



ABM International Limited

REGD. OFFICE : 37 DLF IND. AREA, KIRTI NAGAR, NEW DELHI- 110015

PHONES : 011-41426044 / 41426055

E-mail : vkgandhi@abmintl.in | Website : www.abmintl.in

CIN No.: L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

The Manager (Listing)
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai- 400 051

Symbol: ABMINTLLTD

Sub: Outcome of the Board Meeting held on 23rd May, 2026

Further to our letter dated 16th May, 2026 and pursuant to Regulation 30 and Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. 23rd May, 2026 has, inter-alia, considered and approved the followings:

1. Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended 31st March, 2026.
2. A copy of Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended 31st March, 2026, the Auditor's Report thereon and a declaration in respect of unmodified opinion on the Audited Financial Results are enclosed as **Annexure A**.

The above said Board Meeting commenced at 14:00 Hrs. and concluded at 18:30 Hrs.

This is for your information and record.

Thanking you,

Yours truly,

For ABM International Limited

Amit Kumar
Company Secretary

SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

Delhi Office : 1008, Chiranjiv Tower 43, Nehru Place, New Delhi-110 019

Ph.No.26216579, 26414726, Email:salarpuria@yahoo.co.in

Independent Auditor's Report on Standalone Annual Financial Results of ABM INTERNATIONAL Limited 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

Opinion

1. We have audited the accompanying standalone annual financial results of **ABM INTERNATIONAL LIMITED** (hereafter referred to as the "Company") for the year ended 31ST March 2026, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations').
2. In our opinion and to the best of our information and according to the explanation given to us, the Statement:
 - a. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regards; and
 - b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of The Companies Act, 2013 ('The Act') read with the Companies (Indian Accounting Standards) Rules 2015, and other accounting principles generally accepted in India, of the standalone net loss and other comprehensive income and other financial information for the year ended 31st March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone annual financial results.

Emphasis of Matter

Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting





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Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - I. Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - II. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.





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- III. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by management and Board of Directors.
 - IV. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and.
 - V. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
 10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The statement includes financial results for the quarter ended 31st March 2026, being the balancing figures between the audited standalone figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For SALARPURIA & PARTNERS
Chartered Accountants
ICAI FIRM: 302113E

CA SHWETA AGIWAL
(Partner)
Regn. 0571014
Place: New Delhi



Date: 23.05.2026

UDIN:- 26571014 PU W 2SA4000



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ABM INTERNATIONAL LIMITED

Statement of Standalone Audited Financial Results for the quarter and year ended 31st March,2026						
S.No.	Particulars	Quarter ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
		Standalone				
I.	Revenue from operations	1437.08	1532.59	1767.23	5445.95	8019.32
II.	Other Income	12.76	11.05	17.84	47.68	50.91
III.	Total Revenue (I+II)	1449.84	1543.64	1785.07	5493.63	8070.23
IV.	Expenses:					
	Cost of materials consumed					
	Purchases of stock-in-trade	329.71	2068.48	1697.60	4682.37	7707.09
	Changes in inventories of finished goods, Stock inTrade and Work in Progress	896.84	(221.81)	287.37	866.30	418.11
	Employee benefits expense	33.43	14.29	15.21	73.80	56.44
	Finance costs	9.92	8.04	2.70	27.41	20.27
	Depreciation and amortisation expense	(0.86)	1.00	0.06	2.14	3.06
	Other expenses	27.18	7.63	6.78	71.32	51.20
	Total Expenses	1296.22	1877.63	2009.72	5723.34	8256.17
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	153.62	(333.99)	(224.65)	(229.71)	(185.94)
VI.	Share of profit/(loss) of associates	-	-	-	-	-
VII.	Exceptional items	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	153.62	(333.99)	(224.65)	(229.71)	(185.94)
IX.	Extraordinary items	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	153.62	(333.99)	(224.65)	(229.71)	(185.94)
XI.	Tax Expenses					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	59.13	-	50.33	59.13	50.33
	(3) Tax expense for earlier year	(43.35)	-	-	(43.35)	-
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	169.40	(333.99)	(174.32)	(213.93)	(135.61)
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	10.22	11.59	3.85	10.22	3.85
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	10.22	11.59	3.85	10.22	3.85
XIV.	Total Comprehensive Income/(Loss) for the period	179.62	(322.40)	(170.47)	(203.71)	(131.76)
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	179.62	(322.40)	(170.47)	(203.71)	(131.76)
XIX.	Minority interest	-	-	-	-	-
XX.	Profit (Loss) for the period	179.62	(322.40)	(170.47)	(203.71)	(131.76)
XXI.	Paid up Equity Share Capital	940.80	940.80	940.80	940.80	940.80
XXII.	Other Equity	-	-	-	-	-
XXIII.	Earning Per equity share (of Rs. 10/- each):					
	(1) Basic	1.91	(3.43)	(1.81)	(2.17)	(1.40)
	(2) Diluted	1.91	(3.43)	(1.81)	(2.17)	(1.40)

