



# 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**

11.11.2024

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

**Symbol "ABMINTLLTD"**

Dear Sirs,

**Sub: Outcome of the Board Meeting held on 11<sup>th</sup> 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. 11<sup>th</sup> 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**  
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*

Shweta Agiwal

Partner

M.No.571014

Place: New Delhi

Date: 11/11/2024

UDIN:- 24571014BRTDRN4527



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



# 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

## 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.	<b>Total Revenue (I+II)</b>	<b>1681.31</b>	<b>2924.61</b>	<b>3221.13</b>	<b>4605.92</b>	<b>5724.18</b>	<b>9411.88</b>
IV.	<b>Expenses:</b>						
	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
	<b>Total Expenses</b>	<b>1731.60</b>	<b>2629.82</b>	<b>3217.71</b>	<b>4361.42</b>	<b>5829.98</b>	<b>9871.20</b>
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.	<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	0.26	-	-	0.26	-	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>0.26</b>	<b>-</b>	<b>-</b>	<b>0.26</b>	<b>-</b>	<b>7.06</b>
XIV.	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>(50.03)</b>	<b>294.79</b>	<b>3.42</b>	<b>244.76</b>	<b>(105.80)</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	(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.



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

for and on behalf of the Board of Directors  
For ABM International Limited  
(Rajneesh Gandhi)  
Managing Director  
DIN: 00244906



# 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

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	
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	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
	<b>Sub-total- Non- Current assets</b>	<b>477.36</b>	<b>478.37</b>
2	<b>Current assets</b>		
	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
	<b>Sub-total- Current assets</b>	<b>3,111.10</b>	<b>3048.71</b>
3	<b>Non current assets classified as held for sale</b>	-	-
	<b>TOTAL - ASSETS</b>	<b>3,588.46</b>	<b>3527.08</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
	a) Equity Share capital	940.80	940.80
	b) Other Equity	401.66	156.88
	c) Money Received against share warrants	-	-
	<b>Sub-total- Shareholders' funds</b>	<b>1,342.46</b>	<b>1097.68</b>
2	<b>Share application money pending allotment</b>	-	-
3	<b>Minority Interest *</b>	-	-
4	<b>Non-current liabilities</b>		
	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) Deffered Tax Liabilities	-	0.00
	<b>Sub-total- Non-current liabilities</b>	<b>24.98</b>	<b>27.91</b>
5	<b>Current liabilities</b>		
	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
	<b>Sub-total- Current liabilities</b>	<b>2,221.02</b>	<b>2401.49</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>3,588.46</b>	<b>3527.08</b>

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



**ABM International Limited**  
 REGD. OFFICE : 37 DLF, IND. AREA, Kirti Nagar, New Delhi - 110015  
 PHONES : 011-41426044 / 41426045  
 E-mail : vk Gandhi@abminl.in | Website : www.abminl.in  
 CIN No. : L51909DL1983PLC015685  
 NSE TRADING SYMBOL - ABMINL11

**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			
<b>CASH FLOW FROM OPERATIVE ACTIVITIES</b>				
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	7.69		29.27	
Interest paid	(7.05)		(17.51)	
Interest received	2.64		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)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
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
<b>CASH FLOW FINANCING ACTIVITIES</b>				
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	198.61	33.55
- In Term Deposit accounts	385.40	385.40
- In Dividend Accounts	-	-
Cash on hand	1.32	1.73

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

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 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 30<sup>th</sup> 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.

