

Date: 13th February, 2020

✓ 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: Outcome of Board Meeting held on 13th February, 2020

With reference to our letter dated 05.02.2020, the Board of Directors of the Company in its meeting held on date i.e. 13th February, 2020 has reviewed and approved the Un-audited Standalone Financial Results of the Company for the quarter and nine months ended on December 31, 2019 and have taken note of the Limited Review Report as issued by the Statutory 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, on the aforesaid results and copies of the same are enclosed and marked as **Annexure-I**.

Please note that the meeting commenced at 4:00 P.M. and concluded at 5:30 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**

Encl: As above

ABC INDIA LIMITED
 CIN- L63011WB1972PLC217415
 REGD. OFF : P-40 NEW C.I.T ROAD, KOLKATA - 700 073, Phone: (033) 22371745/24614156, FAX: (033) 24614193
 Email : vrmd@abcindia.com ; Website : www.abcindia.com
 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019

PARTICULARS	Quarter Ended				Nine months ended		Year Ended
	31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	31.12.2018 (Unaudited)	31.03.2019 (Audited)	
Income							
I. Revenue from operations	6,988.18	6,343.60	4,515.32	19,742.58	11,321.21	17,699.46	
II. Other Income	27.27	2.71	10.09	43.86	28.18	52.59	
III. Total Income (I + II)	7,015.45	6,346.30	4,525.41	19,786.44	11,349.39	17,752.05	
Expenses							
IV. (a) Purchase of stock-in-Trade	1,216.06	1,305.35	1,572.32	4,084.21	5,009.17	6,465.76	
(b) Changes in inventories of finished goods, by-products and work-in-progress	10.56	(7.63)	49.80	9.10	10.35	(14.49)	
(c) Expenditure relating to transportation and services	5,084.41	4,190.13	2,187.40	13,420.28	4,578.72	8,226.49	
(d) Employee benefits expense	192.10	196.14	209.27	580.58	581.43	782.64	
(e) Finance Costs	97.00	83.35	107.47	244.45	237.05	369.15	
(f) Depreciation and amortisation expenses	18.28	18.09	22.29	54.34	67.30	90.09	
(g) Other Expenses	267.97	323.22	227.03	829.39	680.34	1,408.58	
Total Expenses	6,886.37	6,108.65	4,375.58	19,222.35	11,164.35	17,328.21	
V. Profit/(loss) before exceptional items and tax (III - IV)	129.07	237.65	149.83	564.09	185.04	423.83	
VI. Exceptional Items	(1.42)	-	0.00	(1.42)	(4.20)	76.62	
VII. Profit/ (loss) before tax (V + VI)	127.66	237.65	149.83	562.67	180.84	500.46	
VIII. Tax Expenses							
(a) Current Tax	-	-	30.85	-	37.23	17.77	
(b) Deferred Tax	-	-	-	-	-	(91.97)	
IX. Net Profit for the period (VII - VIII)	127.66	237.65	118.99	562.67	143.61	574.67	
X. Other Comprehensive Income (net of tax)							
A. I. Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(14.98)	
B. I. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	
XI. Total Comprehensive income (Net of tax) (IX + X)	127.66	237.65	118.99	562.67	143.61	559.68	
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) (not annualised):							
a) Basic	2.36	4.39	2.20	10.39	2.65	10.61	
b) Diluted	2.36	4.39	2.20	10.39	2.65	10.61	



Notes:

- 1) The Company carries out its business in three segments viz., Freight & Services, Petrol Pump and Construction.
- 2) The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 13th February, 2020.
- 3) The Auditors have carried out Limited Review (LR) on the aforesaid financial results for the quarter and nine months ended 31st December, 2019 and the report was placed before the Board and the same was noted.
- 4) 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.
- 5) 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.



Place: Kolkata
Date: 13th February, 2020

Ashish Agarwal



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

Ashish Agarwal

Ashish Agarwal
Managing Director
DIN: 00351824

STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019

PARTICULARS	Quarter Ended				Nine months ended			Year Ended
	31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.12.2019	31.03.2019	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1 Segment Revenue (Net Sale / Income from each segment)								
a) Freight & Services	5,719.01	5,001.68	3,508.49	15516.81	6,230.68	11,216.77		
b) Petrol Pump	1,262.99	1,341.87	2,051.57	4219.25	4,935.59	6,373.42		
c) Construction	6.18	0.04	(110.51)	6.52	154.94	109.27		
d) Unallocated	-	-	-	-	-	-		
Total	6,988.18	6,343.59	5,449.55	19,742.58	11,321.21	17,699.46		
Less: Inter Segment Revenue	-	-	-	-	-	-		
Revenue from operations	6,988.18	6,343.59	5,449.55	19,742.58	11,321.21	17,699.46		
2 Segment Results - Profit /(Loss) before tax, finance costs :								
a) Freight & Services	531.85	422.23	590.23	1,300.80	764.88	1,260.62		
b) Petrol Pump	12.70	12.73	17.46	41.44	49.29	64.83		
c) Construction	(6.32)	(9.18)	22.62	(30.72)	(152.5)	(235.67)		
d) Unallocated	-	-	-	-	-	-		
Total	538.23	425.79	630.31	1,311.53	661.70	1,089.78		
Less i) Finance costs	97.00	83.35	24.34	244.45	237.05	369.15		
ii) Other unallocable expenditure net off Unallocable income	313.57	104.79	232.69	504.41	243.81	220.17		
Profit /(Loss) before tax	127.66	237.65	373.28	562.67	180.84	500.47		
3 Segment Assets								
a) Freight & Services	10,545.47	8,778.82	5,182.84	10,545.47	5,182.84	5,475.64		
b) Petrol Pump	245.67	269.04	206.51	245.67	206.51	249.39		
c) Construction	368.52	361.84	460.62	368.52	460.62	366.07		
d) Unallocated	2,215.90	2,508.12	2,210.11	2,215.90	2,210.11	2,021.23		
Total	13,375.55	11,917.81	8,060.08	13,375.55	8,060.08	8,112.33		
Segment Liabilities								
a) Freight & Services	6,730.94	5,048.22	2,445.85	6,730.94	2,445.85	2,194.83		
b) Petrol Pump	191.98	228.04	189.71	191.98	189.71	232.05		
c) Construction	208.80	207.78	287.86	208.80	287.86	225.30		
d) Unallocated	993.95	1,289.18	715.12	993.95	715.12	723.72		
Total	8,125.66	6,773.23	3,638.54	8,125.66	3,638.54	3,375.89		



Shishu Kumar



REPORT ON LIMITED REVIEW

Review Report to
The Board of Directors of
ABC INDIA LTD.

1. We have reviewed the accompanying statement of unaudited financial results of ABC India Limited for the quarter and nine months ended December 31, 2019, attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the SEBI Regulations'), as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on February 13, 2020, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides 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 as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the relevant rules 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 13th February, 2020

For B D S & CO.
Chartered Accountants



Bharat D. Sarawgee
Bharat D. Sarawgee
Partner

Membership No. 061505
ICAI Firm Registration No. 326264E
UDIN: 20061505AAAABV3305