



# ABM International Limited

REGD. OFFICE : 37 DLF IND. AREA, KIRTI NAGAR, NEW DELHI- 110015  
PHONES : 011-41426044 / 41426055  
E-mail : vkgandhi@abmintl.in | Website : www.abmintl.in  
CIN No.: L51909DL1983PLC015585  
**NSE TRADING SYMBOL - ABMINTLLTD**

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

09.05.2025

**Symbol "ABMINTLLTD"**

**Sub: Outcome of the Board Meeting held on 9th May, 2025**

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. 9<sup>th</sup> May, 2025 at 37, DLF Industrial Area, Kirti Nagar, New Delhi-110015, 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, 2025.**

A copy of Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31st March, 2025, the Auditor's Report thereon and a declaration in respect of Unmodified opinion on the Audited Financial Results are enclosed.

The above said Board Meeting commenced at 12.00 Hrs. and concluded at 19.30 Hrs.

This is for your information and records.  
Thanking you,

**For ABM INTERNATIONAL LIMITED**

**Amit Kumar**  
**Company Secretary**



# SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

Delhi Office : 1008, Chiranjiv Tower 43, Nehru Place, New Delhi-110 019

Ph.No.26216579, 26414726, Email:[salarpuria@yahoo.co.in](mailto:salarpuria@yahoo.co.in)

**Independent Auditor's Review Report on Standalone audited Quarterly Results of M/s ABM INTERNATIONAL LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

## **INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF ABM INTERNATIONAL LIMITED**

### **REPORT ON THE AUDIT OF THE STANDALONE ANNUAL FINANCIAL RESULTS**

#### **Opinion**

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 2025, 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').

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. gives 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 profit/loss and other comprehensive income and other financial information for the year ended 31st March 2025.

#### **Basis for Opinion**

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.

#### **Emphasis of Matter**

Our opinion is not modified in respect of this matter.

#### **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. 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



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of the net profit/loss and other comprehensive income 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 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.

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.

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**

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.

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, 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



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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.

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.

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

The standalone annual financial results includes the results for the quarter ended 31<sup>st</sup> March 2025, 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 Salarpuria & Partners**

**Chartered Accountants**

**Firm ICAI Reg. No. 302113E**

SHWETA AGIWAL

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**CA SHWETA AGIWAL**

**PARTNER**

M.No.571014

Place: New Delhi

Date: 09/05/2025

**UDIN:- 25571014BMJLYM6830**





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## ABM INTERNATIONAL LIMITED

Statement of Standalone Audited Financial Results for the quarter and year ended 31st March, 2025						
					Rs. In Lakhs	
S.No.	Particulars	Quarter ended		Year Ended		
		31.03.2025	31.12.2024	31.03.2024	31.03.2024	
		Audited	Unaudited	Audited	Audited	
		Standalone				
		1767.23	1668.21	1564.35	8019.32	9364.37
I.	Revenue from operations					
II.	Other Income	17.84	11.03	7.81	50.91	47.51
III.	<b>Total Revenue (I+II)</b>	<b>1785.07</b>	<b>1679.24</b>	<b>1572.16</b>	<b>8070.23</b>	<b>9411.88</b>
IV.	<b>Expenses:</b>					
	Cost of materials consumed	1697.60	1797.73	1828.62	7707.09	9765.03
	Purchases of stock-in-trade					
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	287.37	51.49	(177.87)	418.11	(64.58)
	Employee benefits expense	15.21	14.74	26.19	56.44	67.72
	Finance costs	2.70	9.74	24.08	20.27	55.68
	Depreciation and amortisation expense	0.06	1.00	(0.60)	3.06	3.90
	Other expenses	6.78	10.33	10.49	51.20	43.45
	<b>Total Expenses</b>	<b>2009.72</b>	<b>1885.03</b>	<b>1710.91</b>	<b>8256.17</b>	<b>9871.20</b>
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(224.65)	(205.79)	(138.75)	(185.94)	(459.32)
VI.	Share of profit/(loss) of associates	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(224.65)	(205.79)	(138.75)	(185.94)	(459.32)
IX.	Extraordinary items	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(224.65)	(205.79)	(138.75)	(185.94)	(459.32)
XI	Tax Expenses					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	50.33	-	116.45	50.33	116.45
	(3) Tax expense for earlier year	-	-	(0.08)	-	(0.08)
XII	Profit / (Loss) for the period from continuing operations (IX-X)	(174.32)	(205.79)	(22.38)	(135.61)	(342.95)
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	3.85	(1.12)	7.06	3.85	7.06
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total Other Comprehensive Income/(Loss) for the period</b>	<b>3.85</b>	<b>(1.12)</b>	<b>7.06</b>	<b>3.85</b>	<b>7.06</b>
XIV	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>(170.47)</b>	<b>(206.91)</b>	<b>(15.32)</b>	<b>(131.76)</b>	<b>(335.89)</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	(170.47)	(206.91)	(15.32)	(131.76)	(335.89)
XIX	Minority interest	-	-	-	-	-
XX	<b>Profit (Loss) for the period</b>	<b>(170.47)</b>	<b>(206.91)</b>	<b>(15.32)</b>	<b>(131.76)</b>	<b>(335.89)</b>
XXI	Paid up Equity Share Capital	940.80	940.80	940.80	940.80	940.80
XXII	Other Equity	-	-	-	-	-
XXIII	Earning Per equity share (of Rs. 10/- each):					
	(1) Basic	(1.81)	(2.20)	(0.16)	(1.40)	(3.57)
	(2) Diluted	(1.81)	(2.20)	(0.16)	(1.40)	(3.57)

