



# 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 Unaudited Financial Results for the quarter ended 30th June, 2021

S.No.	Particulars	Rs. In Lakhs			
		Quarter ended		Year Ended	
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
		Standalone			
I.	Revenue from operations	4580.80	3039.87	2001.66	12861.65
II.	Other Income	10.76	51.47	9.57	95.12
III.	<b>Total Revenue (I+II)</b>	<b>4591.56</b>	<b>3091.34</b>	<b>2011.23</b>	<b>12956.77</b>
IV.	<b>Expenses:</b>				
	Cost of materials consumed				
	Purchases of stock-in-trade	4285.66	2711.53	1327.41	11027.84
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	392.12	179.96	732.33	601.45
	Employee benefits expense	20.04	21.52	15.22	76.78
	Finance costs	1.45	1.43	4.43	7.60
	Depreciation and amortisation expense	4.11	(5.36)	4.11	6.97
	Other expenses	24.73	20.77	7.28	49.09
	<b>Total Expenses</b>	<b>4728.11</b>	<b>2929.85</b>	<b>2090.78</b>	<b>11769.73</b>
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(136.55)	161.49	(79.55)	1,187.04
VI.	Share of profit/(loss) of associates	-	-	-	-
VII.	Exceptional items	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(136.55)	161.49	(79.55)	1,187.04
IX.	Extraordinary items	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(136.55)	161.49	(79.55)	1,187.04
XI.	Tax Expenses				
	(1) Current tax	-	(19.69)	-	(170.09)
	(2) Deferred tax	-	(0.38)	-	(0.38)
	(3) Tax expense for earlier year	-	(0.06)	-	(0.06)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(136.55)	141.36	(79.55)	1,016.51
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)	-	(2.17)
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income/(Loss) for the period</b>	-	(2.17)	-	(2.17)
XIV.	<b>Total Comprehensive Income/(Loss) for the period</b>	<b>(136.55)</b>	<b>139.19</b>	<b>(79.55)</b>	<b>1,014.34</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	(136.55)	139.19	(79.55)	1,014.34
XIX.	Minority interest	-	-	-	-
XX.	<b>Profit (Loss) for the period</b>	<b>(136.55)</b>	<b>139.19</b>	<b>(79.55)</b>	<b>1,014.34</b>
XXI.	Paid up Equity Share Capital	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	(1.16)	1.18	(0.68)	8.63
	(2) Diluted	(1.16)	1.18	(0.68)	8.63

Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 6th August, 2021.
- The financial results for the quarter ended 30-06-2021 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

*Signature*







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ABM INTERNATIONAL LIMITED

Statement of Consolidated Unaudited Financial Results for the quarter ended 30th June, 2021				
S.No.	Particulars	Quarter ended		
		30.06.2021	31.03.2021	30.06.2020
		Unaudited	Audited	Unaudited
		Consolidated		Year Ended
				31.03.2021
				Audited
I.	Revenue from operations	4580.80	3039.87	2001.66
II.	Other Income	10.76	51.47	9.57
III.	Total Revenue (I+II)	4591.56	3,091.34	2011.23
IV.	Expenses:			
	Cost of materials consumed	4285.66	2711.53	1327.41
	Purchases of stock-in-trade			
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	392.12	179.96	732.33
	Employee benefits expense	20.04	21.52	15.22
	Finance costs	1.45	1.43	4.43
	Depreciation and amortisation expense	4.11	(5.36)	4.11
	Other expenses	24.73	20.77	7.28
	Total Expenses	4728.11	2,929.85	2090.78
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(136.55)	161.49	(79.55)
VI.	Share of profit/(loss) of associates	(0.10)	0.34	(0.21)
VII.	Exceptional items	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(136.65)	161.83	(79.76)
IX.	Extraordinary items	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(136.65)	161.83	(79.76)
XI.	Tax Expenses			
	(1) Current tax	-	(19.69)	-
	(2) Deferred tax	-	(0.38)	-
	(3) Tax expense for earlier year	-	(0.06)	-
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(136.65)	141.70	(79.76)
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)	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	-	(2.17)	-
XIV.	Total Comprehensive Income/(Loss) for the period	(136.65)	139.53	(79.76)
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	(136.65)	139.53	(79.76)
XIX.	Minority interest	-	-	-
XX.	Profit (Loss) for the period	(136.65)	139.53	(79.76)
XXI.	Paid up Equity Share Capital	1,176.00	1,176.00	1,176.00
XXII.	Other Equity			
XXIII.	Earning Per equity share (of ₹10/- each):			
	(1) Basic	(1.16)	1.19	(0.68)
	(2) Diluted	(1.16)	1.19	(0.68)

Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 6th August, 2021.
- The financial results for the quarter ended 30-06-2021 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

*Rajank*

Date :- 06.08.2021  
Place :- New Delhi



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





# RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

## Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company 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

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of ABM International Limited ("the Company") for the quarter ended June 30, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019. ("the Circular").

2. This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS), "Interim Financial Reporting" as 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.



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## RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind-AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies 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

UDIN: 21083829 AAAA BK 4032

Date: 06-08-2021

Place: New Delh





# RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

## Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company 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

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 June, 2021 ("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") read with SEBI Circular No. CIR/CFD/CMD1/44/2019 Dated March 29, 2019 ("the Circular").

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.

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.

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



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## RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

5. 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

UDIN: 21083829 AAAABK 4032

Date: 06-08-2021

Place: New Delh

