



# 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**

06.02.2025

**The Manager (Listing)**  
**National Stock Exchange of India Limited**  
**Exchange Plaza, C-1, Block G,**  
**Bandra Kurla Complex**  
**Bandra (East), Mumbai- 400 051**

**SYMBOL:-ABMINTLLTD**

**Sub: Integrated Filing (Financial) for the quarter and Nine Months Ended 31<sup>st</sup> December, 2024.**

**Pursuant to SEBI** (Listing Obligations and Disclosure Requirements). Regulations, 2015, read with circular dated 31<sup>st</sup> December 2024, the Integrated filing **(Financial)** for the quarter and Nine months ended 31<sup>st</sup> December 2024 is enclosed herewith.

This information is being hosted on the Company's Website at <https://www.abmintl.in/>.

This is for your information and record.

Thanking You,

Yours truly,

**For ABM INTERNATIONAL LIMITED**

**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

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

TO  
THE 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 December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("the Regulation") as amended (the "Listing Regulations").

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 Indian Accounting Standard 34 (Ind AS), "Interim Financial Reporting" as 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. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind-AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, 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

CA SHWETA AGIWAL  
PARTNER

M.No.571014

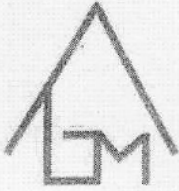
Place: New Delhi

Date: 06/02/2025

UDIN:- 25571014BMJLWV8032



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



# ABM International Limited

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CIN No.: L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

## Statement of Standalone Unaudited Financial Results for the quarter and nine months ended 31st December, 2024

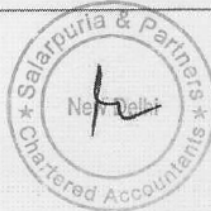
S.No.	Particulars	Rs. In Lakhs					
		Quarter ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Standalone							
I.	Revenue from operations	1668.21	1670.29	2102.89	6252.09	7800.02	9364.37
II.	Other Income	11.03	11.02	12.65	33.07	39.70	47.51
III.	Total Revenue (I+II)	1679.24	1681.31	2115.54	6285.15	7839.72	9411.88
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	1797.73	2004.78	1848.75	6009.49	7936.41	9765.03
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	51.49	-302.82	439.24	130.74	113.29	-64.58
	Employee benefits expense	14.74	13.19	15.12	41.23	41.53	67.72
	Finance costs	9.74	1.85	17.28	17.57	31.60	55.68
	Depreciation and amortisation expense	1.00	1.00	1.50	3.00	4.50	3.90
	Other expenses	10.33	13.60	8.42	44.42	32.96	43.45
	Total Expenses	1885.03	1731.60	2330.31	6246.45	8160.29	9871.20
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(205.78)	(50.29)	(214.77)	38.71	(320.57)	(459.32)
VI.	Share of profit/(loss) of associates	-	-	-	-	-	-
VII.	Exceptional Items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(205.78)	(50.29)	(214.77)	38.71	(320.57)	(459.32)
IX.	Extraordinary Items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(205.78)	(50.29)	(214.77)	38.71	(320.57)	(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)	(205.78)	(50.29)	(214.77)	38.71	(320.57)	(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	-1.12	0.26	-	(0.86)	-	7.06
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	(1.12)	0.26	-	(0.86)	-	7.06
XIV.	Total Comprehensive Income/(Loss) for the period	(206.90)	(50.03)	(214.77)	37.85	(320.57)	(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	(206.90)	(50.03)	(214.77)	37.85	(320.57)	(335.89)
XIX.	Minority interest	-	-	-	-	-	-
XX.	Profit (Loss) for the period	(206.90)	(50.03)	(214.77)	37.85	(320.57)	(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	(2.20)	(0.53)	(2.28)	0.40	(3.41)	(3.57)
	(2) Diluted	(2.20)	(0.53)	(2.28)	0.40	(3.41)	(3.57)

### Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 06th February, 2025.
- The financial results for the quarter and nine months ended 31-12-2024 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.

