

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.

11.11.2024

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 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, interalia, 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

CA

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 ICAL Reg. No. 302113E

Shweta Agiwal

Partner

M.No.571014

Place: New Delhi

Date: 11/11/2024

UDIN: 24571014BKTDRN 4527

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



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ČIN No.: L51909DL1983PLC015585 NSE TRADING SYMBOL - ABMINTLLTD

ABM INTERNATIONAL LIMITED

	Statement of Standalone Unaudited Financial	Results for the qu	arter and half yea	r ended 30th Sept	ember, 2024			
		T	<i>(</i>)		*Y 16 X/	Rs. In Lakhs		
		30,09,2024	Quarter ended	30,09,2023	Half Yea	30,09,2023	Year Ended	
S.No.	Particulars -		30.06.2024		30.09.2024	and the second s	31.03.2024	
		Unaudited Unaudited Unaudited Unaudited Audi Standalone						
I.	Revenue from operations	1670,29	2913.59	3206,73	4583,88	5697.13	9364.37	
	Other Income	11.02	11.02	14.40	22.04	27.05	47.51	
Large San	Total Revenue (I+II)	1681,31	2924,61	3221.13	4605,92	5724.18	9411.88	
	Expenses:	1001,51	2326401	3661.15	4000,72	.)/44,10	2411,00	
^''	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	
. 1	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	
٧,	Profit / (Loss) before Exceptional and extraordinary items and tax (III-	(60.20)	201.00	7 42	214.60	1105 000	(100.00)	
٧.	IV)	(50.29)	294,79	3.42	244.50	(105.80)	(459.32)	
	Share of profit/(loss) of associates	-		-	~	^	-	
	Exceptional items			-	-	-		
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(50.29)	294.79	3.42	244.50	(105.80)	(459.32)	
	Extraordinary items	-	-		*		-	
	Profit / (Loss) before tax (VII-VIII)	(50.29)	294.79	3.42	244.50	(105.80)	(459,32)	
	Tax Expenses							
	(1) Current tax	-	-		•	-	-	
	(2) Deferred tax	-		*	-	-	116.45	
	(3) Tax expense for earlier year					-	(0.08)	
	Profit / (Loss) for the period from continuing operations (IX-X)	(50.29)	294.79	3.42	244.50	(105.80)	(342.95)	
	Other Comprehensive Income/(Loss) after tax					*****************************	***************************************	
8	Items that will not be reclassified to profit or loss	*	*			-		
	Income tax relating to items that will not be reclassified to profit or loss	-					~	
ь	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	endrombileneles in a terramanananan incorrenaminan en	*	0.26	_	7.06	
	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	and the second s		name, and an analysis of the state of the st	an elektrik de	- X		
XVI	Tax expense of discontinuing operations		and the second s	·	*		**	
XVII	Profit / (Loss) from discontinuing operations (after tax)							
	Profit / (Loss) for the period	(50.03)	294.79	3.42	244.76	(105.80)	(335.89)	
	Minority interest	-		i-		-	-	
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	
	Other Equity	,	-	-				
	Earning Per equity share (of Rs. 10/- each):							
Į((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)	

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 revieved 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 seperate segment.

5 Previous year / quarter figure have been regrouped/ rearranged whereever necessary.

for and on behalf of the Board of Pirectors.

(Majneesh Gandhi)

Managing Director

Date :- 11-11-2024

Place:- New Delhi



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ČIN No.: L51909DL1983PLC015585 NSE TRADING SYMBOL - ABMINTLLTD

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

(Rs. in lacs)

ndalo	one Statement of Assets and Liabilities	As at	As at	
		30-09-2024	31-03-2024	
	Particulars	Unaudited Audited Standalone		
A	ASSETS	W-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	The second secon	
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		THE RESIDENCE OF THE PROPERTY	
	a) Current investments		ē	
	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	3048.73	
3	Non current assets classified as held for sale	-	2-	
	TOTAL - ASSETS	3,588.46	3527.08	
В	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	Commission of Santa Commission Co		
3	Minority Interest *	V)		
4	Non-current liabilities			
	a) Borrowings, non-current		, i	
	b) Deferred tax liabilities (net)		ni.	
	c) Other non current liabilities	15.00	15.0	
	d) Provisions, non current	9.98	12.9	
	e) Deffered Tax Liabilities		0.0	
	Sub-total- Non-current liabilities	24.98	27.9	
5	Current liabilities	-abridonab 1879-work-p-0-responses to 0.000 design 1870-control 1870 to 0.000 1870 to 0.000 1870 to 0.000 1870		
	a) Borrowings, current	2,163.21	1,004.82	
	b) Trade payables, current	7.82	1349.4	
	c) Other current liabilities	49.99	47.2	
	d) Provisions, current		0.0	
	Sub-total- Current liabilities	2,221.02	2401.4	
	TOTAL-EQUITY AND LIABILITIES	3,588/46	3527.0	
	S. Carlotte	1 7		

