



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

08.02.2024

The Manager (Listing)
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex
Bandra (East), Mumbai- 400 051

SYMBOL:-ABMINTLLTD

Sub: Outcome of the Board Meeting held on 8TH February 2024

Further to our letter dated 30th January, 2024 and pursuant to Regulation 30 and Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. 8TH February 2024 has, inter-alia, considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended 31st December 2023.

A copy of Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended 31st December 2023 along with the Limited Review Report of Statutory Auditors thereon are enclosed herewith.

The above said Board Meeting commenced at 12:00 Hrs. and concluded at 15.30 Hrs

This is for your information and record.

Thanking You,

Yours truly,

For ABM INTERNATIONAL LIMITED

AMIT KUMAR
COMPANY SECRETARY



SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

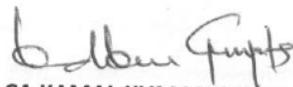
Delhi Office : 1008, Chiranjiv Tower 43, Nehru Place, New Delhi-110 019
Ph.No.26216579, 26414726, Email:salarpuria@yahoo.co.in

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, as amended.

To
THE BOARD OF DIRECTORS OF
ABM INTERNATIONAL LIMITED

1. We have reviewed the accompanying Statement of standalone unaudited financial results ("the statements") of **ABM INTERNATIONAL LIMITED**("the company") for the quarter ended 31st December, 2023 and the year to date results for the period from 1st April, 2023 to 31st December, 2023, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's management and approved by the company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting"("IndAS 34") prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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. A review of Interim Financial Information consists of making enquiries, 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 the Standard on Auditing specified under section 143(10) of the Act, 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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), 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 KAMAL KUMAR GUPTA
(Partner)
Regn. 089190
Place: New Delhi



Date: 08.02.2024

UDIN:- 24089190 BKEYKH5753



ABM International Limited

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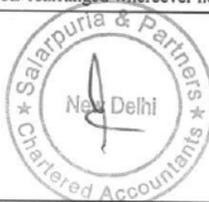
ABM INTERNATIONAL LIMITED

Statement of Standalone Unaudited Financial Results for the quarter and nine months ended 31st December, 2023

S.No.	Particulars	Quarter ended					Nine Months ended		Rs. In Lakhs
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	Year Ended		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2023		
		Standalone						Audited	
I.	Revenue from operations	2102.89	3206.73	2243.93	7800.02	6230.18	8537.33		
II.	Other Income	12.65	14.40	12.61	39.70	43.86	105.34		
III.	Total Revenue (I+II)	2115.54	3221.13	2256.54	7839.72	6274.04	8642.67		
IV.	Expenses:								
	Cost of materials consumed								
	Purchases of stock-in-trade	1848.75	3496.67	2672.45	7936.41	7762.49	10571.21		
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	439.24	(306.21)	(225.54)	113.29	(633.39)	(1,218.61)		
	Employee benefits expense	15.12	13.64	20.60	41.53	75.45	85.85		
	Finance costs	17.28	6.10	10.41	31.60	12.59	12.92		
	Depreciation and amortisation expense	1.50	1.50	1.50	4.50	4.50	4.84		
	Other expenses	8.42	6.01	11.78	32.96	49.51	63.70		
	Total Expenses	2330.31	3217.71	2491.20	8160.29	7271.15	9519.91		
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(214.77)	3.42	(234.66)	(320.57)	(997.11)	(877.24)		
VI.	Share of profit/(loss) of associates	-	-	-	-	-	-		
VII.	Exceptional items	-	-	-	-	-	-		
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(214.77)	3.42	(234.66)	(320.57)	(997.11)	(877.24)		
IX.	Extraordinary items	-	-	-	-	-	-		
X.	Profit / (Loss) before tax (VII-VIII)	(214.77)	3.42	(234.66)	(320.57)	(997.11)	(877.24)		
XI.	Tax Expenses								
	(1) Current tax	-	-	-	-	-	-		
	(2) Deferred tax	-	-	-	-	-	222.84		
	(3) Tax expense for earlier year	-	-	(14.14)	-	(14.16)	(14.16)		
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(214.77)	3.42	(248.80)	(320.57)	(1,011.27)	(668.56)		
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	38.11		
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-		
	Total Other Comprehensive Income/(Loss) for the period	-	-	-	-	58.61	38.11		
XIV.	Total Comprehensive Income/(Loss) for the period	(214.77)	3.42	(248.80)	(320.57)	(952.66)	(630.45)		
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	(214.77)	3.42	(248.80)	(320.57)	(952.66)	(630.45)		
XIX.	Minority interest	-	-	-	-	-	-		
XX.	Profit (Loss) for the period	(214.77)	3.42	(248.80)	(320.57)	(952.66)	(630.45)		
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	(2.28)	0.04	(2.64)	(3.41)	(10.13)	(6.70)		
	(2) Diluted	(2.28)	0.04	(2.64)	(3.41)	(10.13)	(6.70)		

Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 8th February, 2024.
- The financial results for the quarter and nine months ended 31-12-2023 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.



