



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,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051

Date: 5th August, 2023

SYMBOL: ABMINTLLTD

Sub: Outcome of Board Meeting-Unaudited Financial Result for the Quarter ended 30th June 2023

Dear Sir/Madam,

In accordance with Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are pleased to submit the Unaudited Consolidated Financial Results of the Company and Unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2023, along with Limited Review Reports of the Auditors thereon. These results have been reviewed by the Audit Committee and had been subsequently approved by the Board of Directors on August 05, 2023.

The Board meeting commenced at 04:00 p.m. and concluded at 05:45 p.m.

We request you to take this on record and to treat the same as compliance with the applicable provisions of the Listing Regulations.

For **ABM INTERNATIONAL LIMITED**

RAJNEESH GANDHI
(MANAGING DIRECTOR)
DIN: 00244906



Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the 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 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 June, 2023 ("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 Listing 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.

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 KAILASH HILLS, EAST OF KAILASH NEW DELHI 110065 MOBILE 9891292922

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

GSTIN: 07AALPG2611E1Z7 TELEPHONE NO. 01168225333



RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

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

M/s. Prisha Promoters Private Limited

5. 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)
Regn. 083829
Place: New Delhi
Date: 05.08.2023
UDIN:- 23083829 B G Y N L G 4821



280 KAILASH HILLS, EAST OF KAILASH NEW DELHI 110065 MOBILE 9891292922

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

GSTIN: 07AALPG2611E1Z7 TELEPHONE NO. 01168225333



ABM International Limited

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

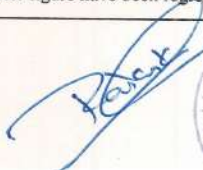


PHONES : 25927878, 25927699, 41426055

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

CIN No. : L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

ABM INTERNATIONAL LIMITED

Statement of Consolidated Unaudited Financial Results for the quarter ended 30th June, 2023					
S.No.	Particulars	Quarter ended			Rs. In Lakhs
		30.06.2023	31.03.2023	30.06.2022	Year Ended
		Unaudited	Audited	Unaudited	31.03.2023
Consolidated					
I.	Revenue from operations	2490.40	2307.15	2248.70	8537.33
II.	Other Income	12.65	61.48	10.99	105.34
III.	Total Revenue (I+II)	2503.05	2,368.63	2259.69	8,642.67
IV.	Expenses:				
	Cost of materials consumed	2590.99	2808.62	2783.23	10571.21
	Purchases of stock-in-trade				
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	(19.74)	(585.22)	(455.89)	(1,218.61)
	Employee benefits expense	12.77	10.40	21.01	85.85
	Finance costs	8.22	0.33	1.45	12.92
	Depreciation and amortisation expense	1.50	0.34	1.50	4.84
	Other expenses	18.53	14.20	20.21	63.70
	Total Expenses	2612.27	2,248.67	2371.51	9,519.91
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(109.22)	119.96	(111.82)	(877.24)
VI.	Share of profit/(loss) of associates	(0.05)	(0.89)	(0.12)	(1.34)
VII.	Exceptional items	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(109.27)	119.07	(111.94)	(878.58)
IX.	Extraordinary items	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(109.27)	119.07	(111.94)	(878.58)
XI.	Tax Expenses				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	222.84	-	222.84
	(3) Tax expense for earlier year	-	-	-	(14.16)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(109.27)	341.91	(111.94)	(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	-	(20.43)	-	38.11
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	-	(20.43)	-	38.11
XIV.	Total Comprehensive Income/(Loss) for the period	(109.27)	321.48	(111.94)	(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	(109.27)	321.48	(111.94)	(631.79)
XIX.	Minority interest	-	-	-	-
XX.	Profit (Loss) for the period	(109.27)	321.48	(111.94)	(631.79)
XXI.	Paid up Equity Share Capital	940.80	940.80	940.80	940.80
XXII.	Other Equity				
XXIII.	Earning Per equity share (of `10/- each):				
	(1) Basic	(1.16)	3.42	(1.19)	(6.72)
	(2) Diluted	(1.16)	3.42	(1.19)	(6.72)
Note:					
1	Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 05th August, 2023				
2	The financial results for the quarter ended 30-06-2023 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				
4	There is no reportable separate segment.				
5	Previous year / quarter figure have been regrouped/ rearranged wherever				
 Date :- 05-08-2023 Place:- New Delhi		for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED  (Rajneesh Gandhi) Managing Director DIN- 00244906			
					



