



ABC GAS (INTERNATIONAL) LTD
CIN NO. : L27100MH1980PLC022118

Address: 1, Mahesh Villa
Worli, Mumbai – 400018
☎: 24938697/24935508
Fax: 00-91-22-24937758
Email: cs@abcgas.co.in
WWW : www.abcgas.co.in

To,
The Corporate Relationship Department
The Bombay Stock Exchange Limited,
P. J. Towers, Dalal Street, Fort,
Mumbai – 400 001

Date: August 14, 2024

Dear Sir/Madam,

**Sub: Outcome of Board Meeting for approval of Unaudited Financial Results.
REF: ABC GAS (INTERNATIONAL) LTD (Scrip Code: 513119):**

This is to inform you that the Board of Directors of the Company in its meeting held today i.e., on Wednesday, 14th August, 2024 from 3:30 p.m. to 4:50 p.m. at the Registered Office of the Company, inter alia, have considered and approved the unaudited standalone Financial Results for the Quarter ended 30th June, 2024 as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Copy of unaudited financial results for the quarter ended on June 30, 2024 are attached along with Limited Review Report issued by the Statutory Auditor of the Company for the said period.

Please take the same on your records.

With regards,

For, ABC Gas (International) Ltd.

Viral
Deepakbhai
Ranpura 

**Viral Ranpura
Director
DIN: 07177208**

Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of ABC GAS (INTERNATIONAL) LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).

TO THE BOARD OF DIRECTORS OF **ABC GAS (INTERNATIONAL) LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ABC GAS (INTERNATIONAL) LIMITED** (the "Company") for the quarter ended June 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement 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. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure 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. Our responsibility is to issue a report 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 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide 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 and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with the 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter

We draw attention to the following matters:

a. *Non-compliance of following statutory requirements:*

- i. *As per the records available in ROC, the company had not appointed managing director or Chief Executive Officer or manager or a whole-time director from March 30, 2024 onwards as required under section 203 of the companies act, 2013.*
- ii. *As per the records available in ROC, the company had not appointed Chief Financial Officer from March 30, 2024 onwards as required under section 203 of the companies act, 2013.*

In respect of above non-compliances, the regulatory authorities may impose late fee or penalty, however the same is indeterminate as on the date of this report.

Our opinion is not modified in respect of these matters.

For Jhunjhunwala Jain & Associates LLP

Chartered Accountants

Firm's Registration No.: 113675W/W100361

**RANDHIR KUMAR
JHUNJHUNWALA**

Digitally signed by RANDHIR KUMAR JHUNJHUNWALA
DN: c=IN, o=PERSONAL,
pseudoym=e52a9c8164047d399020c0f0eb952dc,
2.5.4.20=25a47590ac6417689593001ce4f857146d6c01de9b
1f223f005e4eae2c4d47c93, postalCode=400097,
st=MAHARASHTRA,
serialNumber=4337d3f0b5694e3df620809eb44c10f627
01bb8a752865f88a1fa8234c4a9, cn=RANDHIR KUMAR
JHUNJHUNWALA
Date: 2024.08.14 16:19:19 +05'30'



(CA Randhir Kumar Jhunjhunwala)

Partner

Membership No. : 047058

UDIN : 24047058BKFYOA4218

Date : August 14, 2024

Place : Mumbai



ABC GAS (International) Limited.
CIN NO.L27100MH1980PLC022118

: 01, Mahesh Villa,
Worli, Mumbai - 400018,
Tel : 24938697/24935508
Fax : 00-91-22-24937758
Email ID : cs@abcgas.co.in
Web : www.abcgas.co.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Figures in Lakhs)

Sr. No.	Particulars	Quarter Ended		Year Ended	
		Unaudited	Audited	Unaudited	Audited
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
I	INCOME FROM OPERATIONS				
	Revenue from operations	25.96	-	-	1.31
	Other income	10.05	-	-	0.58
	Total Income (I)	36.01	-	-	1.89
II	Expenses				
	Consumption of Raw Material	-	-	-	-
	Purchase of Stock in Trade	-	-	-	-
	Change in Inventories of finished goods / work in progress and stock in trade	27.38	-	-	7.43
	Employees Benefit Cost	-	2.74	1.68	9.13
	Depreciation & amortisation expenses	0.22	0.53	0.91	3.28
	Finance Cost	-	0.21	0.26	1.11
	Other Expenses	4.15	14.47	5.80	37.88
	Provision for Impairment	-	-	-	-
	Total Expenses (II)	31.76	17.95	8.65	58.83
III	Profit/(Loss) before exceptional items and tax (I-II)	4.25	(17.95)	(8.65)	(56.94)
IV	a) Exceptional Items				
	Sundry Bal W-Back	-	-	-	-
	(Profit)/Loss on Sale of Fixed Assets	-	82.51	-	82.51
	Claims , Settlement and Write Offs	-	-	-	-
V	Profit before Tax (III-IV)	4.25	64.56	(8.65)	25.57
VI	Tax Expense				
	(i) Current tax	-	1.44	-	1.44
	(ii) Deferred Tax	-	-	-	-
	(iii) Short/ (Excess) Provision of Earlier Years	-	-	-	3.13
VII	Net Profit (Loss) for the period / Year (V-VI)	4.25	63.12	(8.65)	21.00
VIII	Other Comprehensive Income (OCI)				
	a) Items that will not be classified to profit or loss	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total other Comprehensive Income For the period (a+b+c+d)	-	-	-	-
IX	Total Comprehensive Income for the period /year (VII+VIII)	4.25	63.12	(8.65)	21.00
X	Paid up Equity Share Capital (par Value Rs.10/-each fully paid up)	198.00	198.00	198.00	198.00
XI	Earning per equity share (in Rs.10/- each)				
	Basic	0.21	3.19	(0.44)	1.06
	Diluted	0.21	3.19	(0.44)	1.06

Notes :

- The Audit Committee reviewed the above unaudited financial result on 14th August 2024, which has been approved by the Board at their meeting held on same date.
- The format for unaudited quarterly results as prescribed in SEBI's circular CIRICFD/CMD/15/2015 dated 30th November,2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016 applicable to all companies that are required to comply with Ind AS
- As the Company operates in a single business segment, viz Trading of Gas Products in' the context of as per Ind AS 108 , disclosure of segment information is not applicable
- Previous period's figures have been regrouped and / or rearranged wherever necessary to make them
- The above unaudited Financial Results will be available on the website of the Company- www.abcgas.co.in. and BSE- www.bseindia.com

Place : - Mumbai
Date : - 14.08.2024

For on behalf of the Board of Directors.
of ABC Gas (International) Ltd.

Viral
Deepakbhai
Ranpura

Viral Ranpura
Director
DIN: 07177208