



ABM International Limited

REGD. OFFICE : 10 / 60, IND. AREA, KIRTI NAGAR, NEW DELHI-110015

PHONES : 25927878, 25927699, 41426055

E-mail : vkgandhi@abmintl.in | Website : www.abmintl.in

CIN No. : L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

To
The Manager
National Stock Exchange of India Limited
Exchange Plaza, C1, Block G
Bandra Kurla Complex,
Bandra (East) Mumbai - 400 05

20/12/2022

Symbol: ABMINTLLTD

Dear Sir,

Sub: SUBMISSION OF REPLY IN RESPECT OF CLARIFICATION /INADEQUACY FLAGGED IN FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30.09.2022.

This is in reference to your mail dated 15th December 2022 in respect of clarification/inadequacy flagged in financial results for the Quarter and half year ended 30.09.2022, we would like to submit our point-wise reply:

1. Financial Results not Submitted within 30 minutes from the end of the Board Meeting –

This is to inform you that the Board Meeting was concluded at 19.00 hrs. and the Outcome of the meeting was uploaded on the NSE portal at 19:03:20. The NSE Acknowledgment is being attached for your reference **(As per Annexure -A)**.

2. Machine Readable Form/ Legible copy of Financial Results not Submitted

This was an unintentional mistake and shall not be repeated again. In this regards please find attached the Machine Readable Form/ Legible copy of Financial Results for the Quarter and half year ended 30.09.2022 along with the Limited Review Reports, both standalone and consolidated. **(As per Annexure -B)**.

3. Standalone & Consolidated Audit Report or Limited Review – Same UDIN –

Auditor has one UDIN for Standalone and Consolidated Limited Review Report on the same date and references of both Documents were mentioned in UDIN generation, however, on the query of NSE, Separate UDIN has been generated for Standalone Results .ie. **UDIN 220838229BFSYKO6566**.



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Further, Earlier UDIN was to be taken as for Consolidated Limited Review Report.

We are submitting the Limited Review Reports, both standalone and consolidated, of Statutory Auditors wherein UDIN are mentioned.

Thanking you.

Yours sincerely

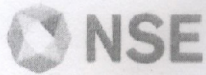
For ABM International LIMITED

**AMIT
KUMAR**

Digitally signed by
AMIT KUMAR
Date: 2022.12.20
06:26:13 -05'00'

Amit Kumar

Company Secretary



National Stock Exchange Of India Limited

Date 11-Nov-22

NSE Acknowledgement

Symbol: ABMINTLLTD

Name of the company: ABM International Limited

Subject: Outcome of Board Meeting

Date of Submissions: 11-Nov-2022 19:03:20

Application No. 2022112139853

We hereby acknowledge receipt of your submission. Please note that the content and information provided is pending to be verified by National Stock Exchange of India Limited.



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NSE TRADING SYMBOL - ABMINTLTD

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

11.11.2022

Symbol "ABMINTLLTD"

Dear Sirs,

Sub: Outcome of the Board Meeting held on 11th November, 2022

Further to our letter dated 3rd November 2022 and 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, 2022 at 10/60, 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, 2022. 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 15:00 Hrs. and concluded at 19:00 Hrs. This is for your information and records.

This is for your information and records.

Thanking you.

Yours sincerely

Yours faithfully,

For ABM INTERNATIONAL LIMITED

Virender Kumar
Gandhi

Digitally signed by Virender
Kumar at 11:43
Date: 2022.11.11
+05:30

VIRENDER KUMAR GANDHI
Managing Director
DIN- 00244762



RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

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, 2022 and year to date results for the period from 1st April, 2022 to 30th September, 2022 ("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.