Note:

- Above Audited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 23rd May, 2026.
- The financial results for the quarter and year ended 31-03-2026 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)

Chairman & Managing Director

DIN- 00244906

Date :- 23-05-2026

Place:- New Delhi





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STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31st March,2026

(Rs. in lacs)

Standalone Statement of Assets and Liabilities		As at	As at
		31-03-2026	31-03-2025
Particulars		Audited	Audited
		Standalone	
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	51.91	54.06
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	93.99	83.77
	d) Deferred tax assets (net)	447.24	388.11
	e) Loan & Advances	-	-
	f) Other non-current assets	3.39	2.93
	Sub-total- Non- Current assets	596.53	528.87
2	Current assets		
	a) Current investments	-	-
	b) Inventories	246.40	993.32
	c) Trade receivables, current	179.17	359.79
	d) Cash and cash equivalents	451.92	764.44
	e) Loan & Advances	0.03	0.96
	f) Other -current financial assets	511.93	667.79
	Sub-total- Current assets	1,389.45	2,786.30
3	Non current assets classified as held for sale	-	-
	TOTAL - ASSETS	1,985.98	3,315.17
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	a) Equity Share capital	940.80	940.80
	b) Other Equity	(178.59)	25.12
	c) Money Received against share warrants	-	-
	Sub-total- Shareholders' funds	762.21	965.92
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	12.91	12.16
	e) Deffered Tax Liabilities	-	-
	Sub-total- Non-current liabilities	27.91	27.16
5	Current liabilities		
	a) Borrowings, current	836.18	1,465.08
	b) Trade payables, current	299.56	803.68
	c) Other current liabilities	60.12	53.33
	d) Provisions,current	-	-
	Sub-total- Current liabilities	1,195.86	2,322.09
	TOTAL-EQUITY AND LIABILITIES	1,985.98	3,315.17



Date :- 23-05-2026

Place:- New Delhi

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

(Rajneesh Gandhi)