*Smela*

Date :- 06-02-2025  
Place:- New Delhi



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

*(Signature)*  
(Rajneesh Gandhi)  
Managing Director  
DIN- 00244906



# 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

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

TO  
THE BOARD OF DIRECTORS OF  
ABM International Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated 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 31st December, 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 Listing 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**

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



# 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](mailto:salarpuria@yahoo.co.in)

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 statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SALARPURIA & PARTNERS

Chartered Accountants

ICAI FIRM: 302113E

CA SHWETA AGIWAL

(Partner)

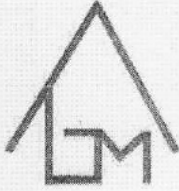
Regn. 571014

Place: New Delhi



Date: 06-02-2025

UDIN: - 25571014BMJLWU2622



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CIN No.: L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

## Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended 31st December, 2024

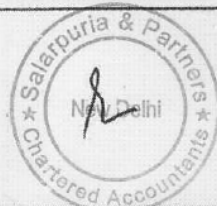
S.No.	Particulars	Rs. In Lakhs					
		Quarter ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Consolidated							
I.	Revenue from operations	1668.21	1670.29	2102.89	6252.09	7800.02	9364.37
II.	Other Income	11.03	11.02	12.65	33.07	39.70	47.51
III.	Total Revenue (I+II)	1679.24	1681.31	2,115.54	6,285.15	7,839.72	9411.88
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	1797.73	2004.78	1848.75	6009.49	7936.41	9765.03
	Changes in inventories of finished goods, Stock In Trade and Work in Progress	51.49	(302.82)	439.24	130.74	113.29	(64.58)
	Employee benefits expense	14.74	13.19	15.12	41.23	41.53	67.73
	Finance costs	9.74	1.85	17.28	17.57	31.60	55.67
	Depreciation and amortisation expense	1.00	1.00	1.50	3.00	4.50	3.90
	Other expenses	10.33	13.60	8.42	44.42	32.96	43.45
	Total Expenses	1885.03	1731.60	2,330.31	6,246.45	8,160.29	9871.20
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(205.78)	(50.29)	(214.77)	38.71	(320.57)	(459.32)
VI.	Share of profit/(loss) of associates	(0.18)	(0.24)	(0.29)	(0.49)	(0.46)	1.85
VII.	Exceptional Items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(205.96)	(50.53)	(215.06)	38.22	(321.03)	(457.47)
IX.	Extraordinary Items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(205.96)	(50.53)	(215.06)	38.22	(321.03)	(457.47)
XI.	Tax Expenses						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	116.00
	(3) Tax expense for earlier year	-	-	-	-	-	(0.08)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(205.96)	(50.53)	(215.06)	38.22	(321.03)	(341.55)
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	(1.12)	0.26	-	(0.86)	-	2.01
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	(1.12)	0.26	-	(0.86)	-	2.01
XIV.	Total Comprehensive Income/(Loss) for the period	(207.08)	(50.27)	(215.06)	37.36	(321.03)	(339.54)
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	(207.08)	(50.27)	(215.06)	37.36	(321.03)	(339.54)
XIX.	Minority Interest	-	-	-	-	-	-
XX.	Profit (Loss) for the period	(207.08)	(50.27)	(215.06)	37.36	(321.03)	(339.54)
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	(2.20)	(0.53)	(2.29)	0.40	(3.41)	(3.61)
	(2) Diluted	(2.20)	(0.53)	(2.29)	0.40	(3.41)	(3.61)

### Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 06th February, 2025
- The financial results for the quarter and nine months ended 31-12-2024 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.

*Bwela*

Date :- 06-02-2025  
Place:- New Delhi



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

*(Signature)*  
(Rajneesh Gandhi)  
Managing Director  
DIN- 00244906



# ABM International Limited

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- A. Statement on Deviation of Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutional Placement, etc. – **Not Applicable.**
- B. Format for disclosing outstanding default on loans and debt Securities- **Not Applicable.**
- C. Format for disclosure of Related Party Transaction (applicable only for half-yearly filing, i.e. 2<sup>nd</sup> and 4<sup>th</sup> quarter) – **Not Applicable for the quarter ended 31<sup>st</sup> December 2024.**
- D. Statement on Impact OF Audit Qualifications (For Audit Report with modified Opinion) Submitted along –with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e. 4<sup>th</sup> quarter) – **Not Applicable for the quarter ended 31<sup>st</sup> December 2024.**