ABM International Limited

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

13.11.2026

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 13TH November, 2026

Pursuant to Regulation 30 and Schedule III of the 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. 13TH November, 2026, at 37 DLF, Industrial Area, Kirti Nagar, New Delhi-110015, has considered and approved, inter alia, the following:

1. The Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September, 2026.

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

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

This is for your information and records.

Thanking you.

Yours sincerely

Yours faithfully,

For ABM INTERNATIONAL LIMITED

Amit Kumar

Digitally signed by Amit Kumar
DN: c=IN, o=Personal, postalCode=800001, st=Bihar, serialNumber=15dec6ed3c2dface93027aa332fd4084f88adcbb0f64baebbcc18090d9a78b15, cn=Amit Kumar
Date: 2026.11.13 17:20:02 +05'30'

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, 2026 and year to date results for the period from 1st April, 2026 to 30th September, 2026 ("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
ICAI FIRM: 302113E

Shweta

CA SHWETA AGIWAL
(Partner)
Regn. 0571014
Place: New Delhi
Date: 13.11.2026
UDIN:- 26571014GJTHGC3114

Salarpuria & Partners * New Delhi * Chartered Accountants

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, 2026

Rs. In Lakhs

S.No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Standalone					
I.	Revenue from operations	1432.18	1045.29	1045.95	2477.47	2476.28	5445.95
II.	Other Income	10.82	11.69	11.56	22.51	23.87	47.68
III.	**Total Revenue (I+II)**	**1443.00**	**1056.98**	**1057.51**	**2499.98**	**2500.15**	**5493.63**
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	1132.28	1442.50	1190.93	2574.78	2284.18	4682.37
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	238.04	(495.60)	(119.96)	(257.56)	191.27	866.30
	Employee benefits expense	16.88	13.10	13.14	29.98	26.08	73.80
	Finance costs	3.98	6.03	5.66	10.01	9.45	27.41
	Depreciation and amortisation expense	1.00	1.00	1.00	2.00	2.00	2.14
	Other expenses	4.94	21.65	7.28	26.59	36.51	71.32
	Total Expenses	**1397.11**	**988.68**	**1098.05**	**2385.79**	**2549.49**	**5723.34**
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	45.90	68.30	(40.54)	114.20	(49.34)	(229.71)
VI.	**Share of profit/(loss) of associates**	-	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	45.90	68.30	(40.54)	114.20	(49.34)	(229.71)
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	45.90	68.30	(40.54)	114.20	(49.34)	(229.71)
XI	Tax Expenses						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	(28.73)	-	(0.15)	(28.73)	(0.15)	59.13
	(3) Tax expense for earlier year	-	-	-	-	-	(43.35)
XII	Profit / (Loss) for the period from continuing operations (IX-X)	17.17	68.30	(40.69)	85.47	(49.49)	(213.93)
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	52.30	-	-	52.30	-	10.22
	Income tax relating to items that will be reclassified to profit or loss						
	Total Other Comprehensive Income/(Loss) for the period	52.30	-	-	52.30	-	10.22
XIV	**Total Comprehensive Income/(Loss) for the period**	69.46	68.30	(40.69)	137.76	(49.49)	(203.71)
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	69.46	68.30	(40.69)	137.76	(49.49)	(203.71)
XIX	Minority interest	-	-	-	-	-	-
XX	**Profit (Loss) for the period**	69.46	68.30	(40.69)	137.76	(49.49)	(203.71)
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	0.74	0.73	(0.43)	1.46	(0.53)	(2.17)
	(2) Diluted	0.74	0.73	(0.43)	1.46	(0.53)	(2.17)

Note:

1. Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 13th November, 2026.
2. The financial results for the quarter ended 30-09-2026 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 seperate segment
5. Previous year / quarter figure have been regrouped/ rearranged whereever necessary

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

(Rajneesh Gandhi)
Chairman & Managing Director
DIN- 00244906

Date :- 13-11-2026
Place:- New Delhi

Salarpuria & Partners ★ New Delhi ★ Chartered Accountants

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, 2026

(Rs. in lacs)

