



# 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 - ABMINTLTD

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

12.11.2021

**Symbol "ABMINTLTD"**

Dear Sirs,

**Sub: Outcome of the Board Meeting held on 12th November, 2021**

Further to our letter dated 3rd November, 2021 and pursuant to Regulation 30 and Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ["SEBI LODR"]. We wish to inform you that the Board of Directors of the Company in its meeting held today i.e. 12<sup>th</sup> November, 2021 at 10/60, Industrial Area, Kirti Nagar, New Delhi-110015, has considered and approved, inter-alia, the followings:

1. The Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September, 2021.

The copy of above results along with the Limited Review Reports of Statutory Auditors thereon are enclosed herewith as **Annexure-A**.

The above said Board Meeting commenced at 4:00Hrs. and concluded at 6:15 Hrs. This is for your information and records.

This is for your information and records.

Thanking you.

Yours sincerely

Yours faithfully,

For ABM INTERNATIONAL LIMITED

VIRENDER KUMAR GANDHI  
Managing Director  
DIN- 00244762





# RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

TO

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 30th September, 2021 and year to date results for the period from 1st April, 2021 to 30th September, 2021 ("the Statement").

2. The Statement, which is the responsibility of the Company's management and approved by the 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 and in compliance with Regulation 33 of the Listing Regulations. 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit, and accordingly, we do not express an audit opinion.

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 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: 12.11.2021  
UDIN:-21083829AAAACG7847







# RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

**Limited review report on unaudited quarterly and year-to-date consolidated financial results of ABM International Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

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 September, 2021 and year to date results for the period from 1st April, 2021 to 30th September, 2021 ("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 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.

4. 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.

5. The Statement includes the results of the following entities:  
M/s Prisha Promoters Private Limited







# RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

6. 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: 12.11.2021  
UDIN:- 21083829AAAACG7847







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NSE TRADING SYMBOL - ABMINTLTD

ABM INTERNATIONAL LIMITED

Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2021

S.No.	Particulars	Rs. In Lakhs					
		Quarter ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>Standalone</b>							
I.	Revenue from operations	3484.81	4580.80	1791.92	7735.91	3793.58	12861.65
II.	Other Income	20.22	10.76	12.27	22.99	21.84	95.12
III.	<b>Total Revenue (I+II)</b>	<b>3505.03</b>	<b>4591.56</b>	<b>1804.19</b>	<b>7758.90</b>	<b>3815.42</b>	<b>12956.77</b>
IV.	<b>Expenses:</b>						
	Cost of materials consumed						
	Purchases of stock-in-trade	3687.24	4285.66	1361.62	7657.72	2689.03	11027.84
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	(516.10)	392.12	259.18	-100.65	991.51	601.45
	Employee benefits expense	17.38	20.04	19.64	38.95	34.86	76.78
	Finance costs	0.35	1.45	0.08	3.01	4.51	7.60
	Depreciation and amortisation expense	4.11	4.11	4.11	3.79	8.22	6.97
	Other expenses	18.95	24.73	12.15	46.73	19.43	49.09
	<b>Total Expenses</b>	<b>3211.93</b>	<b>4728.11</b>	<b>1656.78</b>	<b>7649.55</b>	<b>3747.56</b>	<b>11769.73</b>
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	293.10	(136.55)	147.41	109.35	67.86	1,187.04
VI.	Share of profit/(loss) of associates	-	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit (Loss) before extraordinary items and tax (V-VI)	293.10	(136.55)	147.41	109.35	67.86	1,187.04
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	293.10	(136.55)	147.41	109.35	67.86	1,187.04
XI.	<b>Tax Expenses</b>						
	(1) Current tax	(27.52)	-	-	(27.52)	-	(170.09)
	(2) Deferred tax	(0.20)	-	-	(0.20)	-	(0.38)
	(3) Tax expense for earlier year	-	-	-	-	-	(0.06)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	265.38	(136.55)	147.41	81.63	67.86	1,016.51
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	-	-	-	-	-	(2.17)
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income/(Loss) for the period</b>	-	-	-	-	-	(2.17)
XIV.	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>265.38</b>	<b>(136.55)</b>	<b>147.41</b>	<b>81.63</b>	<b>67.86</b>	<b>1,014.34</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	265.38	(136.55)	147.41	81.63	67.86	1,014.34
XIX.	Minority interest	-	-	-	-	-	-
XX.	<b>Profit (Loss) for the period</b>	<b>265.38</b>	<b>(136.55)</b>	<b>147.41</b>	<b>81.63</b>	<b>67.86</b>	<b>1,014.34</b>
XXI.	Paid up Equity Share Capital	940.80	1,176.00	1,176.00	940.80	1,176.00	1,176.00
XXII.	Other Equity	-	-	-	-	-	-
XXIII.	Earning Per equity share (of '10/- each)						
	(1) Basic	2.82	(1.16)	1.25	0.87	0.58	8.63
	(2) Diluted	2.82	(1.16)	1.25	0.87	0.58	8.63

