



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, 2020 and year to date results for the period from 1st April, 2020 to 30th September, 2020 ("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)
Regn. 083829
Place: New Delhi
Date: 07.11.2020
UDIN:- 20083829 AAAA BZ 9743





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 and half year ended 30th September, 2020

S.No.	Particulars	Quarter ended			Half Year ended		Rs. In Lakhs
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Standalone					
I.	Revenue from operations	1791.92	2001.66	882.18	3793.58	3689.97	9770.86
II.	Other Income	12.27	9.57	15.40	21.84	19.87	86.41
III.	Total Revenue (I+II)	1804.19	2011.23	897.58	3815.42	3709.84	9857.27
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	1361.62	1327.41	1118.02	2689.03	3247.63	10197.26
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	259.18	732.33	(252.25)	991.51	402.62	(325.78)
	Employee benefits expense	19.64	15.22	19.78	34.86	41.83	85.93
	Finance costs	0.08	4.43	0.06	4.51	0.50	34.41
	Depreciation and amortisation expense	4.11	4.11	4.11	8.22	8.22	79.40
	Other expenses	12.15	7.28	8.99	19.43	26.01	48.12
	Total Expenses	1656.78	2090.78	898.71	3747.56	3726.81	10119.34
V.	Profit (Loss) before Exceptional and extraordinary items and tax (III-IV)	147.41	(79.55)	(1.13)	67.86	(16.97)	(262.07)
VI.	Share of profit/(loss) of associates	-	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit (Loss) before extraordinary items and tax (V-VI)	147.41	(79.55)	(1.13)	67.86	(16.97)	(262.07)
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit (Loss) before tax (VII-VIII)	147.41	(79.55)	(1.13)	67.86	(16.97)	(262.07)
XI.	Tax expenses:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	(68.08)
	(3) Tax expense for earlier year	-	-	-	-	-	(147.96)
XII.	Profit (Loss) for the period from continuing operations (IX-X)	147.41	(79.55)	(1.13)	67.86	(16.97)	(478.11)
XIII.	Other Comprehensive Income/(Loss) after tax						
a.	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b.	Items that will be reclassified to profit or loss	-	-	-	-	-	(8.70)
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period.	-	-	-	-	-	(8.75)
XIV.	Total Comprehensive Income/(Loss) for the period	147.41	(79.55)	(1.13)	67.86	(16.97)	(486.86)
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	147.41	(79.55)	(1.13)	67.86	(16.97)	(486.86)
XIX.	Minority interest	-	-	-	-	-	-
XX.	Profit (Loss) for the period	147.41	(79.55)	(1.13)	67.86	(16.97)	(486.86)
XXI.	Paid up Equity Share Capital	1,176.00	1,176.00	1,176.00	1,176.00	1,176.00	1,176.00
XXII.	Other Equity	-	-	-	-	-	-
XXIII.	Earning Per equity share (of ₹10.- each)						
	(1) Basic	1.25	(0.68)	(0.01)	0.58	(0.14)	(4.14)
	(2) Diluted	1.25	(0.68)	(0.01)	0.58	(0.14)	(4.14)

Note

- The above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 07th November, 2020. The auditor of the company have carried out a limited review of the same.
- The financial results for the quarter ended 30-09-2020 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 ABM International Limited
for and on behalf of the Board of Directors
ABM INTERNATIONAL LIMITED

Managing Director
(Vijender Kumar Gandhi)

Chairman and Managing Director
DIN- 00244762

Date - 07-11-2020
Place - New Delhi





ABM International Limited

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

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NSE TRADING SYMBOL - ABMINTLTD

STATEMENT OF ASSETS AND LIABILITIES FOR THE PERIOD ENDED 30TH SEPTEMBER, 2020

(Rs. in lacs)

Standalone Statement of Assets and Liabilities		As at Current year end 30-09-2020	As at previous year end 31-03-2020
Particulars		Unaudited	Audited
		Standalone	
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	64.18	72.16
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	96.73	96.73
	d) Deferred tax assets (net)	0.00	0.00
	e) Loan & Advances	-	-
	f) Other non-current assets	4.55	5.76
	Sub-total- Non- Current assets	165.47	174.65
2	Current assets		
	a) Current investments	-	-
	b) Inventories	73.88	1,065.39
	c) Trade receivables, current	256.75	420.59
	d) Cash and cash equivalents	687.80	517.97
	e) Loan & Advances	80.91	6.85
	f) Other -current financial assets	194.37	278.91
	Sub-total- Current assets	1293.71	2289.71
3	Non current assets classified as held for sale	-	-
	TOTAL - ASSETS	1459.18	2464.36
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	a) Equity Share capital	1176.00	1176.00
	b) Other Equity	-218.87	-286.73
	c) Money Received against share warrants	-	-
	Sub-total- Shareholders' funds	957.13	889.27
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	15.00	15.00
	d) Provisions, non current	10.43	11.40
	Sub-total- Non-current liabilities	25.43	26.40
5	Current liabilities		
	a) Borrowings, current	-	-
	b) Trade payables, current	448.62	925.32
	c) Other current liabilities	28.01	623.37
	d) Provisions, current	0.00	0.00
	Sub-total- Current liabilities	476.63	1548.69
	TOTAL-EQUITY AND LIABILITIES	1459.18	2464.36