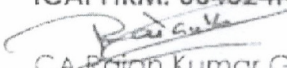
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditors of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit, and 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 RAJAN GOEL & ASSOCIATES

Chartered Accountants

ICAI FIRM: 004624N


CA-Rajan Kumar Goel

(Proprietor)

M.N. 083829

Place: New Delhi

Date: 11.11.2022

UDIN: - ~~22083829BFSYK06566~~

22083829BFSYK06566

THE WATSON TOWNS, EAST OF KANUNJ DEW, DELHI 110065 MOBILE 9891292022

www.rajangoel.com rajan.goel@rediffmail.com : office@rajangoel.com

GSTIN: 07AALPG2611E1Z7 TELEPHONE NO. 01168225333



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NSE TRADING SYMBOL - ABMINTLLTD

ABM INTERNATIONAL LIMITED

Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2022

| S.No. | Particulars | Rs. In Lakhs | | | | | |
|-------------------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| | | Quarter ended | | | Half Year Ended | | Year Ended |
| | | 30.09.2022 Unaudited | 30.06.2022 Unaudited | 30.09.2021 Unaudited | 30.09.2022 Unaudited | 30.09.2021 Unaudited | 31.03.2022 Audited |
| Standalone | | | | | | | |
| I. | Revenue from operations | 1737.55 | 2248.70 | 3484.81 | 3986.25 | 7735.91 | 12698.54 |
| II. | Other Income | 20.26 | 10.99 | 20.22 | 31.25 | 22.99 | 69.13 |
| III. | Total Revenue (I+II) | 1757.81 | 2259.69 | 3505.03 | 4017.50 | 7758.90 | 12767.67 |
| IV. | Expenses: | | | | | | |
| | Cost of materials consumed | | | | | | |
| | Purchases of stock-in-trade | 2306.81 | 2783.23 | 3687.24 | 5090.04 | 7657.72 | 11769.35 |
| | Changes in inventories of finished goods, Stock in Trade and Work in Progress | 48.04 | (455.89) | (516.10) | -407.85 | (100.65) | 335.70 |
| | Employee benefits expense | 33.84 | 21.01 | 17.38 | 54.85 | 38.95 | 87.11 |
| | Finance costs | 0.73 | 1.45 | 0.35 | 2.18 | 3.01 | 32.07 |
| | Depreciation and amortisation expense | 1.50 | 1.50 | 4.11 | 3.00 | 3.79 | 5.93 |
| | Other expenses | 17.52 | 20.21 | 18.95 | 37.73 | 46.73 | 310.77 |
| | Total Expenses | 2408.44 | 2371.51 | 3211.93 | 4779.95 | 7649.55 | 12540.93 |
| V. | Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV) | (650.63) | (111.82) | 293.10 | (762.45) | 109.35 | 226.74 |
| VI. | Share of profit/(loss) of associates | - | - | - | - | - | - |
| VII. | Exceptional items | - | - | - | - | - | - |
| VIII. | Profit / (Loss) before extraordinary items and tax (V-VI) | (650.63) | (111.82) | 293.10 | (762.45) | 109.35 | 226.74 |
| IX. | Extraordinary items | - | - | - | - | - | - |
| X. | Profit / (Loss) before tax (VII-VIII) | (650.63) | (111.82) | 293.10 | (762.45) | 109.35 | 226.74 |
| XI. | Tax Expenses | | | | | | |
| | (1) Current tax | - | - | (27.52) | - | (27.52) | (51.86) |
| | (2) Deferred tax | - | - | (0.20) | - | (0.20) | (1.12) |
| | (3) Tax expense for earlier year | (0.02) | - | - | (0.02) | - | (34.82) |
| XII. | Profit / (Loss) for the period from continuing operations (IX-X) | (650.65) | (111.82) | 265.38 | (762.47) | 81.63 | 138.94 |
| 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 | 58.61 | - | - | 58.61 | - | 21.49 |
| | Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | Total Other Comprehensive Income/(Loss) for the period | 58.61 | - | - | 58.61 | - | 21.49 |
| XIV. | Total Comprehensive Income/(Loss) for the period | (592.04) | (111.82) | 265.38 | (703.86) | 81.63 | 160.43 |
| 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 | (592.04) | (111.82) | 265.38 | (703.86) | 81.63 | 160.43 |
| XIX. | Minority interest | - | - | - | - | - | - |
| XX. | Profit (Loss) for the period | (592.04) | (111.82) | 265.38 | (703.86) | 81.63 | 160.43 |
| 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 ₹10/- each): | | | | | | |
| | (1) Basic | (6.29) | (1.19) | 2.82 | (7.48) | 0.87 | 1.71 |
| | (2) Diluted | (6.29) | (1.19) | 2.82 | (7.48) | 0.87 | 1.71 |

Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 11th November, 2022.
- The financial results for the quarter ended 30-09-2022 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.

