

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

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

10.02.2023

Symbol "ABMINTLLTD"

Dear Sirs,

Sub: Outcome of the Board Meeting held on 10th February, 2023

Further to our letter dated 2nd February, 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. 10th February, 2023 at 10/60, Industrial Area, Kirti Nagar, New Delhi-110015, has considered and approved, inter-alia, the followings:

1. The Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended 31st December, 2022.

The copy the of above results along with the Limited Review Reports of Statutory Auditors thereon are enclosed herewith as **Annexure-A**.

The above said Board Meeting commenced at 14.00 Hrs. and concluded at 16:30 Hrs.

This is for your information and records.

Thanking you.

Yours sincerely

For ABM INTERNATIONAL LIMITED

Rajneesh Gandhi
Managing Director
DIN: 00244906

**RAJAN GOEL & ASSOCIATES**

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to 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 standalone unaudited financial results ("the statements") of ABM International Limited ("the company") for the quarter ended 31st December, 2022 and the year to date results for the period from 1st April, 2022 to 31st December, 2022, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The 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, "Interim Financial Reporting" ("Ind As 34") prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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. A review of Interim Financial Information consists of making enquiries, 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 the Standard on Auditing specified under section 143(10) of the Act, 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. Accordingly, we do not express an audit opinion.



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RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), 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

Membership No: 083829



Date: 10.02.2023

Place: New Delhi

UDIN: 23083829 BQ YN KN 4694



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NSE TRADING SYMBOL - ABMINTLLTD

ABM INTERNATIONAL LIMITED

Statement of Standalone Unaudited Financial Results for the quarter and nine months ended 31st December, 2022

		Rs. In Lakhs					
S.No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Standalone					
I.	Revenue from operations	2243.93	1737.55	3201.43	6230.18	10937.34	12698.54
II.	Other Income	12.61	20.26	14.15	43.86	37.14	69.13
III.	Total Revenue (I+II)	2256.54	1757.81	3215.58	6274.04	10974.48	12767.67
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	2672.45	2306.81	2330.12	7762.49	9987.84	11769.35
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	(225.54)	48.04	464.79	-633.39	364.14	335.70
	Employee benefits expense	20.60	33.84	25.73	75.45	64.68	87.11
	Finance costs	10.41	0.73	28.69	12.59	31.70	32.07
	Depreciation and amortisation expense	1.50	1.50	4.11	4.50	7.90	5.93
	Other expenses	11.78	17.52	237.76	49.51	284.49	310.77
	Total Expenses	2491.20	2408.44	3091.20	7271.15	10740.75	12540.93
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(234.66)	(650.63)	124.38	(997.11)	233.73	226.74
VI.	Share of profit/(loss) of associates	-	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(234.66)	(650.63)	124.38	(997.11)	233.73	226.74
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(234.66)	(650.63)	124.38	(997.11)	233.73	226.74
XI	Tax Expenses						
	(1) Current tax	-	-	(30.88)	-	(58.40)	(51.86)
	(2) Deferred tax	-	-	(0.10)	-	(0.30)	(1.12)
	(3) Tax expense for earlier year	(14.14)	(0.02)	-	(14.16)	-	(34.82)
XII	Profit / (Loss) for the period from continuing operations (IX-X)	(248.80)	(650.65)	93.40	(1,011.27)	175.03	138.94
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	-	-	-	-	-	-
b	Items that will be reclassified to profit or loss	-	58.61	-	58.61	-	21.49
	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	-	21.49
XIV	Total Comprehensive Income/(Loss) for the period	(248.80)	(592.04)	93.40	(952.66)	175.03	160.43
XV	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XVI	Tax expense of discontinuing operations	-	-	-	-	-	-
XVII	Profit / (Loss) from discontinuing operations (after tax)	-	-	-	-	-	-
XVIII.	Profit / (Loss) for the period	(248.80)	(592.04)	93.40	(952.66)	175.03	160.43
XIX	Minority interest	-	-	-	-	-	-
XX	Profit (Loss) for the period	(248.80)	(592.04)	93.40	(952.66)	175.03	160.43
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	(2.64)	(6.29)	0.99	(10.13)	1.86	1.71
	(2) Diluted	(2.64)	(6.29)	0.99	(10.13)	1.86	1.71

Note:

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 10th February, 2023.
- The financial results for the nine months ended 31-12-2022 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations,2015.
- The financial results have been prepared in accordance with the provision of IND AS prescribed under section 133 of Companies Act,2013.
- There is no reportable separate segment.
- Previous year / quarter figure have been regrouped/ rearranged wherever necessary.