Chairman & Managing Director

DIN- 00244906



ABM International Limited

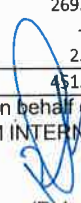

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2026				
(Rs. in lacs)				
Particulars	As at 31-03-2026		As at 31-03-2025	
	Audited		Audited	
	Standalone			
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		(229.71)		(185.95)
Adjustment for:				
Depreciation	2.14		3.06	
(Profit)/Loss on sale of fixed assets/ discarded	-		-	
Dividend Received	(0.01)		-	
Interest paid	20.91		11.18	
Interest received	(12.22)	10.82	(18.21)	(3.97)
Operating Profit before Working Capital Changes		(218.89)		(189.92)
Adjustment for:				
Trade receivables	180.63		122.53	
Other receivables	134.35		83.42	
Loans and Advances	-		-	
Other Current Financial Assets	-		-	
other Non-Current Assets	-		-	
Other Provisions	-		-	
Inventories	746.93		418.11	
Trade payable	(504.12)		(545.74)	
Other Payables	7.54	565.33	5.33	83.65
Cash generated from operations		346.44		(106.27)
Direct Tax paid	(21.37)	(21.37)	(16.42)	(16.42)
Cash flow from operations		325.07		(122.69)
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	12.22		18.21	
Interest paid	(20.91)		(11.18)	
Dividend Received	(0.01)		-	
Sale of Fixed Assets				
Sale of Investment	-		-	
Purchase of Fixed Assets	-	8.70	(0.87)	6.16
CASH FLOW FINANCING ACTIVITIES				
Proceeds from borrowing	(628.90)		460.26	
Dividend Tax Paid	-	628.90	-	460.26
Net increase(decrease)in cash and cash equivalents		(312.52)		343.73
Cash and cash equivalents as at 1st April (Opening balance)		764.44		420.69
Cash and cash equivalents as at 31st March(Closing balance)		451.92		764.42
a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7)				
b) Cash and cash equivalents comprises of:				
Balances with banks:				
- In current accounts		179.96		343.37
- In Term Deposit accounts		269.87		419.47
- In Dividend Accounts		-		-
Cash on hand		2.09		1.60
		451.92		764.42
for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED				
 (Rajneesh Gandhi) Chairman & Managing Director DIN- 00244906				
				
Date -23-05-2026				
Place - New Delhi				



SALARPURIA & PARTNERS

CHARTERED ACCOUNTANTS

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Independent Auditor's Report on Consolidated Annual Financial Results of ABM International Limited 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

OPINION

1. We have audited the accompanying **consolidated** annual financial results of ABM INTERNATIONAL LIMITED (hereafter referred to as the "Holding Company") and its associates for the year ended 31st March 2026, attached herewith, being submitted by the Holding company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations').
2. In our opinion and to the best of our information and according to the explanation given to us, the aforesaid Consolidated annual financial results:
 - a. Includes the annual financial results of Prisha Promoters Private limited-an Associates
 - b. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and;
 - c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net loss after tax and other comprehensive income and other financial information of the Group and its joint venture for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group and its Associate, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated annual financial results.

Emphasis of Matter

Our opinion is not modified in respect of this matter.





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Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net loss and other comprehensive income, and other financial information of the Group including its associates in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group and its associates, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and its associates, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates, are responsible for assessing the ability of the Group and of its associates, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and of its joint venture

Auditor's Responsibilities for the Audit of the Statement.

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.





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8. As part of an audit in accordance with the Standard on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also
 - i. Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - ii. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - iv. Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its Associates, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its Associates to cease to continue as a going concern.
 - v. Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
 - vi. Obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the Group and its Associates, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





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11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) Of the Listing Regulations, to the extent applicable.

Other Matters

12. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **SALARPURIA & PARTNERS**

Chartered Accountants

ICAI FIRM: 302113E

CA SHWETA AGIWAL

(Partner)

Regn. 0571014

Place: New Delhi



Date: 23.05.2026

UDIN:- 26571014 CGIKHPS 2141

Annexure-1

Associates

PRISHA PROMOTERS PRIVATE LIMITED



ABM International Limited

REGD. OFFICE : 37 DLF IND. AREA, KIRTI NAGAR, NEW DELHI- 110015

PHONES : 011-41426044 / 41426055

E-mail : vkgandhi@abmintl.in | Website : www.abmintl.in

CIN No.: L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

ABM INTERNATIONAL LIMITED

Statement of Consolidated Audited Financial Results for the quarter and year ended 31st March, 2026

