



ABM International Limited

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NSC TRADING SYMBOL - ABMINTLTD

ABM INTERNATIONAL LIMITED

THE STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2017					
S. No.	Particulars	Quarter ended			Year ended
		30.06.2017	31.03.2017	30.06.2016	31.03.2017
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from operations	3070.86	2386.74	4148.60	14209.59
II.	Other Income	10.46	11.82	13.82	69.83
III.	Total Revenue (I+II)	3081.32	2398.56	4162.42	14279.42
IV.	Expenses:				
	Cost of materials consumed				
	Purchases of stock-in-trade	2724.36	2490.59	4056.35	14116.69
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	338.99	(338.99)		(338.99)
	Employee benefits expense	26.52	19.72	19.12	76.46
	Finance costs	0.25	17.78	0.24	26.45
	Depreciation and amortisation expense	6.00	8.69	5.00	23.70
	Other expenses	28.38	191.92	38.83	282.30
	Total Expenses	3124.50	2389.71	4119.54	14186.61
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	-43.18	8.85	42.88	92.81
VI.	Share of profit/(loss) of associates	-	-	-	4.04
VII.	Exceptional items	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	-43.18	8.85	42.88	96.85
IX.	Extraordinary items	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	-43.18	8.85	42.88	96.85
XI.	Tax Expenses				
	(1) Current tax	-	-	-	30.79
	(2) Deferred tax	-	-	-	(0.18)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	-43.18	8.85	42.88	66.24
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	-0.75	5.66	-3.56	5.66
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	-0.75	5.66	-3.56	5.66
XIV.	Total Comprehensive Income/(Loss) for the period	-43.93	14.51	39.32	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	-43.93	14.51	39.32	71.90
XIX.	Minority interest	0.00	0.00	0.00	0.00
XX.	Profit (Loss) for the period	-43.93	14.51	39.32	71.90
XXI.	Earning Per equity share (of ₹10/- each):				
	(1) Basic	-0.37	0.12	2.01	0.61
	(2) Diluted	-0.37	0.12	2.01	0.61

Note:

- The Company adopted the Indian Accounting Standard (Ind AS) effective 01st April 2017 (transition date 1st April 2016) and accordingly, 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 June 2016 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.

- The reconciliation of the financial result under GAAP and under IND AS for the corresponding previous quarter ended June 30, 2016 and year ended 31.03.2017 is as under:

Particulars	Quarter ended June 30, 2016	year ended March 31, 2017
Net Profit as reported previously under GAAP	42.88	66.24
Adjustment for other comprehensive income/(Net of Tax)	(3.56)	5.66
Net Profit as reported under IND AS	39.32	71.90

- Above Unaudited Financial Results as reviewed by Audit Committee were approved by Board at its meeting held on 11th August, 2017.

- There is no reportable separate segment.

- Previous year / quarter figure have been regrouped/ rearranged wherever necessary.

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

(Virender Kumar Gandhi)

Chairman and Managing Director.

DIN- 00244762

Date -11-08-2017

Place - New Delhi

SALARPURIA & PARTNERS
CHARTERED ACCOUNTANTS

Also at
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Kolkata-700 072
Ph. No. 22375400, 01, 02

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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**

We have reviewed the accompanying statement of unaudited standalone financial results of **ABM International Limited** for the quarter ended 30.06.2017 and the year to-date results for the period 01.04.2017 to 30.06.2017 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 Salarpuria & Partners
Chartered Accountants,
Firm's Registration No. 302113E



Kamal Kumar Gupta
Partner
M.No.89190



Place: New Delhi
Date: 11.08.2017