



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

11.11.2022

Symbol "ABMINTLLTD"

Dear Sirs,

Sub: Outcome of the Board Meeting held on 11th November, 2022

Further to our letter dated 3rd November 2022 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. 11th November, 2022 at 10/60, Industrial Area, Kirti Nagar, New Delhi, 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, 2022. 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 15:00 Hrs. and concluded at 19:00 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

Digitally signed by Virender
Kumar Gandhi
Date: 2022.11.11 18:12:26
+05'30'

VIRENDER KUMAR GANDHI
Managing Director
DIN- 00244762



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 - ABMINTLLTD

ABM INTERNATIONAL LIMITED

Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2022

S.No.	Particulars	Quarter ended			Half Year Ended		Rs. In Lakhs
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Standalone					
		1737.55	2248.70	3484.81	3986.25	7715.91	12698.54
I.	Revenue from operations	20.26	10.99	20.22	31.25	22.99	69.13
II.	Other income	1757.81	2259.69	3505.03	4017.50	7758.90	12767.67
III.	Total Revenue (I+II)						
IV.	Expenses:						
	Cost of materials consumed	2306.81	2783.23	3687.24	5090.04	7657.72	11769.35
	Purchases of stock-in-trade						335.70
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	48.04	(455.89)	(516.10)	-407.85	(100.65)	87.14
	Employee benefits expense	33.84	21.01	17.38	54.85	38.95	32.07
	Finance costs	0.73	1.45	0.35	2.18	3.91	5.93
	Depreciation and amortisation expense	1.50	1.50	4.11	3.00	3.79	310.77
	Other expenses	17.52	20.71	18.95	37.73	46.73	12540.93
	Total Expenses	2408.44	2371.51	3211.93	4779.95	7649.55	
V.	Profit/(Loss) before Exceptional and extraordinary items and tax (III-IV)	(650.63)	(111.82)	293.10	(762.45)	109.35	226.74
VI.	Share of profit/(loss) of associates	-	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit/(Loss) before extraordinary items and tax (V-VI)	(650.63)	(111.82)	293.10	(762.45)	109.35	226.74
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit/(Loss) before tax (VII-VIII)	(650.63)	(111.82)	293.10	(762.45)	109.35	226.74
XI.	Tax Expenses:						
	(1) Current tax	-	-	(27.52)	-	(27.52)	(51.86)
	(2) Deferred tax	-	-	(0.20)	-	(0.20)	(1.12)
	(3) Tax expense for earlier year	(9.02)	-	-	(0.02)	-	(34.82)
XII.	Profit/(Loss) for the period from continuing operations (IX-X)	(650.65)	(111.82)	265.38	(762.47)	81.63	138.94
XIII.	Other Comprehensive Income/(Loss) after tax						
a.	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
b.	Income tax relating to items that will not be reclassified to profit or loss	58.61	-	-	58.61	-	21.49
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	58.61	-	-	58.61	-	21.49
	Total Other Comprehensive Income/(Loss) for the period	58.61	-	-	58.61	-	21.49
XIV.	Total Comprehensive Income/(Loss) for the period	(592.04)	(111.82)	265.38	(703.86)	81.63	160.43
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	(592.04)	(111.82)	265.38	(703.86)	81.63	160.43
XIX.	Minority interest	(592.04)	(111.82)	265.38	(703.86)	81.63	160.43
XX.	Profit/(Loss) for the period	940.80	940.80	940.80	940.80	940.80	940.80
XXI.	Paid up Equity Share Capital	-	-	-	-	-	-
XXII.	Other Equity	-	-	-	-	-	-
XXIII.	Earning Per equity share (of '10/- each)						
	(1) Basic	(6.29)	(1.19)	2.82	(7.48)	0.87	1.71
	(2) Diluted	(6.29)	(1.19)	2.82	(7.48)	0.87	1.71

Note

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 11th November, 2022. The financial results for the quarter ended 30.09.2022 have been reviewed by the Statutory Auditor 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



