



ABM International Limited

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

PHONES : 25927878, 25927699, 41426055

FAX : 91-11-41426044, E-mail : abmintl@vsnl.com

CIN No. : L51909DL1983PLC015585, Website : www.abmintl.in

NSC TRADING SYMBOL - ABMINTLTD

Date: 10/11/2017

The Manager,
Listing Compliance
National Stock Exchange of India Limited (NSE)
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai - 400051

Sub: Un -Audited Financial Results for the Quarter / Half Year ended 30th September, 2017.

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that at the meeting of the Board of Directors of the Company held today, 10th November, 2017, the following decisions were taken:

1. The Board considered and approved the Standalone Un-audited Financial Results including Statement of Assets & Liabilities as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter & half year ended on 30th September, 2017.
2. The Board took note of the Limited Review Report on Un-audited Financial Results for the quarter & half year ended on 30th September, 2017.

A copy of the said results dated 10th November, 2017 along with copy of Limited Review Report as given by the statutory auditors are enclosed.

The meeting of the Board of Directors of the Company commenced at 4:00 P.M. and concluded at 4:30 P.M.

We request to you to kindly take the above information on record.

Thanking you,

Yours faithfully,

For ABM INTERNATIONAL LIMITED


Puneeta Ahuja

(Company Secretary & Compliance Officer)



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ABM INTERNATIONAL LIMITED

THE STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND SIX MONTHS ENDED ON 30-09-2017

S.No.	Particulars	Rs. in Lakhs					
		Quarter ended			Half year ended		Year ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
I.	Revenue from operations	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
II.	Other Income	1684.35	3070.86	2985.36	4755.21	7133.96	14209.59
III.	Total Revenue (I+II)	3.56	10.46	39.42	14.02	53.24	69.83
IV.	Expenses:	1687.91	3081.32	3024.78	4769.23	7187.20	14279.42
	Cost of materials consumed						
	Purchases of stock-in-trade						
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	1643.02	2724.36	2919.42	4367.38	6975.77	14116.69
	Employee benefits expense	6.00	338.99	-	338.99	-	(338.99)
	Finance costs	18.96	26.52	18.26	45.48	37.38	76.46
	Depreciation and amortisation expense	0.00	0.25	0.00	0.25	0.00	26.45
	Other expenses	6.00	6.00	5.00	12.00	10.00	23.70
	Total Expenses	5.08	28.38	51.87	33.46	90.94	282.30
V.	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	1673.06	3124.50	2994.55	4797.56	7114.09	14186.61
VI.	Share of profit/(loss) of associates	14.85	-43.18	30.23	-28.33	73.11	92.81
VII.	Exceptional items	-	-	-	-	-	4.04
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	-	-	-	-	-	-
IX.	Extraordinary items	14.85	-43.18	30.23	-28.33	73.11	96.85
X.	Profit / (Loss) before tax (VII-IX)	-	-	-	-	-	-
XI.	Tax Expenses	14.85	-43.18	30.23	-28.33	73.11	96.85
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	30.79
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	14.85	-43.18	30.23	-28.33	73.11	(0.18)
XIII.	Other Comprehensive Income/(Loss) after tax	-	-	-	-	-	66.24
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	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-0.24	-0.75	0.29	-0.99	0.29	5.66
	Total Other Comprehensive Income/(Loss) for the period	-0.24	-0.75	0.29	-0.99	0.29	5.66
XIV.	Total Comprehensive Income/(Loss) for the period	14.61	-43.93	30.52	-29.32	73.40	71.90
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	-	-	-	-	-	-
XIX.	Minority interest	14.61	-43.93	30.52	-29.32	73.40	71.90
XX.	Profit / (Loss) for the period	0.00	0.00	0.00	0.00	0.00	0.00
XXI.	Earnings Per equity share (of 10/- each)	14.61	-43.93	30.52	-29.32	73.40	71.90
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	0.12	-0.37	1.56	-0.25	3.74	0.61
		0.12	-0.37	1.56	-0.25	3.74	0.61