Rajank

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

(Virender Kumar Gandhi)
 Chairman and Managing Director
 DIN- 00244762

Date - 11-11-2022
 Place - New Delhi



ABM International Limited

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NSE TRADING SYMBOL - ABMINTLLTD

STATEMENT OF ASSETS AND LIABILITIES FOR THE PERIOD ENDED 30th SEPTEMBER, 2022

(Rs. in lacs)

| Standalone Statement of Assets and Liabilities | | As at | As at |
|--|--|-------------------------------------|--------------------------------|
| | | Current half year end 30-09-2022 | Current year end 31-03-2022 |
| Particulars | | Audited | Audited |
| | | Standalone | |
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | a) Property, plant and equipment | 61.99 | 64.21 |
| | b) Goodwill on consolidation* | - | - |
| | c) Non-current investments | 168.55 | 109.94 |
| | d) Deferred tax assets (net) | 0.00 | 0.00 |
| | e) Loan & Advances | - | - |
| | f) Other non-current assets | 4.23 | 5.17 |
| | Sub-total- Non- Current assets | 234.77 | 179.32 |
| 2 | Current assets | | |
| | a) Current investments | - | - |
| | b) Inventories | 536.08 | 128.24 |
| | c) Trade receivables, current | 706.85 | 353.82 |
| | d) Cash and cash equivalents | 878.53 | 1413.60 |
| | e) Loan & Advances | 16.86 | 7.47 |
| | f) Other-current financial assets | 1801.07 | 205.38 |
| | Sub-total- Current assets | 3939.39 | 2108.51 |
| 3 | Non-current assets classified as held for sale | - | - |
| | TOTAL - ASSETS | 4174.16 | 2287.83 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Shareholders' funds | | |
| | a) Equity Share capital | 940.80 | 940.80 |
| | b) Other Equity | 419.37 | 1,123.23 |
| | c) Money Received against share warrants | - | - |
| | Sub-total- Shareholders' funds | 1360.17 | 2064.03 |
| 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 | 15.35 | 16.17 |
| | e) Deferred Tax Liabilities | 1.51 | 1.51 |
| | Sub-total- Non-current liabilities | 31.86 | 32.68 |
| 5 | Current liabilities | | |
| | a) Borrowings, current | - | - |
| | b) Trade payables, current | 2702.76 | 130.50 |
| | c) Other current liabilities | 27.51 | 8.76 |
| | d) Provisions, current | 51.86 | 51.86 |
| | Sub-total- Current liabilities | 2782.13 | 191.12 |
| | TOTAL-EQUITY AND LIABILITIES | 4174.16 | 2287.83 |

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

Date : 11-11-2022
Place : New Delhi



(Virender Kumar Gandhi)
Chairman and Managing Director
DIN - 00244762



ABM International Limited

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CIN No. : L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2022

(Rs. in lacs)

| Particulars | As at | | As at | |
|---|-----------------------|----------|-------------------|----------|
| | Current half year end | | previous year end | |
| | 30.09.2022 | | 31-03-2022 | |
| | Unaudited | | Audited | |
| | Standalone | | | |
| CASH FLOW FROM OPERATIVE ACTIVITIES | | | | |
| Net Profit before tax | | (762.45) | | 226.74 |
| Adjustment for: | | | | |
| Depreciation | 3.00 | | 5.93 | |
| (Profit)/Loss on sale of fixed assets/ discarded | | | (6.17) | |
| Dividend Received | | | (0.08) | |
| Interest paid | 1.29 | | 3.66 | |
| Interest received | (16.25) | 11.96 | (19.86) | (16.52) |
| Operating Profit before Working Capital Changes | | 774.41 | | 210.22 |
| Adjustment for: | | | | |
| Trade receivables | (353.03) | | 178.84 | |
| Other receivables | (1,599.99) | | 181.47 | |
| Loans and Advances | | | | |
| Other Current Financial Assets | | | | |
| Other Non-Current Assets | | | | |
| Other Provisions | | | | |
| Inventories | (407.85) | | 335.70 | |
| Trade payable | 2,572.26 | | (133.76) | |
| Other Payables | 17.94 | 229.32 | (316.08) | 246.17 |
| Cash generated from operations | | 545.09 | | 456.39 |
| Direct Tax paid | (4.16) | (4.16) | (118.41) | (118.41) |
| Cash flow from operations | | 549.25 | | 337.98 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Interest received | 16.25 | | 19.86 | |
| Interest paid | (1.29) | | (3.66) | |
| Dividend Received | | | 0.08 | |
| Sale of Fixed Assets | | | 2.25 | |
| Sale of Investment | | | 10.42 | |
| Purchase of Fixed Assets | (0.79) | 14.17 | (4.65) | 24.30 |
| CASH FLOW FINANCING ACTIVITIES | | | | |
| Proceeds from borrowing | | | | |
| Dividend Tax Paid | | | | |
| Net increase(decrease)in cash and cash equivalents | | 535.08 | | 362.28 |
| Cash and cash equivalents as at 1st April (Opening balance) | | 1,413.61 | | 1,051.33 |
| Cash and cash equivalents as at 31st March(Closing balance) | | 878.53 | | 1,413.61 |

