

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

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

09.02.2022

Symbol "ABMINTLLTD"

Dear Sirs,

Sub: Outcome of the Board Meeting held on 9th February, 2022

Further to our letter dated 28th January, 2022 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. 9th February, 2022 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, 2021.

The copy of the 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 17.30 Hrs.

This is for your information and records.

Thanking you.

Yours sincerely

For ABM INTERNATIONAL LIMITED

Virender Kumar Gandhi
Managing Director
DIN: 00244762



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 31st December, 2021 and consolidated year to date results for the period from 1 April, 2021 to 31st December, 2021 ("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 Obligation and Disclosure requirements) Regulations, 2015, (as amended), to the extent applicable.

4. The Statement includes the results of the entities

280 BASEMENT KAILASH HILLS, EAST OF KAILASH NEW DELHI 110065 MOBILE 9891252922

www.rajangoel.com rajan.goel@rediffmail.com : office@rajangoel.com





RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

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

Membership No: 083829



Date: 09.02.2022

Place: New Delhi

UDIN: 22083829ABAHVG6047



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, 2021 and the year to date results for the period from 1st April, 2021 to 31st December, 2021, 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.
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.

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RAJAN GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS

Prisha Promoters Private Limited

5. 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
ICAI FIRM: 004624N

CA Rajan Kumar Goel
Proprietor
Membership No.: 083829



Date: 09.02.2022
Place: New Delhi
UDIN: 22083829ABAHVG6047



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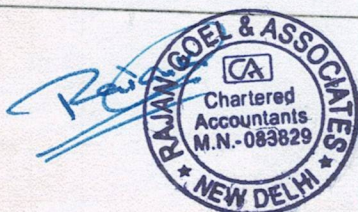
Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended 31st December, 2021

S.No.	Particulars	Quarter ended			Nine months ended		Rs. In Lakhs
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2021 Audited
I.	Revenue from operations	3201.43	3155.11	6028.20	10937.34	9821.77	12,861.65
II.	Other Income	14.15	12.23	21.81	37.14	43.65	95.12
III.	Total Revenue (I+II)	3215.58	3167.34	6050.01	10974.48	9865.42	12,956.77
IV.	Expenses:						
	Cost of materials consumed						
	Purchases of stock-in-trade	2330.12	3372.06	5415.55	9987.84	8104.58	11,027.84
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	464.79	(492.77)	(570.02)	364.14	411.49	601.45
	Employee benefits expense	25.73	18.91	20.40	64.68	55.26	76.78
	Finance costs	28.69	1.56	1.66	31.70	6.17	7.60
	Depreciation and amortisation expense	4.11	(0.32)	4.11	7.90	12.33	6.97
	Other expenses	237.76	22.00	220.62	284.49	240.05	49.09
	Total Expenses	3091.20	2921.44	5,092.32	10740.75	8829.88	11,769.73
V.	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	124.38	245.90	957.69	233.73	1,035.54	1,187.04
VI.	Share of profit/(loss) of associates						
VII.	Exceptional items	(0.10)	(0.11)	(0.15)	(0.10)	(1.10)	(0.97)
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	124.28	245.79	957.54	233.63	1,034.44	1,186.07
IX.	Extraordinary items						
X.	Profit / (Loss) before tax (VII-VIII)	124.28	245.79	957.54	233.63	1,034.44	1,186.07
XI.	Tax Expenses						
	(1) Current tax	(30.88)	(27.52)	(150.40)	(58.40)	(150.40)	(170.09)
	(2) Deferred tax	(0.10)	(0.20)	-	(0.30)	-	(0.38)
	(3) Tax expense for earlier year						(0.06)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	93.30	218.07	807.14	174.93	884.04	1,015.54
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						
	Income tax relating to items that will be reclassified to profit or loss						(2.17)
	Total Other Comprehensive Income/(Loss) for the period						
XIV.	Total Comprehensive Income/(Loss) for the period	93.30	218.07	807.14	174.93	884.04	1,013.37
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	93.30	218.07	807.14	174.93	884.04	1,013.37
XIX.	Minority interest						
XX.	Profit (Loss) for the period	93.30	218.07	807.14	174.93	884.04	1,013.37
XXI.	Paid up Equity Share Capital	940.80	940.80	1,176.00	940.80	1,176.00	1,176.00
XXII.	Other Equity						
XXIII.	Earning Per equity share (of 10/- each)						
	(1) Basic	0.99	2.32	6.86	1.86	7.52	8.62
	(2) Diluted	0.99	2.32	6.86	1.86	7.52	8.62

