delhi
Date: 11/11/2024



UDIN:- 24571014 BRTDR M9957



ABM International Limited

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 NSE TRADING SYMBOL - ABMINLTD

ABM INTERNATIONAL LIMITED

Statement of Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2024

Rs. In Lakhs

S.No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Consolidated					
I.	Revenue from operations	1670.29	2913.59	3206.73	4583.88	5697.13	9364.37
II.	Other Income	11.02	11.02	14.40	22.04	27.05	47.51
III.	Total Revenue (I+II)	1681.31	2924.61	3,221.13	4,605.92	5,724.18	9411.88
IV.	Expenses:						
	Cost of materials consumed	2004.78	2206.98	3496.67	4211.76	6087.66	9765.03
	Purchases of stock-in-trade						
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	-302.82	382.07	(306.21)	79.25	(325.95)	(64.58)
	Employee benefits expense	13.19	13.30	13.64	26.49	26.41	67.73
	Finance costs	1.85	5.98	6.10	7.83	14.32	55.67
	Depreciation and amortisation expense	1.00	1.00	1.50	2.00	3.00	3.90
	Other expenses	13.60	20.49	6.01	34.09	24.54	43.45
	Total Expenses	1731.60	2629.82	3,217.71	4,361.42	5,829.98	9871.20
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(50.29)	294.79	3.42	244.50	(105.80)	(459.32)
VI.	Share of profit/(loss) of associates	(0.24)	(0.07)	(0.12)	(0.31)	(0.17)	1.85
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(50.53)	294.72	3.30	244.19	(105.97)	(457.47)
IX.	Extraordinary items	(50.53)	294.72	3.30	244.19	(105.97)	(457.47)
X.	Profit / (Loss) before tax (VII-VIII)	(50.53)	294.72	3.30	244.19	(105.97)	(457.47)
XI.	Tax Expenses						
	(1) Current tax	-	-	-	-	-	116.00
	(2) Deferred tax	-	-	-	-	-	(0.08)
	(3) Tax expense for earlier year	-	-	-	-	-	(341.55)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(50.53)	294.72	3.30	244.19	(105.97)	(457.47)
XIII.	Other Comprehensive Income/(Loss) after tax						
a.	Items that will not be reclassified to profit or loss						
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	2.01
b.	Items that will be reclassified to profit or loss	0.26	-	-	0.26	-	2.01
	Income tax relating to items that will be reclassified to profit or loss	0.26	-	-	0.26	-	2.01
	Total Other Comprehensive Income/(Loss) for the period	(50.27)	294.72	3.30	244.45	(105.97)	(339.54)
XIV.	Total Comprehensive Income/(Loss) for the period						
XV.	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XVI.	Tax expense of discontinuing operations	-	-	-	-	-	-
XVII.	Profit / (Loss) from discontinuing operations (after tax)	(50.27)	294.72	3.30	244.45	(105.97)	(339.54)
XVIII.	Profit / (Loss) for the period	(50.27)	294.72	3.30	244.45	(105.97)	(339.54)
XIX.	Minority interest	(50.27)	294.72	3.30	244.45	(105.97)	(339.54)
XX.	Profit (Loss) for the period	940.80	940.80	940.80	940.80	940.80	940.80
XXI.	Paid up Equity Share Capital						
XXII.	Other Equity						
XXIII.	Earning Per equity share (of Rs.10/- each).	(0.53)	3.13	0.04	2.60	(1.13)	(3.61)
	(1) Basic	(0.53)	3.13	0.04	2.60	(1.13)	(3.61)
	(2) Diluted						

- Note.
- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 11th November, 2024
 - The financial results for the quarter ended 30-09-2024 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - The financial results have been prepared in accordance with the provision of IND AS prescribed under section 133 of Companies Act, 2013.
 - There is no reportable separate segment.
 - Previous year / quarter figure have been regrouped/ rearranged wherever necessary.

for and on behalf of the Board of Directors
 ABM INTERNATIONAL LIMITED
For ABM International Limited

(Rajneesh Gandhi)

Managing Director
 DIN- 00244906



Date :- 11-11-2024
 Place:- New Delhi



ABM International Limited

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 CIN No. : L51909DL1983PLC015585
 NSE TRADING SYMBOL - ABMINTL3TD

