



# ABM International Limited

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

PHONES : 25927878, 25927699, 41426055

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CIN No. : L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLT

The Manager

Listing Department.

National Stock Exchange of India Limited

Exchange Plaza, Plot No, C/ I, G Block,

BandraKurla Complex,

Bandra (East), Mumbai — 400 051

**Symbol "ABMINTLTD"**

**Sub: Outcome of the Board Meeting held on 26<sup>th</sup> June, 2021**

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. 26<sup>th</sup> June, 2021 at 10/60 Kirti Nagar, New Delhi, 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, 2021.

A copy of Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31st March, 2021, the Auditor's Report thereon and a declaration in respect of Unmodified opinion on the Audited Financial Results are enclosed.

2. Took note of constitution of CSR Committee & Terms of Reference.

The above said Board Meeting commenced at 11.00 Hrs. and concluded at 16:15 Hrs.

This is for your information and records.

Thanking you,

For ABM INTERNATIONAL LIMITED

VIRENDER KUMAR GANDHI

Managing Director

DIN- 00244762



# RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

### TO THE BOARD OF DIRECTORS OF ABM INTERNATIONAL LIMITED

### REPORT ON THE AUDIT OF THE CONSOLIDATED ANNUAL FINANCIAL RESULTS

#### OPINION

1. 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 31<sup>ST</sup> March 2021, 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 Promotors Pvt. 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 loss and net comprehensive loss and other financial information of the Group and its Associates for the year ended 31st March 2021.

#### 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.

#### 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 loss and other financial information of the Group including its associates

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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 Group 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 auditors 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 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



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# RAJAN GOEL & ASSOCIATES

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- 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 section 143(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.
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, 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

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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/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

## Other Matters

1. The consolidated annual financial results includes the results for the quarter ended 31 March 2021, 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 RAJAN GOEL & ASSOCIATES

Chartered Accountants

ICAI FIRM: 004624N

CA Rajan Kumar Goel

(Proprietor)

Regn. 083829

Place: New Delhi

Date: 26/06/2021

UDIN:- 91083829AAAA BE 9812







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## ABM INTERNATIONAL LIMITED

Statement of Consolidated Audited Financial Results for the quarter and year ended 31st March, 2021						
S.No.	Particulars	Quarter ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Unaudited	Audited	Audited	Audited
		Consolidated			Consolidated	
I.	Revenue from operations	3039.87	6028.20	1989.32	12,861.65	9,770.86
II.	Other Income	51.47	21.81	39.74	95.12	68.32
III.	<b>Total Revenue (I+II)</b>	<b>3091.34</b>	<b>6,050.01</b>	<b>2029.06</b>	<b>12,956.77</b>	<b>9,839.18</b>
IV.	<b>Expenses:</b>					
	Cost of materials consumed					
	Purchases of stock-in-trade	2923.26	5415.55	2451.06	11,027.84	10,179.17
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	179.96	(570.02)	(402.81)	601.45	(325.78)
	Employee benefits expense	21.52	20.40	22.76	76.78	85.93
	Finance costs	1.43	1.66	33.56	7.60	34.41
	Depreciation and amortisation expense	(5.36)	4.11	67.07	6.97	79.40
	Other expenses	-190.96	220.62	16.99	49.09	48.12
	<b>Total Expenses</b>	<b>2929.85</b>	<b>5,092.32</b>	<b>2188.63</b>	<b>11,769.73</b>	<b>10,101.25</b>
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	161.49	957.69	(159.57)	1,187.04	(262.07)
VI.	Share of profit/(loss) of associates	0.34	(0.15)	(0.35)	(0.97)	(2.33)
VII.	Exceptional items	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	161.83	957.54	(159.92)	1,186.07	(264.40)
IX.	Extraordinary items	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	161.83	957.54	(159.92)	1,186.07	(264.40)
XI.	<b>Tax Expenses</b>					
	(1) Current tax	(19.69)	(150.40)	-	(170.09)	-
	(2) Deferred tax	(0.38)	-	(68.08)	(0.38)	(68.08)
	(3) Tax expense for earlier year	(0.06)	-	(147.96)	(0.06)	(147.96)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	141.70	807.14	(375.96)	1,015.54	(480.44)
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)	-	(6.25)	(2.17)	(8.75)
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total Other Comprehensive Income/(Loss) for the period</b>	<b>(2.17)</b>	<b>-</b>	<b>(6.25)</b>	<b>(2.17)</b>	<b>(8.75)</b>
XIV.	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>139.53</b>	<b>807.14</b>	<b>(382.21)</b>	<b>1,013.37</b>	<b>(489.19)</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	139.53	807.14	(382.21)	1,013.37	(489.19)
XIX.	Minority interest	-	-	-	-	-
XX.	Profit (Loss) for the period	139.53	807.14	(382.21)	1,013.37	(489.19)
XXI.	Paid up Equity Share Capital	1,176.00	1,176.00	1,176.00	1,176.00	1,176.00
XXII.	Other Equity					
XXIII.	Earning Per equity share (of ₹10/- each):					
	(1) Basic	1.19	6.86	(3.25)	8.62	(4.16)
	(2) Diluted	1.19	6.86	(3.25)	8.62	(4.16)

