



A.B.C. GAS (INTERNATIONAL) LTD.

: 1, Mahesh Villa,
Worli, Mumbai – 400018,
☎: 24938697/24935508
Fax : 00-91-22-24937758
Email : abcind@vsnl.com
Web : www.abctubes.com

Wednesday, February 14, 2018

To,
The Market Operation Department,
Bombay Stock Exchange, 1st Floor,
Corporate Governance, Dalal Street,
Mumbai – 400 001.
Fax No.: 2272 2082 / 3132

Sub: Clause 41 of Listing Agreement

Respected Madam,

In compliance of the Listing Agreement, please find **enclosed** herewith-**unaudited Financial Results** of the Company for the **quarter and Nine Month ended 31st December, 2017** along with Limited Review Report. The results were taken on record by the Board of Directors of the Company at their meeting held on **14th February, 2018**.

This is for your information.

Kindly acknowledge receipt.

Thanking you.

Yours faithfully,

For ABC Gas (International) Ltd.

S.P. Shorewala
Director
DIN 00088077

Encl.: As above



ABC GAS (International) Limited.
CIN NO.L27100MH1980PLC022118

1, Mahesh Villa,
Worli, Mumbai – 400018,
Tel : 24938697/24935508
Fax : 00-91-22-24937758

Email ID : pipedgas@gmail.com
Web : www.abcgasinterenation.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTH ENDED 31ST DEC,2017

(Rs.in Lakhs)

Sr.No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		Unaudited			Unaudited		Audited
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
I	INCOME FROM OPERATIONS						
	Revenue from operations	71.28	28.64	269.55	157.90	365.72	394.64
	Other income	9.19	9.05	8.55	28.71	21.15	29.70
	Total Income (I)	80.47	37.70	278.10	186.62	386.87	424.34
II	Expenses						
	Consumption of Raw Material	1.15	-	-	1.16	-	(0.03)
	Purchase of Stock in Trade	-	10.35	0.07	162.99	253.79	253.79
	Change in Inventories of finished goods /work in progress and stock in trade	62.19	10.16	272.93	(25.69)	108.56	137.92
	Employees Benefit Cost	2.85	2.88	2.70	8.66	8.54	11.25
	Depreciation & amortisation expenses	0.91	0.93	1.50	2.77	4.50	5.88
	Finance Cost	0.20	0.04	0.28	0.34	0.40	0.89
	Other Expenses	7.39	13.19	7.21	28.67	20.73	29.46
	Total Expenses (II)	74.69	37.56	284.70	178.90	396.52	439.16
III	Profit/(Loss) before exceptional items and tax (I-II)	5.78	0.14	(6.60)	7.72	(9.65)	(14.82)
IV	A) Exceptional Items	-	-	(0.44)	(0.44)	(1.33)	(1.77)
	B) Prior Period Adjustments	0.01	0.51	-	0.52	-	-
V	Profit before Tax (III-IV)	5.77	(0.37)	(6.16)	7.64	(8.32)	(13.05)
VI	Tax Expense						
	(i) Current tax	1.54	0.03	-	2.00	(0.72)	-
	(ii) Deferred Tax	(0.06)	(0.03)	0.05	(2.32)	-	(0.67)
	(iii) Short/(Excess) Provision of Earlier Years	(2.40)	0.07	-	(0.12)	-	-
VII	Net Profit (Loss) for the period / Year (V-VI)	6.69	(0.45)	(6.21)	8.08	(7.60)	(12.38)
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)	6.69	(0.45)	(6.21)	8.08	(7.60)	(12.38)
X	Paid up Equity Share Capital (par Value Rs.10/-each fully paid up)	198.00	198.00	198.00	198.00	198.00	198.00
XI	Earning per equity share (in Rs.10/- each)						
	Basic	0.34	(0.02)	(0.31)	0.41	(0.39)	(0.63)
	Diluted	0.34	(0.02)	(0.31)	0.41	(0.39)	(0.63)

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved in the meeting of Board of Directors held on February,14,2018
- Statutory Auditors of the Company have carried out Limited review for the quarter ended 31st December, 2017.
- The Company has adopted Indian Accounting Standard (Ind AS) For the financial year commencing from 1st April 2017 and above result have been prepared in accordance with IND AS as prescribed under Section 133 of the Companies Act,2013 and read with relevant rule made thereunder.
- Submission of IND-AS compliant financial results for the preceding quarter and previous year ended 31st March 2017 is not mandatory as per SEBI circular no CIR/CFD/FAC/62/2016 dated July 5,2016.However,Management has exercised necessary due diligence to ensure that the financial results provide true and fair view of its affairs
- Post implementation of Goods and Service Tax (GST) from quarter ended 31st December,2017, Revenue from operation is reported net of GST.
- Figures of the previous periods are regrouped, wherever necessary to correspond with current periods.
- Reconciliation of Net Profit as previously reported on account of transition from the previous GAAP to Ind AS for the quarter and Nine Month ended 30th December,2016 :

(Rs. In Lakhs)

Particulars	Quarter Ended 31st Dec,2016	Nine Month ended 31st Dec,2016
Net Profit as per previous GAAP	(6.21)	(7.60)
Fair Valuation of Financial Instruments	-	-
Fair Valuation of Financial guarantees	-	-
Interest expenses accounted using effective interest rate	-	-
Depreciation on property, plant and equipment measured at fair value as deemed cost	-	-
Actuarial (gain)/Loss on employee defined benefit fund recognised in Other Comprehensive Income	-	-
Effect of deferred tax on adjustments	-	-
Net Profit for the period as per Ind AS	(6.21)	(7.60)
Other Comprehensive Income	-	-
Total Comprehensive Income under Ind AS	(6.21)	(7.60)

Place : - Mumbai
Date : 14/02/2018



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

S. P. Shorewala
Director (DIN -00088077)

SHRWANKUMAR & CO.
Chartered Accountants

503/505, J. S. Seth Road, 1st Floor
Chira Baazar, Mumbai - 400 002
Phone: 2205 4634/2206 3774

Independent Auditors' Limited Review Report to the Board of Directors of ABC GAS (International) Ltd. on unaudited financial results for the quarter and nine months ended 31st December, 2017.

1. We have reviewed the accompanying statement of unaudited financial results of ABC GAS (International) Ltd. ("the Company") for the quarter and nine months ended 31st December, 2017, attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing obligation and disclosure requirements) Regulation, 2015 read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated 05th July, 2016. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.
2. 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 Statement is free of material misstatements. 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.
3. 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 result prepared in accordance with applicable "Indian Accounting Standards (IND AS)" 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 obligation and disclosure requirements) Regulation, 2015 read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated 05th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Shrawankumar & Co.
Chartered Accountants
Registration No. 110221W



Shubham

Shubham Bhuwania
Partner
Membership No. 171789

Place: Mumbai
Date: 14th February, 2018