Note

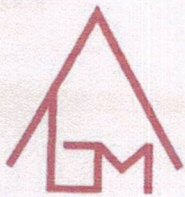
- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 9th February, 2022
- The financial results for the quarter ended 31.12.2021 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI(Listing Obligations and 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

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



Date - 09-02-2022
Place - New Delhi

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



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Statement of Standalone Unaudited Financial Results for the quarter and nine months ended 31st December, 2021

S.No.	Particulars	Quarter ended			Nine months ended		Rs. In Lakhs
		31.12.2021	30.09.21	31.12.2020	31.12.2021	31.12.2020	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2021
I.	Revenue from operations						
II.	Other Income	3201.43	3155.11	6028.20	10937.34	9821.77	12861.65
III.	Total Revenue (I+II)	14.15	12.23	21.81	37.14	43.65	95.12
IV.	Expenses:	3215.58	3167.34	6050.01	10974.48	9865.42	12956.77
	Cost of materials consumed						
	Purchases of stock-in-trade						
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	2330.12	3372.06	5415.55	9987.84	8104.58	11927.84
	Employee benefits expense	464.79	(492.77)	(570.02)	364.14	411.49	601.45
	Finance costs	25.73	18.91	20.40	64.68	55.26	76.78
	Depreciation and amortisation expense	28.69	1.56	1.66	31.70	6.17	7.60
	Other expenses	4.11	(0.32)	4.11	7.90	12.33	6.97
	Total Expenses	237.76	22.00	220.62	284.49	240.05	49.09
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	3091.20	2921.44	5092.32	10740.75	8829.88	11769.73
VI.	Share of profit/(loss) of associates	124.38	245.90	957.69	233.73	1,035.54	1,187.04
VII.	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	-	-	-	-	-	-
IX.	Extraordinary items	124.38	245.90	957.69	233.73	1,035.54	1,187.04
X.	Profit / (Loss) before tax (VII-VIII)	-	-	-	-	-	-
XI.	Tax Expenses	124.38	245.90	957.69	233.73	1,035.54	1,187.04
	(1) Current tax						
	(2) Deferred tax	(30.88)	(27.52)	(150.40)	(58.40)	(150.40)	(170.09)
	(3) Tax expense for earlier year	(0.10)	(0.20)	-	(0.30)	-	(0.38)
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	93.40	218.18	807.29	175.03	885.14	(0.06)
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						
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	(2.17)
	Total Other Comprehensive Income/(Loss) for the period	-	-	-	-	-	-
XIV.	Total Comprehensive Income/(Loss) for the period	93.40	218.18	807.29	175.03	885.14	(2.17)
XV.	Profit / (Loss) from discontinuing operations	-	-	-	-	-	1,014.34
XVI.	Tax expense of discontinuing operations	-	-	-	-	-	-
XVII.	Profit / (Loss) from discontinuing operations (after tax)	-	-	-	-	-	-
XVIII.	Profit / (Loss) for the period	-	-	-	-	-	-
XIX.	Minority interest	93.40	218.18	807.29	175.03	885.14	1,014.34
XX.	Profit (Loss) for the period	-	-	-	-	-	-
XXI.	Paid up Equity Share Capital	93.40	218.18	807.29	175.03	885.14	1,014.34
XXII.	Other Equity	940.80	940.80	1,176.00	940.80	1,176.00	1,176.00
XXIII.	Earning Per equity share (of ₹10/- each)	-	-	-	-	-	-
	(1) Basic	0.99	2.32	6.86	1.86	7.53	8.63
	(2) Diluted	0.99	2.32	6.86	1.86	7.53	8.63

Note

- Above Unaudited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 09th February, 2022.
- The financial results for the quarter ended 31-12-2021 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



Date : 09-02-2022
Place : New Delhi

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