Date - 11-11-2022
Place - New Delhi

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



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 - ABMINTLLTD

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2022

Rs. in Lakhs

Cash Flow Statement	As at		As at	
	Current year ended 30-09-2022		Previous year ended 31-03-2022	
Particulars	Audited		Audited	
	Consolidated			
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		(762.45)		226.74
Adjustment for:				
Depreciation	3.00		5.93	
(Profit)/Loss on sale of Investment			6.17	
(Profit)/Loss on sale of fixed assets/ discarded			(0.08)	
Dividend Received			3.66	
Interest paid	1.29			
Interest received	(16.25)	11.96	(19.86)	(16.52)
Operating Profit before Working Capital Changes		774.41		210.22
Adjustment for:				
Trade receivables	(353.03)		178.84	
Other receivables	(1,599.99)		181.47	
Loans and advances				
Other Current Financial Assets				
Other Non-Current Assets				
Other Provisions				
Inventories	(407.85)		335.70	
Trade payable	2,572.26		(133.76)	
Other Payables	17.93	229.32	(316.08)	246.17
Cash generated from operations		545.09		456.39
Direct Tax paid	(4.16)	(4.16)	(118.41)	(118.41)
Cash flow from operations		549.25		337.98
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	16.25		19.86	
Interest paid	(1.29)		(3.66)	
Dividend Received			0.08	
Sale of Investment			10.42	
Sale of Fixed Assets			2.25	
Purchase of Fixed Assets	(0.79)	14.17	(4.65)	24.30
CASH FLOW FINANCING ACTIVITIES				
Proceeds from borrowing				
Dividend Tax Paid				
Net increase(decrease)in cash and cash equivalents		535.08		362.28
Cash and cash equivalents as at 1st April (Opening balance)		1,413.60		1,051.33
Cash and cash equivalents as at 31st March (Closing balance)		878.52		1,413.60
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		452.41		692.68
- In current accounts		424.45		719.45
- In Term Deposit accounts		0.22		0.22
- In Dividend Accounts		1.45		1.26
Cash on hand				
		for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED		
		(Virender Kumar Gandhi) Chairman and Managing Director DIN- 00244762		
Place - New Delhi				
Date - 11-11-2022				



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

STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

Consolidated Statement of Assets and Liabilities		(Rs. in lacs)	
		As at Current year end 31-09-2022	As at Previous year end 31-03-2022
Particulars		Audited	Audited
		Consolidated	
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	61.99	64.21
	b) Goodwill on consolidation*	555.67	497.13
	c) Non-current investments	0.00	0.00
	d) Deferred tax assets (net)		
	e) Loan & Advances	4.23	5.17
	f) Other non-current assets		
	Sub-total- Non- Current assets	621.89	566.51
2	Current assets		
	a) Current investments	536.08	128.24
	b) Inventories	706.85	353.82
	c) Trade receivables, current	878.53	1413.91
	d) Cash and cash equivalents	16.86	7.47
	e) Loan & Advances	1801.07	205.37
	f) Other current financial assets		
	Sub-total- Current assets	3939.39	2108.51
3	Non-current assets classified as held for sale		
	TOTAL - ASSETS	4561.28	2675.02
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	a) Equity Share capital	940.80	940.80
	b) Other Equity	806.49	1510.47
	c) Money Received against share warrants		
	Sub-total- Shareholders' funds	1747.29	2451.27
2	Share application money pending allotment		
3	Minority interest *		
4	Non-current liabilities		
	a) Borrowings, non-current		
	b) Deferred tax liabilities (net)	15.00	15.00
	c) Other non-current liabilities	15.35	16.17
	d) Provisions, non-current	1.51	1.51
	e) Deferred tax Liabilities (net)		
	Sub-total- Non-current liabilities	31.86	32.68
5	Current liabilities		
	a) Borrowings, current	2702.76	130.50
	b) Trade payables, current	27.51	8.76
	c) Other current liabilities	51.86	51.86
	d) Provisions, current		
	Sub-total- Current liabilities	2782.13	191.12
	TOTAL-EQUITY AND LIABILITIES	4561.28	2675.02