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 | | 452.41 | | 692.68 |
| - In Term Deposit accounts | | 424.45 | | 719.45 |
| - In Dividend Accounts | | 0.22 | | 0.22 |
| Cash on hand | | 1.45 | | 1.26 |

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



(Virender Kumar Gandhi)
Chairman and Managing Director
DIN- 00244762

Date - 11-11-2022
Place - New Delhi



RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

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 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 September, 2022 and year to date results for the period from 1st April, 2022 to 30th September, 2022 ("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.

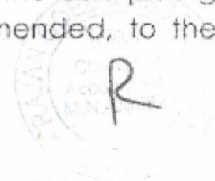
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information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

280 KANASH HILLS, EAST OF KANASH NEW DELHI 110065 MOBILE 9891252922

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GSTIN: 07AALPG2611E127 TELEPHONE NO. 01168225333





RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

5. The Statement includes the results of the following entities:

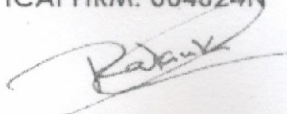
M/s Prisha Promoters Private Limited

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 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 RAJAN GOEL & ASSOCIATES

Chartered Accountants

ICAI FIRM: 004624N


CA Rajan Kumar Goel

(Proprietor)

M.N. 083829

Place: New Delhi

Date: 11.11.2022

UDIN:- 22083829BCWKVN8388





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CIN No. : L51909DL1983PLC015585