### Note:

- Above Audited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 26th June, 2021.
- The financial results for the quarter ended 31-03-2021 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.



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

For ABM International Limited

Chairman and Managing Director

Managing Director

Date :- 26.06.2021

Place:- New Delhi





# ABM International Limited

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STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31st MARCH, 2021

(Rs. in lacs)

Consolidated Statement of Assets and Liabilities		As at Current year end 31-03-2021	As at Previous year end 31-03-2020
Particulars		Audited	Audited
		Consolidated	
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	a) Property, plant and equipment	65.87	72.16
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	483.49	486.63
	d) Deferred tax assets (net)	0.00	0.00
	e) Loan & Advances	-	-
	f) Other non-current assets	4.06	5.76
	<b>Sub-total- Non- Current assets</b>	<b>553.42</b>	<b>564.55</b>
2	<b>Current assets</b>		
	a) Current investments	-	-
	b) Inventories	463.94	1,065.39
	c) Trade receivables, current	532.66	420.59
	d) Cash and cash equivalents	1051.33	517.97
	e) Loan & Advances	3.77	6.85
	f) Other -current financial assets	478.15	278.91
	<b>Sub-total- Current assets</b>	<b>2529.85</b>	<b>2289.71</b>
3	Non current assets classified as held for sale	-	-
	<b>TOTAL - ASSETS</b>	<b>3083.27</b>	<b>2854.26</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
	a) Equity Share capital	1176.00	1176.00
	b) Other Equity	1116.54	103.17
	c) Money Received against share warrants	-	-
	<b>Sub-total- Shareholders' funds</b>	<b>2292.54</b>	<b>1279.17</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	13.60	11.40
	e) Deferred tax Liabilities (net)	0.38	-
	<b>Sub-total- Non-current liabilities</b>	<b>28.98</b>	<b>26.40</b>
5	<b>Current liabilities</b>		
	a) Borrowings, current	-	-
	b) Trade payables, current	264.26	925.32
	c) Other current liabilities	327.41	623.37
	d) Provisions, current	170.08	0.00
	<b>Sub-total- Current liabilities</b>	<b>761.75</b>	<b>1548.69</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>3083.27</b>	<b>2854.26</b>

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

For ABM International Limited

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



Date :- 26.06.2021  
Place:- New Delhi



# ABM International Limited

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CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2021