### Note:

- Above Audited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 9th May, 2025.
- The financial results for the quarter and year ended 31-03-2025 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

Date :- 09-05-2025

Place:- New Delhi



(Rajneesh Gandhi)  
 Managing Director  
 DIN- 00244906



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## STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31st March, 2025

(Rs. in lacs)

Standalone Statement of Assets and Liabilities		As at 31-03-2025	As at 31-03-2024
		Audited	Audited
Particulars		Standalone	
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	a) Property, plant and equipment	54.06	56.25
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	83.77	79.92
	d) Deferred tax assets (net)	388.11	337.77
	e) Loan & Advances	-	-
	f) Other non-current assets	2.93	4.43
	<b>Sub-total- Non- Current assets</b>	<b>528.87</b>	<b>478.37</b>
2	<b>Current assets</b>		
	a) Current investments	-	-
	b) Inventories	993.32	1,411.43
	c) Trade receivables, current	359.79	482.33
	d) Cash and cash equivalents	764.44	420.68
	e) Loan & Advances	0.96	18.65
	f) Other -current financial assets	667.79	715.62
	<b>Sub-total- Current assets</b>	<b>2786.30</b>	<b>3048.71</b>
3	Non current assets classified as held for sale	-	-
	<b>TOTAL - ASSETS</b>	<b>3315.17</b>	<b>3527.08</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
	a) Equity Share capital	940.80	940.80
	b) Other Equity	25.12	156.88
	c) Money Received against share warrants	-	-
	<b>Sub-total- Shareholders' funds</b>	<b>965.92</b>	<b>1097.68</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	12.16	12.91
	e) Deferred Tax Liabilities	0.00	0.00
	<b>Sub-total- Non-current liabilities</b>	<b>27.16</b>	<b>27.91</b>
5	<b>Current liabilities</b>		
	a) Borrowings, current	1,465.08	1,004.82
	b) Trade payables, current	803.68	1349.42
	c) Other current liabilities	53.33	47.25
	d) Provisions, current	0.00	0.00
	<b>Sub-total- Current liabilities</b>	<b>2322.09</b>	<b>2401.49</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>3315.17</b>	<b>3527.08</b>

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

Date :- 09-05-2025  
Place:- New Delhi



(Rajneesh Gandhi)  
Managing Director  
DIN- 00244906



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NSE TRADING SYMBOL - ABMINTLLTD

