



# 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

28.10.2023

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

**Symbol "ABMINTLLTD"**

Dear Sirs,

**Sub: Outcome of the Board Meeting held on 28th October, 2023**

Further to our letter dated 20<sup>th</sup> October 2023 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. 28<sup>th</sup> October 2023 at 10/60, Industrial Area, Kirti Nagar, New Delhi, has considered and approved, inter-alia, the following:

1. The Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September 2023.  
The copy of the above results along with the Limited Review Reports of Statutory Auditors thereon is enclosed herewith as **Annexure-A**.

The above-said Board Meeting commenced at 12.00 Hrs. and concluded at 17.15 Hrs.

This is for your information and records.

Thanking you.

**Yours faithfully,**

**For ABM INTERNATIONAL LIMITED**

**RAJNEESH GANDHI**  
Managing Director  
DIN- 00244906



# 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)

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, 2023 and year to date results for the period from 1st April, 2023 to 30th September, 2023 ("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 Salarpuria & Partners

Chartered Accountants

Firm ICAI Reg. No. 302113E

Kamal Kumar Gupta

Partner

M.No.089190

Place: New Delhi

Date: 28-10-2023

UDIN:- 23089190BGWFGX2683





# ABM International Limited

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NSE TRADING SYMBOL - ABMINTLLTD

**ABM INTERNATIONAL LIMITED**

## Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2023

Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2023							
		Rs. In Lakhs					
S.No.	Particulars	Quarter ended			Half Year ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Standalone					
I.	Revenue from operations	3206.73	2490.40	1737.55	5697.13	3986.25	8537.33
II.	Other Income	14.40	12.65	20.26	27.05	31.25	105.34
III.	Total Revenue (I+II)	3221.13	2503.05	1757.81	5724.18	4017.50	8642.67
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	3496.67	2590.99	2306.81	6087.66	5090.04	10571.21
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	(306.21)	(19.74)	48.04	(325.95)	(407.85)	(1,218.61)
	Employee benefits expense	13.64	12.77	33.84	26.41	54.85	85.85
	Finance costs	6.10	8.22	0.73	14.32	2.18	12.92
	Depreciation and amortisation expense	1.50	1.50	1.50	3.00	3.00	4.84
	Other expenses	6.01	18.53	17.52	24.54	37.73	63.70
	Total Expenses	3217.71	2612.27	2408.44	5829.98	4779.95	9519.91
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	3.42	(109.22)	(650.63)	(105.80)	(762.45)	(877.24)
VI.	Share of profit/(loss) of associates	-	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	3.42	(109.22)	(650.63)	(105.80)	(762.45)	(877.24)
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	3.42	(109.22)	(650.63)	(105.80)	(762.45)	(877.24)
XI	Tax Expenses						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	222.84
	(3) Tax expense for earlier year	-	-	(0.02)	-	(0.02)	(14.16)
XII	Profit / (Loss) for the period from continuing operations (IX-X)	3.42	(109.22)	(650.65)	(105.80)	(762.47)	(668.56)
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	-	-	58.61	-	58.61	38.11
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	-	-	58.61	-	58.61	38.11
XIV	Total Comprehensive Income/(Loss) for the period	3.42	(109.22)	(592.04)	(105.80)	(703.86)	(630.45)
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	3.42	(109.22)	(592.04)	(105.80)	(703.86)	(630.45)
XIX	Minority interest	-	-	-	-	-	-
XX	Profit (Loss) for the period *	3.42	(109.22)	(592.04)	(105.80)	(703.86)	(630.45)
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	0.04	(1.16)	(6.29)	(1.12)	(7.48)	(6.70)
	(2) Diluted	0.04	(1.16)	(6.29)	(1.12)	(7.48)	(6.70)

### Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 28th October, 2023.
- The financial results for the quarter and half year ended 30-09-2023 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

(Rajneesh Gandhi)  
Managing Director  
DIN- 00244906

Date :- 28-10-2023  
Place:- New Delhi





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## STATEMENT OF ASSETS AND LIABILITIES FOR THE PERIOD ENDED 30th September, 2023

(Rs. in lacs)