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

(Rajneesh Gandhi)
Managing Director
DIN- 00244906

Date :- 10-02-2023

Place :- New Delhi

Prepared



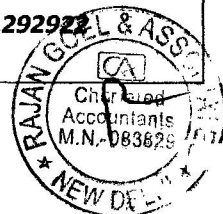
RAJAN GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to 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 Consolidated Unaudited Financial Results of ABM International Limited ("the parent") and its share of the net loss after tax and total comprehensive loss of its associates company for the quarter ended 31st December, 2022 and consolidated year to date results for the period from 1 April, 2022 to 31st December, 2022 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations").
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 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 is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars by the SEBI from time to time. 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. A review of Interim Financial Information consists of making enquiries, 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 the Standard on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become

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RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015, (as amended), to the extent applicable.
5. The Statement includes the results of the entities
M/s. Prisha Promoters Private Limited
6. Based on our review conducted and procedures performed 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 recognition and measurement principles laid down in Ind As-34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of this matter.

For Rajan Goel & Associates

Chartered Accountants

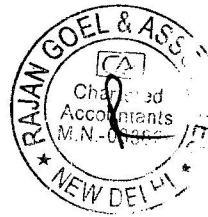
ICAI FIRM: 004624N



CA Rajan Kumar Goel

Proprietor

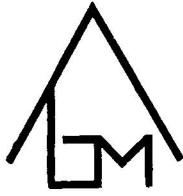
Membership No.: 083829



Date: 10.02.2023

Place: New Delhi

UDIN: 23083829BGYNKM8236



ABM International Limited

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Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended 31st December, 2022

S.No.	Particulars	Quarter ended			Nine Months Ended		Rs. In Lakhs
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2022
		Consolidated					Audited
I.	Revenue from operations	2243.93	1737.55	3201.43	6230.18	10937.34	12,698.54
II.	Other Income	12.61	20.26	14.15	43.86	37.14	69.13
III.	Total Revenue (I+II)	2256.54	1,757.81	3215.58	6,274.04	10,974.48	12,767.67
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	2672.45	2306.81	2330.12	7762.49	9987.84	11,769.35
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	(225.54)	48.04	464.79	-633.39	364.14	335.70
	Employee benefits expense	20.60	33.84	25.73	75.45	64.68	87.11
	Finance costs	10.41	0.73	28.69	12.59	31.70	32.07
	Depreciation and amortisation expense	1.50	1.50	4.11	4.50	7.90	5.93
	Other expenses	11.78	17.52	237.76	49.51	284.49	310.77
	Total Expenses	2491.20	2,408.44	3091.20	7,271.15	10,740.75	12,540.93
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	(234.66)	(650.63)	124.38	(997.11)	233.73	226.74
VI.	Share of profit/(loss) of associates	(0.25)	(0.08)	(0.10)	(0.45)	(0.10)	(1.74)
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(234.91)	(650.71)	124.28	(997.56)	233.63	225.00
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	(234.91)	(650.71)	124.28	(997.56)	233.63	225.00
XI.	Tax Expenses						
	(1) Current tax	-	-	(30.88)	-	(58.40)	(51.86)
	(2) Deferred tax	-	-	(0.10)	-	(0.30)	(1.12)
	(3) Tax expense for earlier year	(14.14)	(0.02)	-	(14.16)	-	(34.83)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	(249.05)	(650.73)	93.30	(1,011.70)	174.93	137.19
XIII.	Other Comprehensive Income/(Loss) after tax						
a	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b	Items that will be reclassified to profit or loss	-	58.61	-	-	22.13	22.13
	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	-	22.13
XIV.	Total Comprehensive Income/(Loss) for the period	(249.05)	(592.12)	93.30	(953.09)	174.93	159.32
XV.	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XVI.	Tax expense of discontinuing operations	-	-	-	-	-	-
XVII.	Profit / (Loss) from discontinuing operations (after tax)	-	-	-	-	-	-
XVIII.	Profit / (Loss) for the period	(249.05)	(592.12)	93.30	(953.09)	174.93	159.32
XIX.	Minority interest	-	-	-	-	-	-
XX.	Profit (Loss) for the period	(249.05)	(592.12)	93.30	(953.09)	174.93	159.32
XXI.	Paid up Equity Share Capital	940.80	940.80	940.80	940.80	940.80	940.80
XXII.	Other Equity						
XXIII.	Earning Per equity share (of ₹10/- each):						
	(1) Basic	(2.65)	(6.29)	0.99	(10.13)	1.86	1.69
	(2) Diluted	(2.65)	(6.29)	0.99	(10.13)	1.86	1.69

Note

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 10th February, 2023.
- The financial results for the quarter and nine months ended 31-12-2022 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The financial results have been prepared in accordance with the provision of IND AS prescribed under section 133 of Companies Act, 2013.
- There is no reportable separate segment.
- Previous year quarter figure have been regrouped/ rearranged

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

(Rajneesh Gandhi)
Managing Director
DIN- 00244906

Date :- 10-02-2023
Place :- New Delhi