



ABM International Limited

REGD. OFFICE : 10/60, IND. AREA, Kirti Nagar, NEW DELHI-110015

PHONES : 25927878, 25927699, 41425055

E-mail : vk Gandhi@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 nine months ended 31st December, 2020

Rs. In Lakhs							
S.No.	Particulars	Quarter ended			Nine months ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
				Standalone			Standalone
I.	Revenue from operations	6028.20	1791.92	4091.57	9821.77	7781.54	9770.86
II.	Other Income	21.81	12.27	26.80	43.65	46.67	86.41
III.	Total Revenue (I+II)	6050.01	1804.19	4118.37	9865.42	7828.21	9857.27
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	5415.55	1361.62	4498.57	8104.58	7746.20	10197.26
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	(570.02)	259.18	(325.69)	411.49	77.03	(325.78)
	Employee benefits expense	20.40	19.64	21.34	55.26	63.17	85.93
	Finance costs	1.66	0.08	0.35	6.17	0.85	34.41
	Depreciation and amortisation expense	4.11	4.11	8.22	12.33	12.33	79.40
	Other expenses	220.62	12.15	5.12	240.05	31.13	48.12
	Total Expenses	5092.32	1656.78	4207.91	8829.88	7930.71	10119.34
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	957.69	147.41	(89.54)	1,035.54	(102.50)	(262.07)
VI.	Share of profit/(loss) of associates	-	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	957.69	147.41	(89.54)	1,035.54	(102.50)	(262.07)
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	957.69	147.41	(89.54)	1,035.54	(102.50)	(262.07)
XI.	Tax Expenses						
	(1) Current tax	(150.40)	-	-	(150.40)	-	-
	(2) Deferred tax	-	-	-	-	-	(68.08)
	(3) Tax expense for earlier year	-	-	-	-	-	(147.96)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	807.29	147.41	-89.54	885.14	-102.50	-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	-	-	-	-	(2.50)	(8.70)
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	-	-	-	-	(2.50)	(8.75)
XIV.	Total Comprehensive Income/(Loss) for the period	807.29	147.41	(89.54)	885.14	(105.00)	(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	807.29	147.41	(89.54)	885.14	(105.00)	(486.86)
XIX.	Minority interest	-	-	-	-	-	-
XX.	Profit (Loss) for the period	807.29	147.41	(89.54)	885.14	(105.00)	(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	6.86	1.25	(0.76)	7.53	(0.89)	(4.14)
	(2) Diluted	6.86	1.25	(0.76)	7.53	(0.89)	(4.14)

Note:

- Above Audited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 25th January, 2021.
- The financial results for the quarter ended 31-12-2020 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.



Date :- 25-01-2021
Place:- New Delhi

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

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



ABM International Limited

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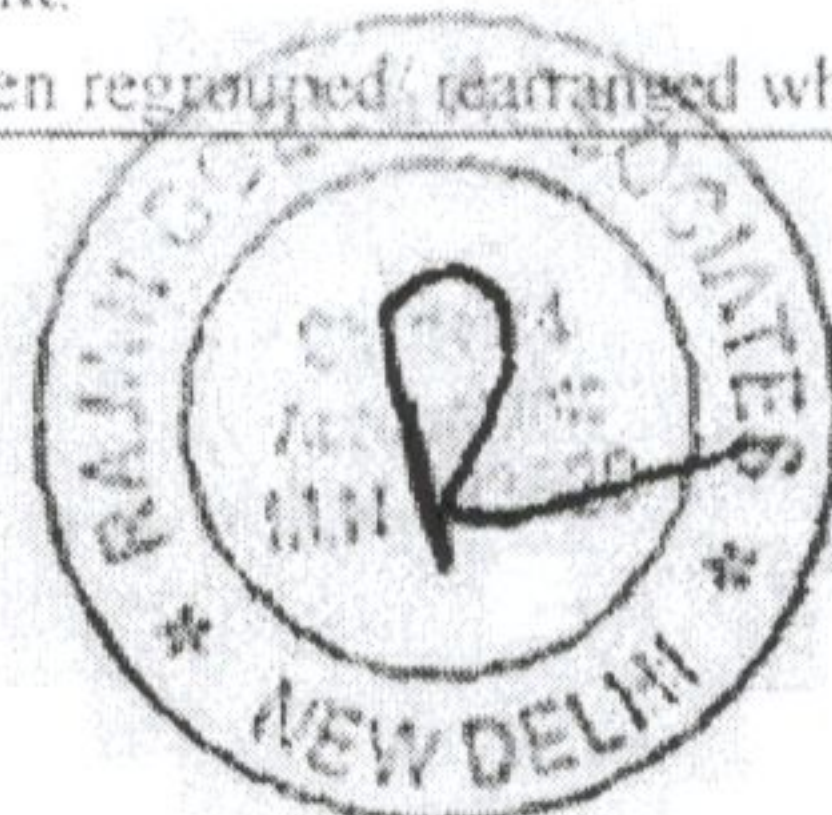
ABM INTERNATIONAL LIMITED

Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended 31st December, 2020

S.No.	Particulars	Rs. In Lakhs					
		Quarter ended			Nine months ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Consolidated					Consolidated
I.	Revenue from operations	6028.20	1791.92	4091.57	9821.77	7,781.54	9,770.86
II.	Other Income	21.81	12.27	26.80	43.65	46.67	86.41
III.	Total Revenue (I+II)	6050.01	1,804.19	4118.37	9,865.42	7,828.21	9,857.27
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	5415.55	1361.62	4498.57	8104.58	7,746.20	10,197.26
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	(570.02)	259.18	(325.69)	411.49	77.03	(325.78)
	Employee benefits expense	20.40	19.64	21.34	55.26	63.17	85.93
	Finance costs	1.66	0.08	0.35	6.17	0.85	34.41
	Depreciation and amortisation expense	4.11	4.11	8.22	12.33	12.33	79.40
	Other expenses	220.62	12.15	5.12	240.05	31.13	48.12
	Total Expenses	5092.32	1,656.78	4207.91	8829.88	7,930.71	10,119.34
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	957.69	147.41	(89.54)	1,035.54	(102.50)	(262.07)
VI.	Share of profit/(loss) of associates	(0.15)	(0.95)	(0.85)	(1.10)	(1.57)	(2.33)
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	957.54	146.46	(90.39)	1,034.44	(104.07)	(264.40)
IX.	Extraordinary items	-	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	957.54	146.46	(90.39)	1,034.44	(104.07)	(264.40)
XI.	Tax Expenses						
	(1) Current tax	(150.40)	-	-	(150.40)	-	-
	(2) Deferred tax	-	-	-	-	-	(68.08)
	(3) Tax expense for earlier year	-	-	-	-	-	(147.96)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	807.14	146.46	(90.39)	884.04	(104.07)	(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	-	-	-	-	-	-
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	807.14	146.46	(90.39)	884.04	(104.07)	(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	807.14	146.46	(90.39)	884.04	(104.07)	(489.19)
XIX.	Minority interest	-	-	-	-	-	-
XX.	Profit (Loss) for the period	807.14	146.46	(90.39)	884.04	(104.07)	(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	6.86	1.25	(0.77)	7.52	(0.88)	(4.16)
	(2) Diluted	6.86	1.25	(0.77)	7.52	(0.88)	(4.16)

Note:

- Above Audited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 25th January, 2021.
- The financial results for the quarter ended 31-12-2020 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 and on behalf of the Board of Directors
ABM INTERNATIONAL LIMITED

(Virender Kumar Gandhi)

Chairman and Managing Director

DIN- 00244762

Date :- 25-01-2021

Place:- New Delhi



RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

Limited Review Report on Standalone Unaudited Quarterly and Year to Date Financial 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, 2020 and the year to date results for the period from 1st April, 2020 to 31st December, 2020, 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 in compliance with Regulation 33 of the Listing Regulations. 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 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.





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 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
FRN: 004624N

CA Rajan Kumar Goel
Proprietor
Membership No: 083829



Date: 25.01.2021

Place: New Delhi

UDIN: 21083829 AAAAAL8466



RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

Limited Review Report on Consolidated Unaudited Quarterly and Year to Date Financial 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 profit after tax and total comprehensive profit of its associates company for the quarter ended December, 2020 and consolidated year to date results for the period from 1 April, 2020 to 31st December, 2020 ("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), including relevant circulars issued by SEBI from time to time.
 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 and in compliance with Regulation 33 of the Listing Regulations. 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 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.
- We also performed procedures in accordance with the Circular CIR/CFD/CMD1/44/2019 dated 29th March 2019 issued by the SEBI under Regulation 33(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), to the extent applicable.
4. The Statement includes the results of the entities

Prisha Promoters Private Limited



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RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

1. 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajan Goel & Associates
Chartered Accountants
FRN: 004624N

CA Rajan Kumar Goel
Proprietor
Membership No.: 083829



Date: 25.01.2021

Place: New Delhi

UDIN: 21083829 AAAAAL8466