

Date: 14<sup>th</sup> February, 2022

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

**Reg: Outcome of Board Meeting held on 14<sup>th</sup> February, 2022**

With further reference to our letter of **5<sup>th</sup> February, 2022**, the Board of Directors of the Company in its meeting held on date i.e. **14<sup>th</sup> February, 2022** has, inter alia, reviewed and approved the Standalone Un-audited financial results for the quarter and nine months ended on 31<sup>st</sup> December, 2021 and have taken note of the Limited Review Report as issued by the Statutory Auditors of the Company 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 **3:15 P.M.** and concluded at **4:00 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 AND NINE MONTHS ENDED 31ST DECEMBER, 2021							
							(₹) In Lakhs
PARTICULARS	Quarter ended			Nine months ended		Year Ended	
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)	
I. Revenue from operations	3,032.84	3,261.96	6,025.64	9,782.52	12,425.94	16,723.09	
II. Other Income	24.60	15.61	2.09	51.86	42.07	83.24	
III. <b>Total Income (I + II)</b>	<b>3,057.44</b>	<b>3,277.57</b>	<b>6,027.73</b>	<b>9,834.39</b>	<b>12,468.01</b>	<b>16,806.33</b>	
IV. <b>Expenses</b>							
(a) Purchase of stock-in-Trade	1,425.31	1,355.02	1,103.22	3,683.92	2,478.79	3,699.20	
(b) Changes in inventories of finished goods, by-products and work-in-progress	(8.72)	(29.50)	(4.56)	(8.68)	(12.33)	(24.79)	
(c) Expenditure relating to transportation and services	1,072.79	1,462.24	4,422.53	4,645.43	8,564.60	11,088.10	
(d) Employee benefits expense	190.88	188.87	173.32	555.15	548.32	767.99	
(e) Finance Costs	52.04	62.51	66.40	167.25	162.13	240.00	
(f) Depreciation and amortisation expenses	26.23	26.18	34.14	79.10	108.22	152.90	
(g) Other Expenses	209.59	143.00	128.24	489.10	391.05	592.21	
<b>Total Expenses</b>	<b>2,968.12</b>	<b>3,208.31</b>	<b>5,923.28</b>	<b>9,611.28</b>	<b>12,240.77</b>	<b>16,515.60</b>	
V. <b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>89.32</b>	<b>69.26</b>	<b>104.45</b>	<b>223.11</b>	<b>227.22</b>	<b>290.73</b>	
VI. Exceptional Items	122.31	-	-	122.31	-	0.41	
VII. <b>Profit/ (loss) before tax (V + VI)</b>	<b>211.63</b>	<b>69.26</b>	<b>104.45</b>	<b>345.41</b>	<b>227.22</b>	<b>291.14</b>	
VIII. Tax Expenses							
(a) Current Tax	-	-	-	-	-	21.00	
(b) Deferred Tax	-	-	-	-	-	23.19	
IX. <b>Net Profit for the period (VII - VIII)</b>	<b>211.63</b>	<b>69.26</b>	<b>104.45</b>	<b>345.41</b>	<b>227.22</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	
B. I. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	
XI. <b>Total Comprehensive income (Net of tax) (IX + X)</b>	<b>211.63</b>	<b>69.26</b>	<b>104.45</b>	<b>345.41</b>	<b>227.22</b>	<b>333.62</b>	
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	3.91	1.28	1.93	6.38	4.19	4.56	
b) Diluted	3.91	1.28	1.93	6.38	4.19	4.56	

*Bhaskar & Co*  
Kolkata  
Chartered Accountants



**ABC INDIA LIMITED**  
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**Email : vrmd@abcindia.com ; Website : www.abcindia.com**  
**STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER,2021**

