

06.11.2018

The Secretary, The Calcutta Stock Exchange Ltd., 7, Lyons Range , Kolkata – 700 001. Symbol - 011146	BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001. Scrip Code : 520123
---	---

Dear Sir(s),

Reg : Outcome of Board Meeting held on 6th November , 2018.

With reference to our letter of 29th October, 2018, the Board of Directors of the Company in its meeting held on date i.e. 6th November, 2018 has approved the Un-audited Financial Results for the quarter and half year ended on 30th September, 2018 and the same is attached alongwith 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.

Please note that the meeting commenced at 12:00 P.M. and concluded at 3:00 P.M.

This may please be informed to the Members of your Stock Exchange(s).

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

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT, 2018

(₹ In Lakhs)

PARTICULARS	Quarter Ended			Half year ended		Year Ended
	30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	
Income						
I. Revenue from operations	3,933.21	2,872.67	2,810.89	6,805.89	5,871.65	11,664.55
II. Other Income	9.62	8.47	3.97	18.09	12.80	36.11
III. Total Income (I + II)	3,942.83	2,881.14	2,814.86	6,823.97	5,884.45	11,700.66
Expenses						
(a) Purchase of stock-in-Trade	1,656.14	1,780.70	1,540.72	3,436.85	3,157.93	6,418.31
(b) Changes in inventories of finished goods, by-products and work-in-progress	(25.05)	(14.40)	(21.18)	(39.45)	(13.93)	(2.06)
(c) Expenditure relating to transportation and services	1,643.10	748.21	788.57	2,391.32	1,882.67	3,578.32
(d) Employee benefits expense	192.81	179.35	245.81	372.16	466.05	953.86
(e) Finance Costs	51.89	77.69	104.55	129.58	212.71	392.58
(f) Depreciation and amortisation expenses	22.18	22.83	39.40	45.01	82.38	149.65
(g) Other Expenses	203.32	249.98	265.25	453.31	564.38	1,149.79
Total Expenses	3,744.41	3,044.36	2,963.12	6,788.77	6,352.19	12,640.46
V. Profit/(loss) before exceptional items and tax (III - IV)	198.42	(163.23)	(148.26)	35.20	(467.74)	(939.79)
VI. Exceptional Items	1.94	(6.14)	273.90	(4.20)	275.29	944.73
VII. Profit/(loss) before tax (V + VI)	200.37	(169.37)	125.64	31.00	(192.45)	4.93
VIII. Tax Expenses						
(a) Current Tax	6.38	-	-	6.38	-	15.93
(b) Deferred Tax	-	-	10.94	-	10.94	(99.51)
IX. Net Profit for the period (VII - VIII)	193.98	(169.37)	114.70	24.62	(203.39)	88.51
X. Other Comprehensive Income (net of tax)						
A. I. Items that will not be reclassified to Profit or Loss	-	-	-	-	-	4.55
B. I. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI. Total Comprehensive income (Net of tax) (IX + X)	193.98	(169.37)	114.70	24.62	(203.39)	93.06
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	3.58	(3.13)	2.12	0.45	(3.75)	1.63
b) Diluted	3.58	(3.13)	2.12	0.45	(3.75)	1.63



