



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
WWW : www.abcgas.co.in

Thursday, December 22, 2022

To,

Department of Corporate Services,
Bombay Stock Exchange Limited.
P.J. Towers,
Dalal Street,
Mumbai 400 001

Scrip Code : 513119

Sub : Revised unaudited financial results for the quarter & half year ended
30th September 2022.

Ref : Your email dated 19th December 2022 from query.lodr@bseindia.com.

Dear Sir / Madam,

This refers to your email dated 19th December 2022 regarding discrepancies in financial results for the quarter ended September 2022.

Please find attached herewith revised unaudited financial results for the same.

Thanking you.

Yours faithfully,

For ABC GAS (INTERNATIONAL) LTD.

Director





ABC GAS (International) Limited.
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Work, Mumbai - 400018,
Tel : 24938697/24935508
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Web : www.abcgas.co.in

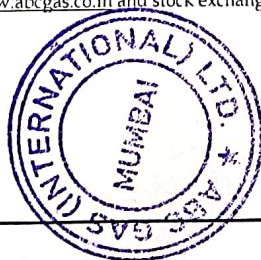
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. in Lakhs, except per equity share data)

Sr.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited			Unaudited		Audited
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
I	REVENUE FROM OPERATIONS						
	Revenue from operations	-	2,391	59,674	2,391	151,452	153,495
	Other income	3,646	9,652	9,093	13,298	16,653	35,025
	Total Income (I)	3,646	12,043	68,767	15,689	168,105	188,521
II	Expenses						
	Consumption of Raw Material	-	-	-	-	-	4,951
	Purchase of Stock in Trade	-	-	51,779	-	120,308	122,304
	Change in Inventories of finished goods / work in progress and stock in trade	-	1,100	0,524	1,100	25,622	28,281
	Employees Benefit Cost	1,682	1,904	2,518	3,586	4,555	8,870
	Depreciation & amortisation expenses	0,867	0,442	0,479	1,309	0,954	1,904
	Finance Cost	0,314	0,588	0,000	0,902	0,000	12,998
	Other Expenses	30,051	7,694	20,245	37,745	35,590	69,483
	Provision for Impairment	(68,794)	-	-	(68,794)	-	64,794
	Total Expenses (II)	(35,879)	11,728	75,546	(24,152)	187,029	313,585
III	Profit/(Loss) before exceptional items and tax (I-II)	39,525	0,315	(6,778)	39,840	(18,924)	(125,065)
IV	Exceptional Items						
	Sundry Bal W-Back	-	-	-	-	-	150,187
	(Profit) / Loss on Sale of Fixed Assets	(565,292)	3,844	-	(561,449)	-	-
	Bad Debts	318,968	-	-	318,968	-	-
V	Profit before Tax (III-VI)	285,850	(3,529)	(6,778)	282,322	(18,924)	25,122
VI	Tax Expense						
	(i) Current tax	-	-	-	-	-	-
	(ii) Deferred Tax	-	-	-	-	-	-
VII	Net Profit (Loss) for the period / Year (V-VI)	285,850	(3,529)	(6,778)	282,322	(18,924)	25,122
VIII	Other Comprehensive Income (OCI)						
	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	-	-	-	-	-	-
	Total other Comprehensive Income For the period (a+b+c+d)	-	-	-	-	-	-
IX	Total Comprehensive Income for the period / year (VII+VIII)	285,850	(3,529)	(6,778)	282,322	(18,924)	25,122
X	Paid up Equity Share Capital (par Value Rs.10/-each fully paid up)	198,000	198,000	198,000	198,000	198,000	198,000
XI	Earning per equity share (in Rs.10/- each)						
	Basic	14.437	(0.178)	(0.342)	14.259	(0.956)	1.269
	Diluted	14.437	(0.178)	(0.342)	14.259	(0.956)	1.269

Notes :-

- The above Unaudited Financial Results for the quarter and half-year ended September 30, 2022 have been reviewed by the Audit Committee and approved in the meeting of Board of Directors held on November 14, 2022.
- Statutory Auditors of the Company have carried out Limited review for the quarter and half-year ended September 30, 2022.
- The Company does not have more than one reportable primary segment in terms of Accounting Standards, therefore the company is not required to submit separate segment wise report.
- Figures of the previous periods are regrouped and/or rearranged, wherever necessary to correspond with current periods.
- The provision for tax has not been provided as the same shall be provided on annual basis
- The above Financial Results are also available on our website www.abcgas.co.in and stock exchange website www.bseindia.com.



