

Date: 13<sup>th</sup> August, 2021

<p>The Secretary, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street Mumbai – 400 001 <u>Code – 520123</u></p>	<p>The Secretary, The Calcutta Stock Exchange Ltd., 7, Lyons Range, Kolkata- 700 001  <u>Code No.- 10011146</u></p>
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Dear Sir(s),

**Reg: Outcome of Board Meeting held on 13<sup>th</sup> August, 2021**

With reference to our letter dated 5<sup>th</sup> August, 2021 the Board of Directors of the Company in its meeting held on date i.e. 13<sup>th</sup> August, 2021 has, inter alia, transacted the following business:

1. Reviewed and approved the Un-audited Financial Results of the Company for the quarter ended on 30<sup>th</sup> June, 2021 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 as **Annexure-I**
2. Fixed the date, venue and approved the notice of the 48<sup>th</sup> Annual General Meeting (AGM) of the Company for the F.Y 2020-21 to be held on **Friday, 24<sup>th</sup> September, 2021**.
3. Approved the Directors' Report along with all its annexure of the Company for the Financial Year 2020-21.
4. Fixed the date for closure of Register of Members & Share Transfer Books from **18<sup>th</sup> September, 2021 to 24<sup>th</sup> September, 2021** (both days inclusive) for the purpose of Annual General Meeting of the Company for the Financial Year **2020-21** pursuant to Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The cut-off date fixed for the purpose of determining the members entitled for payment of Dividend and e-voting in the Annual General Meeting is **Friday, 17<sup>th</sup> September, 2020**.



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(s).

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**  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2021**

		( ₹ In Lakhs)			
		Quarter ended			Year Ended
PARTICULARS		30.06.2021 (Unaudited)	31.03.2021 (Audited)*	30.06.2020 (Unaudited)	31.03.2021 (Audited)
I.	Revenue from operations	3,487.72	4,297.15	2,807.64	16,723.09
II.	Other Income	11.65	41.17	11.97	83.24
III.	<b>Total Income (I + II)</b>	<b>3,499.37</b>	<b>4,338.32</b>	<b>2,819.61</b>	<b>16,806.33</b>
IV.	<b>Expenses</b>				
	(a) Purchase of stock-in-Trade	903.59	1,220.41	525.93	3,699.20
	(b) Changes in inventories of finished goods, by-products and work-in-progress	29.54	(12.46)	(6.91)	(24.79)
	(c) Expenditure relating to transportation and services	2,110.40	2,523.50	1,891.88	11,088.10
	(d) Employee benefits expense	175.40	219.67	183.69	767.99
	(e) Finance Costs	52.71	77.87	41.75	240.00
	(f) Depreciation and amortisation expenses	26.70	44.68	39.04	152.90
	(g) Other Expenses	136.51	201.16	100.08	592.21
	<b>Total Expenses</b>	<b>3,434.85</b>	<b>4,274.83</b>	<b>2,775.46</b>	<b>16,515.60</b>
V.	<b>Profit/(loss) before exceptional Items and tax (III - IV)</b>	<b>64.52</b>	<b>63.49</b>	<b>44.15</b>	<b>290.73</b>
VI.	Exceptional Items	-	0.41	-	0.41
VII.	<b>Profit/ (loss) before tax (V + VI)</b>	<b>64.52</b>	<b>63.90</b>	<b>44.15</b>	<b>291.14</b>
VIII.	Tax Expenses				
	(a) Current Tax	-	21.00	-	21.00
	(b) Deferred Tax	-	23.19	-	23.19
IX.	<b>Net Profit for the period (VII - VIII)</b>	<b>64.52</b>	<b>19.71</b>	<b>44.15</b>	<b>246.95</b>
X.	<b>Other Comprehensive Income (net of tax)</b>				
	A . I. Items that will not be reclassified to Profit or Loss	-	86.67	-	86.67
	B. I. Items that will be reclassified to Profit or Loss	-	-	-	-
XI.	<b>Total Comprehensive income (Net of tax) (IX + X)</b>	<b>64.52</b>	<b>106.38</b>	<b>44.15</b>	<b>333.62</b>
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	1.19	0.36	0.82	4.56
	b) Diluted	1.19	0.36	0.82	4.56





