

Date: 14.02.2019

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

Dear Sir(s),

**Reg: Outcome of Board Meeting held on 14<sup>th</sup> February, 2019**

With reference to our letter dated 04.02.2019, the Board of Directors of the Company in its meeting held on date i.e. 14<sup>th</sup> February, 2019 has transacted the following business:

1. Reviewed and approved the Un-audited Standalone Financial Results of the Company for the quarter and nine months ended on December 31, 2018 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**.
2. Noted resignation of Dr. Debasis Sengupta, Independent Director of the Company on personal reasons with effect from 14.02.2019.

Please note that the meeting commenced at 12.30 P.M. and concluded at 3.30 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-10 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, 2018 (₹ In Lakhs)						
PARTICULARS	Quarter Ended			Nine months ended		Year Ended
	31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31.03.2018 (Audited)
<b>I. Income</b>						
Revenue from operations	4,515.32	3,933.21	2,844.51	11,321.21	8,716.16	11,664.55
Other Income	10.09	9.62	4.89	28.18	17.69	36.11
<b>III. Total Income (I + II)</b>	<b>4,525.41</b>	<b>3,942.83</b>	<b>2,849.40</b>	<b>11,349.39</b>	<b>8,733.86</b>	<b>11,700.66</b>
<b>IV. Expenses</b>						
(a) Purchase of stock-in-Trade	1,572.32	1,656.14	1,611.15	5,009.17	4,769.09	6,418.31
(b) Changes in inventories of finished goods, by-products and work-in-progress	49.80	(25.05)	8.56	10.35	(5.38)	(2.06)
(c) Expenditure relating to transportation and services	2,187.40	1,643.10	804.63	4,578.72	2,687.31	3,578.32
(d) Employee benefits expense	209.27	192.81	233.26	581.43	699.31	953.86
(e) Finance Costs	107.47	51.89	90.87	237.05	303.58	392.58
(f) Depreciation and amortisation expenses	22.29	22.18	35.30	67.30	117.68	149.65
(g) Other Expenses	227.03	203.32	332.56	680.34	896.94	1,149.79
<b>Total Expenses</b>	<b>4,375.58</b>	<b>3,744.41</b>	<b>3,116.33</b>	<b>11,164.35</b>	<b>9,468.53</b>	<b>12,640.46</b>
<b>V. Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>149.83</b>	<b>198.42</b>	<b>(266.92)</b>	<b>185.03</b>	<b>(734.68)</b>	<b>(939.79)</b>
Exceptional Items	-	1.94	38.17	(4.20)	313.46	944.73
<b>VII. Profit/(loss) before tax (V + VI)</b>	<b>149.83</b>	<b>200.37</b>	<b>(228.76)</b>	<b>180.84</b>	<b>(421.22)</b>	<b>4.93</b>
Tax Expenses						
(a) Current Tax	30.85	6.38	-	37.23	-	15.93
(b) Deferred Tax	-	-0.00	(3.34)	-	7.60	(99.51)
<b>Net Profit for the period (VII - VIII)</b>	<b>118.99</b>	<b>193.98</b>	<b>(225.42)</b>	<b>143.61</b>	<b>(428.82)</b>	<b>88.51</b>
<b>X. Other Comprehensive Income (net of tax)</b>						
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	-	-	-	-	-	-
<b>Total Comprehensive Income (Net of tax) (IX + X)</b>	<b>118.99</b>	<b>193.98</b>	<b>(225.42)</b>	<b>143.61</b>	<b>(428.82)</b>	<b>93.06</b>
<b>XI. Paid-up Equity Share Capital of Rs. 10/- each</b>	<b>541.72</b>	<b>541.72</b>	<b>541.72</b>	<b>541.72</b>	<b>541.72</b>	<b>541.72</b>
<b>XII. Earning per Share (of Rs. 10/- each) (not annualised):</b>						
a) Basic	2.20	3.58	(4.16)	2.65	(7.92)	1.63
b) Diluted	2.20	3.58	(4.16)	2.65	(7.92)	1.63





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**STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2018**