Rs. In Lakhs

Cash Flow Statement	As at Current year ended 31-03-2021		As at Previous year ended 31-03-2020	
Particulars	Audited		Audited	
	Consolidated			
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		1,187.04		(262.07)
Adjustment for:				
Depreciation	6.96		79.40	
(Profit)/Loss on sale of fixed assets/ discarded	-		(9.53)	
Dividend Received	(0.23)		(0.24)	
Interest paid	2.21		7.51	
Interest received	(18.15)	9.21	(27.25)	49.89
Operating Profit before Working Capital Changes		1,177.83		(212.18)
Adjustment for:				
Trade receivables	(112.07)		85.06	
Other receivables	(61.91)		14.76	
Loans and advances	-		-	
Other Current Financial Assets	-		-	
other Non-Current Assets	-		-	
Other Provisions	-		-	
Inventories	601.45		(325.78)	
Trade payable	(661.06)		227.15	
Other Payables	293.76	527.35	511.82	513.01
Cash generated from operations		650.48		300.83
Direct Tax paid	(132.62)	(132.62)	(153.02)	(153.02)
Cash flow from operations		517.86		147.81
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	18.15		27.25	
Interest paid	(2.21)		(7.52)	
Dividend Received	0.23		0.24	
Sale of Fixed Assets	-		13.68	
Purchase of Fixed Assets	(0.67)	15.50	(10.48)	23.17
CASH FLOW FINANCING ACTIVITIES				
Procceds from borrowing	-		12.00	
Dividend Tax Paid	-	-	-	12.00
Net increase(decrease)in cash and cash equivalents		533.36		182.98
Cash and cash equivalents as at 1st April (Opening balance)		517.96		334.98
Cash and cash equivalents as at 31st March(Closing balance)		1,051.32		517.96

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	483.76		257.78
- In Term Deposit accounts	566.15		257.15
- In Dividend Accounts	0.28		0.64
Cash on hand	1.13		2.38

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

For ABM International Limited

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



Place - New Delhi

Date - 26-06-2021





# RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ABM INTERNATIONAL LIMITED

REPORT ON THE AUDIT OF THE STANDALONE ANNUAL FINANCIAL RESULTS

### Opinion

1. We have audited the accompanying standalone annual financial results of **ABM INTERNATIONAL LIMITED** (hereafter referred to as the "Company") for the year ended 31<sup>ST</sup> March 2021, 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 loss and net comprehensive loss and other financial information for the year ended 31st March 2021.

### 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.

### 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 loss and net comprehensive loss 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

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# RAJAN GOEL & ASSOCIATES

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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 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.

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# RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

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.

- 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 31 March 2021, 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 RAJAN GOEL & ASSOCIATES**

**Chartered Accountants**

**ICAI FIRM: 004624N**

CA Rajan Kumar Goel

(Proprietor)

M.N 083829

Place: New Delhi

Date: 26<sup>th</sup> JUNE 2021

UDIN:- 21083829AAAAABE9812



280 BASEMENT, Kailash Hills EAST OF KAILASH NEW DELHI 110065 MOBILE 9891292922

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# 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