Rs. In Lakhs

S.No.	Particulars	Quarter ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
Consolidated						
I.	Revenue from operations	1437.08	1532.59	1767.23	5445.95	8019.32
II.	Other Income	12.76	11.05	17.84	47.68	50.91
III.	Total Revenue (I+II)	1449.84	1543.64	1785.07	5493.63	8070.23
IV.	Expenses:					
	Cost of materials consumed					
	Purchases of stock-in-trade	329.71	2068.48	1697.60	4682.37	7707.09
	Changes in inventories of finished goods, Stock in Trade and Work in Progress	896.84	(221.81)	287.37	866.30	418.11
	Employee benefits expense	33.43	14.29	15.21	73.80	56.44
	Finance costs	9.92	8.04	2.70	27.41	20.27
	Depreciation and amortisation expense	(0.86)	1.00	0.06	2.14	3.06
	Other expenses	27.18	7.63	6.78	71.32	51.20
	Total Expenses	1296.22	1877.63	2009.72	5,723.34	8256.17
V.	Profit / (Loss) before Exceptional and extraordinary items and tax (III-IV)	153.62	(333.99)	(224.65)	(229.71)	(185.94)
VI.	Share of profit/(loss) of associates	(0.05)	(0.48)	(0.34)	(0.97)	(0.83)
VII.	Exceptional items	-	-	-	-	-
VIII.	Profit / (Loss) before extraordinary items and tax (V-VI)	153.57	(334.47)	(224.99)	(230.68)	(186.77)
IX.	Extraordinary items	-	-	-	-	-
X.	Profit / (Loss) before tax (VII-VIII)	153.57	(334.47)	(224.99)	(230.68)	(186.77)
XI.	Tax Expenses					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	59.13	-	50.33	59.13	50.33
	(3) Tax expense for earlier year	(43.35)	-	-	(43.35)	-
XII.	Profit / (Loss) for the period from continuing operations (IX-X)	169.35	(334.47)	(174.66)	(214.90)	(136.44)
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	10.22	11.59	3.85	10.22	3.85
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period	10.22	11.59	3.85	10.22	3.85
XIV.	Total Comprehensive Income/(Loss) for the period	179.57	(322.88)	(170.81)	(204.68)	(132.59)
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	179.57	(322.88)	(170.81)	(204.68)	(132.59)
XIX.	Minority interest	-	-	-	-	-
XX.	Profit (Loss) for the period	179.57	(322.88)	(170.81)	(204.68)	(132.59)
XXI.	Paid up Equity Share Capital	940.80	940.80	940.80	940.80	940.80
XXII.	Other Equity					
XXIII.	Earning Per equity share (of Rs.10/- each):					
	(1) Basic	1.91	(3.43)	(1.82)	(2.18)	(1.41)
	(2) Diluted	1.91	(3.43)	(1.82)	(2.18)	(1.41)

Note:

- Above Audited Financial Results as reviewed by Audit Committee and approved by Board at its meeting held on 23rd May, 2026.
- The financial results for the quarter and year ended 31-03-2026 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)

Chairman & Managing Director

DIN- 00244906

Date :- 23-05-2026

Place:- New Delhi



ABM International Limited

REGD. OFFICE : 37 DLF IND. AREA, KIRTI NAGAR, NEW DELHI- 110015

PHONES : 011-41426044 / 41426055

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CIN No.: L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31st March,2026

Consolidated Statement of Assets and Liabilities		(Rs. in lacs)	
		As at 31-03-2026 Audited	As at 31-03-2025 Audited
Particulars		Consolidated	
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	51.91	54.06
	b) Goodwill on consolidation*	-	-
	c) Non-current investments	479.89	470.64
	d) Deferred tax assets (net)	447.24	388.11
	e) Loan & Advances	-	-
	f) Other non-current assets	3.39	2.93
	Sub-total- Non- Current assets	982.43	915.74
2	Current assets		
	a) Current investments	-	-
	b) Inventories	246.40	993.32
	c) Trade receivables, current	179.17	359.79
	d) Cash and cash equivalents	451.92	764.44
	e) Loan & Advances	0.03	0.96
	f) Other -current financial assets	511.93	667.79
	Sub-total- Current assets	1,389.45	2,786.30
3	Non current assets classified as held for sale	-	-
	TOTAL - ASSETS	2,371.88	3,702.04
B	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	a) Equity Share capital	940.80	940.80
	b) Other Equity	207.31	411.99
	c) Money Received against share warrants	-	-
	Sub-total- Shareholders' funds	1,148.11	1,352.79
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	12.91	12.16
	e) Deferred tax Liabilities (net)	-	-
	Sub-total- Non-current liabilities	27.91	27.16
5	Current liabilities		
	a) Borrowings, current	836.18	1,465.08
	b) Trade payables, current	299.56	803.68
	c) Other current liabilities	60.12	53.33
	d) Provisions,current	-	-
	Sub-total- Current liabilities	1,195.86	2,322.09
	TOTAL-EQUITY AND LIABILITIES	2,371.88	3,702.04