Particulars		As at 30-09-2023 Unaudited	As at 31-03-2023 Audited
		Standalone	
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	a) Property, plant and equipment	57.16	60.14
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	72.86	72.86
	d) Deferred tax assets (net)	221.33	221.33
	e) Loan & Advances	-	-
	f) Other non-current assets	16.04	9.39
	<b>Sub-total- Non- Current assets</b>	<b>367.39</b>	<b>363.72</b>
<b>2</b>	<b>Current assets</b>		
	a) Current investments	-	-
	b) Inventories	1,672.80	1,346.85
	c) Trade receivables, current	1063.41	290.79
	d) Cash and cash equivalents	629.44	389.23
	e) Loan & Advances	26.22	14.62
	f) Other -current financial assets	679.95	726.62
	<b>Sub-total- Current assets</b>	<b>4071.82</b>	<b>2768.11</b>
<b>3</b>	<b>Non current assets classified as held for sale</b>	-	-
	<b>TOTAL - ASSETS</b>	<b>4439.21</b>	<b>3131.83</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	a) Equity Share capital	940.80	940.80
	b) Other Equity	386.98	492.78
	c) Money Received against share warrants	-	-
	<b>Sub-total- Shareholders' funds</b>	<b>1327.78</b>	<b>1433.58</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	10.70	11.65
	e) Deffered Tax Liabilities	0.00	0.00
	<b>Sub-total- Non-current liabilities</b>	<b>25.70</b>	<b>26.65</b>
<b>5</b>	<b>Current liabilities</b>		
	a) Borrowings, current	-	-
	b) Trade payables, current	622.55	1502.17
	c) Other current liabilities	2463.18	169.43
	d) Provisions,current	0.00	0.00
	<b>Sub-total- Current liabilities</b>	<b>3085.73</b>	<b>1671.60</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>4439.21</b>	<b>3131.83</b>

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

Date :- 28-10-2023

Place:- New Delhi



(Rajneesh Gandhi)  
Managing Director  
DIN- 00244906





# ABM International Limited



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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th September, 2023				
( Rs. in lacs )				
Particulars	As at 30-09-2023		As at 31-03-2023	
	Unaudited		Audited	
	Standalone			
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		(105.80)		(877.24)
Adjustment for:				
Depreciation	3.00		4.84	
(Profit)/Loss on sale of fixed assets/ discarded	-		(58.23)	
Dividend Received	-		-	
Interest paid	14.19		1.30	
Interest received	(12.05)	5.14	(17.11)	(69.20)
Operating Profit before Working Capital Changes		(100.66)		(946.44)
Adjustment for:				
Trade receivables	(772.62)		63.03	
Other receivables	46.80		(569.87)	
Loans and Advances	-		-	
Other Current Financial Assets	-		-	
other Non-Current Assets	-		-	
Other Provisions	-		-	
Inventories	(325.95)		(1,218.61)	
Trade payable	841.57		1,371.68	
Other Payables	(50.00)	(260.20)	160.67	(193.10)
Cash generated from operations		(360.86)		(1,139.54)
Direct Tax paid	(33.27)	(33.27)	(33.27)	(33.27)
Cash flow from operations		(394.13)		(1,172.81)
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	12.05		17.11	
Interest paid	(14.19)		(1.30)	
Dividend Received	-		-	
Sale of Fixed Assets	-		-	
Sale of Investment	133.42		133.42	
Purchase of Fixed Assets	(0.80)	130.48	(0.79)	148.44
CASH FLOW FINANCING ACTIVITIES				
Procceds from borrowing	622.55		-	
Dividend Tax Paid	-	622.55	-	-
Net increase(decrease)in cash and cash equivalents		358.90		(1,024.37)
Cash and cash equivalents as at 1st April (Opening balance)		389.23		1,413.60
Cash and cash equivalents as at 31st March(Closing balance)		748.13		389.23
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		253.92		13.06
- In Term Deposit accounts		374.45		374.45
- In Dividend Accounts		0.22		0.22
Cash on hand		0.85		1.49
for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED				
				
		(Rajneesh Gandhi) Managing Difector DIN- 00244906		
Date -28-10-2023 Place - New Delhi				



# SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

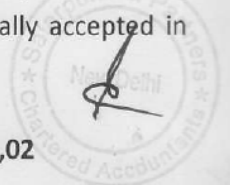
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**Limited review report on unaudited quarterly and year-to-date consolidated financial results of ABM International Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