ABM INTERNATIONAL LIMITED

Statement of Standalone Audited Financial Results for the quarter and year ended 31st March, 2021						
S.No.	Particulars	Quarter ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Unaudited	Audited	Audited	Audited
		Standalone			Standalone	
I.	Revenue from operations	3039.87	6028.20	1989.32	12861.65	9770.86
II.	Other Income	51.47	21.81	39.74	95.12	68.32
III.	<b>Total Revenue (I+II)</b>	<b>3091.34</b>	<b>6050.01</b>	<b>2029.06</b>	<b>12956.77</b>	<b>9839.18</b>
IV.	Expenses:					
	Cost of materials consumed					
	Purchases of stock-in-trade	2923.26	5415.55	2451.06	11027.84	10179.17
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	179.96	(570.02)	(402.81)	601.45	(325.78)
	Employee benefits expense	21.52	20.40	22.76	76.78	85.93
	Finance costs	1.43	1.66	33.56	7.60	34.41
	Depreciation and amortisation expense	(5.36)	4.11	67.07	6.97	79.40
	Other expenses	(190.96)	220.62	16.99	49.09	48.12
	<b>Total Expenses</b>	<b>2929.85</b>	<b>5092.32</b>	<b>2188.63</b>	<b>11769.73</b>	<b>10101.25</b>
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	161.49	957.69	(159.57)	1,187.04	(262.07)
VI.	Share of profit/(loss) of associates	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	161.49	957.69	(159.57)	1,187.04	(262.07)
IX.	Extraordinary items	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	161.49	957.69	(159.57)	1,187.04	(262.07)
XI.	Tax Expenses					
	(1) Current tax	(19.69)	(150.40)	-	(170.09)	-
	(2) Deferred tax	(0.38)	-	(68.08)	(0.38)	(68.08)
	(3) Tax expense for earlier year	(0.06)	-	(147.96)	(0.06)	(147.96)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	141.36	807.29	(375.61)	1,016.51	(478.11)
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	(2.17)	-	(6.25)	(2.17)	(8.75)
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total Other Comprehensive Income/(Loss) for the period</b>	<b>(2.17)</b>	<b>-</b>	<b>(6.25)</b>	<b>(2.17)</b>	<b>(8.75)</b>
XIV.	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>139.19</b>	<b>807.29</b>	<b>(381.86)</b>	<b>1,014.34</b>	<b>(486.86)</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	139.19	807.29	(381.86)	1,014.34	(486.86)
XIX.	Minority interest	-	-	-	-	-
XX.	<b>Profit (Loss) for the period</b>	<b>139.19</b>	<b>807.29</b>	<b>(381.86)</b>	<b>1,014.34</b>	<b>(486.86)</b>
XXI.	Paid up Equity Share Capital	1,176.00	1,176.00	1,176.00	1,176.00	1,176.00
XXII.	Other Equity	-	-	-	-	-
XXIII.	Earning Per equity share (of ₹10/- each):					
	(1) Basic	1.18	6.86	(3.25)	8.63	(4.14)
	(2) Diluted	1.18	6.86	(3.25)	8.63	(4.14)

Note:

- Above Audited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 26th June, 2021.
- The financial results for the quarter ended 31-03-2021 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.

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

**For ABM International Limited**

(Virender Kumar Gandhi)  
Chairman and Managing Director

DIN-00244762

**Managing Director**

Date :- 26-06-2021

Place:- New Delhi







# ABM International Limited

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NSE TRADING SYMBOL - ABMINTLT

STATEMENT OF ASSETS AND LIABILITIES FOR THE PERIOD ENDED 31st MARCH, 2021

(Rs. in lacs)

Liabilities		As at Current year end 31-03-2021	As at previous year end 31-03-2020
Particulars		Audited	Audited
		Standalone	
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	a) Property, plant and equipment	65.86	72.16
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	94.56	96.73
	d) Deferred tax assets (net)	0.00	0.00
	e) Loan & Advances	-	-
	f) Other non-current assets	4.07	5.76
	<b>Sub-total- Non- Current assets</b>	<b>164.49</b>	<b>174.65</b>
<b>2</b>	<b>Current assets</b>		
	a) Current investments	-	-
	b) Inventories	463.94	1,065.39
	c) Trade receivables, current	532.66	420.59
	d) Cash and cash equivalents	1051.34	517.97
	e) Loan & Advances	3.77	6.85
	f) Other -current financial assets	478.15	278.91
	<b>Sub-total- Current assets</b>	<b>2529.86</b>	<b>2289.71</b>
<b>3</b>	<b>Non current assets classified as held for sale</b>	-	-
	<b>TOTAL - ASSETS</b>	<b>2694.35</b>	<b>2464.36</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	a) Equity Share capital	1176.00	1176.00
	b) Other Equity	727.61	(286.73)
	c) Money Received against share warrants	-	-
	<b>Sub-total- Shareholders' funds</b>	<b>1903.61</b>	<b>889.27</b>
<b>2</b>	<b>Share application money pending allotment</b>	-	-
<b>3</b>	<b>Minority interest *</b>	-	-
<b>4</b>	<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	13.60	11.40
	e) Deferred Tax Liabilities	0.38	0.00
	<b>Sub-total- Non-current liabilities</b>	<b>28.98</b>	<b>26.40</b>
<b>5</b>	<b>Current liabilities</b>		
	a) Borrowings, current	-	-
	b) Trade payables, current	264.26	925.32
	c) Other current liabilities	327.41	623.37
	d) Provisions, current	170.09	0.00
	<b>Sub-total- Current liabilities</b>	<b>761.76</b>	<b>1548.69</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>2694.35</b>	<b>2464.36</b>