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STATEMENT OF UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30th JUNE, 2021

( ₹ In Lakhs)				
PARTICULARS	Quarter Ended			Year ended
	30.06.2021 (Unaudited)	31.03.2021 (Audited)*	30.06.2020 (Unaudited)	31.03.2021 (Audited)
<b>1 Segment Revenue (Net Sale / Income from each segment)</b>				
a) Freight & Services	2,523.23	3,046.53	2,276.38	12,924.55
b) Petrol Pump	964.49	1,250.62	543.23	3,798.54
<b>Total</b>	<b>3,487.72</b>	<b>4,297.15</b>	<b>2,819.61</b>	<b>16,723.09</b>
Less: Inter Segment Revenue				
Revenue from operations	<b>3,487.72</b>	<b>4,297.15</b>	<b>2,819.61</b>	<b>16,723.09</b>
<b>2 Segment Results - Profit /(Loss) before tax, finance costs :</b>				
a) Freight & Services	212.85	280.82	188.81	955.34
b) Petrol Pump	7.22	10.97	5.62	35.63
<b>Total</b>	<b>220.07</b>	<b>291.79</b>	<b>194.43</b>	<b>990.97</b>
Less i) Finance costs	52.71	77.87	41.75	240.00
ii) Other unallocable expenditure net off Unallocable income	102.84	150.03	108.53	459.84
<b>Profit /(Loss) before tax</b>	<b>64.52</b>	<b>63.89</b>	<b>44.15</b>	<b>291.13</b>
<b>3 Segment Assets</b>				
a) Freight & Services	8,005.74	7,521.89	6,253.18	7,521.88
b) Petrol Pump	361.29	297.16	288.10	297.16
(c) Unallocated	2,646.45	2,949.11	3,330.83	2,949.11
<b>Total</b>	<b>11,013.48</b>	<b>10,768.17</b>	<b>9,872.12</b>	<b>10,768.16</b>
<b>Segment Liabilities</b>				
a) Freight & Services	2,450.07	4,300.37	2,461.16	4,300.37
b) Petrol Pump	375.47	298.51	268.86	298.51
(c) Unallocated	3,873.66	2,804.23	2,611.92	2,804.23
<b>Total</b>	<b>6,699.20</b>	<b>7,403.11</b>	<b>5,341.94</b>	<b>7,403.11</b>



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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, 2021.
- 2) The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 30th June, 2021 and the report was placed before the Board and the same was noted.
- 3)\* The figures of the quarter ended 31st March, 2021 are the balancing figures between audited figures in respect of the full financial year ended 31st March,2021 and the unaudited published year to date figures upto 31st December, 2020.
- 4) 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.
- 5) The Company carries out its business in two segments viz., Freight & Services and Petrol Pump .
- 6) The financials of the Company may be affected to the extent of ongoing COVID pandemic 2nd wave in the 1st quarter of the financial year 2021-22 and as may occur in the rest of the quarters. However, business activities is being normalised and not much of impact is envisaged.
- 7) Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules.
- 8) 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

**AGAR  
WAL  
ASHISH**

Digitally signed by AGARWAL  
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street=25 BALLYGUNGE PARK  
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serialNumber=59666964a74b7e3778  
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pseudonym=#651e#0d4414335197b1  
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Ashish Agarwal  
Director  
DIN: 00351824

Place of Signature : Kolkata  
Date: 13th August,2021





## **REPORT ON LIMITED REVIEW**

Review Report to  
The Board of Directors of  
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 30<sup>th</sup> June, 2021 (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 13<sup>th</sup> August, 2021, 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  
SARAWGEE**

Digitally signed by SHWETA BAGARIA SARAWGEE  
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serialNumber=469828ee9344574890283741ceb9cb2  
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**Place: Kolkata**  
**Date: 13<sup>th</sup> August, 2021**  
**UDIN: 21063679AAAACX3052**

**Shweta Bagaria Sarawgee**  
Partner  
Membership No. 063679