

Date: 11th August, 2022

✓ **The Secretary,
Listing Department
BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001**

Scrip Code No.- 520123

**The Secretary,
Listing Department
The Calcutta Stock Exchange
Limited,
7, Lyons Range,
Kolkata — 700 001**

Scrip Code No.- 10011146

Dear Sir,

Reg: Outcome of Board Meeting held on 11th August, 2022

With further reference to our letter dated **3rd August, 2022** the Board of Directors of the Company in its meeting held on date i.e. **11th August, 2022** has, inter alia, transacted the following business –

1. Reviewed and approved the Un-audited Financial Results for the quarter ended on 30th June, 2022 and have taken note of the Limited Review Report as issued by the Statutory Auditors of the Company as 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 Statutory Auditors have expressed an unmodified opinion for the aforesaid financial results.

2. Fixed the date, venue and approved the notice of the **49th Annual General Meeting (AGM)** of the Company for the F.Y 2021-22 to be held on **Wednesday, 28th September, 2022.**
3. Approved the Directors' Report along with all its annexure of the Company for the Financial Year 2021-22.

4. Pursuant to Section 91 of the Companies Act, 2013 along with applicable rules and Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has fixed Wednesday, 21st September, 2022 as the cut-off date for determining entitlement of members for payment of Dividend and e-voting for the financial year 2021-22.

The Register of Members and Share Transfer books of the Company will remain closed from Thursday, 22nd September, 2022 to Wednesday, 28th September, 2022 (both days inclusive) both, for purpose of Annual General Meeting (AGM) and also for the payment of Dividend for the F.Y. 2021-22.

Please note that the meeting commenced at **3:00 P.M.** and concluded at **3:45 P.M.**

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

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					
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2022					
				(₹ In Lakhs)	
		Quarter ended			Year Ended
PARTICULARS		30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)
I.	Revenue from operations	3,936.50	3,694.94	3,487.72	13,477.46
II.	Other Income	17.33	17.82	11.65	69.68
III.	Total Income (I + II)	3,953.84	3,712.76	3,499.37	13,547.15
IV.	Expenses				
	(a) Purchase of stock-in-Trade	1,870.76	1,406.21	903.59	5,090.12
	(b) Changes in inventories of finished goods, by-products and work-in-progress	9.14	(7.84)	29.54	(16.52)
	(c) Expenditure relating to transportation and services	1,609.39	1,851.62	2,110.40	6,497.06
	(d) Employee benefits expense	184.33	206.59	175.40	761.74
	(e) Finance Costs	43.41	47.23	52.71	214.49
	(f) Depreciation and amortisation expenses	27.90	26.82	26.70	105.92
	(g) Other Expenses	139.66	117.76	136.51	606.86
	Total Expenses	3,884.59	3,648.39	3,434.85	13,259.67
V.	Profit/(loss) before exceptional items and tax (III - IV)	69.25	64.37	64.52	287.48
VI.	Exceptional Items	20.99	(124.39)	-	(2.09)
VII.	Profit/ (loss) before tax (V + VI)	90.24	(60.03)	64.52	285.39
VIII.	Tax Expenses				
	(a) Current Tax	-	15.00	-	15.00
	(b) Deferred Tax	-	(3.03)	-	(3.03)
IX.	Net Profit for the period (VII - VIII)	90.24	(72.00)	64.52	273.42
X.	Other Comprehensive Income (net of tax)				
	A . I. Items that will not be reclassified to Profit or Loss	-	50.70	-	50.70
	B. I. Items that will be reclassified to Profit or Loss	-	-	-	-
XI.	Total Comprehensive income (Net of tax) (IX + X)	90.24	(21.29)	64.52	324.12
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	1.67	(1.33)	1.19	5.05
	b) Diluted	1.67	(1.33)	1.19	5.05



STATEMENT OF UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30th JUNE, 2022

(₹ In Lakhs)				
PARTICULARS	Quarter Ended			Year ended
	30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)
1 Segment Revenue (Net Sale / Income from each segment)				
a) Freight & Services	2,008.17	2,258.20	2,523.23	8,253.67
b) Petrol Pump	1,928.33	1,436.74	964.49	5,223.79
Total	3,936.50	3,694.94	3,487.72	13,477.46
Less: Inter Segment Revenue	-	-	-	-
Revenue from operations	3,936.50	3,694.94	3,487.72	13,477.46
2 Segment Results - Profit /(Loss) before tax, finance costs :				
a) Freight & Services	218.15	303.01	212.85	926.76
b) Petrol Pump	12.84	6.92	7.22	38.30
Total	230.99	309.93	220.07	965.06
Less i) Finance costs	43.41	47.24	52.71	214.49
Unallocated expenditure net off income	97.34	322.73	102.84	465.20
Profit /(Loss) before tax	90.24	(60.03)	64.52	285.39
3 Segment Assets				
a) Freight & Services	5,320.73	5,567.47	8,005.74	5,567.47
b) Petrol Pump	363.19	282.88	361.29	282.88
(c) Unallocated	3,304.61	2,888.32	2,646.45	2,888.32
Total	8,988.53	8,738.66	11,013.48	8,738.66
Segment Liabilities				
a) Freight & Services	3,369.65	3,214.72	2,450.07	3,214.72
b) Petrol Pump	365.51	245.97	375.47	245.97
(c) Unallocated	1,382.64	1,215.30	3,873.66	1,215.30
Total	5,117.80	4,675.99	6,699.20	4,675.99



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 11th August,2022.
- 2) The figures of the quarter ended 31st March, 2022 are the balancing figures between audited figures in respect of the full financial year ended 31st March,2022 and the unaudited published year to date figures upto 31st December, 2021.
- 3) The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 30th June, 2022 and the report was placed before the Board and the same was noted. The Auditors have expressed an unmodified opinion on the above results.
- 4) The Company carries out its business in two segments viz., Freight & Services and Petrol Pump .
- 5) This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended) Rules, 2016 as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 6) Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules.
- 7) 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



For BDS & CO
Chartered Accountants

Shweta Bagaria Sarangi
FRN - 26264E
CA Shweta Bagaria Sarangi
Partner
M. No. - 063679



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AGARWAL
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Ashish Agarwal
Managing Director
DIN: 00351824

Place of Signature : Kolkata
Date: 11th August,2022



REPORT ON LIMITED REVIEW

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

1. We have reviewed the accompanying statement of unaudited Ind AS financial results of ABC India Ltd. ("the Company") for the quarter ended on 30th June, 2022 (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 Company's Board of Directors in their meeting held on 11th August, 2022, 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 there under 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BDS & CO.

Chartered Accountants

Firm Registration No. 326264E

Shweta Bagaria Sarawgi
Shweta Bagaria Sarawgi
Partner

Membership No. 063679



Place: Kolkata
Date: 11th August, 2022
UDIN: 22061505AOUUQV7157