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

(Rajneesh Gandhi)
Chairman & Managing Director
DIN- 00244906

Date :- 23-05-2026
Place:- New Delhi





ABM International Limited

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CIN No.: L51909DL1983PLC015585

NSE TRADING SYMBOL - ABMINTLLTD

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2026

Rs. In Lakhs

Cash Flow Statement	Current year ended 31-03-2026		Previous year ended 31-03-2025	
	Audited		Audited	
	Consolidated			
Particulars				
CASH FLOW FROM OPERATIVE ACTIVITIES				
Net Profit before tax		(229.71)		(185.95)
Adjustment for:				
Depreciation	2.14		3.06	
(Profit)/Loss on sale of fixed assets/ discarded	-		-	
Dividend Received	(0.01)		-	
Interest paid	20.91		11.18	
Interest received	(12.22)	10.82	(18.21)	(3.97)
Operating Profit before Working Capital Changes		(218.88)		(189.92)
Adjustment for:				
Trade receivables	180.63		122.53	
Other receivables	134.35		83.42	
Loans and Advances	-		-	
Other Current Financial Assets	-		-	
other Non-Current Assets	-		-	
Other Provisions	-		-	
Inventories	746.94		418.11	
Trade payable	(504.12)		(545.74)	
Other Payables	7.54	565.34	5.33	83.65
Cash generated from operations		346.46		(106.27)
Direct Tax paid	(21.37)	(21.37)	(16.42)	(16.42)
Cash flow from operations		325.09		(122.69)
CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	12.22		18.21	
Interest paid	(20.91)		(11.18)	
Dividend Received	0.01		-	
Sale of Fixed Assets	-		-	
Sale of Investment	-		-	
Purchase of Fixed Assets	-	8.69	(0.87)	6.16
CASH FLOW FINANCING ACTIVITIES				
Proceeds from borrowing	(628.90)		460.26	
Dividend Tax Paid	-	(628.90)	-	460.26
Net increase(decrease)in cash and cash equivalents		(312.50)		343.73
Cash and cash equivalents as at 1st April (Opening balance)		764.45		420.69
Cash and cash equivalents as at 31st March(Closing balance)		451.95		764.42
a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7)				
b) Cash and cash equivalents comprises of:				
Balances with banks:				
- In current accounts		179.96		343.37
- In Term Deposit accounts		269.87		419.47
- In Dividend Accounts				
Cash on hand		2.09		1.60
		451.92		764.44
for and on behalf of the Board of Directors ABM INTERNATIONAL LIMITED				
 (Rajneesh Gandhi) Chairman & Managing Director DIN- 00244906				
				
Date :- 23-05-2026				
Place:- New Delhi				



ABM International Limited

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NSE TRADING SYMBOL - ABMINTLLTD

To,
The Manager (Listing)
National Stock Exchange of India Limited
Exchange Plaza, Plot No, C/ I, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai — 400 051

23.05.2026

Symbol "ABMINTLLTD"

Declaration pursuant to Regulation 33(3)(d) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015

I, Deep Kumar Sharma, Chief Financial Officer of ABM International Limited (CIN: L51909DL1983PLC015585) having its registered office at 37 DLF Industrial Area, Kirti Nagar, New Delhi-110015, hereby declare that the Statutory Auditors of the Company, M/s Salarpuria and Partners, Chartered Accountants (Registration No. 302113E) have issued Audit Report(s) with unmodified opinion on Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended 31st March, 2026 as approved by the Board of Directors at its meeting held today i.e. 23rd May, 2026.

This declaration is given in compliance to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and SEBI Circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

This is for your information and record.

Thanking you,

For ABM INTERNATIONAL LIMITED

Deep Kumar Sharma