	Standalone Statement of Assets and Liabilities	As at 30-09-2026	As at 31-03-2026
	Particulars	Unaudited	Audited
		Standalone	
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	49.91	51.91
	b) Goodwill on consolidation*	-	-
	c) Non- current investments	146.29	93.99
	d) Deferred tax assets (net)	418.51	447.24
	e) Loan & Advances	-	-
	f) Other non-current assets	2.93	3.39
	Sub-total- Non- Current assets	617.63	596.53
2	Current assets		
	a) Current investments	-	-
	b) Inventories	477.51	246.39
	c) Trade receivables, current	364.58	179.17
	d) Cash and cash equivalents	276.29	451.93
	e) Loan & Advances	-	0.03
	f) Other -current financial assets	512.89	511.93
	Sub-total- Current assets	1,631.26	1,389.44
3	Non current assets classified as held for sale	-	-
	TOTAL - ASSETS	2,248.90	1,985.97
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	a) Equity Share capital	940.80	940.80
	b) Other Equity	(40.83)	(178.59)
	c) Money Received against share warrants	-	-
	Sub-total- Shareholders' funds	899.97	762.21
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	11.99	12.91
	e) Deffered Tax Liabilities	-	-
	Sub-total- Non-current liabilities	26.99	27.91
5	Current liabilities		
	a) Borrowings, current	1,220.12	836.18
	b) Trade payables, current	98.78	299.56
	c) Other current liabilities	3.03	60.12
	d) Provisions,current	-	-
	Sub-total- Current liabilities	1,321.93	1,195.86
	TOTAL-EQUITY AND LIABILITIES	2,248.90	1,985.98

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

Date :- 13-11-2026
Place:- New Delhi

Salarpuria & Partners ★ New Delhi ★ Chartered Accountants

(Rajneesh Gandhi)
Chairman & 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

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th September, 2026

(Rs. In lacs)

Particulars	As at 30-09-2026 Unaudited		As at 31-03-2026 Audited	
	Standalone			
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		114.20		(229.71)
Adjustment for:				
Depreciation	2.00		2.14	
(Profit)/Loss on sale of fixed assets/ discarded	-		-	
Dividend Received	(0.01)		(0.01)	
Interest paid	9.52		20.91	
Interest received	(5.10)	6.41	(12.22)	10.82
Operating Profit before Working Capital Changes		120.60		(218.89)
Adjustment for:				
Trade receivables	(185.41)		180.63	
Other receivables	3.64		134.35	
Loans and Advances	-		-	
Other Current Financial Assets	(0.92)		-	
other Non-Current Assets	-		-	
Other Provisions	-		-	
Inventories	(231.12)		746.93	
Trade payable	(200.78)		(504.12)	
Other Payables	(57.09)	(671.68)	7.54	565.33
Cash generated from operations		(551.08)		346.44
Direct Tax paid	(4.10)	(4.10)	(21.37)	(21.37)
Cash flow from operations		(555.18)		325.07
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	5.10		12.22	
Interest paid	(9.52)		(20.91)	
Dividend Received	0.01		(0.01)	
Sale of Fixed Assets				
Sale of Investment	-		-	
Purchase of Fixed Assets	-	(4.41)	-	8.70
CASH FLOW FINANCING ACTIVITIES				
Procceds from borrowing	383.95		(628.90)	
Dividend Tax Paid	-	383.95	-	628.90
Net increase(decrease)in cash and cash equivalents		(175.64)		(312.53)
Cash and cash equivalents as at 1st April (Opening balance)		451.92		764.44
Cash and cash equivalents as at 31st March(Closing balance)		276.28		451.91
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		-		179.96
- In Term Deposit accounts		274.49		269.87
- In Dividend Accounts		-		
Cash on hand		1.79		2.09
		276.28		451.92