**Note**

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 12th November, 2021.
- The financial results for the quarter ended 30-09-2021 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The shareholders of the Company in their meeting held on 27/01/2020 has approved the scheme of reduction in capital. The Company has made an petition before Honorable National Company Law Tribunal (The NCLT). Upon approval by the NCLT the effect of the Scheme of Reduction of Capital, the total paid up Equity Share Capital of the Company shall be reduced from Rs. 11,76,00,000 (Rupees Eleven Crore and Seventy-Six Lakhs only) divided into 1,17,60,000 (One Crore Seventeen Lakhs and Sixty Thousand) Equity Shares of Rs. 10/- (Rupees Ten only) each, fully paid-up to Rs. 9,40,80,000 (Rupees Nine Crores Forty Lakhs and Eighty Thousand only) divided into 94,08,000 (Ninety-Four Lakhs Eight Thousand) Equity Shares of Rs. 10/- (Rupees Ten only) each, fully paid-up. The Order approval from the Hon'ble National Company Law Tribunal is received on 06/07/2021.
- 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.

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



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

Date - 12-11-2021  
Place - New Delhi





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**NSE TRADING SYMBOL - ABMINTLD**

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER-2021

Particulars	(Rs. in lacs)			
	As at Current period end 30-9-2021		As at Current year end 31-03-2021	
	Audited			
	Standalone			
<b>CASH FLOW FROM OPERATIVE ACTIVITIES</b>				
Net Profit before tax		109.35		1,187.04
Adjustment for:				
Depreciation	3.79		6.96	
(Profit)/Loss on sale of fixed assets/ discarded	-		-	
Profit on sale of Investments	4.75			
Dividend Received	0.06		(0.23)	
Interest paid	2.58		2.21	
Interest received	3.03	1.47	(18.15)	9.21
Operating Profit before Working Capital Changes		107.88		1,177.83
Adjustment for:				
Trade receivables	577.96		(112.07)	
Other receivables	6.06		(61.91)	
Inventories	100.65		601.45	
Trade payable	621.71		(661.06)	
Other Payables	2.89	53.73	(293.77)	527.36
Cash generated from operations		54.15		650.47
Direct Tax paid	4.42	(4.42)	(132.62)	(132.62)
Cash flow from operations		49.73		517.85
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Interest received	3.03		18.15	
Interest paid	2.58		(2.21)	
Dividend Received	0.06		0.23	
Sale of Investments	10.41			
Sale of Fixed Assets				
Purchase of Fixed Assets		10.92	(0.67)	15.50
<b>CASH FLOW FINANCING ACTIVITIES</b>				
Proceeds from borrowing	80.00			
Dividend Tax Paid		80.00		
Net increase(decrease)in cash and cash equivalents		140.65		533.35
Cash and cash equivalents as at 1st April (Opening balance)		1,051.33		517.98
Cash and cash equivalents as at 31st March(Closing balance)		1,191.98		1,051.33
a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7)				
b) Cash and cash equivalents comprises of:				
Balances with banks:				
- In current accounts		743.07		483.77
- In Term Deposit accounts		447.15		566.15
- In Dividend Accounts		0.28		0.28
Cash on hand		1.48		1.13
		for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED  (Virender Kumar Gandhi) Chairman and Managing Director DIN- 00244762		
Date -12/11/2021 Place - New Delhi				