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st March, 2025					(Rs. in lacs)
Particulars	As at 31-03-2025		As at 31-03-2024		
	Audited		Audited		
	Standalone				
CASH FLOW FROM OPERATIVE ACTIVITIES		(185.95)		(459.32)	
Net Profit before tax					
Adjustment for:			3.90		
Depreciation	3.06		-		
(Profit)/Loss on sale of fixed assets/ discarded	-		-		
Dividend Received	11.18		29.27		
Interest paid	(18.21)	(3.97)	(17.51)	15.66	
Interest received				(443.66)	
Operating Profit before Working Capital Changes		(189.92)			
Adjustment for:			(191.53)		
Trade receivables	122.53		24.99		
Other receivables	83.42		-		
Loans and Advances	-		-		
Other Current Financial Assets	-		-		
Other Non-Current Assets	-		-		
Other Provisions	-		(64.58)		
Inventories	418.11		(152.76)		
Trade payable	(545.74)		(120.93)	(504.81)	
Other Payables	5.33	83.65			
Cash generated from operations		(106.27)		(948.47)	
Direct Tax paid	(16.42)	(16.42)	(13.13)	(13.13)	
Cash flow from operations		(122.69)		(961.60)	
CASH FLOW FROM INVESTING ACTIVITIES					
Interest received	18.21		17.51		
Interest paid	(11.18)		(29.27)		
Dividend Received	-		-		
Sale of Fixed Assets	-		-		
Sale of Investment	-		-		
Purchase of Fixed Assets	(0.87)	6.16	-	11.76	
CASH FLOW FINANCING ACTIVITIES					
Proceeds from borrowing	460.26		1,004.82		
Dividend Tax Paid	-	460.26	-	1,004.82	
Net increase(decrease)in cash and cash equivalents		343.73		31.46	
Cash and cash equivalents as at 1st April (Opening balance)		420.69		389.23	
Cash and cash equivalents as at 31st March(Closing balance)		764.42		420.69	
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:		343.37		33.55	
- In current accounts		419.47		385.40	
- In Term Deposit accounts		-		-	
- In Dividend Accounts		1.60		1.73	
Cash on hand					
for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED					
		(Rajneesh Gandhi) Managing Director DIN- 00244906			
Date -09-05-2025 Place - New Delhi					





# SALARPURIA & PARTNERS

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**Independent Auditor's Review Report on the Quarterly Audited Consolidated Financial Results of M/s ABM International Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**TO THE BOARD OF DIRECTORS OF**

**ABM INTERNATIONAL LIMITED**

## **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 31st March 2025, 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 **M/s Prisha Promoters Private 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 profit/loss and other comprehensive income and other financial information of the Group and its Associates for the year ended 31<sup>st</sup> March 2025.

### **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.





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## Emphasis of Matter

Our opinion is not modified in respect of this matter.

## 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 income and other financial information of the Group including its associates 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 Company 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 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



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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
  - 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.



# SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

Delhi Office : 1008, Chiranjiv Tower 43, Nehru Place, New Delhi-110 019

Ph.No.26216579, 26414726, Email: [salarpuria@yahoo.co.in](mailto:salarpuria@yahoo.co.in)

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.
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

12. The consolidated annual financial results includes the results for the quarter ended 31st March 2025, 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 SALARPURIA & PARTNERS**

**Chartered Accountants**

**ICAI FIRM: 302113E**

SHWETA AGIWAL

2025.05.09 19:13:29 +05'30'