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

Date : 11-11-2022
Place : New Delhi



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



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 - ABMINTLLTD

ABM INTERNATIONAL LIMITED

Statement of Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2022

S.No.	Particulars	Quarter ended			Half Year ended		Rs. In Lakhs
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Consolidated					
		1737.55	2248.70	3155.14	3986.25	7,735.91	12,698.54
I.	Revenue from operations						
II.	Other Income	20.26	10.99	12.23	31.25	22.99	69.13
III.	Total Revenue (I+II)	1757.81	2,259.69	3167.34	4,017.50	7,758.90	12,767.67
IV.	Expenses:						
	Cost of materials consumed	2306.81	2783.23	3372.06	5,090.04	7,657.72	11,769.35
	Purchases of stock-in-trade				(407.85)	(100.65)	335.70
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	48.04	(455.89)	(492.77)			
	Employee benefits expense	33.84	21.01	18.91	54.85	38.95	87.11
	Finance costs	0.73	1.45	1.56	2.18	3.01	32.07
	Depreciation and amortisation expense	1.50	1.50	(0.32)	3.00	3.79	5.93
	Other expenses	17.52	20.21	22.00	37.73	46.73	310.77
	Total Expenses	2408.44	2,371.51	2921.44	4,779.95	7,649.55	12,540.93
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(650.63)	(111.82)	245.90	(762.45)	109.35	226.74
VI.	Share of profit/(loss) of associates	(0.08)	(0.12)	(0.11)	(0.20)	(0.21)	(1.74)
VII.	Exceptional items						
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(650.71)	(111.94)	245.79	(762.65)	109.14	225.00
IX.	Extraordinary items						
X.	Profit / (Loss) before tax (VII-VIII)	(650.71)	(111.94)	245.79	(762.65)	109.14	225.00
XI.	Tax Expenses						
	(1) Current tax			(27.52)		(27.52)	(51.86)
	(2) Deferred tax			(0.20)		(0.20)	(1.12)
	(3) Tax expense for earlier year	0.02			0.02		(34.83)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(650.69)	(111.94)	218.07	(762.63)	81.42	137.19
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	58.61			58.61	22.13	22.13
b.	Items that will be reclassified to profit or loss						
	Income tax relating to items that will be reclassified to profit or loss	58.61			58.61		22.13
	Total Other Comprehensive Income (Loss) for the period	58.61			58.61		159.32
XIV.	Total Comprehensive Income (Loss) for the period	(592.08)	(111.94)	218.07	(704.02)	81.42	159.32
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	(592.08)	(111.94)	218.07	(704.02)	81.42	159.32
XIX.	Minority interest						
XX.	Profit / (Loss) for the period	(592.08)	(111.94)	218.07	(704.02)	81.42	159.32
XXI.	Paid up Equity Share Capital	940.80	940.80	940.80	940.80	940.80	940.80
XXII.	Other Equity						
XXIII.	Earning Per equity share (of ₹10/- each)						
	(1) Basic	(6.29)	(1.19)	2.32	(7.48)	0.87	1.69
	(2) Diluted	(6.29)	(1.19)	2.32	(7.48)	0.87	1.69

Note

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 11th November, 2022
- The financial results for the quarter and half year ended 30.09.2022 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

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

Date: 11.11.2022
Place: New Delhi



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



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 - ABMINTLLTD

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2022

(Rs. in lacs)

Particulars	As at Current half year end 30.09.2022		As at previous year end 31-03-2022	
	Unaudited		Audited	
	Standalone			
CASH FLOW FROM OPERATIVE ACTIVITIES		(762.45)		226.74
Net Profit before tax			5.93	
Adjustment for:				
Depreciation	3.00		(6.17)	
(Profit)/Loss on sale of fixed assets/ discarded			(0.08)	
Dividend received	1.29		3.66	
Interest paid	(16.25)	11.96	(19.86)	(16.52)
Interest received		774.41		210.22
Operating Profit before Working Capital Changes			178.84	
Adjustment for:				
Trade receivables	(353.03)		181.47	
Other receivables	(1,599.99)			
Loans and Advances				
Other Current Financial Assets				
Other Non-Current Assets				
Other Provisions	(407.85)		335.70	
Inventories	2,572.26		(133.76)	
Trade payable	17.93	229.32	(316.08)	246.17
Other Payables		545.09		456.39
Cash generated from operations	(4.16)	(4.16)	(118.41)	(118.41)
Direct Tax paid		549.25		337.98
Cash flow from operations				
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	16.25		19.86	
Interest paid	(1.29)		(3.66)	
Dividend Received			0.08	
Sale of Fixed Assets			2.25	
Sale of Investment			10.42	
Purchase of Fixed Assets	(0.79)	14.17	(4.65)	24.30
CASH FLOW FINANCING ACTIVITIES				
Proceeds from borrowing				362.28
Dividend Tax Paid		535.08		1,051.33
Net increase(decrease)in cash and cash equivalents		1,413.61		1,413.61
Cash and cash equivalents as at 1st April (Opening balance)		878.53		878.53
Cash and cash equivalents as at 31st March(Closing balance)				

