

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

27.05.2023

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

Symbol "ABMINTLLTD" Sub: Outcome of the Board Meeting held on 27th May, 2024

Dear Sir,

Pursuant to Regulation 30 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. 27th May, 2024 at 37, DLF Industrial Area, Kirti Nagar, New Delhi-110015, has considered and approved, inter-alia, the following:

1. Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31st March, 2024.

A copy of Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31st March. 2024, the Auditor's Report thereon and a declaration in respect of Unmodified opinion on the Audited Financial Results are enclosed.

The above said Board Meeting commenced at 12.00 Hrs. and concluded at 17.15 Hrs.

This is for your information and records. Thanking you,

For ABM INTERNATIONAL LIMITED

RAJNEESH GANDHI Managing Director DIN- 00244906

CHARTERED ACCOUNTANTS

Delhi Office : 1008, Chiranjiv Tower 43, Nehru Place, New Delhi-110 019 Ph.No.26216579, 26414726 Empilyplannusia@uphage.sci

Ph.No.26216579, 26414726,Email:<u>salarpuria@vahoo.co.in</u>

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF ABM INTERNATIONAL LIMITED REPORT ON THE AUDIT OF THE STANDALONE ANNUAL FINANCIAL RESULTS

Opinion

- We have audited the accompanying standalone annual financial results of ABM INTERNATIONAL LIMITED (hereafter referred to as the "Company") for the year ended 31STMarch 2024, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations').
- 2. In our opinion and to the best of our information and according to the explanation given to us, the aforesaid standalone annual financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regards; and

b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit/loss and other comprehensive income and other financial information for the year ended 31st March 2024.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone annual financial results.

Emphasis of Matter

Our opinion is not modified in respect of this matter.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

4. This Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies: making judgments and estimates that are reasonable and prudent: and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the

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accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

- 5 In preparing the Standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
- 6. The Board of Directors is responsible for overseeing the Company's financial reporting Process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

- 7. Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.
- 8. As part of an audit in accordance with SAs, we exercise professional judgement and Maintain professional skepticism throughout the audit. We also:
 - I. Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission misrepresentations, or the override of internal control.
 - II. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on through a separate report on the complete set of financial statement on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- III. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by management and Board of Directors.
- IV. Conclude on the appropriateness of management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



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- V. Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- 9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- 10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The standalone annual financial results includes the results for the quarter ended 31st March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For SALARPURIA & PARTNERS

Chartered Accountants

ICAI FIRM: 302113E

CA KAMAL KUMAR GUPTA

(Partner)