PARTICULARS	Quarter Ended			Nine months ended			Year Ended
	31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31.03.2018 (Audited)	
<b>1 Segment Revenue (Net Sale / Income from each segment)</b>							
a) Freight & Services	3,508.49	2,278.97	1,143.86	6230.68	3,866.05	5,068.54	
b) Petrol Pump	2,051.57	1,597.95	1,500.53	4935.59	4,384.55	5,956.62	
c) Construction	(110.51)	56.29	200.12	154.94	465.57	639.39	
d) Unallocated	-	-	-	-	-	-	
<b>Total</b>	<b>5,449.55</b>	<b>3,933.22</b>	<b>2,844.51</b>	<b>11,321.21</b>	<b>8,716.16</b>	<b>11,664.55</b>	
Less: Inter Segment Revenue	-	-	-	-	-	-	
Revenue from operations	<b>5,449.55</b>	<b>3,933.22</b>	<b>2,844.51</b>	<b>11,321.21</b>	<b>8,716.16</b>	<b>11,664.55</b>	
<b>2 Segment Results - Profit/(Loss) before tax, finance costs :</b>							
a) Freight & Services	590.23	355.15	(57.28)	764.88	117.36	512.43	
b) Petrol Pump	17.46	15.90	13.97	49.29	45.79	63.52	
c) Construction	22.62	(50.66)	(50.07)	(152.47)	(225.16)	(189.76)	
d) Unallocated	-	-	-	-	-	-	
<b>Total</b>	<b>630.31</b>	<b>320.39</b>	<b>(93.39)</b>	<b>661.69</b>	<b>(62.00)</b>	<b>386.19</b>	
Less: i) Finance costs	24.34	51.89	90.87	237.05	303.58	392.59	
ii) Other unallocable expenditure net off Unallocable income	232.69	68.13	44.51	243.81	55.63	(11.33)	
<b>Profit/(Loss) before tax</b>	<b>373.28</b>	<b>200.37</b>	<b>(228.77)</b>	<b>180.83</b>	<b>(421.22)</b>	<b>4.93</b>	
<b>3 Segment Assets</b>							
a) Freight & Services	5,182.84	4,434.92	4,853.47	5,182.84	4,853.47	4,086.05	
b) Petrol Pump	206.51	196.96	220.48	206.51	220.48	221.92	
c) Construction	460.62	518.53	527.34	460.62	527.34	509.21	
d) Unallocated	2,210.11	1,768.44	834.73	2,210.11	834.73	1,611.71	
<b>Total</b>	<b>8,060.08</b>	<b>6,918.85</b>	<b>6,436.03</b>	<b>8,060.08</b>	<b>6,436.03</b>	<b>6,428.89</b>	
<b>Segment Liabilities</b>							
a) Freight & Services	2,445.85	1,781.00	603.44	2,445.85	603.44	535.23	
b) Petrol Pump	189.71	170.14	216.29	189.71	216.29	201.68	
c) Construction	287.86	334.56	385.08	287.86	385.08	328.09	
d) Unallocated	715.12	783.89	677.37	715.12	677.37	668.77	
<b>Total</b>	<b>3,638.54</b>	<b>3,069.59</b>	<b>1,892.18</b>	<b>3,638.54</b>	<b>1,892.18</b>	<b>1,733.77</b>	





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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 14th February, 2019.
- 3) The Auditors have carried out Limited Review (LR) on the aforesaid financial results for the quarter and nine months ended 31st December, 2018 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.

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



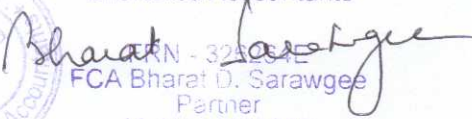
Anand Kumar Agarwal  
Chairman  
DIN: 00380908

Place of Signature : Kolkata  
Date: 14th February, 2019

For BDS & Co.  
Chartered Accountants



AN - 324284E  
FCA Bharat D. Sarawgee  
Partner  
M. No. - 061505





**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 31<sup>st</sup> December, 2018 and year to date results for the period ended 31<sup>st</sup> December, 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 February 14, 2019, 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 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 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: 14<sup>th</sup> February, 2019

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

  
Bharat D Sarawgee  
Partner

M No 061505  
FRN : 326264E

