

Date: 13th August, 2024

<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 13th August, 2024

With further reference to our letter dated 6th August, 2024 the Board of Directors of the Company in its meeting held on date i.e. **13th August, 2024** has, inter alia, transacted the following business-

1. Reviewed and approved the Un-audited Financial Results for the quarter ended on **30th June, 2024** 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**.
2. Fixed the date, venue of the Annual General Meeting (AGM) of the Company for the financial year 2023-24 and approved the notice thereof and Directors' report with all its annexure. The Annual General Meeting is scheduled to be held on **26th September, 2024**.
3. 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 Thursday, 19th September, 2024 as the cut-off date for the purpose of e-voting, payment of dividend and Annual General Meeting.

The Register of Members and Share Transfer books of the Company will remain closed from Friday, 20th September, 2024 to Thursday, 26th September, 2024 (both days inclusive) for purpose of e-voting, payment of dividend and Annual General Meeting (AGM) for the F.Y. 2023-24.

Please note that the meeting commenced at **2:45 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
Company Secretary

Encl: As Above

ANNEXURE - 1

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, 2024

PARTICULARS	Quarter Ended			Year Ended
	30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
I. Revenue from operations	4245.36	3,966.81	3,621.27	16,459.37
II. Other Income	13.61	1.36	12.33	55.72
III. Total Income (I + II)	4,258.97	3,968.17	3,633.60	16,515.09
IV. Expenses				
(a) Purchase of stock-in-Trade	1511.56	1,573.61	1,558.46	6,428.53
(b) Changes in inventories of finished goods, by-products and work-in-progress	26.54	(17.17)	10.22	13.79
(c) Expenditure relating to transportation and services	2233.80	1,896.18	1,577.60	8,008.68
(d) Employee benefits expense	199.32	180.07	184.60	754.17
(e) Finance Costs	51.32	58.35	54.00	221.90
(f) Depreciation and amortisation expenses	33.97	38.20	25.48	122.44
(g) Other Expenses	141.74	179.23	158.91	669.31
Total Expenses	4,198.25	3,908.47	3,569.27	16,218.82
V. Profit/(loss) before exceptional Items and tax (III - IV)	60.72	59.70	64.33	296.27
VI. Exceptional Items	92.56	2.04	8.14	11.13
VII. Profit/ (loss) before tax (V + VI)	153.28	61.74	72.46	307.40
VIII. Tax Expenses				
(a) Current Tax	36.00	15.55		49.00
(b) Deferred Tax	0	30.10		30.10
IX. Net Profit for the period (VII - VIII)	117.28	16.09	72.46	228.30
X. Other Comprehensive Income (net of tax)				
A. Items that will not be reclassified to Profit or Loss	622.78	162.31		162.31
B. Items that will be reclassified to Profit or Loss		-		-
XI. Total Comprehensive income (Net of tax) (IX + X)	740.06	178.40	72.46	390.61
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	13.66	0.30	1.34	4.21
b) Diluted	13.66	0.30	1.34	4.21



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STATEMENT OF UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2024

PARTICULARS	Quarter Ended			Year Ended
	30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
1 Segment Revenue (Net Sale / Income from each segment)				
a) Freight & Services	2,666.47	2,351.92	1,995.72	9,787.50
b) Petrol Pump	1,578.89	1,614.89	1,625.56	6,671.87
Total	4,245.36	3,966.81	3,621.27	16,459.37
Less: Inter Segment Revenue	-	-	-	-
Revenue from operations	4,245.36	3,966.81	3,621.27	16,459.37
2 Segment Results - Profit /(Loss) before tax, finance costs :				
a) Freight & Services	247.92	244.74	249.12	1,039.36
b) Petrol Pump	10.41	12.60	10.82	45.09
Total	258.32	257.34	259.94	1,084.45
Less i) Finance costs	51.32	58.35	54.00	221.90
Unallocated expenditure net off income	53.72	137.26	133.48	555.15
Profit /(Loss) before tax	153.28	61.74	72.46	307.40
3 Segment Assets				
a) Freight & Services	6,086.91	6,302.18	5,400.13	6,302.18
b) Petrol Pump	260.99	359.97	260.89	359.97
(c) Unallocated	4,219.97	3,201.09	3,318.71	3,201.09
Total	10,567.87	9,863.24	8,979.73	9,863.24
Segment Liabilities				
a) Freight & Services	3,616.34	3,419.53	2,721.38	3,419.53
b) Petrol Pump	274.72	363.66	279.26	363.66
(c) Unallocated	1,397.84	1,560.14	1,745.40	1,560.14
Total	5,288.91	5,343.33	4,746.02	5,343.33



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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, 2024.
- 2) The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 30th June, 2024 and the report was placed before the Board and the same was noted. The Auditors have expressed an unmodified opinion on the above results.
- 3) The Company carries out its business in two segments viz., Freight & Services and Petrol Pump .
- 4) The figures of the quarter ended 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2024 and the unaudited published year to date figures upto 31st December, 2023.
- 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) The standalone un-audited financial 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) Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules.
- 8) 200 Compulsorily Convertible Preference Shares of Social Worth Technologies Pvt Ltd were sold during the quarter at a profit of Rs. 16596880 and the same has been transferred directly to Reserves and Surplus as they were being revalued through OCI and the gains were not to be reclassified to profit & loss a/c.
- 9) The figures for the corresponding previous quarter / year have been regrouped / reclassified wherever necessary, to make them comparable.

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

For BDS & Co.
Chartered Accountants

Shweta Bapana Sarawgi
CA Shweta Bapana Sarawgi
Partner
M. No. - 063879



Place of Signature : Kolkata
Date: 13th August, 2024

Ashish Agarwal
Managing Director
DIN: 00351824



Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
ABC India Limited

1. We have reviewed the accompanying statement of unaudited financial results of ABC India Ltd.(the" company") for the quarter ended 30th June, 2024 and year-to-date results for the period from 1st April 2024 to 30th June 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the SEBI Regulations'), as amended(the listing Regulations 2015)
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 13th August, 2024, 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 thereunder 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 audit. We have not performed and 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 **B D S & CO.**
Chartered Accountants
FRN-326264E



Shweta Bagaria Sarawgee
Shweta Bagaria Sarawgee
Partner
Membership No. 063679
ICAI Firm Registration No. 326264E

Place: **Kolkata**
Date: **13th August, 2024**
UDIN: **24063679BKHGUX7714**