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ABM INTERNATIONAL LIMITED

Statement of Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2022

| S.No. | Particulars | Rs. In Lakhs | | | | | |
|--------|--|---------------------|-----------------|----------------|-----------------|-----------------|------------------|
| | | Quarter ended | | | Half Year ended | | Year Ended |
| | | 30.09.2022 | 30.06.2022 | 30.09.2021 | 30.09.2022 | 30.09.2021 | 31.03.2022 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| | | Consolidated | | | | | |
| I. | Revenue from operations | 1737.55 | 2248.70 | 3155.14 | 3,986.25 | 7,735.91 | 12,698.54 |
| II. | Other Income | 20.26 | (0.99) | 12.23 | 31.25 | 22.99 | 69.13 |
| III. | Total Revenue (I+II) | 1757.81 | 2,289.69 | 3167.34 | 4,017.50 | 7,758.90 | 12,767.67 |
| IV. | Expenses: | | | | | | |
| | Cost of materials consumed | | | | | | |
| | Purchases of stock-in-trade | 2306.81 | 2783.23 | 3372.06 | 5,090.04 | 7,657.72 | 11,769.35 |
| | Changes in inventories of finished goods, Stock inTrade and Work in Progress | 48.04 | (455.89) | (492.77) | (407.85) | (100.65) | 335.70 |
| | Employee benefits expense | 33.84 | 21.01 | 18.91 | 54.85 | 38.95 | 87.11 |
| | Finance costs | 0.73 | 1.45 | 1.56 | 2.18 | 3.01 | 32.07 |
| | Depreciation and amortisation expense | 1.50 | 1.50 | (0.32) | 3.00 | 3.79 | 5.93 |
| | Other expenses | 17.52 | 20.21 | 22.00 | 37.73 | 46.73 | 310.77 |
| | Total Expenses | 2408.44 | 2,371.51 | 2921.44 | 4,779.95 | 7,649.55 | 12,540.93 |
| V. | Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV) | (650.63) | (111.82) | 245.90 | (762.45) | 109.35 | 226.74 |
| VI. | Share of profit/(loss) of associates | (0.08) | (0.12) | (0.11) | (0.20) | (0.21) | (1.74) |
| VII. | Exceptional items | - | - | - | - | - | - |
| VIII. | Profit / (Loss) before extraordinary items and tax (V-VI) | (650.71) | (111.94) | 245.79 | (762.65) | 109.14 | 225.00 |
| IX. | Extraordinary items | - | - | - | - | - | - |
| X. | Profit / (Loss) before tax (VII-VIII) | (650.71) | (111.94) | 245.79 | (762.65) | 109.14 | 225.00 |
| XI. | Tax Expenses | | | | | | |
| | (1) Current tax | - | - | (27.52) | - | (27.52) | (51.86) |
| | (2) Deferred tax | - | - | (0.20) | - | (0.20) | (1.12) |
| | (3) Tax expense for earlier year | 0.02 | - | - | 0.02 | - | (34.83) |
| XII. | Profit / (Loss) for the period from continuing operations (IX-X) | (650.69) | (111.94) | 218.07 | (762.63) | 81.42 | 137.19 |
| 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 | 58.61 | - | - | 58.61 | 22.13 | 22.13 |
| | Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | Total Other Comprehensive Income/(Loss) for the period | 58.61 | - | - | 58.61 | - | 22.13 |
| XIV. | Total Comprehensive Income/(Loss) for the period | (592.08) | (111.94) | 218.07 | (704.02) | 81.42 | 159.32 |
| 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 | (592.08) | (111.94) | 218.07 | (704.02) | 81.42 | 159.32 |
| XIX. | Minority interest | - | - | - | - | - | - |
| XX. | Profit / (Loss) for the period | (592.08) | (111.94) | 218.07 | (704.02) | 81.42 | 159.32 |
| 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 10/- each) | | | | | | |
| | (1) Basic | (6.29) | (1.19) | 2.32 | (7.48) | 0.87 | 1.69 |
| | (2) Diluted | (6.29) | (1.19) | 2.32 | (7.48) | 0.87 | 1.69 |

Note

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 11th November, 2022
- The financial results for the quarter and half year ended 30-09-2022 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

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



Date : 11-11-2022
Place : New Delhi

(Virender Kumar Gandhi)
Chairman and Managing Director
DIN- 00244762



ABM International Limited

REGD. OFFICE : 10 / 60, IND. AREA, KIRTI NAGAR, NEW DELHI-110015

PHONES : 25927878, 25927699, 41426055

E-mail : vkgandhi@abmintl.in | Website : www.abmintl.in

CIN No. : L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

| Consolidated Statement of Assets and Liabilities | | (Rs. in lacs) | |
|--|--|---|--|
| | | As at Current year end 30-09-2022 | As at Previous year end 31-03-2022 |
| Particulars | | Audited | Audited |
| | | Consolidated | |
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | a) Property, plant and equipment | 61.99 | 64.21 |
| | b) Goodwill on consolidation* | - | - |
| | c) Non-current investments | 555.67 | 497.13 |
| | d) Deferred tax assets (net) | 0.00 | 0.00 |
| | e) Loan & Advances | - | - |
| | f) Other non-current assets | 4.23 | 5.17 |
| | Sub-total- Non- Current assets | 621.89 | 566.51 |
| 2 | Current assets | | |
| | a) Current investments | - | - |
| | b) Inventories | 536.08 | 128.24 |
| | c) Trade receivables, current | 706.85 | 353.82 |
| | d) Cash and cash equivalents | 878.53 | 1413.61 |
| | e) Loan & Advances | 16.86 | 7.47 |
| | f) Other current financial assets | 1801.07 | 205.37 |
| | Sub-total- Current assets | 3939.39 | 2108.51 |
| 3 | Non-current assets classified as held for sale | - | - |
| | TOTAL - ASSETS | 4561.28 | 2675.02 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Shareholders' funds | | |
| | a) Equity Share capital | 940.80 | 940.80 |
| | b) Other Equity | 806.49 | 1510.42 |
| | c) Money Received against share warrants | - | - |
| | Sub-total- Shareholders' funds | 1747.29 | 2451.22 |
| 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 | 15.35 | 16.17 |
| | e) Deferred tax Liabilities (net) | 1.51 | 1.51 |
| | Sub-total- Non-current liabilities | 31.86 | 32.68 |
| 5 | Current liabilities | | |
| | a) Borrowings, current | - | - |
| | b) Trade payables, current | 2702.76 | 130.50 |
| | c) Other current liabilities | 27.51 | 8.76 |
| | d) Provisions, current | 51.86 | 51.86 |
| | Sub-total- Current liabilities | 2782.13 | 191.12 |
| | TOTAL-EQUITY AND LIABILITIES | 4561.28 | 2675.02 |

