

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

Respected Sir/Madam,

**Subject: Submission of un-audited Financial Result for the half year ended on 30<sup>th</sup>September, 2022**

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 30<sup>th</sup>September, 2022.

Kindly receive the same and update your records.

Thanking You,

**Date: 14.11.2022**  
**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,  
Civil Lines, Meerut-250001  
(m)9412206517

E mail: [cmehra47@gmail.com](mailto:cmehra47@gmail.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, 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 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.

Place: Meerut  
Date: 14.11.2022



For, M/s. Mehra & Co.  
FRN 000393C  
Chartered Accountants

A handwritten signature in blue ink, appearing to read "Chander Mehra".

Chander Mehra  
M. No. 014242

UDIN: 22014242BDCNQG9869

Proprietor

**UNAUDITED FINANCIAL RESULTS FOR HALF YEAR ENDED ON 30TH SEPTEMBER, 2022**

Part-I		(Rs. in Lakhs except EPS data)				
Sr. No.	Particulars	Six Months Ended			Year Ended	
		30/09/2022 (Unaudited)	31/03/2022 (Audited)	30/09/2021 (Unaudited)	31/03/2022 (Audited)	31-03-2021 (Audited)
I	Revenue from Operations	8.14	8.09	7.66	15.75	15.59
II	Other Income	4.19	0.00	0.00	0.00	13.30
III	Total Income ( I + II )	<b>12.33</b>	<b>8.09</b>	<b>7.66</b>	<b>15.75</b>	<b>28.89</b>
IV	Expenditure					
	Project Expense					
	Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade					
	Employee Benefit Expenses	7.79	8.21	6.75	14.96	19.34
	Depreciation		1.21	0.00	1.21	0.42
	Other Expenditure	2.15	3.32	2.84	6.16	9.79
	Total Expenses ( IV )	<b>9.94</b>	<b>12.74</b>	<b>9.59</b>	<b>22.33</b>	<b>29.55</b>
V	Profit before Exceptional Items and tax (III-IV)	2.39	(4.65)	(1.93)	(6.58)	(0.66)
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit Before Tax (V+VI)	2.39	(4.65)	(1.93)	(6.58)	(0.66)
VIII	Tax Expense Current tax	0.00	0.00	0.00	0.00	0.00
	Deferred tax	0.00	(0.82)	0.00	-0.82	-0.44
IX	Profit / (loss) for the period (VII-VIII)	2.39	(3.83)	(1.93)	(5.76)	(0.22)
X	Other Comprehensive Income (OCI)	0.00	0.00	0.00	0.00	0.00
XI	Total Income (Including OCI) (IX+X)	2.39	(3.83)	(1.93)	(5.76)	(0.22)
XII	Earning Per Share (EPS) (of Rs. 10/- Each) not annualised					
	(a) Basic	0.57	(0.91)	(0.46)	(1.37)	(0.05)
	(b) Diluted	0.57	(0.91)	(0.46)	(1.37)	(0.05)

Place New Delhi  
Date : 14/11/22



  
**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



ABN INTERCORP LTD.

Statement of Assets & Liabilities		(RS.In LAKH)	
Sr. No	Particulars	As At 30/09/2022	As At 31/03/2022
		(Unaudited)	(Audited)
A	<b>ASSETS</b>		
1	<b>NON-CURRENT ASSETS</b>		
	(a) Property, Plant and Equipment	2.89	2.89
	(b) Investment Property	723.36	710.86
	(c) Financial Assets		
	(i) Other Financial Assets	193.43	189.92
	(d) Deferred Tax Assets (net)	3.20	3.20
	(e) Other non-current assets		
		<b>922.88</b>	<b>906.87</b>
2	<b>CURRENT ASSETS</b>		
	(a) Inventories		
	(b) Financial Assets		
	(i) Investments	67.50	67.50
	(ii) Trade Receivables		
	(iii) Cash and Cash Equivalents	17.23	28.02
	(iv) Loans		
	(c) Current tax asset (net)	3.30	2.60
	(d) Other Current Assets		
		<b>88.03</b>	<b>98.12</b>
	<b>TOTAL</b>	<b>1010.91</b>	<b>1004.99</b>
B	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY :</b>		
	(a) Equity Share Capital	41.95	41.95
	(b) Other Equity	960.71	958.33
		<b>1002.66</b>	<b>1000.28</b>
	<b>LIABILITIES</b>		
1	<b>NON-CURRENT LIABILITIES</b>		
	(a) Other financial liabilities	5.23	4.12
		<b>5.23</b>	<b>4.12</b>
2	<b>CURRENT LIABILITIES</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payable		
	(iii) Other financial liabilities	3.02	0.59
	(b) Other Current Liabilities		
	(c) Provisions		
	(d) Current Tax Liabilities (Net)		
		<b>3.02</b>	<b>0.59</b>
	<b>TOTAL</b>	<b>1010.91</b>	<b>1004.99</b>

**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



## Statement of cash Flows

(RS.In LAKH)

Sr. No	Particulars	30/09/2022 (Unaudited)	30/09/2021 (Unaudited)
(A)	<b>Cash flow from Operating Activities:</b>		
	Net Profit Before Tax	2.39	-1.94
	<b>Adjustments:</b>		
	Depreciation		
	Interest received	-3.90	
	(Profit)/loss on sale of Assets		
	(Profit)/loss on sale of Investment/property		
	<b>Operating profit before working capital changes</b>	<b>-1.51</b>	<b>-1.94</b>
	<b>Adjusted for:</b>		
	<b>Decrease/(Increase) in Receivables</b>	<b>-0.69</b>	<b>-0.22</b>
	<b>Increase/(Decrease) in Payables</b>	<b>3.53</b>	<b>-4.63</b>
	<b>Cash Generated from operations</b>	<b>1.33</b>	<b>-6.79</b>
	Direct taxes (paid) / refund received	0.00	0.00
	<b>Net Cash Flow From Operating activities</b>	<b>1.33</b>	<b>-6.79</b>
(B)	<b>Cash flow from Investing Activities:</b>		
	<b>sale/transfer of investment</b>		
	Sale of Investment	0.00	0.00
	Investment in Property	-12.50	
	Other Investment	-3.51	
	(Profit)/Loss on sale of Investment		
	Purchase of shares		
	Interest received	3.90	
	Sale of Fixed Assets		
	Purchase of Fixed Assets	0.00	-2.90
	<b>Net Cash Flow From Investing activities</b>	<b>-12.11</b>	<b>-2.90</b>
(C)	<b>Cash flow from Financing Activities:</b>		
	<b>Net Cash Flow From Financing activities</b>		
	<b>Net Increase in Cash &amp; Cash Equivalents</b>	<b>-10.78</b>	<b>-9.69</b>
	<b>Cash &amp; Cash Equivalents at the beginning of the year</b>	<b>28.02</b>	<b>50.84</b>
	<b>Cash &amp; Cash Equivalents at the close of the year</b>	<b>17.24</b>	<b>41.15</b>

## Notes:

- The aforesaid financial results were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors held on November, 14, 2022.
- The Company is engaged in the service segment and therefore there are no other reportable segments.
- Figures for the previous periods have been regrouped / re- arranged, wherever considered necessary.
- Figures for the half year ended September 30, 2022 are the balancing figures between the audited figures for the full financial year and the published figures for the respective six month period.

PLACE New Delhi

DATE : 14/11/22

Ajai Kumar Rastogi

Managing Director

DIN : 00322447