Regn. 089190

Place: New Delhi

Date: 27.05.2024 UDIN:- 24089190 BKEYMQ4792





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ABM INTERNATIONAL LIMITED

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XI Tax Expenses (1) Current tax (2) Deferred tax (3) Tax expense for earlier year XII Profit / (Loss) for the period from continuing opera 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 Total Other Comprehensive Income/(Loss) for the period XIV Total Other Comprehensive Income/(Loss) for the period XV Profit / (Loss) from discontinuing operations XVII Profit / (Loss) for m discontinuing operations (after VIII Profit / (Loss) for the period XIX Minority interest XX Profit (Loss) for the period XIX Paid up Equity Share Capital XXII Other Equity XXII Paid up Equity share (of Rs. 10/- each): (1) Basic (2) Diluted Iote: Diluted			-		-	
 (1) Current tax (2) Deferred tax (3) Tax expense for earlier year XII Profit / (Loss) for the period from continuing opera 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 reclassifie Total Other Comprehensive Income/(Loss) for the period XV Total Comprehensive Income/(Loss) for the period XVII Tax expense of discontinuing operations XVII Profit / (Loss) from discontinuing operations XVIII Profit / (Loss) for the period XIX Minority interest XX Profit (Loss) for the period XXI Paid up Equity Share Capital XXII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted 		(138.75)	(214.77)	119.86	(459.32)	(877.2
 (2) Deferred tax (3) Tax expense for earlier year XII Profit / (Loss) for the period from continuing opera 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 Income tax relating to items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss) Income tax relating to items that will be reclassified to profit or loss of the period tax relating to items that will be reclassified to profit / (Loss) form discontinuing operations XYI Tax expense of discontinuing operations (after VIII) Profit / (Loss) form discontinuing operations (after VIII) Profit (Loss) for the period XIX Minority interest XX Profit (Loss) for the period XXI Paid up Equity Share Capital XXII Other Equity XXII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted 					1	
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XII Profit / (Loss) for the period from continuing opera 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 Income tax relating to items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss for tax relating to items that will be reclassified to profit or loss for tax relating to items that will be reclassified to profit or loss for tax relating to items that will be reclassified to profit or loss for tax relating to items that will be reclassified to profit or loss for tax relating to items that will be reclassified to profit or loss for tax relating to items that will be reclassified to profit or loss for the period XVI XV Profit / (Loss) from discontinuing operations XVII Profit (Loss) for the period XXI Minority interest XXI Profit (Loss) for the period XXII Profit (Loss) for the period XXII Other Equity XXIII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted lote: Dil		116.45	-	222.84	116.45	222.8
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 Income tax relating to items that will be reclassified to profit or loss Total Other Comprehensive Income/(Loss) for the period XV Profit / (Loss) from discontinuing operations XVII Profit / (Loss) for the period XIX Minority interest XX Profit (Loss) for the period XXI Paid up Equity Share Capital XXII Charles prequity share (of Rs. 10/- each): (1) Basic (2) Diluted	diama (IV V)	(0.08)			(0.08)	(14.1
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 Income tax relating to items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss Total Other Comprehensive Income/(Loss) for the periot XV Profit / (Loss) from discontinuing operations XVI Tax expense of discontinuing operations XVII Profit / (Loss) for the period XIX Minority interest XXX Profit (Loss) for the period XXII Paid up Equity Share Capital XXII Other Equity (XIII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted	uons (IX-X)	(22.38)	(214.77)	342.70	(342.95)	(668.5
Income tax relating to items that will not be reclass b Items that will be reclassified to profit or loss Income tax relating to items that will be reclassified Total Other Comprehensive Income/(Loss) for the period XIV Total Comprehensive Income/(Loss) for the period Tax expense of discontinuing operations XVI Tax expense of discontinuing operations XVII Profit / (Loss) for m discontinuing operations XXII Profit / (Loss) for the period XXX Profit (Loss) for the period XXI Paid up Equity Share Capital XXII Char Equity Share (of Rs. 10/- each): (1) Basic (2) Diluted						
