



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, Bandra Kurla Complex,
Bandra (East), Mumbai — 400 051

19.02.2020

Symbol "ABMINTLTD"

Subject: Resubmission of Unaudited Financial Result for Third quarter and Nine Months ended on 31st December, 2019 pursuant to regulation 33 of SEBI (listing obligations and Disclosure Requirements) Regulations 2015.

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose the following:

- a. Unaudited Standalone and Consolidated Financial Results of the Company for the Third quarter and Nine Months ended on 31st December, 2019.
- b. Limited Review Reports for the Third quarter and Nine Months ended on 31st December, 2019.

We hope you will find the above in order.

Thanking You,

Yours Faithfully

For ABM INTERNATIONAL LIMITED

(Amit Kumar)

Company Secretary & Compliance Officer



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NSE TRADING SYMBOL - ABMINTLTD

ABM INTERNATIONAL LIMITED

Unaudited Financial Results for the quarter and nine months ended 31st December,2019							Rs. In Lakhs
S.No.	Particulars	Quarter ended			Nine months ended		Year Ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Standalone		Standalone		Standalone	
I.	Revenue from operations	4091.57	882.18	3364.71	7781.54	5946.97	7736.96
II.	Other Income	26.80	15.40	6.76	46.67	33.10	42.06
III.	Total Revenue (I+II)	4118.37	897.58	3371.47	7828.21	5980.07	7779.02
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	4498.57	1118.02	3155.10	7746.20	6553.22	8526.01
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	-325.69	-252.25	136.97	77.03	-645.95	(739.61)
	Employee benefits expense	21.34	19.78	23.19	63.17	69.92	91.37
	Finance costs	0.35	0.06	24.27	0.85	43.24	49.53
	Depreciation and amortisation expense	8.22	4.11	4.69	12.33	14.07	18.76
	Other expenses	5.12	8.99	7.20	31.13	34.38	71.24
	Total Expenses	4207.91	898.71	3351.42	7930.71	6068.88	8017.30
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	-89.54	-1.13	20.05	-102.50	-88.81	-238.28
VI.	Share of profit/(loss) of associates	-	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	-89.54	-1.13	20.05	-102.50	-88.81	-238.28
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	-89.54	-1.13	20.05	-102.50	-88.81	-238.28
XI.	Tax Expenses						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	61.69
	(3) Tax expense for earlier year	-	-	-	-	-	(0.12)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	-89.54	-1.13	20.05	-102.50	-88.81	-176.71
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	0.00	0.00	-1.80	-2.50	-4.87	-10.66
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	0.00	0.00	-1.80	-2.50	-4.87	-10.66
XIV.	Total Comprehensive Income/(Loss) for the period	-89.54	-1.13	18.25	-105.00	-93.68	-187.37
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	-89.54	-1.13	18.25	-105.00	-93.68	-187.37
XIX.	Minority interest	0.00	0.00	0.00	0.00	0.00	0.00
	Profit (Loss) for the period	-89.54	-1.13	18.25	-105.00	-93.68	-187.37
XX.	Earning Per equity share (of `10/- each):						
	(1) Basic	-0.76	-0.01	0.16	-0.89	-0.80	-1.59
	(2) Diluted	-0.76	-0.01	0.16	-0.89	-0.80	-1.59

Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 11th February, 2020. The financial results for the quarter ended 31.12.2019 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.
- Provision for income tax and deferred tax adjustment, being not material, shall be considered at the end of year.
- 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 :-11-02-2020

Place:- New Delhi



RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

Limited Review Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. (As amended)

To Board of Directors of M/S ABM INTERNATIONAL LIMITED
10/60, Industrial Area, Kirti Nagar, New Delhi-110 015.