(₹)In Lakhs)						
PARTICULARS	Quarter Ended			Nine Months ended		Year Ended
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
<b>1 Segment Revenue (Net Sale / Income from each segment)</b>						
a) Freight & Services	1,575.37	1,896.87	4,889.45	5,995.47	9,878.02	12,924.55
b) Petrol Pump	1,457.47	1,365.09	1,136.18	3,787.06	2,547.92	3,798.54
<b>Total</b>	<b>3,032.84</b>	<b>3,261.96</b>	<b>6,025.64</b>	<b>9,782.52</b>	<b>12,425.94</b>	<b>16,723.09</b>
Less: Inter Segment Revenue			-	-	-	-
Revenue from operations	<b>3,032.84</b>	<b>3,261.96</b>	<b>6,025.64</b>	<b>9,782.52</b>	<b>12,425.94</b>	<b>16,723.09</b>
<b>2 Segment Results - Profit /(Loss) before tax, finance costs :</b>						
a) Freight & Services	206.52	204.38	258.74	623.75	674.52	955.34
b) Petrol Pump	11.94	12.22	10.86	31.38	24.66	35.63
<b>Total</b>	<b>218.46</b>	<b>216.60</b>	<b>269.60</b>	<b>655.13</b>	<b>699.18</b>	<b>990.97</b>
Less: i) Finance costs	52.04	62.51	66.40	167.25	162.13	240.00
ii) Other unallocable expenditure net off Unallocable income- ( Includes profit on sale of land amounting Rs 1.21 cr)*	*(45.21)	84.83	98.76	142.46	309.81	459.84
<b>Profit /(Loss) before tax</b>	<b>211.63</b>	<b>69.26</b>	<b>104.45</b>	<b>345.41</b>	<b>227.22</b>	<b>291.13</b>
<b>3 Segment Assets</b>						
a) Freight & Services	6,701.72	7,348.46	8,513.35	6,701.72	8,513.35	7,521.88
b) Petrol Pump	390.44	343.94	296.72	390.44	296.72	297.16
(c) Unallocated	1,998.19	3,749.94	3,197.96	1,998.19	3,197.96	2,949.11
<b>Total</b>	<b>9,090.35</b>	<b>11,442.34</b>	<b>12,008.03</b>	<b>9,090.35</b>	<b>12,008.03</b>	<b>10,768.16</b>
<b>Segment Liabilities</b>						
a) Freight & Services	3,195.26	1,879.80	5,191.86	3,195.26	5,191.86	4,300.37
b) Petrol Pump	363.73	325.05	255.04	363.73	255.04	298.51
(c) Unallocated	2,115.29	4,090.61	2,504.74	2,115.28	2,504.74	2,804.23
<b>Total</b>	<b>5,674.27</b>	<b>6,295.46</b>	<b>7,951.64</b>	<b>5,674.27</b>	<b>7,951.64</b>	<b>7,403.11</b>

  




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**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 14th February, 2022.  |
| 2) | The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter and nine months ended 31st December, 2021 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 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. |
| 7) | The figures of previous periods / year has been regrouped / reclassified wherever necessary to make them comparable with those of the current period / year.   |

*Ashish Agarwal*  


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



AGARWAL  
 ASHISH

Digitally signed by AGARWAL ASHISH  
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 0725b9c97979cb6623e930ca3c01968  
 4788ec, postalCode=700019,  
 street=25 BALLGUNGJE PARK KARAYA,  
 serialNumber=1866964a74d7e3776e0  
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 ac16f7346d0, o=Personal,  
 cn=AGARWAL ASHISH,  
 pseudonym=63 1eR9d4414335197b11  
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 Date: 2022.02.14 16:06:31 +05'30'

Place of Signature : Kolkata  
 Date: 14th February,2022

Ashish Agarwal  
 Managing Director  
 DIN: 00351824



**LIMITED REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015**

Review Report to  
The Board of Directors of  
ABC INDIA LIMITED

We have reviewed the accompanying statement of unaudited Ind AS financial results of ABC INDIA LIMITED ("the Company") for the quarter ended on 31<sup>st</sup> December, 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.

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 14<sup>th</sup> February, 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.

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.

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  
FRN-326264E

*Bharat Sarawgee*  
Bharat D. Sarawgee  
Partner

Membership No. 061505  
UDIN: 22061505ACATBJ3840



Place: Kolkata  
Date: 14<sup>th</sup> February, 2022