b Items that will be reclassified to profit or loss Income tax relating to items that will be reclassified Total Other Comprehensive Income/(Loss) for the period XVI Total Comprehensive Income/(Loss) for the period XVI Total Comprehensive Income/(Loss) for the period XVIII XVIII Profit / (Loss) from discontinuing operations XVIII Profit / (Loss) for the period XIX Minority interest XX Profit (Loss) for the period XXII Profit (Loss) for the period XXII XXII Profit (Loss) for the period XXII Profit (Loss) for the period XXII Profit (Loss) for the period XXII XXIII Faring Per equity Share Capital XXIII Cohe Equity (1) Basic (2) Diluted		· · ·		·		-
Income tax relating to items that will be reclassifie Total Other Comprehensive Income/(Loss) for the period XIV Total Comprehensive Income/(Loss) for the period XVI Tax expense of discontinuing operations XVII Profit / (Loss) from discontinuing operations XVIII Profit / (Loss) for the period XIX Minority interest XX Profit (Loss) for the period XXII Paid up Equity Share Capital XXIII Charlenge Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted	sified to profit or loss	-	-	.	- 1	
Income tax relating to items that will be reclassifie Total Other Comprehensive Income/(Loss) for the period XIV Total Comprehensive Income/(Loss) for the period XV Profit / (Loss) from discontinuing operations XVII Profit / (Loss) from discontinuing operations XVIII Profit / (Loss) for the period XIX Minority interest XXI Paid up Equity Share Capital XXIII Comparison of the period XXII Paid up Equity Share (of Rs. 10/- each): (1) Basic (2) Diluted		20(
Total Other Comprehensive Income/(Loss) for t XIV Total Comprehensive Income/(Loss) for the peri XV Profit / (Loss) from discontinuing operations XVII Tax expense of discontinuing operations XVIII Profit / (Loss) from discontinuing operations XVIII Profit / (Loss) from discontinuing operations (after VIII. Profit / (Loss) for the period XIX Minority interest XXI Profit (Loss) for the period XXII Paid up Equity Share Capital XXIII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted	d to profit or loss	7.06		(20,50)	7.06	38.11
XIV Total Comprehensive Income/(Loss) for the peri XV Profit / (Loss) from discontinuing operations XVII Tax expense of discontinuing operations XVIII Profit / (Loss) from discontinuing operations (after VIIII. Profit / (Loss) for the period XIX Minority interest XXI Profit (Loss) for the period XXII Paid up Equity Share Capital XXIII Charning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted Jointed	a to profit or loss	7.06				
XV Profit / (Loss) from discontinuing operations XVI Tax expense of discontinuing operations XVIII Profit / (Loss) from discontinuing operations (after VIII. Profit / (Loss) for the period XIX Minority interest XX Profit (Loss) for the period XXI Profit (Loss) for the period XXI Paid up Equity Share Capital XXII Cher Equity (XIII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted	ie period	7.06		(20.50)	7.06	38.1
XVI Tax expense of discontinuing operations XVII Profit / (Loss) from discontinuing operations (after VIII. Profit / (Loss) for the period XIX Minority interest XX Profit (Loss) for the period XXI Paid up Equity Share Capital XXII Other Equity KXIII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted	<u></u>	(15.32)	(214.77)	322.20	(335.89)	(630.45
XVII Profit / (Loss) from discontinuing operations (after VIII. Profit / (Loss) for the period XIX Minority interest XX Profit (Loss) for the period XXI Paid up Equity Share Capital XXII Other Equity XXIII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted					•	
VIII. Profit / (Loss) for the period XIX Minority interest XXX Profit (Loss) for the period XXI Paid up Equity Share Capital XXII Other Equity KXII Other Equity share (of Rs. 10/- each): (1) Basic (2) Diluted	tax)				_ • +	<u>.</u>
XIX Minority interest XX Profit (Loss) for the period XXI Paid up Equity Share Capital XXII Other Equity XXIII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted	uax)	(16.22)				-
XX Profit (Loss) for the period XXI Paid up Equity Share Capital XXII Other Equity XXII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted		(15.32)	(214.77)	322.20	(335.89)	(630.45
XXI Paid up Equity Share Capital XXII Other Equity (XIII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted lote:		(16.22)				
XXII Other Equity KXIII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted		(15.32) 940.80	(214.77)	322.20	(335.89)	(630.45
(XIII Earning Per equity share (of Rs. 10/- each): (1) Basic (2) Diluted lote:	——————————————————————————————————————		940.80	940.80	940.80	940.80
(1) Basic (2) Diluted lote:						
(2) Diluted		(0)(0)	10.00			
lote:		(0.16)	(2.28)	3.42	(3.57)	(6.70
		(0.16)	(2.28)	3.42	(3.57)	(6.70
The financial results for the quarter and year ended Listing Obligations and Disclosure Requirements)	31-03-2024 have been re	roved by Board at viewed by the State	its meeting held o atory Auditors as	on 27th May, 202 required under F	4. Legulation 33 o	f the SEBI(
3 The financial results have been prepared in accorda		IND AS prescribe	d under section	33 of Company	s Act 2013	
4 There is no reportable separate segment.	and provision of	into ino presento	a under section i	contraine	5 ACL2013	
 5 Previous year / quarter figure have been regrouped/ 					2	