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

(Rajneesh Gandhi)
Chairman & Managing Director
DIN- 00244906

Salarpuria & Partners ★ New Delhi ★ Chartered Accountants

Date -13-11-2026
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 OF
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, 2026 and year to date results for the period from 1st April, 2026 to 30th September, 2026 ("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

Salarpuria & Partners ★ New Delhi ★ Chartered Accountants

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

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 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
ICAI FIRM: 302113E

CA SHWETA AGIWAL
(Partner)
Regn. 0571014
Place: New Delhi

Salarpuria & Partners ★ New Delhi ★ Chartered Accountants

Date: 13.11.2026
UDIN:- 26571014BXKVSR3293

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 Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2026

Rs. In Lakhs

S.No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Consolidated					
I.	Revenue from operations	1432.18	1045.29	1045.95	2477.47	2476.28	5445.95
II.	Other Income	10.82	11.69	11.56	22.51	23.87	47.68
III.	**Total Revenue (I+II)**	**1443.00**	**1056.98**	**1057.51**	**2499.98**	**2,500.15**	**5493.63**
IV.	**Expenses:**						
	Cost of materials consumed						
	Purchases of stock-in-trade	1132.28	1442.50	1190.93	2574.78	2284.18	4682.37
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	238.04	(495.60)	(119.96)	-257.56	191.27	866.30
	Employee benefits expense	16.88	13.10	13.14	29.98	26.08	73.80
	Finance costs	3.98	6.03	5.66	10.01	9.45	27.41
	Depreciation and amortisation expense	1.00	1.00	1.00	2.00	2.00	2.14
	Other expenses	4.94	21.65	7.28	26.59	36.51	71.32
	Total Expenses	**1397.11**	**988.68**	**1098.05**	**2385.79**	**2,549.49**	**5723.34**
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	45.90	68.30	(40.54)	114.20	(49.34)	(229.71)
VI.	**Share of profit/(loss) of associates**	(0.33)	(0.28)	(0.09)	(0.61)	(0.44)	(0.97)
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	45.56	68.02	(40.63)	113.58	(49.78)	(230.68)
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	45.56	68.02	(40.63)	113.58	(49.78)	(230.68)
XI	Tax Expenses						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	(28.73)	-	(0.15)	(28.73)	(0.15)	59.13
	(3) Tax expense for earlier year	-	-	-	-	-	(43.35)
XII	Profit / (Loss) for the period from continuing operations (IX-X)	16.83	68.02	(40.78)	84.85	(49.93)	(214.90)
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	-	-	-	-	-	10.22
	Income tax relating to items that will be reclassified to profit or loss						
	Total Other Comprehensive Income/(Loss) for the period	-	-	-	-	-	10.22
XIV	**Total Comprehensive Income/(Loss) for the period**	16.83	68.02	(40.78)	84.85	(49.93)	(204.68)
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	16.83	68.02	(40.78)	84.85	(49.93)	(204.68)
XIX	Minority interest	-	-	-	-	-	-
XX	**Profit (Loss) for the period**	**16.83**	**68.02**	**(40.78)**	**84.85**	**(49.93)**	(204.68)
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	0.18	0.72	(0.43)	0.90	(0.53)	(2.18)
	(2) Diluted	0.18	0.72	(0.43)	0.90	(0.53)	(2.18)

Note:

1. Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 13th November, 2026.
2. The financial results for the quarter ended 30-09-2026 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 seperate segment.
5. Previous year / quarter figure have been regrouped/ rearranged whereever necessary.