TO  
THE BOARD OF DIRECTORS OF  
ABM International Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited 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, 2023 and year to date results for the period from 1st April, 2023 to 30<sup>th</sup> September, 2023 ("the statement") attached herewith being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended ("the Regulation").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.
5. The Statement includes the results of the following entities:  
M/s Prisha Promoters Private Limited
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





# SALARPURIA & PARTNERS

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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 SALARPURIA & PARTNERS

Chartered Accountants

ICAI FIRM: 302113E

  
CA KAMAL KUMAR GUPTA

(Partner)

Regn. 089190

Place: New Delhi

Date: 28.10.2023

UDIN:- 23089190B6WFGY5681





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ABM INTERNATIONAL LIMITED

## Statement of Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2023

S.No.	Particulars	Rs. In Lakhs					
		Quarter ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Consolidated</b>							
I.	Revenue from operations	3206.73	2490.40	1737.55	5697.13	3986.25	8537.33
II.	Other Income	14.40	12.65	20.26	27.05	31.25	105.34
III.	<b>Total Revenue (I+II)</b>	<b>3221.13</b>	<b>2503.05</b>	<b>1,757.81</b>	<b>5,724.18</b>	<b>4017.50</b>	<b>8,642.67</b>
IV.	<b>Expenses:</b>						
	Cost of materials consumed						
	Purchases of stock-in-trade	3496.67	2590.99	2306.81	6087.66	5090.04	10571.21
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	(306.21)	(19.74)	48.04	-325.95	(407.85)	(1,218.61)
	Employee benefits expense	13.64	12.77	33.84	26.41	54.85	85.85
	Finance costs	6.10	8.22	0.73	14.32	2.18	12.92
	Depreciation and amortisation expense	1.50	1.50	1.50	3.00	3.00	4.84
	Other expenses	6.01	18.53	17.52	24.54	37.73	63.70
	<b>Total Expenses</b>	<b>3217.71</b>	<b>2612.27</b>	<b>2,408.44</b>	<b>5,829.98</b>	<b>4779.95</b>	<b>9,519.91</b>
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	3.42	(109.22)	(650.63)	(105.80)	(762.45)	(877.24)
VI.	<b>Share of profit/(loss) of associates</b>	<b>(0.12)</b>	<b>(0.05)</b>	<b>(0.08)</b>	<b>(0.17)</b>	<b>(0.20)</b>	<b>(1.34)</b>
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	3.30	(109.27)	(650.71)	(105.97)	(762.65)	(878.58)
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	3.30	(109.27)	(650.71)	(105.97)	(762.65)	(878.58)
XI.	<b>Tax Expenses</b>						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	222.84
	(3) Tax expense for earlier year	-	-	(0.02)	-	(0.02)	(14.16)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	3.30	(109.27)	(650.73)	(105.97)	(762.67)	(669.90)
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	-	-	58.61	-	58.61	38.11
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income/(Loss) for the period</b>	<b>-</b>	<b>-</b>	<b>58.61</b>	<b>-</b>	<b>58.61</b>	<b>38.11</b>
XIV.	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>3.30</b>	<b>(109.27)</b>	<b>(592.12)</b>	<b>(105.97)</b>	<b>(704.06)</b>	<b>(631.79)</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	3.30	(109.27)	(592.12)	(105.97)	(704.06)	(631.79)
XIX.	Minority interest	-	-	-	-	-	-
XX.	<b>Profit (Loss) for the period</b>	<b>3.30</b>	<b>(109.27)</b>	<b>(592.12)</b>	<b>(105.97)</b>	<b>(704.06)</b>	<b>(631.79)</b>
XXI.	<b>Paid up Equity Share Capital</b>	<b>940.80</b>	<b>940.80</b>	<b>940.80</b>	<b>940.80</b>	<b>940.80</b>	<b>940.80</b>
XXII.	<b>Other Equity</b>						
XXIII.	Earning Per equity share (of ₹10/- each):						
	(1) Basic	0.04	(1.16)	(6.29)	(1.13)	(7.48)	(6.72)
	(2) Diluted	0.04	(1.16)	(6.29)	(1.13)	(7.48)	(6.72)

- Note:
- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 28th October, 2023
  - The financial results for the quarter and half year ended 30-09-2023 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

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



(Rajneesh Gandhi)  
Managing Director  
DIN- 00244906

Date :- 28-10-2023  
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 F YEAR ENDED 31st March, 2023