Date :- 27-05-2024 Place:- New Delhi

1.

ABM INTERNATIONAL LIMITED

1 (Ra)qeesh Gandhi)

Chairman & Managing Director

DIN- 00244906

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 YEAR ENDED 31st March, 2024

		As at	in lacs) As at	
tandalo	one Statement of Assets and Liabilities		As at 31-03-2023 Audited	
		31-03-2024		
	Particulars	Audited Audited		
A	ASSETS			
1	Non-current assets			
-	a) Property, plant and equipment	56.25	60. 1	
	b) Goodwill on consolidation*	-	-	
	c) Non- current investments	79.92	72.8	
	d) Deferred tax assets (net)	337.77	221.3	
	e) Loan & Advances	-	-	
	f) Other non-current assets	4.43	9.3	
	Sub-total- Non- Current assets	478.37	363.7	
2	Current assets			
	a) Current investments	-	.	
	b) Inventories	1,411.43	1,346.8	
	c) Trade receivables, current	482.33	290.7	
	d) Cash and cash equivalents	420.68	389.2	
	e) Loan & Advances	18.65	14.6	
	f) Other -current financial assets	715.62	726.6	
	Sub-total- Current assets	3048.71	2768.1	
3	Non current assets classified as held for sale	•	-	
	TOTAL - ASSETS	3527.08	3131.8	
В	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	a) Equity Share capital	940.80	940.8	
	b) Other Equity	156.88	492.3	
	c) Money Received against share warrants	-	-	
	Sub-total- Shareholders' funds	1097.68	1433.5	
2	Share application money pending allotment			
3	Minority interest *	-		
4	Non-current liabilities			
	a) Borrowings, non-current	a 💷 a	-	
	b) Deferred tax liabilities (net)		-	
	c) Other non current liabilities	15.00	15.0	
	d) Provisions, non current	12.91	11.0	
	e) Deffered Tax Liabilities	0.00	0.0	
	Sub-total- Non-current liabilities	27.91	26.	
5	Current liabilities			
	a) Borrowings, current	1,004.82	-	
	b) Trade payables, current	1349.42	1502.	
	c) Other current liabilities	47.25	169.	
	d) Provisions,current	0.00	0.	
	Sub-total- Current liabilities	2401.49	1671.	
	TOTAL-EQUITY AND LIABILITIES	3527.08	3131.	

Date :- 27-05-2024 Place:- New Delhi for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED

(Rajneesh Gandhi) Chairman & Managing Director DIN- 00244906



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			(Rs. in lacs	<u>/</u>
	As ət 31-03-2024		As at 31-03-2023	
Particulars	Audited		Audited	
	Standa		ione	
ASH FLOW FROM OPERATIVE ACTIVITIES		(459.32)		(877.24)
et Profit before tax djustment for:				
Depreciation	3.90		4.84	
(Profit)/Loss on sale of fixed assets/ discarded	-		(58.23)	
Dividend Received			- 1	
Interest paid	29.27		1.30	150.00
Interest received	(17.51)	15.66	(17.11)	(69.20
Operating Profit before Working Capital Changes		(443.66)		(946.44
djustment for:	0.23		(2.02)	
Trade receivables	(191.53)		63.03	
Other receivables	24.99		(569.87)	
Loans and Advances	-			
Other Current Financial Assets	•		2	
other Non-Current Assets				
Other Provisions	(64.58)		(1,218.61)	
Inventories	(152.76)		1,371.68	
Trade payable	(120.93)	(504.81)	150.67	(193.1
Other Payables	(120,00,	(948.47)		(1,139.5
Cash generated from operations Direct Tax paid	(13.13)	(13.13)	(33.27)	(33.2
Cash flow from operations		(961.60)		(1,172.8
CASH FLOW FROM INVESTING ACTIVITIES	17.51		17.11	
Interest received	(29.27)		(1.30)	
Interest paid	(23:27)			
Dividend Received			-	
Sale of Fixed Assets Sale of Investment	.	1	133.42	
Purchase of Fixed Assets	2	11.76	(0.79)	148.4
	_			
CASH FLOW FINANCING ACTIVITIES	1 001 00	8	.	
Proceeds from borrowing	1,004.82	1,004.82		-
Dividend Tax Paid		31.46		(1,024.3
Net increase(decrease)in cash and cash equivalents		389.23	1	1,413.6
Cash and cash equivalents as at 1st April (Opening balance) Cash and cash equivalents as at 31st March(Closing balance)		420.69		
a) The above cash flow statement has been prepared under the "Indirec	t Method" as set o	ut in the Indian Accoun	ting Standard (Ind AS	7)
b) Cash and cash equivalents comprises of:				
Blances with banks:				13.0
- In current accounts		33.55		374.
- In Term Deposit accounts		385.40		0.
- In Dividend Accounts		1.73		1.
Cash on hand				
	for	and on behalf of the	Board of Directors	
		ABM INTERNATIO	NAL LIMITED	
fasher in the	2	AV/		
	100	'N/		
See Les A	2	4-1		
	-	(Rajneesh	Gandhi)	
		Chairman & Mar		
a haya araa		DIN- 00	244906	