**CA SHWETA AGIWAL**

**(Partner)**

**Regn. 571014**

**Place: New Delhi**

**Date: 09-05-2025**

**UDIN: -25571014BMJLYL5513**

**Annexure-1**

**Associates**

**PRISHA PROMOTERS PRIVATE LIMITED**





# ABM International Limited

REGD. OFFICE : 37 DLF IND. AREA, KIRTI NAGAR, NEW DELHI- 110015


PHONES : 011-41426044 / 41426055

E-mail : vkgandhi@abmintl.in | Website : www.abmintl.in

CIN No.: L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

## ABM INTERNATIONAL LIMITED

Statement of Consolidated Audited Financial Results for the quarter and year ended 31st March, 2025					Rs. In Lakhs	
S.No.	Particulars	Quarter ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
				Consolidated		
		1767.23	1668.21	1564.35	8019.32	9364.37
I.	Revenue from operations	17.84	11.03	7.81	50.91	47.51
II.	Other Income	1785.07	1679.24	1,572.16	8070.23	9,411.88
III.	Total Revenue (I+II)					
IV.	Expenses:					
	Cost of materials consumed	1697.60	1797.73	1828.62	7707.09	9765.03
	Purchases of stock-in-trade	287.37	51.49	(177.87)	418.11	(64.58)
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	15.21	14.74	26.19	56.44	67.73
	Employee benefits expense	2.70	9.74	24.08	20.27	55.67
	Finance costs	0.06	1.00	(0.60)	3.06	3.90
	Depreciation and amortisation expense	6.78	10.33	10.49	51.20	43.45
	Other expenses	2009.72	1885.03	1,710.91	8256.17	9,871.20
	Total Expenses					
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(224.65)	(205.79)	(138.75)	(185.94)	(459.32)
VI.	Share of profit/(loss) of associates	(0.34)	(0.18)	1.39	(0.83)	1.85
VII.	Exceptional items	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(224.99)	(205.97)	(137.36)	(186.77)	(457.47)
IX.	Extraordinary items	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(224.99)	(205.97)	(137.36)	(186.77)	(457.47)
XI.	Tax Expenses	-	-	-	-	-
	(1) Current tax	50.33	-	116.00	50.33	116.00
	(2) Deferred tax	-	-	(0.08)	-	(0.08)
	(3) Tax expense for earlier year	(174.66)	(205.97)	(21.44)	(136.44)	(341.55)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)					
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	3.85	(1.12)	2.01	3.85	2.01
	Income tax relating to items that will be reclassified to profit or loss	3.85	(1.12)	2.01	3.85	2.01
	Total Other Comprehensive Income/(Loss) for the period	(170.81)	(207.09)	(19.43)	(132.59)	(339.54)
XIV.	Total Comprehensive Income/(Loss) for the period	-	-	-	-	-
XV.	Profit / (Loss) from discontinuing operations	-	-	-	-	-
XVI.	Tax expense of discontinuing operations	-	-	-	-	-
XVII.	Profit / (Loss) from discontinuing operations (after tax)	(170.81)	(207.09)	(19.43)	(132.59)	(339.54)
XVIII.	Profit / (Loss) for the period					
XIX.	Minority interest	(170.81)	(207.09)	(19.43)	(132.59)	(339.54)
XX.	Profit / (Loss) for the period	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 Rs.10/- each):	(1.82)	(2.20)	(0.21)	(1.41)	(3.61)
	(1) Basic	(1.82)	(2.20)	(0.21)	(1.41)	(3.61)
	(2) Diluted					
Note:						
1	Above Audited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 09th May, 2025					
2	The financial results for the quarter and year ended 31-03-2025 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements Regulations, 2015.					
3	The financial results have been prepared in accordance with the provision of IND AS prescribed under section 133 of Companies Act, 2013.					
4	There is no reportable separate segment.					
5	Previous year / quarter figure have been regrouped/ rearranged wherever necessary.					
				for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED		
				(Rajneesh Gandhi) Managing Director DIN- 00244906		
Date :- 09-05-2025 Place:- New Delhi						