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STATEMENT OF ASSETS AND LIABILITIES FOR THE PERIOD ENDED 30th September-2021

(Rs. in lacs)

Liabilities		As at Current period end 30-09-2021	As at previous year end 31-03-2021
Particulars		Audited	Audited
		Standalone	
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	a) Property, plant and equipment	62.07	65.86
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	88.90	94.56
	d) Deferred tax assets (net)	0.00	0.00
	e) Loan & Advances	-	-
	f) Other non-current assets	6.79	4.07
	<b>Sub-total- Non- Current assets</b>	<b>157.76</b>	<b>164.49</b>
2	<b>Current assets</b>		
	a) Current investments	-	-
	b) Inventories	564.59	463.94
	c) Trade receivables, current	1110.62	532.66
	d) Cash and cash equivalents	1191.98	1051.33
	e) Loan & Advances	1.28	3.77
	f) Other-current financial assets	476.28	478.15
	<b>Sub-total- Current assets</b>	<b>3344.75</b>	<b>2529.85</b>
3	Non current assets classified as held for sale	-	-
	<b>TOTAL - ASSETS</b>	<b>3502.51</b>	<b>2694.34</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
	a) Equity Share capital	940.80	1176.00
	b) Other Equity	1044.44	727.61
	c) Money Received against share warrants	-	-
	<b>Sub-total- Shareholders' funds</b>	<b>1985.24</b>	<b>1903.61</b>
2	Share application money pending allotment	-	-
3	Minority interest *	-	-
4	<b>Non-current liabilities</b>		
	a) Borrowings, non-current	-	-
	b) Deferred tax liabilities (net)	-	-
	c) Other non current liabilities	15.00	15.00
	d) Provisions, non current	13.83	13.59
	e) Deffered Tax Liabilities	0.58	0.38
	<b>Sub-total- Non-current liabilities</b>	<b>29.41</b>	<b>28.97</b>
5	<b>Current liabilities</b>		
	a) Borrowings, current	80.00	-
	b) Trade payables, current	885.97	264.26
	c) Other current liabilities	324.28	327.41
	d) Provisions, current	197.61	170.09
	<b>Sub-total- Current liabilities</b>	<b>1487.86</b>	<b>761.76</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>3502.51</b>	<b>2694.34</b>