CHARTERED ACCOUNTANTS Delhi Office : 1008,Chiranjiv Tower 43, Nehru Place, New Delhi-110 019 Ph.No.26216579, 26414726,Email:<u>salarpuria@vahoo.co.in</u>

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF ABM INTERNATIONAL LIMITED REPORT ON THE AUDIT OF THE CONSOLIDATED ANNUAL FINANCIAL RESULTS

OPINION

- We have audited the accompanying consolidated annual financial results of ABM INTERNATIONAL LIMITED (hereafter referred to as the "Holding Company") and its associates for the year ended 31st March 2024,attached herewith, being submitted by the Holding company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations').
- 2. In our opinion and to the best of our information and according to the explanation given to us, the aforesaid Consolidated annual financial results:

a. Includes the annual financial results of Prisha Promoters Private limited-an Associates

b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regards; and

c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit/loss and other comprehensive income and other financial information of the Group and its Associates for the year ended 31st March 2024.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group and its Associates, in accordance with the Code of Ethics issued by the institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated annual financial results.

Emphasis of Matter

Our opinion is not modified in respect of this matter.



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Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

4. These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/loss and net comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

- 5. In preparing the consolidated annual financial results, the Management and the respective Board of Directors of the companies included in the Group and of its associates, are responsible for assessing the ability of the Group and of its associates, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
- 6. The respective Board of Directors/ management of the companies included in the Group and of its associates, are responsible for overseeing the financial reporting process of the companies included in the Group and of its associates.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results.

7.Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material

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misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

8. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also

i. Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by management and Board of Directors.

iv. Conclude on the appropriateness of management's and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusion are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

vi. Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group, and its joint venture, to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of the entities included in the consolidated financial results.

Net

9. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors, regarding,

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

among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

- 10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- 11. We also performed procedures in accordance with SEBI Circular CIRICFD/CMD1/44/2019dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. The consolidated annual financial results includes the results for the quarter ended 31st March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For SALARPURIA & PARTNERS

Chartered Accountants

ICAI FIRM: 302113E

CA KAMAL KUMAR GUPTA

(Partner)

