

Date: 13.08.2019

✓ **BSE Limited**

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

Scrip Code : 520123

The Calcutta Stock Exchange Limited

7, Lyons Range,
Kolkata- 7000 01

Scrip Code No. 10011146

Dear Sir,

Reg: Outcome of Board Meeting

With further reference to our letter of **7th August, 2019** the Board of Directors of the Company in its meeting held on date i.e. **13th August, 2019** has, inter alia, transacted the following business –

- 1) Approved the Un-audited Standalone Financial Results for the quarter ended on 30th June, 2019 and the same is attached along with Limited Review Report as issued by the Auditors of the Company and placed before the Board pursuant to Regulation 30(6) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2) Fixed the date, venue and approved the notice of the **46th Annual General Meeting (AGM)** of the Company for the F.Y 2018-19 to be held on **25th September, 2019..**
- 3) Approved the Directors' Report along with all its annexures of the Company for the financial year 2018-19.
- 4) Fixed the date for closure of Register of Members & Share Transfer Books from **19th September, 2019 to 25th September, 2019** (both days inclusive) for the purpose of Annual General Meeting of the Company for the Financial Year **2018-19** pursuant to Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please note that the meeting commenced at **2.00 P.M.** and concluded at **3.30 P.M.**

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 & Compliance Officer

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
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

PARTICULARS		Quarter Ended			Year Ended
		30.06.2019 (Unaudited)	31.03.2019 (Audited)	30.06.2018 (Unaudited)	31.03.2019 (Audited)
I.	Revenue from operations	6,410.81	6,378.25	2,872.67	17,699.46
II.	Other Income	13.88	24.42	8.47	52.59
III.	Total Income (I + II)	6,424.69	6,402.67	2,881.14	17,752.05
IV.	Expenses				
	(a) Purchase of stock-in-Trade	1,557.33	1,434.61	1,674.86	6,221.02
	(b) Changes in inventories of finished goods, by-products and work-in-progress	6.18	(24.84)	(14.40)	(14.49)
	(c) Expenditure relating to transportation and services	4,145.75	3,647.77	748.21	8,226.49
	(d) Cost of construction	5.46	21.98	105.85	244.74
	(e) Employee benefits expense	192.33	201.20	179.35	782.64
	(f) Finance Costs	64.10	132.10	77.69	369.15
	(g) Depreciation and amortisation expenses	17.97	22.79	22.83	90.09
	(h) Other Expenses	238.21	728.24	249.98	1,408.58
	Total Expenses	6,227.32	6,163.86	3,044.36	17,328.21
V.	Profit/(loss) before exceptional Items and tax (III - IV)	197.37	238.82	(163.23)	423.83
VI.	Exceptional Items	-	80.81	(6.14)	76.62
VII.	Profit/ (loss) before tax (V + VI)	197.37	319.63	(169.37)	500.46
VIII.	Tax Expenses				
	(a) Current Tax	-	(19.46)	-	17.77
	(b) Deferred Tax	-	(91.97)	-	(91.97)
IX.	Net Profit for the period (VII - VIII)	197.37	431.06	(169.37)	574.66
X.	Other Comprehensive Income (net of tax)				
	A. I. Items that will not be reclassified to Profit or Loss	-	(14.98)	-	(14.98)
	B. I. Items that will be reclassified to Profit or Loss	-	-	-	-
XI.	Total Comprehensive income (Net of tax) (IX + X)	197.37	416.08	(169.37)	559.67
XII.	Paid-up Equity Share Capital of Rs. 10/- each	541.72	541.72	541.72	541.72
XIII.	Earning per Share (of Rs.10/- each) (not annualised):				
	a) Basic	3.64	7.96	(3.13)	10.61
	b) Diluted	3.64	7.96	(3.13)	10.61



Signature



Ashish Aggarwal

ABC INDIA LIMITED

CIN- L63011WB1972PLC217415

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STATEMENT OF UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2019

(₹ In Lakhs)

PARTICULARS	Quarter Ended			
	30.06.2019 (Unaudited)	31.03.2019 (Audited)	30.06.2018 (Unaudited)	31.03.2019 (Audited)
1 Segment Revenue (Net Sale / Income from each segment)				
a) Freight & Services	4,796.12	4,986.09	1,093.37	11,216.77
b) Petrol Pump	1,614.39	1,437.83	1,712.02	6,373.42
c) Construction	0.30	(45.65)	67.28	109.27
d) Unallocated	-	-	-	-
Total	6,410.81	6,378.26	2,872.67	17,699.46
Less: Inter Segment Revenue	-	-	-	-
Revenue from operations	6,410.81	6,378.26	2,872.67	17,699.46
2 Segment Results - Profit /(Loss) before tax, finance costs :				
a) Freight & Services	346.72	495.74	40.10	1,260.62
b) Petrol Pump	16.02	15.55	17.54	64.83
c) Construction	(15.23)	(83.20)	(65.40)	(235.67)
Total	347.51	428.09	(7.76)	1,089.78
Less i) Finance costs	64.10	132.10	77.69	369.15
ii) Other unallocable expenditure net off Unallocable income	86.04	(23.64)	83.92	220.17
Profit /(Loss) before tax	197.37	319.63	(169.37)	500.46
3 Segment Assets				
a) Freight & Services	6,825.55	5,475.64	4,150.88	5,475.64
b) Petrol Pump	261.41	249.39	213.60	249.39
c) Construction	361.69	366.07	521.65	366.07
(d) Unallocated	2,590.45	2,021.23	1,453.00	2,021.23
Total	10,039.10	8,112.33	6,339.13	8,112.33
Segment Liabilities				
a) Freight & Services	3,226.26	2,194.83	839.34	2,194.83
b) Petrol Pump	228.04	232.05	189.68	232.05
c) Construction	218.13	225.30	331.64	225.30
(d) Unallocated	1,498.45	723.72	615.81	723.72
Total	5,170.88	3,375.89	1,976.47	3,375.89



Charan Dasgupta



Ashish Ghoshal

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Notes:

- 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 13th August, 2019.
- 2) The Auditors have carried out Limited Review (LR) on the above financial results and the said report was placed and noted by the Board.
- 3) The Company has already adopted Ind AS w.e.f 1.4.2017 and this Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 4) The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
- 5) The Company carries out its business in three segments viz., Freight & Services , Petrol Pump and Construction.
- 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: 13th August, 2019

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**REPORT ON LIMITED REVIEW****Review Report****To****Board of Directors****M/s. ABC India Limited**

1. We have reviewed the accompanying statement of unaudited Ind AS financial results of ABC INDIA LIMITED ("the Company") for the quarter ended on 30th June, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant of the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors. has been compiled from the related audited interim financial information which 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit.
3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Company's internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the significant accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



4. In our opinion and to the best of our information and according to the explanations given to us. the Statement:
- a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in this regard; and
 - b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India of the net profit and Total comprehensive income and other financial information of the Company for the quarter ended June 30, 2019.

**For B D S & CO.
(Formerly Bharat D. Sarawgee & Co.)
Chartered Accountants**



Bharat Sarawgee

**Bharat D. Sarawgee
Partner**

**Membership No. F061505
ICAI Registration No. 326264E
UDIN: 19061505AAAAIB2117**

**Place: Kolkata
Date: 13th August, 2019**