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

STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30/09/2018

PARTICULARS	Quarter Ended				Half Year Ended		Year Ended
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Segment Revenue (Net Sale / Income from each segment)						
a) Freight & Services	2,278.97	1,093.37	1,317.11	3,372.34	2,722.19	5,068.54	
b) Petrol Pump	1,597.96	1,712.02	1,407.82	3,309.97	2,884.02	5,956.62	
c) Construction	56.29	67.28	85.97	123.57	265.45	639.39	
d) Unallocated	-	-	-	-	-	-	
Total	3,933.22	2,872.67	2,810.89	6,805.89	5,871.65	11,664.55	
	Less: Inter Segment Revenue						
	-	-	-	-	-	-	
	Revenue from operations						
	3,933.22	2,872.67	2,810.89	6,805.89	5,871.65	11,664.55	
2	Segment Results - Profit/(Loss) before tax, finance costs :						
a) Freight & Services	355.15	40.10	145.193	395.25	174.645	512.43	
b) Petrol Pump	15.90	17.54	17.14	33.44	31.83	63.52	
c) Construction	(50.66)	(65.40)	(115.27)	(116.06)	(175.09)	(189.76)	
Total	320.39	(7.76)	47.06	312.63	31.38	386.19	
	Less i) Finance costs						
	51.89	77.69	104.55	129.58	212.71	392.59	
	ii) Other unallocable expenditure net off Unallocable income						
	68.13	83.92	(183.12)	152.05	11.12	(11.33)	
Profit/(Loss) before tax	200.37	(169.37)	125.64	31.00	(192.45)	4.93	
3	Segment Assets						
a) Freight & Services	4,434.92	4,150.88	4,893.89	4,434.92	4,893.89	4,086.05	
b) Petrol Pump	196.96	213.60	202.71	196.96	202.71	221.92	
c) Construction	518.53	521.65	531.03	518.53	531.03	509.21	
d) Unallocated	1,768.44	1,453.00	1,078.55	1,768.44	1,078.55	1,611.71	
Total	6,918.85	6,339.13	6,706.18	6,918.85	6,706.18	6,428.89	
	Segment Liabilities						
a) Freight & Services	1,781.00	839.34	489.63	1,781.00	489.63	535.23	
b) Petrol Pump	170.14	189.68	180.89	170.14	180.89	201.68	
c) Construction	334.56	331.64	382.42	334.56	382.42	328.09	
d) Unallocated	783.89	615.81	675.34	783.89	675.34	668.77	
Total	3,069.59	1,976.47	1,728.28	3,069.59	1,728.28	1,733.77	



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 Assets and Liabilities as at 30th September, 2018.

(₹ In Lakhs)

Sl. No.	Particulars	As at 30.09.2018 (Unaudited)	As at 31.03.2018 (Audited)
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	1,313.42	1,370.64
	b) Intangible Assets	1.19	1.44
	c) Financial assets		
	(i) Investments	263.44	255.73
	(ii) Other Financial Assets	162.34	93.65
	d) Deferred tax assets	11.69	11.69
	e) Other non-current assets	46.95	46.95
	Sub total- Non-current assets	1,799.03	1,780.10
2	Current assets		
	a) Inventories	81.70	56.10
	b) Financial assets		
	(i) Investments	508.79	266.35
	(ii) Trade and other receivables	3,261.57	2,583.99
	(iii) Cash and cash equivalents	130.76	224.65
	(iv) Bank balances other than cash and cash equivalents	18.81	87.81
	(v) Loans	69.78	71.57
	(vi) Other financial assets	310.40	759.09
	c) Current tax assets (net)	491.39	476.93
	d) Other current assets	246.60	122.32
	Sub total- Current assets	5,119.82	4,648.79
	TOTAL- ASSETS	6,918.85	6,428.89
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity share capital	541.23	541.23
	b) Other equity	1,866.48	1,841.86
	Sub total- Equity	2,407.71	2,383.10
2	Liabilities		
	Non-current liabilities		
	a) Financial liabilities		
	(i) Borrowings	556.61	695.65
	(ii) Other financial liabilities	0.57	0.54
	b) Provisions	111.34	105.31
	c) Deferred tax liabilities (net)	-	-
	d) Other non-current liabilities	135.34	136.37
	Sub total- Non-current liabilities	803.87	937.87
3	Current liabilities		
	a) Financial liabilities		
	(i) Borrowings	1,111.58	1,215.61
	(ii) Trade and other payables	1,349.71	573.00
	(iii) Other financial liabilities	608.67	644.18
	b) Other current liabilities	628.34	672.55
	c) Provisions	8.97	2.59
	Sub total- Current liabilities	3,707.27	3,107.93
	TOTAL- EQUITY & LIABILITIES	6,918.85	6,428.89



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

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 6th November, 2018.
- 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 carries out its business in three segments viz., Freight & Services , Petrol Pump and Construction.
- 4) 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
Managing Director
DIN: 00351824

Place of Signature : Kolkata
Date: 6th November, 2018



REPORT ON LIMITED REVIEW

Review Report to
The Board of Directors of
ABC India Limited.

1. We have reviewed the accompanying statement of unaudited financial results of ABC India Limited (“the Company”) for the quarter ended on 30th September, 2018 and year to date results for the period ended 30th September 2018 (“the statement”). This statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the SEBI Regulations”), read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors in their meeting held on November 6, 2018, has been prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 analytical procedures 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.

Cond...2





4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the companies Act, 2013, read with 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 and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata

Date: 6th November, 2018

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

Bharat D Sarawgee

Bharat D Sarawgee

Partner

M No 061505

FRN : 326264E