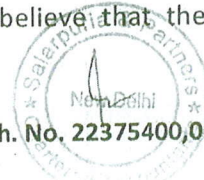
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information 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

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)

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 BRTDRM9957



# ABM International Limited

REGD. OFFICE : 37 DLF IND. AREA, KIRTI HAGAN, NEW DELHI - 110042  
 PHONES : 011-41428044 / 41428055  
 E-mail : vk Gandhi@abmintl.in | Website : www.abmintl.in  
 CIN No. : L51009DL1003PLC015505  
 NSE TRADING SYMBOL : ABMINTLTP

## ABM INTERNATIONAL LIMITED

### Statement of Consolidated 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	31.03.2024
				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.	<b>Total Revenue (I+II)</b>	<b>1681.31</b>	<b>2924.61</b>	<b>3,221.13</b>	<b>4,605.92</b>	<b>5,724.18</b>	<b>9411.88</b>
IV.	Expenses:						
	Cost of materials consumed	2004.78	2206.98	3496.67	4211.76	6087.66	9765.03
	Purchases of stock-in-trade					(325.95)	(64.58)
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	-302.82	382.07	(306.21)	79.25		
	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
	<b>Total Expenses</b>	<b>1731.60</b>	<b>2629.82</b>	<b>3,217.71</b>	<b>4,361.42</b>	<b>5,829.98</b>	<b>9871.20</b>
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						
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						
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(50.53)	294.72	3.30	244.19	(105.97)	(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				6.26		2.01
b.	Items that will be reclassified to profit or loss	0.26					
	Income tax relating to items that will be reclassified to profit or loss				0.26		2.01
	<b>Total Other Comprehensive Income/(Loss) for the period</b>	<b>0.26</b>			<b>0.26</b>	<b>(105.97)</b>	<b>(339.54)</b>
XIV.	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>(50.27)</b>	<b>294.72</b>	<b>3.30</b>	<b>244.45</b>	<b>(105.97)</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	(50.27)	294.72	3.30	244.45	(105.97)	(339.54)
XIX.	Minority interest						
XX.	Profit (Loss) for the period	(50.27)	294.72	3.30	244.45	(105.97)	(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	(0.53)	3.13	0.04	2.60	(1.13)	(3.61)
	(2) Diluted	(0.53)	3.13	0.04	2.60	(1.13)	(3.61)

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**

(Rajheesh Gandhi)

Managing Director  
 DIN- 00244306



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





# ABM International Limited

REGD. OFFICE : 37 DLF IND. AREA, KIRTI NAGAR, NEW DELHI - 110017  
 PHONES : 011-41426044 / 41426055  
 E-mail : vk Gandhi@abmintl.in | Website : www.abmintl.in  
 CIN No. : L51909DL1983PLC015585  
 NSE TRADING SYMBOL - ABMINTLTD

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	
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	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
	<b>Sub-total- Non- Current assets</b>	<b>865.62</b>	<b>866.07</b>
2	<b>Current assets</b>		
	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
	<b>Sub-total- Current assets</b>	<b>3,111.10</b>	<b>3048.71</b>
3	Non current assets classified as held for sale	-	-
	<b>TOTAL - ASSETS</b>	<b>3,976.72</b>	<b>3914.78</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
	a) Equity Share capital	940.80	940.80
	b) Other Equity	789.92	544.59
	c) Money Received against share warrants	-	-
	<b>Sub-total- Shareholders' funds</b>	<b>1,730.72</b>	<b>1485.39</b>
2	Share application money pending allotment	-	-
3	Minority interest *	-	-
4	<b>Non-current liabilities</b>		
	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
	<b>Sub-total- Non-current liabilities</b>	<b>24.98</b>	<b>27.91</b>
5	<b>Current liabilities</b>		
	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
	<b>Sub-total- Current liabilities</b>	<b>2,221.02</b>	<b>2401.48</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>3,976.72</b>	<b>3914.78</b>

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

For ABM International Limited

(Rajneesh Gandhi)

Managing Director  
 DIN- 08244906

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 Particulars	Current half year ended 30-09-2024		Previous year ended 31-03-2024	
	Unaudited		Audited	
	Consolidated			
<b>CASH FLOW FROM OPERATIVE ACTIVITIES</b>				
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)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
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
<b>CASH FLOW FINANCING ACTIVITIES</b>				
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  
and on behalf of the Board of Directors  
ABM INTERNATIONAL LIMITED

(Rajneesh Gandhi)

Managing Director  
DIN-00244906

Date :- 11-11-2024

Place:- New Delhi