

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai-400051

Respected Sir/Madam,

Subject: Submission of un-audited Financial Result for the half year ended on 30th September, 2020

We are herewith submitting the un-audited Financial Result as per Ind AS as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the half year ended on 30th September, 2020.

Kindly receive the same and update your records.

Thanking You,

Date: 10/11/2020

Place: Delhi

For, ABN Intercorp Limited



Ajai Kumar Rastogi
Managing Director
DIN: 00322447

A B N INTERCORP LIMITED

(Formerly Known as ABN Intercorp Pvt. Ltd.)

Regd. Office: FF-01, TDI Center,, Jasola District Center, Jasola, New Delhi-110 025
Ph- 011-4132 4180 | E-mail- abn.india@gmail.com | CIN-U55101DL2005PLC140406

MEHRA & Co.,
Chartered Accountants
Chander Mehra
F.C.A.

7, Rajeshwari Palace, Opp. Comm. Residence
Civil Lines, Meerut-250001
(m)9412206517

E mail: cmehra47@rediffmail.com

Independent Auditors Limited Review Report

To,
The Board of Directors,
A B N Intercorp Limited

1. We have reviewed the accompanying statement of unaudited financial results of A B N Intercorp Limited for the six months period ended on September 30, 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 has been 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 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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 of unaudited financial results prepared in accordance with applicable Indian 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) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, M/s. Mehra & Co.

FRN 000393C

Chartered Accountants


CHANDER MEHRA

Proprietor, F.C.A.

MEM No 014242

UDIN: 20014242AAAACP9940

Place: Meerut

Date: 10.11.2020



UNAUDITED FINANCIAL RESULTS FOR Half Year ended on 30th September, 2020					
Part-I		(Rs. in Lakhs except EPS data)			
Sr. No.	Particulars	Six Months Ended			Year Ended
		30/09/2020 (unaudited)	30/09/2019 (unaudited)	31/03/2020 (Audited)	31/03/2019 (Audited)
I	Revenue from Operations	9.46	4.57	10.03	14.60
II	Other Income	3.19	1.77	11.09	12.86
III	Total Income (I + II)	12.65	6.34	21.12	27.46
IV	Expenditure				
	Project Expense				
	Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade				
	Employee Benefit Expenses	5.58	2.79	9.20	11.99
	Depreciation			0.57	0.57
	Other Expenditure	2.63	6.18	3.94	10.12
	Total Expenses (IV)	8.21	8.97	13.71	22.68
V	Profit before Exceptional Items and tax (III-IV)	4.44	(2.63)	7.41	4.78
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit Before Tax (V+VI)	4.44	(2.63)	7.41	4.78
VIII	Tax Expense Current tax	0.00	0.00	0.71	0.71
	Deferred tax	0.00	0.00	0.64	0.64
IX	Profit / (loss) for the period (VII-VIII)	4.44	(2.63)	6.06	3.43
X	Other Comprehensive Income (OCI)	0.00	0.00	0.00	0.00
XI	Total Income (Including OCI) (IX+X)	4.44	(2.63)	6.06	3.43
XII	Earning Per Share (EPS) (of Rs. 10/- Each) not annualised				
	(a) Basic	1.06	(0.63)	1.44	0.82
	(b) Diluted	1.06	(0.63)	1.44	0.82



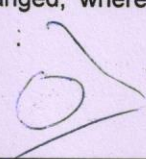

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Statement of Assets & Liabilities		(RS.In LAKH)	
Sr. No	Particulars	As At 30/09/2020	As At 31/03/2020
		(Unaudited)	(Audited)
A	ASSETS		
1	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	1.68	1.68
	(b) Investment Property	655.86	670.88
	(c) Financial Assets		
	(i) Other Financial Assets	211.42	211.42
	(d) Deferred Tax Assets (net)	1.93	1.93
	(e) Other non-current assets		
		870.89	885.91
2	CURRENT ASSETS		
	(a) Inventories		
	(b) Financial Assets		
	(i) Investments	67.50	67.50
	(ii) Trade Receivables	0.44	0.00
	(iii) Cash and Cash Equivalents	73.01	62.40
	(iv) Loans		
	(c) Current tax asset (net)	5.66	4.48
	(d) Other Current Assets		
		146.61	134.38
	TOTAL	1017.50	1020.29
B	EQUITY AND LIABILITIES		
	EQUITY :		
	(a) Equity Share Capital	41.95	41.95
	(b) Other Equity	968.75	964.31
		1010.70	1006.26
	LIABILITIES		
1	NON-CURRENT LIABILITIES		
	(a) Provisions	0.68	0.68
		0.68	0.68
2	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payable		
	(iii) Other financial liabilities	6.12	13.35
	(b) Other Current Liabilities		
	(c) Provisions		
	(d) Current Tax Liabilities (Net)		
		6.12	13.35
	TOTAL	1017.50	1020.29



Statement of cash Flows		(RS.In LAKH)	
Sr. No	Particulars	30/09/2020 (unaudited)	30/09/2019 (unaudited)
(A)	Cash flow from Operating Activities:		
	Net Profit Before Tax	4.44	-2.63
	Adjustments:		
	Interest received	-0.12	-1.77
	(Profit)/loss on sale of Assets	-3.08	
	(Profit)/loss on sale of Shares		
	Operating profit before working capital changes	1.24	-4.40
	Adjusted for:		
	Decrease/(Increase) in Receivables	-1.62	-24.68
	Increase/(Decrease) in Payables	-7.23	2.55
	Cash Generated from operations	-7.61	-26.53
	Direct taxes (paid) / refund received	0.00	0.00
	Net Cash Flow From Operating activities	-7.61	-26.53
(B)	Cash flow from Investing Activities:		
	sale/transfer of investment	90.02	17.00
	Sale of shares		
	Purchase of shares		
	Interest received	0.12	1.77
	Profit/(loss) on sale of investment	3.08	
	Purchase of Fixed Assets		
	Investment in property	-75.00	
	Net Cash Flow From Investing activities	18.22	18.77
(C)	Cash flow from Financing Activities:		
	Net Cash Flow From Financing activities	0.00	0.00
	Net Increase in Cash & Cash Equivalents	10.61	-7.76
	Cash & Cash Equivalents at the beginning of the year	62.40	70.82
	Cash & Cash Equivalents at the close of the year	73.01	63.06
Notes:			
1	The aforesaid financial results were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors held on November 10, 2020. The same has also been subject to Limited Review by the Statutory Auditors.		
2	The Company is engaged in the service segment and therefore there are no other reportable segments.		
3	Figures for the previous periods have been regrouped / re- arranged, wherever considered necessary.		
PLACE	New Delhi	 	
DATE :	11/10/2020		
		Ajai Kumar Rastogi Managing Director DIN : 00322447	