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	452.41	692.68
- in current accounts	474.45	719.45
- in Term Deposit accounts	0.22	0.22
- in Dividend Accounts	1.45	1.76
Cash on hand		

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

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



Date : 11-11-2022
Place : New Delhi



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 - ABMINTLLTD

STATEMENT OF ASSETS AND LIABILITIES FOR THE PERIOD ENDED 30th SEPTEMBER, 2022
 (Rs. in lacs)

Standalone Statement of Assets and Liabilities		As at Current half year end 30-09-2022	As at Current year end 31-03-2022
Particulars		Audited	Audited
		Standalone	
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	61.99	64.21
	b) Goodwill on consolidation*		109.94
	c) Non-current investments	168.55	0.00
	d) Deferred tax assets (net)	0.00	
	e) Loan & Advances	4.23	5.17
	f) Other non-current assets		
	Sub-total- Non- Current assets	234.77	179.32
2	Current assets		
	a) Current investments		
	b) Inventories	536.08	128.24
	c) Trade receivables, current	706.85	353.82
	d) Cash and cash equivalents	878.53	1413.60
	e) Loan & Advances	16.86	7.47
	f) Other current financial assets	1801.07	205.38
	Sub-total- Current assets	3939.39	2108.51
3	Non-current assets classified as held for sale		
	TOTAL - ASSETS	4174.16	2287.83
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	a) Equity Share capital	940.80	940.80
	b) Other Equity	419.37	1,123.23
	c) Money Received against share warrants		
	Sub-total- Shareholders' funds	1360.17	2064.03
2	Share application money pending allotment		
3	Minority interest *		
4	Non-current liabilities		
	a) Borrowings, non-current		
	b) Deferred tax liabilities (net)	15.00	15.00
	c) Other non-current liabilities	15.35	16.17
	d) Provisions, non-current	1.51	1.51
	e) Deferred Tax Liabilities		
	Sub-total- Non-current liabilities	31.86	32.68
5	Current liabilities		
	a) Borrowings, current	2702.76	130.50
	b) Trade payables, current	27.51	8.76
	c) Other current liabilities	51.86	51.86
	d) Provisions, current		
	Sub-total- Current liabilities	2782.13	191.12
	TOTAL - EQUITY AND LIABILITIES	4174.16	2287.83

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

Date : 11-11-2022
 Place : New Delhi



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



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, 2022 and year to date results for the period from 1st April, 2022 to 30th September, 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 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.



280 KAILASH HILLS, EAST OF KAILASH NEW DELHI 110065 MOBILE 9891292922

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

GSTIN: 07AALPG2611E127 TELEPHONE NO. 01168225333



RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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)
M.N. 083829
Place: New Delhi
Date: 11.11.2022
UDIN:- 22083829BCWKVN8388



280 KAILASH HILLS, EAST OF KAILASH NEW DELHI 110065 MOBILE 9891292922

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

GSTIN: 07AALPG2611E1Z7 TELEPHONE NO. 01168225333



RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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, 2022 and year to date results for the period from 1st April, 2022 to 30th September, 2022 ("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)

M.N. 083829

Place: New Delhi

Date: 11.11.2022

UDIN: - 22083829BCWKUN8388



280 KAILASH HILLS, EAST OF KAILASH NEW DELHI 110065 MOBILE 9891292922

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

GSTIN: 07AALPG2611E1Z7 TELEPHONE NO. 01168225333