

Date: 11th February, 2021

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001.	The Secretary, The Calcutta Stock Exchange Ltd., 7, Lyons Range , Kolkata – 700 001
Scrip Code : 520123	Symbol - 011146

Dear Sir(s),

Reg: Revised Outcome of Board Meeting held on 11th February, 2021

With further reference to our letter dated 11.02.2021 submitted herewith Un-audited financial results for quarter and nine months ended 31st December, 2020, we would like to inform you that inadvertent errors has occurred in the segment section only of the result and, therefore, we are submitting revised un-audited financials result.

Please ignore the previous results filed with you and do not take on record of the same.

This may please be informed to the Members of your Stock Exchange.

Please acknowledge the receipt of the above.

Thanking You,

Yours faithfully,

For ABC India Limited

Sanjay Agarwal

Sanjay Agarwal
Company Secretary

Encl: As above

ABC INDIA LIMITED
CIN- L63011WB1972PLC217415
REGD. OFF : P-10 NEW C.I.T ROAD, KOLKATA - 700 073, Phone: (033) 22371745/24614156, FAX: (033) 24614193
Email : vrmd@abcindia.com ; Website : www.abcindia.com
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

(₹ In Lakhs)

PARTICULARS	Quarter Ended			Nine Months ended		Year Ended
	31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
I. Income						
Revenue from operations	6,025.64	3,592.66	6,988.18	12,425.94	19,742.58	22,072.78
II. Other Income	2.09	28.01	27.27	42.07	43.86	57.91
III. Total Income (I + II)	6,027.73	3,620.67	7,015.45	12,468.01	19,786.44	22,130.70
IV. Expenses						
(a) Purchase of stock-in-Trade	1,103.22	849.64	1,216.06	2,478.79	4,084.21	5,217.99
(b) Changes in inventories of finished goods, by-products and work-in-progress	(4.56)	(0.86)	10.56	(12.33)	9.10	12.29
(c) Expenditure relating to transportation and services	4,422.53	2,250.20	5,084.41	8,564.60	13,420.28	13,846.67
(d) Employee benefits expense	173.32	191.31	192.10	548.32	580.58	805.72
(e) Finance Costs	66.40	53.99	97.00	162.13	244.45	348.67
(f) Depreciation and amortisation expenses	34.14	35.04	18.28	108.22	54.34	129.70
(g) Other Expenses	128.24	162.73	267.97	391.05	829.39	1,363.17
Total Expenses (IV)	5,923.28	3,542.03	6,886.37	12,240.77	19,222.35	21,724.20
V. Profit/(loss) before exceptional Items and tax (III - IV)	104.45	78.64	129.07	227.23	564.09	406.49
VI. Exceptional Items	-	-	(1.42)	-	(1.42)	2.92
VII. Profit/ (loss) before tax (V + VI)	104.45	78.64	127.66	227.23	562.67	409.41
VIII. Tax Expenses						
(a) Current Tax	-	-	-	-	-	-
(b) Deferred Tax	-	-	-	-	-	(17.18)
IX. Net Profit for the period from continuing operations (VII - VIII)	104.45	78.64	127.66	227.23	562.67	426.59
X. Other Comprehensive Income (net of tax)						
A. I. Items that will not be reclassified to Profit or Loss	-	-	-	-	-	0.38
A. II. Income tax relating to items will not be reclassified to Profit or Loss	-	-	-	-	-	-
B. I. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
B. II. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI. Total Comprehensive income (Net of tax) (IX + X)	104.45	78.64	127.66	227.23	562.67	426.98
XII. Paid-up Equity Share Capital of Rs. 10/- each	541.72	541.72	541.72	541.72	541.72	541.72
XIII. Earning per Share (of Rs.10/- each)						
a) Basic	1.93	1.45	2.36	4.19	10.39	7.87
b) Diluted	1.93	1.45	2.36	4.19	10.39	7.87



Annexure-1

ABC INDIA LIMITED
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UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

(₹ In Lakhs)