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

Date : 11-11-2022
Place : New Delhi



(Virender Kumar Gandhi)
Chairman and Managing Director
DIN- 00244762



ABM International Limited

REGD. OFFICE : 10 / 60, IND. AREA, KIRTI NAGAR, NEW DELHI-110015

PHONES : 25927878, 25927699, 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, 2022

Rs. in Lakhs

| Cash Flow Statement | As at Current year ended 30-09-2022 | | As at Previous year ended 31-03-2022 | |
|---|---|----------|--|----------|
| | Audited | | Audited | |
| Particulars | Consolidated | | | |
| CASH FLOW FROM OPERATIVE ACTIVITIES | | | | |
| Net Profit before tax | | (762.45) | | 226.74 |
| Adjustment for: | | | | |
| Depreciation | 3.00 | | 5.93 | |
| (Profit)/Loss on sale of Investment | - | | 6.17 | |
| (Profit)/Loss on sale of fixed assets/ discarded | - | | (0.08) | |
| Dividend Received | - | | 3.66 | |
| Interest paid | 1.29 | | (19.86) | (16.52) |
| Interest received | (16.25) | 11.96 | | |
| Operating Profit before Working Capital Changes | | 774.41 | | 210.22 |
| Adjustment for: | | | | |
| Trade receivables | (353.03) | | 178.84 | |
| Other receivables | (1,599.99) | | 181.47 | |
| Loans and advances | - | | - | |
| Other Current Financial Assets | - | | - | |
| Other Non-Current Assets | - | | - | |
| Other Provisions | - | | - | |
| Inventories* | (407.85) | | 335.70 | |
| Trade payable | 2,572.26 | | (133.76) | |
| Other Payables | 17.93 | 229.32 | (316.08) | 246.17 |
| Cash generated from operations | | 545.09 | | 456.39 |
| Direct Tax paid | (4.16) | (4.16) | (118.41) | (118.41) |
| Cash flow from operations | | 549.25 | | 337.98 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Interest received | 16.25 | | 19.86 | |
| Interest paid | (1.29) | | (3.66) | |
| Dividend Received | - | | 0.08 | |
| Sale of Investment | - | | 10.42 | |
| Sale of Fixed Assets | - | | 2.25 | |
| Purchase of Fixed Assets | (0.79) | 14.17 | (4.65) | 24.30 |
| CASH FLOW FINANCING ACTIVITIES | | | | |
| Proceeds from borrowing | | | | |
| Dividend Tax Paid | | | | |
| Net increase(decrease)in cash and cash equivalents | | 535.08 | | 362.28 |
| Cash and cash equivalents as at 1st April (Opening balance) | | 1,413.60 | | 1,051.33 |
| Cash and cash equivalents as at 31st March(Closing balance) | | 878.52 | | 1,413.60 |

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 | | 452.41 | | 692.68 |
| - In Term Deposit accounts | | 424.45 | | 719.45 |
| - In Dividend Accounts | | 0.22 | | 0.22 |
| Cash on hand | | 1.45 | | 1.26 |

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



(Virender Kumar Gandhi)
Chairman and Managing Director
DIN- 00244762

Place - New Delhi
Date - 11-11-2022