

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

: 1, Mahesh Villa,  
Worli, Mumbai – 400018,  
☎: 24938697/24935508  
Fax : 00-91-22-24937758  
Email : [swati@abcgas.co.in](mailto:swati@abcgas.co.in)  
Web : [www.abcgas.co.in](http://www.abcgas.co.in)

Wednesday, November 14, 2018

To,  
The Market Operation Department,  
Bombay Stock Exchange, 1<sup>st</sup> 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 ended 30<sup>th</sup> September, 2018** along with Limited Review Report. The results were taken on record by the Board of Directors of the Company at their meeting held on **14<sup>th</sup> November, 2018**.

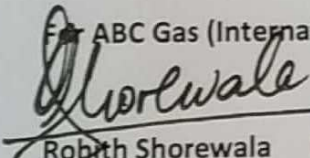
This is for your information.

Kindly acknowledge receipt.

Thanking you.

Yours faithfully,

ABC Gas (International) Ltd.

  
Robith Shorewala

Director

DIN: 01650221

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.abcgas.co.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPT, 2018

(Rs.in Lakhs)

Sr.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited			Unaudited		Audited
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
I	<b>INCOME FROM OPERATIONS</b>						
	Revenue from operations	-	6.86	28.64	6.86	86.62	157.90
	Other income	11.61	9.87	9.05	21.48	19.52	38.18
	<b>Total Income (I)</b>	<b>11.61</b>	<b>16.73</b>	<b>37.70</b>	<b>28.34</b>	<b>106.15</b>	<b>196.08</b>
II	<b>Expenses</b>						
	Consumption of Raw Material	-	-	-	-	0.01	2.13
	Purchase of Stock in Trade	-	-	10.35	-	162.99	162.99
	Change in Inventories of finished goods /work in progress and stock in trade	-	4.02	10.16	4.02	(87.88)	(25.69)
	Employees Benefit Cost	2.23	2.79	2.88	5.02	5.81	11.24
	Depreciation & amortisation expenses	0.85	0.84	0.93	1.69	1.86	3.62
	Finance Cost	-	0.01	0.04	0.01	0.14	0.40
	Other Expenses	4.65	7.44	13.19	12.08	21.28	52.29
	<b>Total Expenses (II)</b>	<b>7.72</b>	<b>15.10</b>	<b>37.56</b>	<b>22.82</b>	<b>104.21</b>	<b>206.99</b>
III	<b>Profit/(Loss) before exceptional items and tax (I-II)</b>	<b>3.89</b>	<b>1.63</b>	<b>0.14</b>	<b>5.52</b>	<b>1.94</b>	<b>(10.91)</b>
IV	<b>A) Exceptional Items</b>	-	-	-	-	(0.44)	-
	<b>B) Prior Period Adjustments</b>	-	-	0.51	-	0.51	-
V	<b>Profit before Tax (III-IV)</b>	<b>3.89</b>	<b>1.63</b>	<b>(0.37)</b>	<b>5.52</b>	<b>1.87</b>	<b>(10.91)</b>
VI	<b>Tax Expense</b>						
	(i) Current tax	0.75	0.31	0.03	1.06	0.46	-
	(ii) Deferred Tax	(0.15)	(0.05)	(0.03)	(0.20)	(0.05)	(0.19)
	(iii) Short/(Excess) Provision of Earlier Years	-	-	0.07	-	0.07	(4.30)
VII	<b>Net Profit (Loss) for the period / Year (V-VI)</b>	<b>3.29</b>	<b>1.37</b>	<b>(0.45)</b>	<b>4.66</b>	<b>1.39</b>	<b>(6.42)</b>
VIII	<b>Other Comprehensive Income (OCI)</b>						
	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	-	-	-	-	-	-
	<b>Total other Comprehensive Income For the period (a+b+c+d)</b>	-	-	-	-	-	-
IX	<b>Total Comprehensive Income for the period /year (VII+VIII)</b>	<b>3.29</b>	<b>1.37</b>	<b>(0.45)</b>	<b>4.66</b>	<b>1.39</b>	<b>(6.42)</b>
X	<b>Paid up Equity Share Capital (par Value Rs.10/-each fully paid up)</b>	<b>198.00</b>	<b>198.00</b>	<b>198.00</b>	<b>198.00</b>	<b>198.00</b>	<b>198.00</b>
XI	<b>Earning per equity share (in Rs.10/- each)</b>						
	Basic	0.17	0.07	(0.02)	0.24	0.07	(0.32)
	Diluted	0.17	0.07	(0.02)	0.24	0.07	(0.32)