Date :- 08-02-2024
 Place:- New Delhi

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

(Rajneesh Gandhi)
 Managing Director & Chairman
 DIN- 00244906



SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

Delhi Office : 1008, Chiranjiv Tower 43, Nehru Place, New Delhi-110 019

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Limited review report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, (as amended)

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 loss after tax and total comprehensive loss of its associates company for the quarter ended 31ST December, 2023 and consolidated year to date results for the period from 1 April, 2023 to 31ST December, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ('Listing Regulations').
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 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 is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars by the SEBI from time to time. 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. A review of Interim Financial Information consists of making enquiries, 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 the Standard on Auditing specified under section 143(10) of the Act, 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. We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015, (as amended), to the extent applicable.
5. The Statement includes the results of the entities
M/s. Prisha Promoters Private Limited
6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in



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SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

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accordance with recognition and measurement principles laid down in Ind As-34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of this matter.

For SALARPURIA & PARTNERS

Chartered Accountants

ICAI FIRM: 302113E

CA KAMAL KUMAR GUPTA

(Partner)

Regn. 089190

Place: New Delhi



Date: 08.02.2024

UDIN:- 24089190BKEYK64633



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ABM INTERNATIONAL LIMITED

Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended 31st December, 2023							Rs. In Lakhs
S.No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Consolidated					
I.	Revenue from operations	2102.89	3206.73	2243.93	7800.02	6230.18	8537.33
II.	Other Income	12.65	14.40	12.61	39.70	43.86	105.34
III.	Total Revenue (I+II)	2115.54	3221.13	2,256.54	7,839.72	6274.04	8,642.67
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	1848.75	3496.67	2672.45	7936.41	7762.49	10571.21
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	439.24	(306.21)	(225.54)	113.29	(633.39)	(1,218.61)
	Employee benefits expense	15.12	13.64	20.60	41.53	75.45	85.85
	Finance costs	17.28	6.10	10.41	31.60	12.59	12.92
	Depreciation and amortisation expense	1.50	1.50	1.50	4.50	4.50	4.84
	Other expenses	8.42	6.01	11.78	32.96	49.51	63.70
	Total Expenses	2330.31	3217.71	2,491.20	8,160.29	7271.15	9,519.91
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(214.77)	3.42	(234.66)	(320.57)	(997.11)	(877.24)
VI.	Share of profit/(loss) of associates	(0.29)	(0.12)	(0.25)	(0.46)	(0.45)	(1.34)
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(215.06)	3.30	(234.91)	(321.03)	(997.56)	(878.58)
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(215.06)	3.30	(234.91)	(321.03)	(997.56)	(878.58)
XI.	Tax Expenses						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	222.84
	(3) Tax expense for earlier year	-	-	(14.14)	-	(14.16)	(14.16)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(215.06)	3.30	(249.05)	(321.03)	(1,011.72)	(669.90)
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	-	-	-	-	58.61	38.11
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	-	-	-	-	58.61	38.11
XIV.	Total Comprehensive Income/(Loss) for the period	(215.06)	3.30	(249.05)	(321.03)	(953.11)	(631.79)
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	(215.06)	3.30	(249.05)	(321.03)	(953.11)	(631.79)
XIX.	Minority interest	-	-	-	-	-	-
XX.	Profit (Loss) for the period	(215.06)	3.30	(249.05)	(321.03)	(953.11)	(631.79)
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	(2.29)	0.04	(2.65)	(3.41)	(10.13)	(6.72)
	(2) Diluted	(2.29)	0.04	(2.65)	(3.41)	(10.13)	(6.72)
Note:							
1	Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 8th February, 2024						
2	The financial results for the quarter and nine months ended 31-12-2023 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 separate segment.						
5	Previous year / quarter figure have been regrouped/ rearranged wherever						
		for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED					
		 (Rajneesh Gandhi) Managing Director & Chairman DIN- 00244906					
							
	Date :- 08-02-2024						
	Place:- New Delhi						