Regn. 089190

Place: New Delhi



Date: 27.05.2024 UDIN:- 24089190BKEYMR3138



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

-						Rs. In Lakh
			Quarter ended		Year l	Ended
S.No.	Particulars	31.03,2024	31.12.2023	31.03.2023	31.03.2024	31.03.202
		Audited	Unaudited	Audited	Audited	Audited
L	Revenue from operations			Consolidated		
п.	Other Income	1564.35	2102.89	2307.15	9364.37	8537.3
		7.81	12.65	61.48	47.51	105.2
III.	Total Revenue (I+II)	1572.16	2115.54	2,368.63	9411.88	8,642.0
IV.	Expenses: Cost of materials consumed					10
	Purchases of stock-in-trade	1828.62	1848.75	2808.62	9765.03	10571.2
	Changes in inventories of finished goods, Stock inTrade and Work in	(177.87)	439,24	(585.22)	(64.58)	/1 310 4
	Progress Employee benefits expense	1.0.0		(000.22)	(04.58)	(1,218.6
	Finance costs	26.19	15.12	10.40	67.73	85.8
	Depreciation and amortisation expense	24.08	17.28	0.33	55.67	12.9
	Other expenses	(0.60)	1.50	0.34	3.90	4.8
	Total Expenses	10.49	8.42	14.20	43.45	63.7
- 3		1710.91	2330.31	2,248.67	9871.20	9,519.9
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(138.75)	(214.77)	119.96	(459.32)	1977 3
	Share of profit/(loss) of associates			115.70	(439.32)	(877.2-
	Exceptional items	1.39	(0.29)	(0.89)	1.85	(1.3-
	Profit / (Loss) before extraordinary items and tax (V-VI)			-	-	-
IX.	Extraordinary items	(137.36)	(215.06)	119.07	(457.47)	(878.5
	Profit / (Loss) before tax (VII-VIII)		:		100	
	Tax Expenses	(137.36)	(215.06)	119.07	(457.47)	(878.5
2012-00-00 Ja	(1) Current tax					
	(2) Deferred tax	175	-	-	10 N	5
	(3) Tax expense for earlier year	116.00	· .	222.84	116.00	222.84
XII	Profit / (Loss) for the period from continuing operations (IX-X)	(0.08)	-	(0.01)	(0.08)	(14.16
XIII	Other Comprehensive Income/(Loss) after tax	(21.44)	(215.06)	341.90	(341.55)	(669.90
a	Items that will not be reclassified to profit or loss					5 K.C. 19 K.
- I				·	•	
	Income tax relating to items that will not be reclassified to profit or loss	- 1				10-
ь	Items that will be reclassified to profit or loss					
~ F	Income tax relating to items that will be reclassified to profit or loss	2.01		(20.43)	2.01	38.11
	Total Other Comprehensive Income/(Loss) for the period					
XIV .	Total Comprehensive Income/(Loss) for the period	2.01		(20.43)	2.01	38.11
XV	Profit / (Loss) from discontinuing operations	(19.43)	(215.06)	321.47	(339.54)	(631.79
xvi -	Tax expense of discontinuing operations					
VII	Profit / (Loss) from discontinuing operations (after tax)			-	-	-
VIIL	Profit / (Loss) for the period		-	·	-	-
XIX I	Minority interest	(19.43)	(215.06)	321.47	(339.54)	(631.79
	Profit (Loss) for the period				•	-
xi li	Paid up Equity Share Capital	(19.43)	(215.06)	321.47	(339.54)	(631.79
хп	Other Equity	940.80	940.80	940.80	940.80	940.80
xm	Earning Per equity share (of Rs.10/- each):				-	
6	1) Basic	(0.01)				
1.2	2) Diluted	(0.21)	(2.29)	3.42	(3.61)	(6.72)
ote:		(0.21)	(2.29)	3.42	(3.61)	(6.72
	Above Audited Financial Results as reviewed by Audit Committee and	11.0				
2 1	Above Audited Financial Results as reviewed by Audit Committee and appr The financial results for the quarter and year ended 31-03-2024 have been	oved by Board at	us meeting held	on 27th May, 20	24	
li li	The financial results for the quarter and year ended 31-03-2024 have been re- sisting Obligations and Disclosure Requirements) Regulations, 2015.	wieved by the Stat	utory Auditors as	required under	Regulation 33 o	f the SEBI(
3 1	he financial results have been prepared in accordance with the provision of	IND AS prescrib	ed under section	133 of Compani	es Act,2013.	
4 1	nere is no reportable seperate segment.					
5 [P	revious year / quarter figure have been regrouped/ rearranged whereever ne		-			

	for and on behalf of the Board of Directors
	ABM INTERNATIONAL LIMITED
	×
_	(Rajneesh Gandhi)
Date :- 27-05-2024	Chainman & Managing Director
Place:- New Delhi	DIN- 00244906

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 F YEAR ENDED 31st March, 2024 1 -. .

8 8		(Rs. in lacs)		
		As at	As at	
	Consolidated Statement of Assets and Liabilities	31-03-2024	31-03-2023	
		Audited	Audited	
	Particulars	Consolid		
	iETS			
1 No	a) Property, plant and equipment	56.25	60.14	
	b) Goodwill on consolidation*			
	c) Non-current investments	467.62	458.72	
	d) Deferred tax assets (net)	337.77	221.3	
	e) Loan & Advances	1077	•	
	f) Other non-current assets	4.43	9.3	
	Sub-total- Non- Current assets	866.07	749.5	
2 Cu	rrent assets			
2	a) Current investments	-		
	b) Inventories	1,411.43	1,346.8	
	c) Trade receivables, current	482.33	290.7	
	d) Cash and cash equivalents	420.68	389.2	
	e) Loan & Advances	18.65	14.6	
	f) Other -current financial assets	715.62	726.6	
	Sub-total- Current assets	3048.71	2768.3	
3 No	on current assets classified as held for sale			
1	TOTAL - ASSETS	3914.78	3517.6	
B EO	UITY AND LIABILITIES			
1 Sh	areholders' funds			
	a) Equity Share capital	940.80	940.	
	b) Other Equity	544.59	878.0	
	c) Money Received against share warrants	-	-	
	Sub-total- Shareholders' funds	1485.39	1819.	
2 Sh	are application money pending allotment			
3 M	inority interest *	-	-	
4 No	on-current liabilities			
1	a) Borrowings, non-current			
	b) Deferred tax liabilities (net)	15.00	15	
	c) Other non current liabilities	12.91	11	
ê	d) Provisions, non current	0.00		
	e) Deferred tax Liabilities (net)	27.91	26	
- 1-	Sub-total- Non-current liabilities			
5 0	urrent liabilities	1,004.81	_	
1	a) Borrowings, current	1349.42	1502	
	b) Trade payables, current	47.25	100000	
1	c) Other current liabilities	0.00		
l l	d) Provisions, current	2401.48		
	Sub-total- Current liabilities	3914.78		
	TOTAL-EQUITY AND LIABILITIES		<u> </u>	
		for and on behalf o	f the Board of Directo	
		ABM INTERNATIONAL LIMITED		
		\wedge		
			1	
		h]	
		$\langle N \rangle$	1	
		Y	/	
r	Date :- 27-05-2024	(Rajneesh Gandhi)		
	Place:- New Delhi	Chainman & Managing Directo		
5		DIN- C	0244906	



