



# 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**

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

09.08.2024

Dear Sirs,

## **Sub: Outcome of the Board Meeting held on 9th August 2024**

Further to our letter dated 3rd August 2024 and pursuant to Regulation 30 and Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. 9th August, 2024 has, inter-alia, considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the first quarter ended 30th June, 2024.

A copy of the Unaudited Financial Results (Standalone and Consolidated) of the Company for the first quarter ended 30th June 2024 along with the Limited Review Report of Statutory Auditors thereon are enclosed herewith.

The above-said Board Meeting commenced at 12.00 Hrs. and concluded at 17.00 Hrs.

This is for your information and record.

Thanking you.

Yours sincerely

**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), 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 June 30, 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

  
Kamal Kumar Gupta

Partner

M.No.089190

Place: New Delhi

Date: 09/08/2024

UDIN:- 24089190BK EYOK7047



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 ended 30th June, 2024					
S.No.	Particulars	Quarter ended		Year Ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
		Standalone			
I.	Revenue from operations	2913.59	1564.35	2490.40	9364.37
II.	Other Income	11.02	7.81	12.65	47.51
III.	<b>Total Revenue (I+II)</b>	<b>2924.61</b>	<b>1572.16</b>	<b>2503.05</b>	<b>9411.88</b>
IV.	<b>Expenses:</b>				
	Cost of materials consumed				
	Purchases of stock-in-trade	2206.98	1828.62	2590.99	9765.03
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	382.07	(177.87)	(19.74)	(64.58)
	Employee benefits expense	13.30	26.19	12.77	67.72
	Finance costs	5.98	24.08	8.22	55.68
	Depreciation and amortisation expense	1.00	(0.60)	1.50	3.90
	Other expenses	20.49	10.49	18.53	43.45
	<b>Total Expenses</b>	<b>2629.82</b>	<b>1710.91</b>	<b>2612.27</b>	<b>9871.20</b>
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	294.79	(138.75)	(109.22)	(459.32)
VI.	Share of profit/(loss) of associates	-	-	-	-
VII.	Exceptional items	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	294.79	(138.75)	(109.22)	(459.32)
IX.	Extraordinary items	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	294.79	(138.75)	(109.22)	(459.32)
XI.	Tax Expenses				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	116.45	-	116.45
	(3) Tax expense for earlier year	-	(0.08)	-	(0.08)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	294.79	(22.38)	(109.22)	(342.95)
XIII.	<b>Other Comprehensive Income/(Loss) after tax</b>				
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	-	7.06	-	7.06
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income/(Loss) for the period</b>	<b>-</b>	<b>7.06</b>	<b>-</b>	<b>7.06</b>
XIV.	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>294.79</b>	<b>(15.32)</b>	<b>(109.22)</b>	<b>(335.89)</b>
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	294.79	(15.32)	(109.22)	(335.89)
XIX.	Minority interest	-	-	-	-
XX.	<b>Profit (Loss) for the period</b>	<b>294.79</b>	<b>(15.32)</b>	<b>(109.22)</b>	<b>(335.89)</b>
XXI.	Paid up Equity Share Capital	940.80	940.80	940.80	940.80
XXII.	Other Equity	-	-	-	-
XXIII.	Earning Per equity share (of Rs. 10/- each):				
	(1) Basic	3.13	(0.16)	(1.16)	(3.57)
	(2) Diluted	3.13	(0.16)	(1.16)	(3.57)
<b>Note:</b>					
1 Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 09th August, 2024.					
2 The financial results for the quarter ended 30-06-2024 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI( Listing Obligations and Disclosure Requirements) Regulations,2015.					
3 The financial results have been prepared in accordance with the provision of IND AS prescribed under section 133 of Companies Act,2013.					
4 There is no reportable separate segment.					
5 Previous year / quarter figure have been regrouped/ rearranged wherever necessary.					
Date :- 09-08-2024		for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED			
Place:- New Delhi		 (Rajneesh Gandhi) Chairman & 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 30th June, 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**