PARTICULARS	Quarter Ended			Nine Months ended		Year Ended
	31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
1 Segment Revenue (Net Sale / Income from each segment)						
a) Freight & Services	4,889.45	2,712.19	5,719.01	9,878.02	15,516.81	16,678.71
b) Petrol Pump	1,136.18	880.47	1,262.99	2,547.92	4,219.25	5,383.84
c) Unallocated	-	-	6.18	-	6.52	10.23
Total	6,025.64	3,592.66	6,988.18	12,425.94	19,742.58	22,072.78
Less: Inter Segment Revenue	-	-	-	-	-	-
Revenue from operations	6,025.64	3,592.66	6,988.18	12,425.94	19,742.58	22,072.78
2 Segment Results - Profit /(Loss) before tax, finance costs :						
a) Freight & Services	258.74	226.97	531.85	674.52	1,300.80	1,118.71
b) Petrol Pump	10.86	8.18	12.70	24.66	41.44	53.41
Total	269.60	235.15	544.55	699.18	1,342.24	1,172.12
Less i) Finance costs	66.40	53.99	97.00	162.13	244.45	348.67
ii) Other unallocable expenditure net off Unallocable income	98.76	102.53	319.89	309.81	535.13	414.03
Profit /(Loss) before tax	104.45	78.61	127.66	227.23	562.67	409.41
3 Segment Assets						
a) Freight & Services	8,513.35	7,147.12	10,545.47	8,513.35	10,545.47	6,323.90
b) Petrol Pump	296.72	305.01	245.67	296.72	245.67	263.12
(c) Unallocated	3,197.96	3,216.18	2,584.42	3,197.96	2,584.42	2,714.70
Total	12,008.03	10,668.31	13,375.55	12,008.03	13,375.55	9,301.72
4 Segment Liabilities						
a) Freight & Services	5,191.86	2,495.17	6,730.94	5,191.86	6,730.94	3,435.89
b) Petrol Pump	255.04	277.58	191.98	255.04	191.98	249.45
(c) Unallocated	2,504.74	3,720.33	1,202.74	2,504.74	1,202.74	1,134.04
Total	7,951.64	6,493.09	8,125.66	7,951.64	8,125.66	4,819.38



Notes:

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| 1) | The above Unaudited financial results have been reviewed by the Audit Committee and thereafter the Board of Directors have approved the above results at their respective meetings held on 11th February, 2021. |
| 2) | The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter and nine month ended 31st December, 2020 and the report was placed before the Board and the same was noted. |
| 3) | The above results have been prepared in accordance with Ind AS-34 "Interim Financial Reporting " prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rule, 2015, amended time to time. |
| 4) | The Company carries out its business in two segments viz., Freight & Services and Petrol Pump . |
| 5) | Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules. |
| 6) | The figures of previous periods / year has been regrouped / reclassified wherever necessary to make them comparable with those of the current period / year. |

For and on behalf of the Board of Directors of
ABC India Limited

Ashish Agarwal




Ashish Agarwal
Managing Director
DIN: 00351824

Place of Signature : Kolkata
Date: 11th February, 2021

**REPORT ON LIMITED REVIEW**

Review Report to
The Board of Directors of
ABC INDIA LIMITED

We have reviewed the accompanying statement of unaudited financial results of ABC INDIA LIMITED ("the company") for the quarter ended on 31st December, 2020 and year to date from April 1, 2020 to December 31, 2020 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements), Regulations, 2015, as amended ('the Regulation')

This statement is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and management principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("IND AS34") prescribed under Sec 133 of the Companies Act, 2013 read with relevant rules and issued there under and other accounting principles generally accepted in India on 11th February, 2021. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review 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 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 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 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 Accounting Standards specified under Sec 133 of the Companies Act, 2013 read with relevant rules and issued there under 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: Kolkata

Date: 11th February, 2021

UDIN: 21061505AAAAFG6492

For **B D S & CO.**

Chartered Accountants

Firm Registration No. 326264E



Bharat D Sarawgee
Bharat D Sarawgee

Partner

Membership No. 063679