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

(Rajneesh Gandhi)
Chairman & Managing Director
DIN- 00244906

Date :- 13-11-2026
Place:- New Delhi

Malarpuria & Partners New Delhi Chartered Accountants

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 F YEAR ENDED 30th September,2026

(Rs. in lacs)

	Consolidated Statement of Assets and Liabilities	As at 30-09-2026	As at 31-03-2026
	Particulars	**Unaudited**	Audited
		Consolidated	
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	49.01	51.01
	b) Goodwill on consolidation*	-	-
	c) Non- current investments	531.58	479.89
	d) Deferred tax assets (net)	418.51	447.24
	e) Loan & Advances	-	-
	f) Other non-current assets	2.93	3.39
	Sub-total- Non- Current assets	1,002.93	982.43
2	Current **assets**		
	a) Current investments	-	-
	b) Inventories	477.51	246.40
	c) Trade receivables, current	364.58	179.17
	d) Cash and cash equivalents	276.28	451.92
	e) Loan & Advances	-	0.03
	f) Other -current financial assets	512.88	511.93
	Sub-total- Current assets	1,631.26	1,389.45
3	Non current assets classified as held for sale	-	-
	TOTAL - ASSETS	2,634.19	2,371.88
B	EQUITY **AND LIABILITIES**		
1	Shareholders' **funds**		
	a) Equity Share capital	940.80	940.80
	b) Other Equity	344.46	207.31
	c) Money Received against share warrants	-	-
	Sub-total- Shareholders' funds	1,285.26	1,148.11
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	11.99	12.91
	e) Deferred tax Liabilities (net)	-	-
	Sub-total- Non-current liabilities	26.99	27.91
5	Current **liabilities**		
	a) Borrowings, current	1,220.12	836.18
	b) Trade payables, current	98.78	299.56
	c) Other current liabilities	3.03	60.12
	d) Provisions,current	-	-
	Sub-total- Current liabilities	1,321.93	1,195.86
	TOTAL-EQUITY AND LIABILITIES	2,634.19	2,371.88

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

Date :- 13-11-2026
Place:- New Delhi

Salarpuria & Partners ★ Chartered Accountants ★ New Delhi

(Rajneesh Gandhi)
Chairman & 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

CASH FLOW STATEMENT FOR THE YEAR ENDED 30th September, 2026

Rs. In Lakhs

Cash Flow Statement	Current half year ended		Previous year ended	
Particulars	Unaudited		Unaudited	
	Consolidated			
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		114.20		(229.71)
Adjustment for:				
Depreciation	2.00		2.14	
(Profit)/Loss on sale of fixed assets/ discarded				
Dividend Received	(0.01)		(0.01)	
Interest paid	9.52		20.91	
Interest received	(5.10)	6.41	(12.22)	10.82
Operating Profit before Working Capital Changes		120.60		(218.89)
Adjustment for:				
Trade receivables	(185.41)		180.63	
Other receivables	3.64		134.35	
Loans and Advances	-		-	
Other Current Financial Assets	(0.92)		-	
other Non-Current Assets	-		-	
Other Provisions	-		-	
Inventories	(231.12)		746.94	
Trade payable	(200.78)		(504.12)	
Other Payables	(57.09)	(671.68)	7.54	565.34
Cash generated from operations		(551.08)		346.45
Direct Tax paid	(4.10)	(4.10)	(21.37)	(21.37)
Cash flow from operations		(555.18)		325.08
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	5.10		12.22	
Interest paid	(9.52)		(20.91)	
Dividend Received	0.01		0.01	
Sale of Fixed Assets				
Sale of Investment	-		-	
Purchase of Fixed Assets	-	(4.41)	-	8.68
CASH FLOW FINANCING ACTIVITIES				
Procceds from borrowing	383.95		628.90	
Dividend Tax Paid	-	383.95	-	628.90
Net increase(decrease)in cash and cash equivalents		(175.64)		(312.50)
Cash and cash equivalents as at 1st April (Opening balance)		451.92		764.45
Cash and cash equivalents as at 31st March(Closing balance)		276.28		451.95
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		-		179.96
- In Term Deposit accounts		274.49		269.87
- In Dividend Accounts		-		-
Cash on hand		1.79		2.09
		276.28		451.92

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

(Rajneesh Gandhi)
Chairman & Managing Director
DIN- 00244906

Salarpuria & Partners ★ New Delhi ★ Chartered Accountants

Date :- 13-11-2026
Place:- New Delhi