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

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

Date :- 12-11-2021  
Place:- New Delhi







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ABM INTERNATIONAL LIMITED

## Statement of Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2021

S.No.	Particulars	Quarter ended			Half year ended		Rs. In Lakhs
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Consolidated					Consolidated
I.	Revenue from operations	3155.11	4,580.80	1791.92	7,735.91	3,793.58	12,861.65
II.	Other Income	12.23	10.76	12.27	22.99	21.84	95.12
III.	<b>Total Revenue (I+II)</b>	<b>3167.34</b>	<b>4,591.56</b>	<b>1804.19</b>	<b>7,758.90</b>	<b>3,815.42</b>	<b>12,956.77</b>
IV.	<b>Expenses:</b>						
	Cost of materials consumed						
	Purchases of stock-in-trade	3372.06	4,285.66	1361.62	7,657.72	2,689.03	11,027.84
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	-492.77	392.12	259.18	(100.65)	991.51	601.45
	Employee benefits expense	18.91	20.04	19.64	38.95	34.86	76.78
	Finance costs	1.56	1.45	0.08	3.01	4.51	7.60
	Depreciation and amortisation expense	-0.32	4.11	4.11	3.79	8.22	6.97
	Other expenses	22.00	24.73	12.15	46.73	19.43	49.09
	<b>Total Expenses</b>	<b>2921.44</b>	<b>4,728.11</b>	<b>1656.78</b>	<b>7649.55</b>	<b>3,747.56</b>	<b>11,769.73</b>
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	245.90	(136.55)	147.41	109.35	67.86	1,187.04
VI.	Share of profit/(loss) of associates	(0.11)	(0.10)	(0.95)	(0.21)	(1.16)	(0.97)
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	245.79	(136.65)	146.46	109.14	66.70	1,186.07
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	245.79	(136.65)	146.46	109.14	66.70	1,186.07
XI.	Tax Expenses						
	(1) Current tax	(27.52)	-	-	(27.52)	-	(170.09)
	(2) Deferred tax	(0.20)	-	-	(0.20)	-	(0.38)
	(3) Tax expense for earlier year	-	-	-	-	-	(0.06)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	218.07	(136.65)	146.46	81.42	66.70	1,015.54
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	-	-	-	-	-	(2.17)
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income/(Loss) for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2.17)</b>
XIV.	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>218.07</b>	<b>(136.65)</b>	<b>146.46</b>	<b>81.42</b>	<b>66.70</b>	<b>1,013.37</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	218.07	(136.65)	146.46	81.42	66.70	1,013.37
XIX.	Minority interest	-	-	-	-	-	-
XX.	<b>Profit (Loss) for the period</b>	<b>218.07</b>	<b>(136.65)</b>	<b>146.46</b>	<b>81.42</b>	<b>66.70</b>	<b>1,013.37</b>
XXI.	Paid up Equity Share Capital	940.80	1,176.00	1,176.00	940.80	1,176.00	1,176.00
XXII.	Other Equity						
XXIII.	Earning Per equity share (of ` 10/- each):						
	(1) Basic	2.32	(1.16)	1.25	0.87	0.57	8.62
	(2) Diluted	2.32	(1.16)	1.25	0.87	0.57	8.62

### Note:

- Above Audited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 12th November, 2021.
- The financial results for the quarter ended 30-09-2021 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The shareholders of the Company in their meeting held on 27/01/2020 has approved the scheme of reduction in capital. The Company has made an petition before Honorable National Company Law Tribunal (The NCLT). Upon approval by the NCLT the effect of the Scheme of Reduction of Capital, the total paid up Equity Share Capital of the Company shall be reduced from Rs. 11,76,00,000 (Rupees Eleven Crore and Seventy-Six Lakhs only) divided into 1,17,60,000 (One Crore Seventeen Lakhs and Sixty Thousand) Equity Shares of Rs. 10/- (Rupees Ten only) each, fully paid-up to Rs. 9,40,80,000 (Rupees Nine Crores Forty Lakhs and Eighty Thousand only) divided into 94,08,000 (Ninety-Four Lakhs Eight Thousand) Equity Shares of Rs. 10/- (Rupees Ten only) each, fully paid-up. The Order /approval from the Hon'ble National Company Law Tribunal is received on 06/07/2021.
- 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.

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

(Virender Kumar Gandhi)

Chairman and Managing Director

DIN: 00244762

Date :- 12/11/2021







# 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

## STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 30th SEPTEMBER, 2020

(Rs. in lacs)