1. We have reviewed the accompanying Statement of standalone unaudited financial results ("the statements") of ABM INTERNATIONAL LIMITED ("the company") for the Quarter ended 31st December, 2019 and the year to date results for the period from 1st April, 2019 to 31st December, 2019, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's management and approved by the company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("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 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 Auditors of the Entity", issued by the Institute of Chartered Accountants of India. A review of Interim Financial Information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standard on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with 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

FRN: 004624N

Rajan Kumar Goel

(Proprietor)

M. N. 083829

Place: New Delhi

Date: 11-02-2020

UDIN:-20083829AAAAAE2626





ABM International Limited

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ABM INTERNATIONAL LIMITED

Unaudited Financial Results for the quarter and nine months ended 31st December,2019							Rs. In Lakhs
S.No.	Particulars	Quarter ended			Nine months ended		Year Ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Consolidated		Consolidated		Consolidated	
I.	Revenue from operations	4091.57	882.18	3364.71	7781.54	5946.97	7736.96
II.	Other Income	26.80	15.40	6.76	46.67	33.10	42.06
III.	Total Revenue (I+II)	4118.37	897.58	3371.47	7828.21	5980.07	7779.02
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	4498.57	1118.02	3155.10	7746.20	6553.22	8526.01
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	-325.69	-252.25	136.97	77.03	(645.95)	(739.61)
	Employee benefits expense	21.34	19.78	23.19	63.17	69.92	91.37
	Finance costs	0.35	0.06	24.27	0.85	43.24	49.53
	Depreciation and amortisation expense	8.22	4.11	4.69	12.33	14.07	18.76
	Other expenses	5.12	8.99	7.20	31.13	34.38	71.24
	Total Expenses	4207.91	898.71	3351.42	7930.71	6068.88	8017.30
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	-89.54	-1.13	20.05	-102.50	-88.81	-238.28
VI.	Share of profit/(loss) of associates	(0.85)	(0.72)	-	(1.57)	-	(1.89)
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	-90.39	-1.85	20.05	-104.07	-88.81	-240.17
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	-90.39	-1.85	20.05	-104.07	-88.81	-240.17
XI.	Tax Expenses						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	61.69
	(3) Tax expense for earlier year	-	-	-	-	-	(0.12)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	-90.39	-1.85	20.05	-104.07	-88.81	-178.60
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	0.00	-2.50	-1.80	0.00	-4.87	-10.66
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	0.00	-2.50	-1.80	0.00	-4.87	-10.66
XIV.	Total Comprehensive Income/(Loss) for the period	-90.39	-4.35	18.25	-104.07	-93.68	-189.26
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	-90.39	-4.35	18.25	-104.07	-93.68	-189.26
XIX.	Minority interest	0.00	0.00	0.00	0.00	0.00	0.00
XX.	Profit (Loss) for the period	-90.39	-4.35	18.25	-104.07	-93.68	-189.26
XXI.	Paid up Equity Share Capital	1176.00	1176.00	1176.00	1176.00	1176.00	1176.00
XXII.	Other Equity						200.11
XXIII.	Earning Per equity share (of ₹10/- each):						
	(1) Basic	-0.77	-0.04	0.16	-0.88	-0.80	-1.61
	(2) Diluted	-0.77	-0.04	0.16	-0.88	-0.80	-1.61

Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 11th February, 2020
- The financial results for the quarter ended 31-12-2019 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.
- Provision for income tax and deferred tax adjustment, being not material, shall be considered at the end of year.
- 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 -11-02-2020

Place:- New Delhi



RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of M/S ABM INTERNATIONAL LIMITED
10/60, Industrial Area, Kirti Nagar, New Delhi-110 015.

1. We have reviewed the accompanying Statement of Consolidated unaudited Financial Results of ABM INTERNATIONAL LIMITED ("the parent") and its share of the net loss after tax and total comprehensive loss of its Associate Company for the quarter ended 31st December, 2019 and consolidated year to date results for the period from 1 April, 2019 to 31st December, 2019 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, (as amended), including relevant circulars issued by SEBI from time to time. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31st December, 2018 and the corresponding period from 1st April 2018 to 31st December, 2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review since the requirement of submission of quarterly consolidated financial results has become mandatory only from 1 April 2019.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. Accordingly, we do not express an audit opinion.
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities
Prisha Promoters Private Limited



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



RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For RAJAN GOEL & ASSOCIATES

Chartered Accountants

FRN: 004624N

Rajan Kumar Goel

(Proprietor)

M. N. 083829



Place: New Delhi

Date: 11-02-2020

UDIN:-20083829AAAAAE2626