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

For ABM International Limited

Manoj Kumar Gandhi
Chairman and Managing Director

DIN- 00244762

Date :- 07-11-2020

Place:- New Delhi





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NSE TRADING SYMBOL - ABMINTLTD

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2020

Particulars	As at Current year end 30-09-2020		As at previous year end 31-03-2020	
	Unaudited		Audited	
	Standalone			
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		67.86		(262.07)
Adjustment for:				
Depreciation	8.22		79.40	
(Profit)/Loss on sale of fixed assets/ discarded	-		(9.53)	
Dividend Received	-		(0.24)	
Interest paid	4.51		7.52	
Interest received	-	12.73	(27.25)	49.90
Operating Profit before Working Capital Changes		80.58		(212.17)
Adjustment for:				
Trade receivables	163.84		248.90	
Other receivables	-		14.76	
Loans and Advances	(74.06)			
Other Current Financial Assets	86.31			
other Non-Current Assets	1.21		-	
Other Provisions	(0.97)		-	
inventories	991.51		(325.78)	
Trade payable	(476.70)		227.15	
Other Payables	(595.36)	95.77	511.82	676.85
Cash generated from operations		176.36		300.84
Direct Tax paid	(2.03)	(2.03)	(153.01)	(153.01)
Cash flow from operations		174.33		147.83
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	-		27.25	
Interest paid	(4.51)		(7.52)	
Dividend Received	-		0.24	
Sale of Fixed Assets	-		13.68	
Purchase of Fixed Assets	-	4.51	(10.48)	23.17
CASH FLOW FINANCING ACTIVITIES				
Proceeds from borrowing	-		12.00	
Dividend Tax Paid	-		-	12.00
Net increase(decrease)in cash and cash equivalents		169.82		183.00
Cash and cash equivalents as at 1st April (Opening balance)		517.98		334.98
Cash and cash equivalents as at 31st March(Closing balance)		687.80		517.98

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



For ABM International Limited

(Virender Kumar Gandhi)
Chairman and Managing Director
Managing Director
DIN- 0024792

Date - 07-11-2020
Place - New Delhi



RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

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, 2020 and year to date results for the period from 1st April, 2020 to 30th September, 2020 ("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.





RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

5. The Statement includes the results of the following entities:
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)

Regn. 083829

Place: New Delhi

Date: 07.11.2020

UDIN:- 20083829AAAA1329143





ABM International Limited

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PHONES : 25927878, 25927699, 41426055

E-mail : vk Gandhi@abmintl.in | Website : www.abmintl.in

CIN No. : L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLTD

ABM INTERNATIONAL LIMITED

Statement of Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2020

S.No.	Particulars	Quarter ended			Half year ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
			Consolidated				Consolidated
I.	Revenue from operations	1791.92	2,001.66	882.18	3,793.58	3,689.97	9,770.86
II.	Other Income	12.27	9.57	15.40	21.84	19.87	86.41
III.	Total Revenue (I+II)	1804.19	2,011.23	897.58	3,815.42	3,709.84	9,857.27
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	1361.62	1,327.41	1118.02	2,689.03	3,247.63	10,197.26
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	259.18	732.33	(252.25)	991.51	402.62	(325.78)
	Employee benefits expense	19.64	15.22	19.78	34.86	41.83	85.93
	Finance costs	0.08	4.43	0.06	4.51	0.50	34.41
	Depreciation and amortisation expense	4.11	4.11	4.11	8.22	8.22	79.40
	Other expenses	12.15	7.28	8.99	19.43	26.01	48.12
	Total Expenses	1656.78	2,090.78	898.71	3747.56	3,726.81	10,119.34
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	147.41	(79.55)	(1.13)	67.86	(16.97)	(262.07)
VI.	Share of profit/(loss) of associates	(0.95)	(0.21)	(0.72)	(1.16)	(0.72)	(2.33)
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	146.46	(79.76)	(1.85)	66.70	(17.69)	(264.40)
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	146.46	(79.76)	(1.85)	66.70	(17.69)	(264.40)
XI.	Tax Expenses						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	(68.08)
	(3) Tax expense for earlier year	-	-	-	-	-	(147.96)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	146.46	(79.76)	(1.85)	66.70	(17.69)	(480.44)
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	-	-	-	-	-	(8.75)
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	-	-	-	-	-	(8.75)
XIV.	Total Comprehensive Income/(Loss) for the period	146.46	(79.76)	(1.85)	66.70	(17.69)	(489.19)
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	146.46	(79.76)	(1.85)	66.70	(17.69)	(489.19)
XIX.	Minority interest	-	-	-	-	-	-
XX.	Profit / (Loss) for the period	146.46	(79.76)	(1.85)	66.70	(17.69)	(489.19)
XXI.	Paid up Equity Share Capital	1,176.00	1,176.00	1,176.00	1,176.00	1,176.00	1,176.00
XXII.	Other Equity						
XXIII.	Earning Per equity share (of ₹10/- each):						
	(1) Basic	1.25	(0.68)	(0.02)	0.57	(0.15)	(4.16)
	(2) Diluted	1.25	(0.68)	(0.02)	0.57	(0.15)	(4.16)