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NSE TRADING SYMBOL - ABMINTLLTD

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2024

Cash Flow Statement	Current year ended 31-03-2024		Previous year ended 31-03-2023		
Particulars	Audited		Audited	l <u> </u>	
		Consolidated			
ASH FLOW FROM OPERATIVE ACTIVITIES		(459.32)		(877.24	
let Profit before tax				2	
djustment for: Depreciation	3.90	i.	4.84		
(Profit)/Loss on sale of Investment		÷	58.23		
(Profit)/Loss on sale of fixed assets/ discarded			-		
Dividend Received		1			
Interest paid	29.27		1.30	10 10110	
Interest received	(17.51)	15.66	(17.11)-	69.20	
Operating Profit before Working Capital Changes	-	443.66		(946.44	
Adjustment for:					
Trade receivables	(191.53)		63.02		
Other receivables	24.99		(569.87)		
Loans and advances	-		-		
Other Current Financial Assets	· ·		•		
other Non-Current Assets	-				
Other Provisions	-		4 240 511		
Inventories	(64.58)		(1,218.61)		
Trade payable	(152.75)	F04.04	1,371.68	193.1	
Other Payables	(120.93) -	504.81	100.67 -	(1,139.5	
Cash generated from operations	(12.12)	(13.13)	(33.27)	(33.2	
Direct Tax paid	(13.13)	961.60	(33.27)	(1,172.8	
Cash flow from operations	-	501.00		(1,1,2,0	
CASH FLOW FROM INVESTING ACTIVITIES		1			
Interest received	17.51		17.11		
Interest paid	(29.27)		(1.30)		
Dividend Received		8			
Sale of Investment			133.42		
Sale of Fixed Assets	125		-		
Purchase of Fixed Assets		11.76	(0.79)	148.4	
CASH FLOW FINANCING ACTIVITIES Proceeds from borrowing	1,004.82	21	- 1		
Dividend Tax Paid	-	1,004.82	+	2	
Net increase(decrease)in cash and cash equivalents		31.46	-	(1,024.3	
Cash and cash equivalents as at 1st April (Opening balance)		389.22	64 (1)	1,413.6	
Cash and cash equivalents as at 31st March(Closing balance)		420.58		389.2	
a) The above cash flow statement has been prepared under the "indirec	t Method" as set out i	n the Indian Accou	nting Standard (Ind	AS 7)	
b) Cash and cash equivalents comprises of:					
Balances with banks:					
In current accounts		33.55		13.0	
In Term Deposit accounts		385.40		374.4	
In Dividend Accounts		•		0.2	
Cash on hand		1.73		1.4	
		or and on behalf M INTERNATIO		irectors	
·		(Rajneesh C			
	01	ainman & Mana	aina Director		

Place: - New Delhi



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

27.05.2024

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

Symbol "ABMINTLLTD"

Sub: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Declaration in respect of Audit Reports with unmodified opinion for the financial year ended 31st March, 2024.

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016, M/s Salarpuria & Partners, Chartered Accountants (Firm Registration Number: 302113E) have issued Audit Report with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31st March, 2024 as approved by the Board of Directors at their meeting held today i.e. 27th May 2024.

This declaration is given in compliance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

This is for your information and records, please.

Thanking you,

For ABA INTERNATIONAL LIMITED

Vishwanatha Mahalingam Chief Financial Officer

Rajneèsh Gandhi Managing Director DIN- 00244906