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved in the meeting of Board of Directors held on November ,14,2018
- Statutory Auditors of the Company have carried out Limited review for the quarter ended September,30, 2018.
- The Company does not have more than one reportable primary segment in terms of Accounting Standards, therefore the company is not required to submit separate segment wise report.
- Figures of the previous periods are regrouped and/or rearranged, wherever necessary to correspond with current periods.
- The above Financial Results are also available on our website [www.abcgas.co.in](http://www.abcgas.co.in) and stock exchange website [www.bseindia.com](http://www.bseindia.com)

Place :- Mumbai  
Date :- 14/11/2018



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

*Rohith Shorewala*  
Rohith Shorewala  
Director (DIN -01650221)



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CIN NO.L27100MH1980PLC022118

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Statement of Assets and Liabilities As At 30th Sept,2018

(Rs. In Lakhs)

PARTICULARS	AS AT 30th SEPT 2018 (Unaudited)	AS AT 31st MAR 2018 (Audited)
<b>I. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment	22.21	23.83
(b) Other Intangible Assets	1.16	1.22
(c) Financial Assets		
(i) Investments	8.48	8.48
(ii) Others (to be specified)	0.85	0.85
	<b>32.69</b>	<b>34.38</b>
<b>(2) Current Assets</b>		
(a) Inventories	232.67	236.69
(b) Financial Assets		
(i) Trade receivables	341.93	372.43
(ii) Cash & Cash equivalents	19.20	5.01
(iii) Loans	-	-
(c) Current Tax Assets (Net)	8.57	6.42
(d) Other Current Assets	11.54	11.26
	<b>613.91</b>	<b>631.82</b>
<b>TOTAL ASSETS</b>	<b>646.60</b>	<b>666.19</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	198.00	198.00
(b) Other Equity	1.57	(3.09)
	<b>199.57</b>	<b>194.91</b>
<b>LIABILITIES</b>		
<b>(1) Non-Current Liabilities</b>		
(a) Deferred tax Liabilities (Net)	0.77	0.97
	<b>0.77</b>	<b>0.97</b>
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	133.35	133.15
(ii) Trade Payables	299.11	322.24
(b) Other Current liabilities	12.74	14.92
(c) Short Term Provision	1.06	-
	<b>446.27</b>	<b>470.31</b>
<b>TOTAL EQUITIES AND LIABILITIES</b>	<b>646.60</b>	<b>666.19</b>

Place : - Mumbai  
Date :- 14/11/2018



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

Rohith Shorewala  
Director (DIN -01650221)

**B. P. Kabra & Associates**  
CHARTERED ACCOUNTANTS

ROOM NO. 21, 1ST FLOOR, 66, CHANDANWADI, MARINE LINES, MUMBAI - 400 002.  
TEL. : 2200 0489 / 2200 0589 • E-MAIL : bpkassociates1@gmail.com



CA. Bankat P. Kabra  
B.Com., F.C.A.

**Independent Auditor's Review Report on Standalone Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors of  
ABC Gas (International) Limited

We have reviewed the accompanying Statement of Unaudited Standalone Ind AS Financial Results of **M/s. ABC Gas (International) Limited** ("the Company") for the quarter and half year ended September 30, 2018 ("the Statement") and the assets and liabilities on that date together with notes thereon ("the Statement") attached herewith, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding and 'Number of Investor Complaints', being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 14<sup>th</sup> November, 2018, 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. Our responsibility is to issue a report on these Financial Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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.

Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there-under 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

The review of the unaudited Standalone financial results for the quarter ended 30 th. September 2017 included in the Statement, was carried out and reported by Bhuwania & Agrawal Associate vide their unmodified review report dated 15 th. November 2017, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our review report is not qualified in respect of this matter.

For B.P.. Kabra & Associates  
Chartered Accountants

Bankat P Kabra  
Proprietor  
Membership No.115966  
Firm Reg. No. 124578W



Place : Mumbai  
Dated: 14 th. November , 2018.