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the 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 Unaudited Standalone Financial Results of ABM International Limited ("the Company") for the quarter ended June 30, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("the Regulation") as amended (the "Listing Regulations").
2. This 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 (Ind AS), "Interim Financial Reporting" as 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. Based on our review conducted as stated in paragraph 3 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 ('Ind-AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations,

280 KAILASH HILLS, EAST OF KAILASH NEW DELHI 110065 MOBILE 9891292922

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

GSTIN: 07AALPG2611E127 TELEPHONE NO. 01168225333





RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

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)

Regn. 083829

Place: New Delhi

Date: 05.08.2023

UDIN:- 23083829BGYNL8428



280 KAILASH HILLS, EAST OF KAILASH NEW DELHI 110065 MOBILE 9891292922

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

GSTIN: 07AALPG2611E1Z7 TELEPHONE NO. 01168225333



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

ABM INTERNATIONAL LIMITED

Statement of Standalone Unaudited Financial Results for the quarter ended 30th June,2023

S.No.	Particulars	Quarter ended			Rs. In Lakhs
		30.06.2023	31.03.2023	30.06.2022	Year Ended
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from operations				
II.	Other Income	2490.40	2307.15	2248.70	8537.33
III.	Total Revenue (I+II)	12.65	61.48	10.99	105.34
IV.	Expenses:	2503.05	2368.63	2259.69	8642.67
	Cost of materials consumed				
	Purchases of stock-in-trade				
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	2590.99	2808.72	2783.23	10571.21
	Employee benefits expense	(19.74)	(585.22)	(455.89)	(1,218.61)
	Finance costs	12.77	10.40	21.01	85.85
	Depreciation and amortisation expense	8.22	0.33	1.45	12.92
	Other expenses	1.50	0.34	1.50	4.84
	Total Expenses	18.53	14.20	20.21	63.70
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	2612.27	2248.77	2371.51	9519.91
VI.	Share of profit/(loss) of associates	(109.22)	119.86	(111.82)	(877.24)
VII.	Exceptional items	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	-	-	-	-
IX.	Extraordinary items	(109.22)	119.86	(111.82)	(877.24)
X.	Profit / (Loss) before tax (VII-VIII)	-	-	-	-
XI.	Tax Expenses	(109.22)	119.86	(111.82)	(877.24)
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	222.84	-	222.84
	(3) Tax expense for earlier year	-	-	-	(14.16)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(109.22)	342.70	(111.82)	(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				
	Income tax relating to items that will be reclassified to profit or loss	-	(20.50)	-	38.11
	Total Other Comprehensive Income/(Loss) for the period	-	(20.50)	-	38.11
XIV.	Total Comprehensive Income/(Loss) for the period	(109.22)	322.20	(111.82)	(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	(109.22)	322.20	(111.82)	(630.45)
XIX.	Minority interest	-	-	-	-
XX.	Profit (Loss) for the period	(109.22)	322.20	(111.82)	(630.45)
XXI.	Paid up Equity Share Capital	940.80	940.80	940.80	940.80
XXII.	Other Equity	-	-	-	-
XXIII.	Earning Per equity share (of `10/- each):				
	(1) Basic	(1.16)	3.42	(1.19)	(6.70)
	(2) Diluted	(1.16)	3.42	(1.19)	(6.70)

Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 5th August, 2023.
- The financial results for the quarter ended 30-06-2023 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 :- 05-08-2023

Place:- New Delhi



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

(Rajneesh Gandhi)

Managing Director

DIN- 00244906