

ABC

ABC GAS (INTERNATIONAL) LTD  
CIN NO. : L27100MH1980PLC022118

Address: 1, Mahesh Villa  
Worli, Mumbai – 400018  
☎ : 24938697/24935508  
Fax: 00-91-22-24937758  
Email: [cs@abcgas.co.in](mailto:cs@abcgas.co.in)  
WWW : [www.abcgas.co.in](http://www.abcgas.co.in)

August 14, 2023

To,  
Department of Corporate Services,  
BSE Limited,  
P J Towers,  
Dalal Street  
Mumbai - 400001

Scrip Code: **513119**

Dear Sir/Madam,

**Sub: Submission of Unaudited Financial Results for the Quarter ended 30<sup>th</sup> June, 2023**

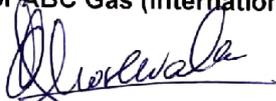
With reference to the captioned subject and in accordance with the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed copy of Standalone Unaudited Financial Results for the 1<sup>st</sup> quarter ended June 30, 2023 along with Limited Review Report thereon issued by the Statutory Auditors of the Company.

Please take the above information on record.

Thanking you,

Yours faithfully,

For ABC Gas (International) Limited



ROHITH SATISH SHOREWALA  
DIRECTOR  
DIN: 01650221



Encl: As above



**JHUNJHUNWALA JAIN  
& ASSOCIATES LLP**  
**CHARTERED ACCOUNTANTS**

**Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of ABC GAS (INTERNATIONAL) LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).**

**TO THE BOARD OF DIRECTORS OF ABC GAS (INTERNATIONAL) LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ABC GAS (INTERNATIONAL) LIMITED** (the "Company") for the quarter ended June 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 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 and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.





**JHUNJHUNWALA JAIN  
& ASSOCIATES LLP**  
CHARTERED ACCOUNTANTS

4. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**5. Emphasis of Matter**

*We draw attention to the following matters:*

- a. *The company is holding inventory of Products made of metals since long having carrying amount of Rs.34.81 Lakhs as on June 30, 2023 and no major movement in inventory were there during the period under consideration. We are unable to verify the market value of the said inventory. However, as per the management these products are marketable and the market value of the same is higher than the carrying amount as on the reporting date.*

**For Jhunjhunwala Jain & Associates LLP**  
Chartered Accountants  
Firm's Registration No.: 113675W/W100361

**(CA Randhir Kumar Jhunjhunwala)**

Partner

Membership Number: 047058

UDIN : 23047058BGZGDM2529



Date : August 14, 2023

Place : Mumbai



ABC GAS (International) Limited.  
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: 01, Mahesh Villa,  
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Web : www.abcgas.co.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

(Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		Unaudited	Audited	Unaudited	Audited
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
I	<b>INCOME</b>				
	Revenue from operations	-	-	2.39	2.39
	Other income	-	-	9.65	13.30
	<b>Total Income (I)</b>	-	-	<b>12.04</b>	<b>15.69</b>
II	<b>Expenses</b>				
	Consumption of Raw Material	-	-	-	-
	Purchase of Stock in Trade	-	-	-	-
	Change in Inventories of finished goods /work in progress and stock in trade	-	-	1.10	1.10
	Employees Benefit Cost	1.68	1.23	1.90	6.72
	Depreciation & amortisation expenses	0.91	0.91	0.44	3.11
	Finance Cost	0.26	0.27	0.59	1.48
	Other Expenses	5.80	15.71	11.54	78.68
	Provision for Impairment	-	-	-	(68.79)
	<b>Total Expenses (II)</b>	<b>8.65</b>	<b>18.12</b>	<b>15.57</b>	<b>22.30</b>
III	<b>Profit/(Loss) before exceptional items and tax (I-II)</b>	<b>(8.65)</b>	<b>(18.12)</b>	<b>(3.53)</b>	<b>(6.61)</b>
IV	a) Exceptional Items	-	-	-	-
	Sundry Bal W-Back	-	-	-	-
	(Profit)/ Loss on Sale of Fixed Assets	-	-	-	(561.45)
	Claims , Settlement and Write Offs	-	-	-	318.97
V	<b>Profit before Tax (III-IV)</b>	<b>(8.65)</b>	<b>(18.12)</b>	<b>(3.53)</b>	<b>235.87</b>
VI	<b>Tax Expense</b>				
	(i) Current tax	-	23.17	-	23.17
	(ii) Deferred Tax	-	-	-	-
	(iii) Short/(Excess) Provision of Earliers Years	-	(0.26)	-	3.71
VII	<b>Net Profit (Loss) for the period / Year (V-VI)</b>	<b>(8.65)</b>	<b>(41.03)</b>	<b>(3.53)</b>	<b>208.99</b>
VIII	<b>Other Comprehensive Income (OCI)</b>				
	a) Items that will not be classified to profit or loss	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total other Comprehensive Income For the period (a+b+c+d)</b>	-	-	-	-
IX	<b>Total Comprehensive Income for the period/year (VII+VIII)</b>	<b>(8.65)</b>	<b>(41.03)</b>	<b>(3.53)</b>	<b>208.99</b>
X	<b>Paid up Equity Share Capital (par Value Rs.10/-each fully paid up)</b>	198.00	198.00	198.00	198.00
XI	<b>Earning per equity share (in Rs.10/- each)</b>				
	Basic	(0.44)	(2.07)	(0.18)	10.55
	Diluted	(0.44)	(2.07)	(0.18)	10.55

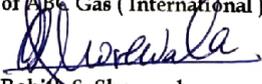
Notes :

- The Audit Committee reviewed the above unaudited financial result as on 30th June 2023, which has been approved by the Board at their meeting held on 14th August 2023.
- As the Company operates in a single business segment, viz Trading of Metal Products in' the context of as per Ind AS 108 , disclosure of segment information is not applicable
- Previous period's figures have been regrouped and / or rearranged wherever necessary to make them
- The above Audited Financial Results will be available on the website of the Company- www.abcgas.co.in. and BSE- ww.bseindia.com

Place :- Mumbai  
Date :- 14/08/2023



For on behalf of the Board of Directors.  
of ABC Gas ( International ) Limited.

  
Rohith S. Shorewala  
Whole Time Director (DIN-01650221)