



# 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 - ABMINTLD

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

Date: 5<sup>th</sup> August, 2022

**Sub: Outcome of Board Meeting Unaudited Financial Result for the Quarter ended 30<sup>th</sup> June, 2022**

The Board of Directors of the Company in its meeting held on **August, 5, 2022**, has considered & discussed and after detailed discussions, has approved, inter-alia, following:

1. The Board of Directors of the Company in its meeting held today has, considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the first quarter ended 30<sup>th</sup> June, 2022.

The copy of above results along with the Limited Review Reports of Statutory Auditors thereon are enclosed herewith.

The Board meeting commenced on 14:00 Hrs. and concluded at 15:30 Hrs.

For **ABM International Limited**

*Amit Kumar*

**AMIT KUMAR**  
(Company Secretary)





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NSE TRADING SYMBOL - ABMINTLTD

ABM INTERNATIONAL LIMITED

Statement of Standalone Unaudited Financial Results for the quarter ended 30th June, 2022					
S.No.	Particulars	Rs. In Lakhs			
		Quarter ended		Year Ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
Standalone					
I.	Revenue from operations	2248.70	1761.20	4580.80	12698.54
II.	Other Income	10.99	31.99	10.76	69.13
III.	<b>Total Revenue (I+II)</b>	<b>2259.69</b>	<b>1793.19</b>	<b>4591.56</b>	<b>12767.67</b>
IV.	<b>Expenses:</b>				
	Cost of materials consumed			4285.66	11769.35
	Purchases of stock-in-trade	2783.23	1781.51		
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	(455.89)	(28.44)	392.12	335.70
	Employee benefits expense	21.01	22.43	20.04	87.11
	Finance costs	1.45	0.37	1.45	32.07
	Depreciation and amortisation expense	1.50	(1.97)	4.11	5.93
	Other expenses	20.21	26.28	24.73	310.77
	<b>Total Expenses</b>	<b>2371.51</b>	<b>1800.18</b>	<b>4728.11</b>	<b>12540.93</b>
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(111.82)	(6.99)	(136.55)	226.74
VI.	Share of profit/(loss) of associates	-	-	-	-
VII.	Exceptional items	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(111.82)	(6.99)	(136.55)	226.74
IX.	Extraordinary items	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(111.82)	(6.99)	(136.55)	226.74
XI.	Tax Expenses				
	(1) Current tax	-	6.54	-	(51.86)
	(2) Deferred tax	-	(0.82)	-	(1.12)
	(3) Tax expense for earlier year	-	(34.82)	-	(34.82)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(111.82)	(36.09)	(136.55)	138.94
XIII.	<b>Other Comprehensive Income/(Loss) after tax</b>				
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	-	21.49	-	21.49
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income/(Loss) for the period</b>	-	21.49	-	21.49
XIV.	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>(111.82)</b>	<b>(14.60)</b>	<b>(136.55)</b>	<b>160.43</b>
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	(111.82)	(14.60)	(136.55)	160.43
XIX.	Minority interest	-	-	-	-
XX.	<b>Profit (Loss) for the period</b>	<b>(111.82)</b>	<b>(14.60)</b>	<b>(136.55)</b>	<b>160.43</b>
XXI.	Paid up Equity Share Capital	940.80	940.80	1,176.00	940.80
XXII.	Other Equity	-	-	-	-
XXIII.	Earning Per equity share (of ₹10/- each):				
	(1) Basic	(1.19)	(0.16)	(1.16)	1.71
	(2) Diluted	(1.19)	(0.16)	(1.16)	1.71

Note.

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 05th August, 2022
- The financial results for the quarter ended 30-06-2022 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.

*Retawc*

Date :- 05-08-2022

Place:- New Delhi



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

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



# RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

## 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, 2022 ("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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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

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GSTIN: 07AALPG2611E1Z7 TELEPHONE NO. 01135702681





# RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

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: 05.08.2022

UDIN:- 22083829AOIFXR2907





# ABM International Limited

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CIN No. : L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLTD

Statement of Consolidated Unaudited Financial Results for the quarter ended 30th June, 2022					
S.No.	Particulars	Rs. In Lakhs			
		Quarter ended		Year Ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
		Consolidated			
I.	Revenue from operations	2248.70	1761.20	4580.80	12698.54
II.	Other Income	10.99	31.99	10.76	69.13
III.	<b>Total Revenue (I+II)</b>	<b>2259.69</b>	<b>1793.19</b>	<b>4,591.56</b>	<b>12767.67</b>
IV.	<b>Expenses:</b>				
	Cost of materials consumed				
	Purchases of stock-in-trade	2783.23	1781.51	4285.66	11769.35
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	(455.89)	(28.44)	392.12	335.70
	Employee benefits expense	21.01	22.43	20.04	87.11
	Finance costs	1.45	0.37	1.45	32.07
	Depreciation and amortisation expense	1.50	(1.97)	4.11	5.93
	Other expenses	20.21	26.28	24.73	310.77
	<b>Total Expenses</b>	<b>2371.51</b>	<b>1800.18</b>	<b>4,728.11</b>	<b>12540.93</b>
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(111.82)	(6.99)	(136.55)	226.74
VI.	Share of profit/(loss) of associates	(0.12)	(1.43)	(0.10)	(1.74)
VII.	Exceptional items	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(111.94)	(8.42)	(136.65)	225.00
IX.	Extraordinary items	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(111.94)	(8.42)	(136.65)	225.00
XI.	Tax Expenses				
	(1) Current tax	-	6.54	-	(51.86)
	(2) Deferred tax	-	(0.82)	-	(1.12)
	(3) Tax expense for earlier year	-	(34.83)	-	(34.83)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(111.94)	(37.53)	(136.65)	137.19
XIII.	<b>Other Comprehensive Income/(Loss) after tax</b>				
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	-	22.13	-	22.13
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income/(Loss) for the period</b>	-	22.13	-	22.13
XIV.	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>(111.94)</b>	<b>(15.40)</b>	<b>(136.65)</b>	<b>159.32</b>
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	(111.94)	(15.40)	(136.65)	159.32
XIX.	Minority interest	-	-	-	-
XX.	<b>Profit (Loss) for the period</b>	<b>(111.94)</b>	<b>(15.40)</b>	<b>(136.65)</b>	<b>159.32</b>
XXI.	<b>Paid up Equity Share Capital</b>	<b>940.80</b>	<b>940.80</b>	<b>1,176.00</b>	<b>940.80</b>
XXII.	<b>Other Equity</b>				
XXIII.	Earning Per equity share (of ₹10/- each):				
	(1) Basic	(1.19)	(0.16)	(1.16)	1.69
	(2) Diluted	(1.19)	(0.16)	(1.16)	1.69

Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 05th August, 2022
- The financial results for the quarter ended 30-06-2022 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
- There is no reportable separate segment.
- Previous year / quarter figure have been regrouped/ rearranged

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

*(Signature)*



Date :- 05-08-2022  
Place:- New Delhi

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



# RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

## 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, 2022 ("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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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.





**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: 05.08.2022  
UDIN:- 22083829AOIGSZ2524