Note:

- The above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 07th November, 2020. The auditor of the company have carried out a limited review of the same.
- The financial results for the quarter ended 30-09-2020 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 ABM International Limited
for and on behalf of the Board of Directors
ABM INTERNATIONAL LIMITED

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

Date - 07-11-2020
Place:- New Delhi





ABM International Limited

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NSE TRADING SYMBOL - ABMINTLTD

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 30th SEPTEMBER, 2020

(Rs. in lacs)

Consolidated Statement of Assets and Liabilities		As at	As at
		Current Period end 30-09-2020	Current year end 31-03-2020
Particulars		Unaudited	Audited
		Consolidated	
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	64.18	72.16
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	486.06	486.63
	d) Deferred tax assets (net)	0.00	0.00
	e) Loan & Advances	-	-
	f) Other non-current assets	4.55	5.76
	Sub-total- Non- Current assets	554.79	564.55
2	Current assets		
	a) Current investments	-	-
	b) Inventories	73.88	1,065.39
	c) Trade receivables, current	256.75	420.59
	d) Cash and cash equivalents	687.80	517.97
	e) Loan & Advances	80.91	6.85
	f) Other -current financial assets	194.37	278.91
	Sub-total- Current assets	1293.71	2289.71
3	Non current assets classified as held for sale	-	-
	TOTAL - ASSETS	1848.50	2854.26
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	a) Equity Share capital	1176.00	1176.00
	b) Other Equity	170.44	103.17
	c) Money Received against share warrants	-	-
	Sub-total- Shareholders' funds	1346.44	1279.17
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	15.00	15.00
	d) Provisions, non current	10.43	11.40
	Sub-total- Non-current liabilities	25.43	26.40
5	Current liabilities		
	a) Borrowings, current	-	-
	b) Trade payables, current	448.62	925.32
	c) Other current liabilities	28.01	623.37
	d) Provisions, current	0.00	0.00
	Sub-total- Current liabilities	476.63	1548.69
	TOTAL-EQUITY AND LIABILITIES	1848.50	2854.26

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



For ABM International Limited
(Virender Kumar Gandhi)
Chairman and Managing Director
DIN- 00244762
Managing Director

Date :- 07-11-2020
Place:- New Delhi



ABM International Limited

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NSE TRADING SYMBOL - ABMINTLD

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2020

Rs. In Lakhs

Cash Flow Statement	As at Period ended 30-09-2020		As at Current year ended 31-03-2020	
	Unaudited		Audited	
Particulars	Consolidated			
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		67.28		(262.07)
Adjustment for:				
Depreciation	8.22		79.40	
(Profit)/Loss on sale of fixed assets/ discarded	-		(9.53)	
Dividend Received	-		(0.24)	
Interest paid	4.51		7.51	
Interest received	-	12.73	(27.25)	49.89
Operating Profit before Working Capital Changes		80.01		(212.18)
Adjustment for:				
Trade receivables	163.84		85.06	
Other receivables	-		14.76	
Loans and advances	(74.06)			
Other Current Financial Assets	84.96			
other Non-Current Assets	1.21			
Other Provisions	0.97			
Inventories	991.51		(325.78)	
Trade payable	(476.70)		227.15	
Other Payables	595.36	96.37	511.82	513.01
Cash generated from operations		176.38		300.83
Direct Tax paid	(2.03)	(2.03)	(153.02)	(153.02)
Cash flow from operations		174.35		147.81
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	-		27.25	
Interest paid	(4.51)		(7.52)	
Dividend Received	-		0.24	
Sale of Fixed Assets	-		13.68	
Purchase of Fixed Assets	-	4.51	(10.48)	23.17
CASH FLOW FINANCING ACTIVITIES				
Proceeds from borrowing	-		12.00	
Dividend Tax Paid	-			12.00
Net increase(decrease)in cash and cash equivalents		169.84		182.98
Cash and cash equivalents as at 1st April (Opening balance)		517.96		334.98
Cash and cash equivalents as at 31st March(Closing balance)		687.80		517.96

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



For ABM International Limited
Chairman and Managing Director
DIN- 00244762
Managing Director

Place - New Delhi
Date - 07-11-2020