# ABM International Limited

REGD. OFFICE : 37 DLF IND. AREA, KIRTI NAGAR, NEW DELHI- 110015

PHONES : 011-41426044 / 41426055

E-mail : vkgandhi@abmintl.in | Website : www.abmintl.in

CIN No.: L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31st March, 2025

(Rs. in lacs)		
Consolidated Statement of Assets and Liabilities		As at
		31-03-2025
Particulars		As at
		31-03-2024
		Audited
		Audited
		Consolidated
A	ASSETS	
1	Non-current assets	
	a) Property, plant and equipment	54.06
	b) Goodwill on consolidation*	-
	c) Non-current investments	470.64
	d) Deferred tax assets (net)	388.11
	e) Loan & Advances	-
	f) Other non-current assets	2.93
	Sub-total- Non- Current assets	915.74
2	Current assets	
	a) Current investments	-
	b) Inventories	993.32
	c) Trade receivables, current	359.79
	d) Cash and cash equivalents	764.44
	e) Loan & Advances	0.96
	f) Other -current financial assets	667.79
	Sub-total- Current assets	2786.30
3	Non current assets classified as held for sale	-
	TOTAL - ASSETS	3702.04
B	EQUITY AND LIABILITIES	
1	Shareholders' funds	
	a) Equity Share capital	940.80
	b) Other Equity	411.99
	c) Money Received against share warrants	-
	Sub-total- Shareholders' funds	1352.79
2	Share application money pending allotment	-
3	Minority interest *	-
4	Non-current liabilities	
	a) Borrowings, non-current	-
	b) Deferred tax liabilities (net)	-
	c) Other non current liabilities	-
	d) Provisions, non current	15.00
	e) Deferred tax liabilities (net)	12.16
	Sub-total- Non-current liabilities	0.00
5	Current liabilities	
	a) Borrowings, current	1,465.08
	b) Trade payables, current	803.68
	c) Other current liabilities	53.33
	d) Provisions, current	0.00
	Sub-total- Current liabilities	2322.09
	TOTAL-EQUITY AND LIABILITIES	3702.04

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



Date :- 09-05-2025

Place:- New Delhi

(Rajneesh Gandhi)  
Managing Director  
DIN- 00244906



# ABM International Limited

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CIN No.: L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2025

Rs. In Lakhs

Cash Flow Statement	Current year ended 31-03-2025		Previous year ended 31-03-2024	
	Audited		Audited	
	Consolidated		Consolidated	
Particulars				
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		(185.95)		(459.32)
Adjustment for:				
Depreciation	3.06		3.90	
(Profit)/Loss on sale of Investment				
(Profit)/Loss on sale of fixed assets/ discarded				
Dividend Received			29.27	
Interest paid	11.18		(17.51)	
Interest received	(18.21)	3.97		15.66
Operating Profit before Working Capital Changes		189.92		443.66
Adjustment for:				
Trade receivables	122.53		(191.53)	
Other receivables	83.42		24.99	
Loans and advances	-		-	
Other Current Financial Assets	-		-	
other Non-Current Assets	-		-	
Other Provisions	-		(64.58)	
Inventories	418.11		(152.76)	
Trade payable	(545.74)		(120.93)	
Other Payables	5.33	83.65		504.81
Cash generated from operations		106.27		948.47
Direct Tax paid	(16.42)	(16.42)	(13.13)	(13.13)
Cash flow from operations		122.69		961.60
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	18.21		17.51	
interest paid	(11.18)		(29.27)	
Dividend Received				
Sale of Investment				
Sale of Fixed Assets				
Purchase of Fixed Assets	(0.87)	6.16		11.76
CASH FLOW FINANCING ACTIVITIES				
Proceeds from borrowing	460.26		1,004.82	
Dividend Tax Paid	-	460.26	-	1,004.82
Net increase(decrease)in cash and cash equivalents		343.73		31.46
Cash and cash equivalents as at 1st April (Opening balance)		420.69		389.23
Cash and cash equivalents as at 31st March(Closing balance)		764.42		420.69

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:	343.37	33.55
- In current accounts	419.47	385.40
- In Term Deposit accounts	-	
- In Dividend Accounts	1.60	1.73
Cash on hand		

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



(Rajneesh Gandhi)  
Managing Director  
DIN- 00244906

Date :- 09-05-2025

Place:- New Delhi





# ABM International Limited

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CIN No.: L51909DL1983PLC015585

**NSE TRADING SYMBOL - ABMINTLLTD**

09.05.2025

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

**Symbol "ABMINTLLTD"**

**Sub: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Declaration in respect of Audit Reports with unmodified opinion for the financial year ended 31<sup>st</sup> March, 2025.**

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016, M/s Salarpuria & Partners, Chartered Accountants (Firm Registration Number: 302113E) have issued Audit Report with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31<sup>st</sup> March, 2025 as approved by the Board of Directors at their meeting held today i.e. 9<sup>th</sup> May 2025.

This declaration is given in compliance with 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**

  
**Rajneesh Gandhi**  
Managing Director  
DIN- 00244906

  
**Vishwanatha Mahalingam**  
Chief Financial Officer