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

For ABM International Limited

(Virender Kumar Gandhi)  
Chairman and Managing Director  
Managing Director

Date :- 26-06-2021  
Place:- New Delhi







# ABM International Limited

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NSE TRADING SYMBOL - ABMINTLT

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH , 2021				
( Rs. in lacs )				
Particulars	As at Current year end 31-03-2021		As at previous year end 31-03-2020	
	Audited		Audited	
	Standalone			
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		1,187.04		(262.07)
Adjustment for:				
Depreciation	6.96		79.40	
(Profit)/Loss on sale of fixed assets/ discarded	-		(9.53)	
Dividend Received	(0.23)		(0.24)	
Interest paid	2.21		7.51	
Interest received	(18.15)	9.21	(27.25)	49.89
Operating Profit before Working Capital Changes		1,177.83		(212.18)
Adjustment for:				
Trade receivables	(112.07)		85.06	
Other receivables	(61.91)		14.76	
Loans and Advances	-		-	
Other Current Financial Assets	-		-	
other Non-Current Assets	-		-	
Other Provisions	-		-	
Inventories	601.45		(325.78)	
Trade payable	(661.06)		227.15	
Other Payables	(293.77)	527.36	511.82	513.01
Cash generated from operations		650.47		300.84
Direct Tax paid	(132.62)	(132.62)	(153.01)	(153.01)
Cash flow from operations		517.85		147.83
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	18.15		27.25	
Interest paid	(2.21)		(7.52)	
Dividend Received	0.23		0.24	
Sale of Fixed Assets	-		13.68	
Purchase of Fixed Assets	(0.67)	15.50	(10.48)	23.17
CASH FLOW FINANCING ACTIVITIES				
Procceds from borrowing	-		12.00	
Dividend Tax Paid	-		-	12.00
Net increase(decrease)in cash and cash equivalents		533.35		183.00
Cash and cash equivalents as at 1st April (Opening balance)		517.98		334.98
Cash and cash equivalents as at 31st March(Closing balance)		1,051.33		517.98
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		483.77		257.80
- In Term Deposit accounts		566.15		257.15
- In Dividend Accounts		0.28		0.64
Cash on hand		1.13		2.38



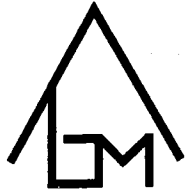
for and on behalf of the Board of Directors  
ABM INTERNATIONAL LIMITED

**For ABM International Limited**

(virender Kumar Gandhi)  
Chairman and Managing Director  
DIN: 001467

Date -26-06-2021  
Place - New Delhi





# ABM International Limited

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CIN No. : L51909DL1983PLC015585  
NSE TRADING SYMBOL - ABMINTLTD

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

26.06.2021

Symbol "ABMINTLTD"

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

I, Virender Kumar Gandhi, Managing Director of **ABM INTERNATIONAL LIMITED** (CIN: L51909DL1983PLC015585) having its registered office at 10/60, Industrial Area, Kirtinagar, New Delhi-110015, hereby declare that the Statutory Auditors of the Company, M/s Rajan Goel & Associates., Chartered Accountants (Registration No. 004624N) have issued Audit Report(s) with unmodified opinion on Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31<sup>st</sup> March, 2021 as approved by the Board of Directors at their meeting held today i.e. 26<sup>th</sup> June, 2021.

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

This is for your information and records please.

Thanking you,

For **ABM INTERNATIONAL LIMITED**

**VIRENDER KUMAR GANDHI**  
Managing Director  
DIN- 00244762