Consolidated Statement of Assets and Liabilities		As at	
		Current Period ended 30-09-2021	As at Current year end 31-03-2021
Particulars		Unaudited	Audited
		Consolidated	
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	a) Property, plant and equipment	62.07	65.86
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	477.63	483.49
	d) Deferred tax assets (net)	0.00	0.00
	e) Loan & Advances	-	-
	f) Other non-current assets	6.79	4.07
	<b>Sub-total- Non- Current assets</b>	<b>546.49</b>	<b>553.42</b>
2	<b>Current assets</b>		
	a) Current investments	-	-
	b) Inventories	564.59	463.94
	c) Trade receivables, current	1110.62	532.66
	d) Cash and cash equivalents	1191.98	1051.33
	e) Loan & Advances	1.28	3.77
	f) Other -current financial assets	476.28	478.15
	<b>Sub-total- Current assets</b>	<b>3344.75</b>	<b>2529.85</b>
3	Non current assets classified as held for sale	-	-
	<b>TOTAL - ASSETS</b>	<b>3891.24</b>	<b>3083.27</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
	a) Equity Share capital	940.80	1176.00
	b) Other Equity	1433.17	1116.54
	c) Money Received against share warrants	-	-
	<b>Sub-total- Shareholders' funds</b>	<b>2373.97</b>	<b>2292.54</b>
2	Share application money pending allotment	-	-
3	Minority interest *	-	-
4	<b>Non-current liabilities</b>		
	a) Borrowings, non-current	-	-
	b) Deferred tax liabilities (net)	0.58	0.38
	c) Other non current liabilities	15.00	15.00
	d) Provisions, non current	13.83	13.60
	<b>Sub-total- Non-current liabilities</b>	<b>29.41</b>	<b>28.98</b>
5	<b>Current liabilities</b>		
	a) Borrowings, current	80.00	-
	b) Trade payables, current	885.97	264.26
	c) Other current liabilities	324.28	327.41
	d) Provisions, current	197.61	170.08
	<b>Sub-total- Current liabilities</b>	<b>1487.86</b>	<b>761.75</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>3891.24</b>	<b>3083.27</b>

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

Date :-12/11/2021  
Place:- New Delhi



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





# ABM International Limited

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**NSE TRADING SYMBOL - ABMINTLTD**

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER-2021

(Rs. in lacs)

Particulars	As at Current period end 30-9-2021		As at Current year end 31-03-2021	
	Audited			
	Consolidated			
<b>CASH FLOW FROM OPERATIVE ACTIVITIES</b>				
Net Profit before tax		109.35		1,187.04
Adjustment for:				
Depreciation	3.79		6.96	
(Profit)/Loss on sale of fixed assets/ discarded	-		-	
Profit on sale of Investments	(4.75)			
Dividend Received	(0.06)		(0.23)	
Interest paid	2.58		2.21	
Interest received	(3.03)	(1.47)	(18.15)	(9.21)
Operating Profit before Working Capital Changes		107.88		1,177.83
Adjustment for:				
Trade receivables	(577.96)		(112.07)	
Other receivables	6.06		(61.91)	
Inventories	(100.65)		601.45	
Trade payable	621.71		(661.06)	
Other Payables	(2.89)	(53.73)	(293.77)	(527.36)
Cash generated from operations		54.15		650.47
Direct Tax paid	(4.42)	(4.42)	(132.62)	(132.62)
Cash flow from operations		49.73		517.85
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Interest received	3.03		18.15	
Interest paid	(2.58)		(2.21)	
Dividend Received	0.06		0.23	
Sale of Investments	10.41			
Sale of Fixed Assets	-		-	
Purchase of Fixed Assets	-	10.92	(0.67)	15.50
<b>CASH FLOW FINANCING ACTIVITIES</b>				
Proceeds from borrowing	80.00		-	
Dividend Tax Paid	-	80.00	-	-
Net increase(decrease)in cash and cash equivalents		140.65		533.35
Cash and cash equivalents as at 1st April (Opening balance)		1,051.33		517.98
Cash and cash equivalents as at 31st March(Closing balance)		1,191.98		1,051.33

a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7)

b) Cash and cash equivalents comprises of:

Balances with banks:		
- In current accounts	743.07	483.77
- In Term Deposit accounts	447.15	566.15
- In Dividend Accounts	0.28	0.28
Cash on hand	1.48	1.13

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



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

Date -12/11/2021  
Place - New Delhi