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



for and on behalf of the Board of Directors

ABM INTERNATIONAL LIMITED
FOR ABM International Limite

(Rajneeth Gandhi)

Managing Director DIN- 00244906 Managing Director



ABM International Facility

REGD. OFFICE: 37 DEFINE: AREA, KIRTERASME, MeWINESPECIAL PROPERTY OF A 144426044 (A 143604)

E-mail: vkgandhi@abmiotLin | Wobsite: vvvve.abroidt.a-GIN No.: L51909DL1983PLC015585 MSE TRADING SYMBOL - ABBITTLETT

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th September, 2024 (Rs. in lacs) As at As at 31-03-2024 30-09-2024 Particulars Audited Unaudited Standalone CASH FLOW FROM OPERATIVE ACTIVITIES (459.32) Net Profit before tax Adjustment for: 3.90 2.00 Depreciation (Profit)/Loss on sale of fixed assets/ discarded Dividend Received 29.27 Interest paid 7.69 (17.51)15.66 (7.05)2.64 Interest received (443.66) Operating Profit before Working Capital Changes 247.15 Adjustment for: (29.80)(191.53)Trade receivables 24.99 58.67 Other receivables Loans and Advances Other Current Financial Assets other Non-Current Assets Other Provisions 79.25 (64.58) Inventories (152.76)(1,341.60) Trade payable (1,233.67)(120.93)(504.81)Other Payables (0.19)(986.52) (948.47) Cash generated from operations (13.13)(13.13)(6.40)(6.40)Direct Tax paid (961.60) (992.92) Cash flow from operations CASH FLOW FROM INVESTING ACTIVITIES Interest received (7.69)17.51 (29.27)7.05 Interest paid Dividend Received Sale of Fixed Assets Sale of Investment 11.76 0.64 Purchase of Fixed Assets CASH FLOW FINANCING ACTIVITIES 1,158.40 1,004.82 Proceeds from borrowing 1.004.82 Dividend Tax Pald 1,158.40 164.84 31.46 Net increase(decrease)in cash and cash equivalents 389.23 420.69 Cash and cash equivalents as at 1st April (Opening balance) 420,69 585.53 Cash and cash equivalents as at 31st March(Closing balance) 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: 33.55 198.81 in current accounts 385.40 In Term Deposit accounts 385,40 In Dividend Accounts 1.73 Cash on hand

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

For ABM International Limited

Managing Director DIN- 00244906

Managing Director

Date -11-11-2024 Place - New Delhi

CA

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 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 BRTDRM9957

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ČIN No.: L51309DL1983PLC015585 MSE TRADING SYMBOL ASPENTALLY