STATEMENT OF ASSETS AND LIABILITIES FOR THE F YEAR ENDED 30th September, 2024

Consolidated Statement of Assets and Liabilities		(Rs. in lacs)	
		As at 30-09-2024	As at 31-03-2024
Particulars		Unaudited	Audited
		Consolidated	
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	56.25	56.25
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	467.31	467.62
	d) Deferred tax assets (net)	337.77	337.77
	e) Loan & Advances	-	-
	f) Other non-current assets	4.29	4.43
	Sub-total- Non- Current assets	865.62	866.07
2	Current assets		
	a) Current investments	-	-
	b) Inventories	1,332.18	1,411.43
	c) Trade receivables, current	512.13	482.33
	d) Cash and cash equivalents	585.53	420.68
	e) Loan & Advances	25.69	18.65
	f) Other -current financial assets	655.57	715.62
	Sub-total- Current assets	3,111.10	3048.71
3	Non current assets classified as held for sale	-	-
	TOTAL - ASSETS	3,976.72	3914.78
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	a) Equity Share capital	940.80	940.80
	b) Other Equity	789.92	544.59
	c) Money Received against share warrants	-	-
	Sub-total- Shareholders' funds	1,730.72	1485.39
2	Share application money pending allotment	-	-
3	Minority interest *	-	-
4	Non-current liabilities		
	a) Borrowings, non-current	-	-
	b) Deferred tax liabilities (net)	-	-
	c) Other non current liabilities	15.00	15.00
	d) Provisions, non current	9.98	12.91
	e) Deferred tax Liabilities (net)	-	0.00
	Sub-total- Non-current liabilities	24.98	27.91
5	Current liabilities		
	a) Borrowings, current	2,163.21	1,004.81
	b) Trade payables, current	7.82	1349.42
	c) Other current liabilities	49.99	47.25
	d) Provisions, current	-	0.00
	Sub-total- Current liabilities	2,221.02	2401.48
	TOTAL-EQUITY AND LIABILITIES	3,976.72	3914.78

for and on behalf of the Board of Directors
 ABM INTERNATIONAL LIMITED

For ABM International Limited

(Rajneesh Gandhi)
 Managing Director
 Mailing No. 24906
 DIN- 06244906



Date :- 11-11-2024
 Place:- New Delhi



ABM International Limited

REGD. OFFICE : 37 DLF IND. AREA, KIRTI NAGAR, NEW DELHI- 110015
 PHONES : 011-41426044 / 41426055
 E-mail : vkgandhi@abmintl.in | Website : www.abmintl.in
 CIN No.: L51909DL1983PLC015585
 NSE TRADING SYMBOL - ABMINTLLTD

CASH FLOW STATEMENT FOR THE YEAR ENDED 30th September, 2024

Rs. In Lakhs

Cash Flow Statement	Current half year ended		Previous year ended	
	30-09-2024		31-03-2024	
	Unaudited		Audited	
Particulars	Consolidated			
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		244.51		(459.32)
Adjustment for:				
Depreciation	2.00		3.90	
(Profit)/Loss on sale of fixed assets/ discarded	-		-	
Dividend Received	-		-	
Interest paid	7.69		29.27	
Interest received	(7.05)	2.64	(17.51)	15.66
Operating Profit before Working Capital Changes		247.15		(443.66)
Adjustment for:				
Trade receivables	(29.80)		(191.53)	
Other receivables	58.67		24.99	
Loans and Advances	-		-	
Other Current Financial Assets	-		-	
Other Non-Current Assets	-		-	
Other Provisions	-		-	
Inventories	79.25		(64.58)	
Trade payable	(1,341.60)		(152.76)	
Other Payables	(0.19)	(1,233.67)	(120.93)	(504.81)
Cash generated from operations		(986.52)		(948.47)
Direct Tax paid	(6.40)	(6.40)	(13.13)	(13.13)
Cash flow from operations		(992.92)		(961.60)
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	(7.69)		17.51	
Interest paid	7.05		(29.27)	
Dividend Received	-		-	
Sale of Fixed Assets	-		-	
Sale of Investment	-		-	
Purchase of Fixed Assets	-	0.64	-	11.76
CASH FLOW FINANCING ACTIVITIES				
Proceeds from borrowing	1,158.40		1,004.82	
Dividend Tax Paid	-	1,158.40	-	1,004.82
Net increase(decrease)in cash and cash equivalents		164.84		31.46
Cash and cash equivalents as at 1st April (Opening balance)		420.69		389.23
Cash and cash equivalents as at 31st March(Closing balance)		585.53		420.69
a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7)				
b) Cash and cash equivalents comprises of:				
Balances with banks:				
- In current accounts		198.81		33.55
- In Term Deposit accounts		385.40		385.40
- In Dividend Accounts		-		-
Cash on hand		1.32		1.73



For ABM International Limited
 ABM INTERNATIONAL LIMITED

(Rajneesh Gandhi)

Managing Director
 DIN: 00241906

Date :- 11-11-2024
 Place:- New Delhi