- Note
- The Company adopted the Indian Accounting Standard (Ind AS) effective 01st April 2017 (transition date 1st April 2016) and accordingly, w.e.f. the financial results for quarter ended 30th June 2017 have been prepared in accordance with recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. The Ind AS Compliant figures for the quarter ended 30th September 2017 are not required for limited review or an audit in line with SEBI circular dated 5th July 2016. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of the financial position of the Company as at the end of the period.
 - The reconciliation of the financial result under GAAP and under IND AS for the corresponding previous quarter ended September 30, 2016 and year ended March 31, 2017 is as under:

Particulars

	Quarter ended September 30, 2017	Year ended March 31, 2017
1. Profit as reported previously under GAAP	14.85	66.24
2. Adjustment for other comprehensive income (Net of Tax)	(0.24)	5.66
3. Net Profit as reported under IND AS	14.61	71.90

- Above Unaudited Financial Results as reviewed by Audit Committee were approved by Board at its meeting held on 10th November, 2017
- There is no reportable separate segment
- Depreciation has been calculated on adhoc estimation
- Previous year / quarter figure have been regrouped wherever necessary



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

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

Date -10-11-2017
Place - New Delhi



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STATEMENT OF ASSETS AND LIABILITIES (UNAUDITED)

Standalone/Consolidated Statement of Assets and Liabilities		Rs. In Lakhs	
Particulars	As at Current half year end 30.09.2017 Unaudited	As at previous year end 31-03-2017 Audited	
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
a) Share capital	1176.00	1176.00	
b) Reserves and surplus	540.43	569.75	
c) Money Received against share warrants	0.00	0.00	
Sub-total- Shareholders' funds	1716.43	1745.75	
2 Share application money pending allotment	0.00	0.00	
3 Minority interest *	0.00	0.00	
4 Non-current liabilities			
a) Long-term borrowings	0.00	0.00	
b) Deferred tax liabilities (net)	0.00	0.00	
c) Other long-term liabilities	16.27	13.45	
d) Long-term provisions	0.00	0.00	
Sub-total- Non-current liabilities	16.27	13.45	
5 Current liabilities			
a) Short-term borrowings	1482.30	1288.43	
b) Trade payables	6.88	6.16	
c) Other current liabilities	148.92	226.83	
d) Short-term provisions	372.66	372.66	
Sub-total- Current liabilities	2010.76	1894.08	
TOTAL-EQUITY AND LIABILITIES	3743.46	3653.28	
B ASSETS			
1 Non-current assets			
a) Fixed assets	176.14	187.34	
b) Goodwill on consolidation*	0.00	0.00	
c) Non-current investments	274.03	275.02	
d) Deferred tax assets (net)	5.39	5.39	
e) Long-term loans and advances	0.00	0.00	
f) Other non-current assets	1.63	3.63	
Sub-total- Non- Current assets	457.19	471.38	
2 Current assets			
a) Current investments	0.00	0.00	
b) Inventories	0.00	338.99	
c) Trade receivables	1892.65	1603.61	
d) Cash and cash equivalents	714.36	607.93	
e) Short-term loans and advances	110.87	63.31	
f) Other -current assets	568.39	568.06	
Sub-total- Current assets	3286.27	3181.90	
TOTAL - ASSETS	3743.46	3653.28	

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

Date :- 10-11-2017
Place :- New Delhi



(Virender Kumar Gandhi)
Chairman and Managing Director
DIN NO. 00244762
B-1/16, Vasant Vihar, New Delhi-110057



SPMR & Associates Chartered Accountants

Limited Review Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of ABM International Limited
10/60, Ind. Area, Kirti Nagar, New Delhi-110015.

We have reviewed the accompanying statement of unaudited standalone financial results of ABM International Limited for the quarter ended 30.09.2017 and the year to-date results for the period 01.04.2017 to 30.09.2017 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. *Attention is drawn to the fact that the figures for the corresponding quarter ended and the corresponding year to date, including the reconciliation of profit/Loss under Ind AS of the corresponding quarter with profit/ loss reported under previous GAAP, as reported in these financial results have been approved by company's Board of Directors but have not been subjected to review. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.*

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor 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 financial statements are 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India 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) Regulations, 2015 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s SPMR & Associates
Chartered Accountants,
FRN 807578N



Pramod Kumar Maheshwari
Pramod Kumar Maheshwari
(Partner)
M.No.085362

Place: New Delhi
Date: 10.11.2017



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Peer Review by ICAI

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