ABM INTERNATIONAL LIMITED

	the state of the s	Y-wite for the grat	eter and half year	r ended 30th Sep	tember, 2024		
y	Statement of Consolidated Unaudited Financial R	cesults for the quar	ICL and many jean	And the second s	A SECRETARIO DE COMPANSA A COMPAN		Rs. In Lakhs
Control and Control Species in Section 2.			uarter ended		Half Vear	Ended	Year Ended
	Appears and assemble cold of the Public Color Co	and the same and the same of t	30,06.2024	30,09,2023	30,09,2024	30.09.2023	31,03,2024
-	Particulars	30.09.2024	The State of the State of the State of	Unaudited	Unaudited	Unaudited	Audited
S.No.	Particulars	Unaudited Unaudi					
			2913.59	3206.73	4583.88	5697 13	9364.37
	Revenue from operations	1670.29	NAME AND POST OFFICE ADDRESS OF TAXABLE PARTY AND PARTY	14.40	22.04	27.05	47,51
	Other Income	11.02	11.02		4,605.92	5,724,18	9411.88
		1681.31	2924.61	3,221.13	4,000.00		
	Total Revenue (I+II)		1	. 1	i l		and the same of th
IV.	Expenses:			1 2000	4211.76	6087.66	9765.03
j	Cost of materials consumed	2004.78	2206.98	3496.67	4211.70		
ļ	Purchases of stock-in-trade Changes in inventories of finished goods, Stock inTrade and Work in	202.62	382.07	(306.21)	79.25	(325.95)	(64.58)
1		-302.82		` '		24.41	67.73
j	Progress	13.19	13.30	. 13.64	26.49	26.41	97.73 \$5.67
	Employee benefits expense	1.85	5.98	6.10	7.83	14.32	1
	Finance costs	1.00	1.00	1,50	2.00	3,00	3.90
1	Depreciation and amortisation expense	13.60	20.49	6.01	34.09	24,54	43.45
1	Other expenses	1731.60	2629.82	3,217.71	4,361.42	5,829.98	9871.20
	Total Expenses	1731.00				(105.80)	(459.32
		(50.29)	294.79	3.42	244.50	(105.80)	1
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)		(0.07)	(0.12)	(0.31)	(0.17) 1.85
1.7¥	Share of profit/(loss) of associates	(0.24)	(0.07)	(4	-	4
WITE	Exceptional items		- 0.4 MO	3,30	244.19	(105.97	(457.47
VII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(50.53)	294.72		411.11	1	4
	Profit / (Loss) Deloie Extraordinary	,	A the particular and the second contract of the particular and the par	3.20	244.10	(105.97	(457.47
IX.	Extraordinary items	(50.53)	294.72	3,30	244.19	110-1.1	4
X.,	Profit / (Loss) before tax (VII-VIII)						
XI	Tax Expenses	. 1		-			116.0
	(1) Current tax	. 1	-	-	-		
	(2) Deferred tax				· · · · · · · · · · · · · · · · · · ·		(0.0
	(3) Tax expense for earlier year	(50.53)	294.72	3.30) 244.19	(105.97	7) (341.5
XII	Profit / (Loss) for the period from continuing operations (IX-X)	<u> </u>					
XIII	Other Comprehensive Income/(Loss) after tax				-	-	
AIII	Items that will not be reclassified to profit or loss		-				
, "	Income tax relating to items that will not be reclassified to profit or loss				*		
		0.26		Andrea Maria Commission of State Commission of	0.26		2.1
1 6	Items that will be reclassified to profit or loss	0.26		and the second s	Approximately the state of the		1
"	Lucage tay relating to items that will be reclassified to profit or loss	0.26		AND AND THE PARTY OF THE PARTY	0.26	;]	2 (
	Tradal Other Comprehensive Income/(Loss) for the period	0.26	294.72	3.30	A SECTION ASSESSMENT		(339.
VII	Total Comprehensive Income/(Loss) for the period	(50.27)	1 279.12	2 3.30		<u> </u>	-4
XIV			and the state of t				
XV			-				
XVI					30 244.45	5 (105.5	97) (339
XVI	1 Profit / (Loss) from discontinuing operation	(50.27)	294.77	2 3.3	4) 241,	2	~~
XVII	A STATE OF THE PARTY OF THE PAR				31/1	5 (105.9	97) (339)
XIX	Minority interest	(50.27		the state of the same of the state of the st	Printed trans		manufa (
XX	Profit (Loss) for the period	940.80	many management and a description of the second	30 940.8	940.8	0 940.8	
XX		Annual Control of the	and a state of the				
XXI	Vi Other Faulty		and the same of th			1	
XXI	111 Earning Per equity share (of Rs.10/- each):	(0.53	3.1	13 0.0			.13) (3
1	(1) Basic	(0.53	'7	L .	04 2.6	50 (1.	[3]
	(2) Diluted						

Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 11th November, 2024 Note:

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 2

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 seperate segment.