		(Rs. in lacs)	
Consolidated Statement of Assets and Liabilities		As at	As at
		30-09-2023	31-03-2023
Particulars		Unaudited	Audited
		Consolidated	
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	a) Property, plant and equipment	57.15	60.14
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	458.81	458.72
	d) Deferred tax assets (net)	221.33	221.33
	e) Loan & Advances	-	-
	f) Other non-current assets	16.04	9.39
	<b>Sub-total- Non- Current assets</b>	<b>753.33</b>	<b>749.58</b>
2	<b>Current assets</b>		
	a) Current investments	-	-
	b) Inventories	1,672.80	1,346.85
	c) Trade receivables, current	1,063.41	290.79
	d) Cash and cash equivalents	629.44	389.23
	e) Loan & Advances	26.22	14.62
	f) Other -current financial assets	679.95	726.62
	<b>Sub-total- Current assets</b>	<b>4,071.82</b>	<b>2,768.11</b>
3	Non current assets classified as held for sale	-	-
	<b>TOTAL - ASSETS</b>	<b>4,825.15</b>	<b>3,517.69</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	772.92	878.64
	c) Money Received against share warrants	-	-
	<b>Sub-total- Shareholders' funds</b>	<b>1,713.72</b>	<b>1,819.44</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	10.70	11.65
	e) Deferred tax Liabilities (net)	-	-
	<b>Sub-total- Non-current liabilities</b>	<b>25.70</b>	<b>26.65</b>
5	<b>Current liabilities</b>		
	a) Borrowings, current	622.55	-
	b) Trade payables, current	2,343.75	1,502.17
	c) Other current liabilities	119.43	169.43
	d) Provisions, current	-	-
	<b>Sub-total- Current liabilities</b>	<b>3,085.73</b>	<b>1,671.60</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>4,825.15</b>	<b>3,517.69</b>

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

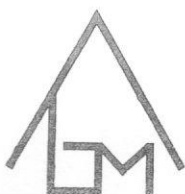
Date :- 28-10-2023

Place:- New Delhi



(Rajneesh Gandhi)  
Managing Director  
DIN- 00244906





# ABM International Limited

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NSE TRADING SYMBOL - ABMINTLLTD

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th September, 2023				
Particulars	(Rs. in lacs)			
	As at		As at	
	Unaudited		Audited	
<b>CASH FLOW FROM OPERATIVE ACTIVITIES</b>				
Net Profit before tax		(105.80)		(877.24)
Adjustment for:				
Depreciation	3.00		4.84	
(Profit)/Loss on sale of fixed assets/ discarded	-		(58.23)	
Dividend Received	-		-	
Interest paid	14.19		1.30	
Interest received	(12.05)	5.14	(17.11)	(69.20)
Operating Profit before Working Capital Changes		(100.66)		(946.44)
Adjustment for:				
Trade receivables	(772.62)		63.03	
Other receivables	46.80		(569.87)	
Loans and Advances	-		-	
Other Current Financial Assets	-		-	
other Non-Current Assets	-		-	
Other Provisions	-		-	
Inventories	(325.95)		(1,218.61)	
Trade payable	841.57		1,371.68	
Other Payables	(50.00)	(260.20)	160.67	(193.10)
Cash generated from operations		(360.86)		(1,139.54)
Direct Tax paid	(33.27)	(33.27)	(33.27)	(33.27)
Cash flow from operations		(394.13)		(1,172.81)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Interest received	12.05		17.11	
Interest paid	(14.19)		(1.30)	
Dividend Received	-		-	
Sale of Fixed Assets	-		-	
Sale of Investment	133.42		133.42	
Purchase of Fixed Assets	(0.80)	130.48	(0.79)	148.44
<b>CASH FLOW FINANCING ACTIVITIES</b>				
Proceeds from borrowing	622.55		-	
Dividend Tax Paid	-	622.55	-	
Net increase(decrease)in cash and cash equivalents		358.90		(1,024.37)
Cash and cash equivalents as at 1st April (Opening balance)		389.23		1,413.60
Cash and cash equivalents as at 31st March(Closing balance)		748.13		389.23
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		253.92		13.06
- In Term Deposit accounts		374.45		374.45
- In Dividend Accounts		0.22		0.22
Cash on hand		0.85		1.49

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

(Rajneesh Gandhi)  
Managing Director  
DIN- 00244906

Date -28-10-2023  
Place - New Delhi