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

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# SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

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Ph.No.26216579, 26414726, Email: [salarpuria@yahoo.co.in](mailto:salarpuria@yahoo.co.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 KAMAL KUMAR GUPTA

(Partner)

Regn. 089190

Place: New Delhi

Date: 09.08.2024

UDIN:- 24089190BK EYOL 2212





# ABM International Limited

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NSE TRADING SYMBOL - ABMINTLLTD

## ABM INTERNATIONAL LIMITED

Statement of Consolidated Unaudited Financial Results for the quarter ended 30th June, 2024					
S.No.	Particulars	Quarter ended			Rs. In Lakhs
		30.06.2024	31.03.2024	30.06.2023	Year Ended
		Unaudited	Audited	Unaudited	31.03.2024
		Consolidated			
I.	Revenue from operations	2913.59	1564.35	2490.40	9364.37
II.	Other Income	11.02	7.81	12.65	47.51
III.	<b>Total Revenue (I+II)</b>	<b>2924.61</b>	<b>1572.16</b>	<b>2,503.05</b>	<b>9411.88</b>
IV.	<b>Expenses:</b>				
	Cost of materials consumed				
	Purchases of stock-in-trade	2206.98	1828.62	2590.99	9765.03
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	382.07	(177.87)	(19.74)	(64.58)
	Employee benefits expense	13.30	26.19	12.77	67.73
	Finance costs	5.98	24.08	8.22	55.67
	Depreciation and amortisation expense	1.00	(0.60)	1.50	3.90
	Other expenses	20.49	10.49	18.53	43.45
	<b>Total Expenses</b>	<b>2629.82</b>	<b>1710.91</b>	<b>2,612.27</b>	<b>9871.20</b>
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	294.79	(138.75)	(109.22)	(459.32)
VI.	Share of profit/(loss) of associates	(0.07)	1.39	(0.05)	1.85
VII.	Exceptional items	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	294.72	(137.36)	(109.27)	(457.47)
IX.	Extraordinary items	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	294.72	(137.36)	(109.27)	(457.47)
XI.	Tax Expenses				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	116.00	-	116.00
	(3) Tax expense for earlier year	-	(0.08)	-	(0.08)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	294.72	(21.44)	(109.27)	(341.55)
XIII.	<b>Other Comprehensive Income/(Loss) after tax</b>				
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	-	2.01	-	2.01
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income/(Loss) for the period</b>	<b>-</b>	<b>2.01</b>	<b>-</b>	<b>2.01</b>
XIV.	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>294.72</b>	<b>(19.43)</b>	<b>(109.27)</b>	<b>(339.54)</b>
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	294.72	(19.43)	(109.27)	(339.54)
XIX.	Minority interest	-	-	-	-
XX.	<b>Profit (Loss) for the period</b>	<b>294.72</b>	<b>(19.43)</b>	<b>(109.27)</b>	<b>(339.54)</b>
XXI.	Paid up Equity Share Capital	940.80	940.80	940.80	940.80
XXII.	<b>Other Equity</b>				
XXIII.	Earning Per equity share (of Rs.10/- each):				
	(1) Basic	3.13	(0.21)	(1.16)	(3.61)
	(2) Diluted	3.13	(0.21)	(1.16)	(3.61)
<b>Note:</b>					
1	Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 09th August, 2024				
2	The financial results for the quarter ended 30-06-2024 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI( Listing Obligations and Disclosure Requirements) Regulations,2015.				
3	The financial results have been prepared in accordance with the provision of IND AS prescribed under section 133 of Companies Act,2013.				
4	There is no reportable separate segment.				
5	Previous year / quarter figure have been regrouped/ rearranged wherever necessary.				
for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED					
 (Rajneesh Gandhi) Chairman & Managing Director DIN- 00244906					
					
Date :- 09-08-2024					
Place:- New Delhi					