Previous year / quarter figure have been regrouped/ rearranged whereever necessary

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

For ABM International Limited

(Rajneesh Gandhi)

Marganing Director DIN-00244906 aging Director

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



ABM International Equator

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CIN No.: L51909DL1983PLC015565 NSE TRADING SYMBOL - ABMINITECT

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

STATEMENT OF ASSETS AND EIABILITIES FOR THE F YEA	(Rs. in lacs)	delindade como por la fina e a como mos como conferente por las del conference properties and conference and a security and a	
	As at	As at 31-03-2024	
Consolidated Statement of Assets and Liabilities	30-09-2024		
	Unaudited	Audited	
Particulars	Consolida	ied	
A ASSETS			
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	
Current assets			
a) Current investments			
b) Inventories	1,332.18	1,411.43	
c) Trade receivables, current	512.13	482.3	
d) Cash and cash equivalents	585,53	420.6	
e) Loan & Advances	25.69	18.6	
f) Other -current financial assets	655.57	715.6	
Sub-total- Current assets	3,111.10	3048.7	
Non current assets classified as held for sale		a construction and the construction of the con	
TOTAL - ASSETS	3,976.72	3914.7	
B EQUITY AND LIABILITIES			
1 Shareholders' funds	0.000	940,8	
a) Equity Share capital	940,80	544.5	
b) Other Equity	789.92	344,3	
 c) Money Received against share warrants 		1.000	
Sub-total- Shareholders' funds	1,730.72	1485.3	
2 Share application money pending allotment			
3 Minority interest *	-	·	
Non-current liabilities			
a) Borrowings, non-current		,	
b) Deferred tax liabilities (net)		15.	
c) Other non current liabilities	15.00	12.	
d) Provisions, non current	9,98	0.	
e) Deferred tax Liabilities (net)		27.	
Sub-total- Non-current liabilities	24.98	h. I .	
5 Current liabilities	0.100.01	1,004.8	
a) Borrowings, current	2,163.21	1,004.8	
b) Trade payables, current	7.82		
c) Other current liabilities	49,99	47.	
d) Provisions, current	•.	0	
Sub-total- Current liabilities	2,221.02	2401	
TOTAL-EQUITY AND LI	ABILITIES 3,976.72	3914.	

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

For ABM International Limits

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

(Raineesh Gandhi) Mahadha Gilago Directo DIN-00244906



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 La	khs	
Cash Flow Statement	Current half y		Previous year ended 31-03-2024		
Particulars	Unaudi	ted	Audited		
CASH FLOW FROM OPERATIVE ACTIVITIES	A	Consolida	ted .		
Net Profit before tax					
Adjustment for:		244.51		(459.32	
Depreciation	2.00		3.90		
(Profit)/Loss on sale of fixed assets/ discarded			3.30		
Dividend Received	_	ì			
Interest paid	7.69		29.27		
Interest received	(7.05)	2.64	(17.51)	15.66	
Operating Profit before Working Capital Changes	***************************************	247.15	(2.102)	(443.66)	
Adjustment for:				,	
Trade receivables	(29.80)		(191.53)		
Other receivables	58.67		24.99		
Loans and Advances	-		-		
Other Current Financial Assets		1.	~		
other Non-Current Assets			-		
Other Provisions	~		-		
Inventories	79.25	1	(64.58)		
Trade payable . Other Payables	(1,341.60)		(152.76)		
Cash generated from operations	(0.19)	(1,233.67)	(120.93)	(504.81)	
Direct Tax paid		(986.52)		(948.47)	
Cash flow from operations	(6.40)	(6.40)	(13.13)	(13.13)	
		(992.92)		(961.60)	
CASH FLOW FROM INVESTING ACTIVITIES					
Interest received	. (7.69)		477.74		
Interest paid	7.05		17.51		
Dividend Received	7.05	ļ	(29.27)		
Sale of Fixed Assets			- 1		
Sale of Investment					
Purchase of Fixed Assets		0.64		11.76	
				11.70	
CASH FLOW FINANCING ACTIVITIES					
Procceds from borrowing	1,158.40		1,004.82		
Dividend Tax Pald	-	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)			İ		
a) The above cash flow statement has been prepared under the "Indirect	t Method" as set out in	585.53	ating Standard (Ind	420.69	
b) Cash and cash equivalents comprises of:		THE BILLIAB MCCOUL	rang stanuaru (INO	143 /]	
Balances with banks;					
- In current accounts		198.81	-	33.55	
- In Term Deposit accounts		385.40		385.40	
•	1	303.40)	4		
- In Dividend Accounts Cash on hand		363.40		385.40	

A New Delhi &

For ABM regard of the Board of Directors

(Rajneesh Gandhi)

DIN William I'm Director

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