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

Ranith Shorewala
Ranith Shorewala
Director (DIN -01650221)

Place :- Mumbai
Date :- 14/11/2022



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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022

(Rs. In Lakhs)

PARTICULARS	AS AT 30th SEPT 2022 (Unaudited)	AS AT 31st MAR 2022 (Audited)
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	19.805	13.354
(b) Other Intangible Assets	0.632	0.698
(c) Financial Assets		
(i) Investments	8.430	8.430
(ii) Other	10.964	0.964
(d) Other Non-Current Assets	-	-
	39.831	23.446
(2) Current Assets		
(a) Inventories	34.811	35.911
(b) Financial Assets		
(i) Trade receivables	25.469	276.183
(ii) Cash & Cash equivalents	5.108	6.296
(iii) Loans	-	-
(c) Current Tax Assets (Net)	11.110	6.467
(d) Other Current Assets	390.294	390.744
	466.791	715.600
TOTAL ASSETS	506.623	739.046
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	198.000	198.000
(b) Other Equity	250.453	(31.868)
	448.453	166.132
LIABILITIES		
(1) Non-Current Liabilities		
(a) Deferred tax Liabilities (Net)	-	-
	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	22.267	11.509
(ii) Trade Payables		
Due to MSME	2.976	2.976
Due to Other	20.565	11.727
(b) Other Current liabilities	12.362	546.703
	58.169	572.914
TOTAL EQUITIES AND LIABILITIES	506.623	739.046



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

Rohith Shorewala
Rohith Shorewala
Director (DIN -01650221)

Place : - Mumbai
Date :- 14/11/2022



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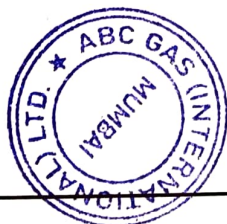
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER ,2022

(Rs. In Lakhs)

Particulars	For the Half Year ended 30th Sept, 2022	For the Half Year ended 30th Sept, 2021
A) Cashflow from operating activities		
Profit (Loss) before tax	282.322	(18.924)
<i>Adjustments to reconcile profit before tax to net cash flows</i>		
Depreciation and amortisation expense	1.309	0.954
Provision for Impairment	(68.794)	-
Bad Debts	318.968	-
Finance Costs	0.902	-
Profit/ Loss on sale of Asset (net)	(561.449)	-
Godown Compensation	(13.084)	1.662
Interest Income	(0.214)	-
Operating cash flow Before Working Capital Changes	(40.040)	(16.308)
Adjusted for		
Trade & Other Receivables	(9.010)	3.960
Inventories	1.100	25.622
Trade & Other Payables	(525.503)	(15.106)
Cash generated from operations	(573.453)	(1.832)
Less :- Income Tax Paid	(4.493)	(1.683)
Net cash flow from operating activities (A)	(577.946)	(3.515)
B) Cash Flow from Investing Activities		
Purchase of fixed assets	(72.246)	-
Sale of Fixed Assets	626.000	-
Interest received	-	-
Deposits	-	2.000
Godown Rent	13.084	(1.662)
Net cash flow from investing Activities (B)	566.838	0.338
C) Cash Flow from Financing Activities		
Proceeds from borrowings	98.186	(2.994)
Repayment of borrowings	(87.428)	-
Finance Costs	(0.902)	-
Net cash cash flow from financing activities (C)	9.856	(2.994)
Net (Decrease)/Increase in Cash & Cash Equivalent (A+B+C)	(1.251)	(6.171)
Cash and cash equivalents at the beginning of the year	6.359	9.493
Cash and cash equivalents at the end of the year	5.108	3.323

Note: The above Statement of Cash flow has been prepared under the "Indirect Method" as set out in Ind AS7, 'Statement of Cash Flows'

Place :- Mumbai
Date :- 14/11/2022



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

Rohini Shorewala
Rohini Shorewala

Director (DIN -01650221)



**JHUNJHUNWALA JAIN
& ASSOCIATES LLP**
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Unaudited Quarterly and year to date 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 September 30, 2022 ("the Statement") and year to date results for the period from April 1, 2022 to September 30, 2022, 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.





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.

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

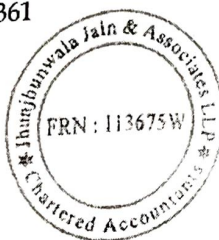
RANDHIR KUMAR
JHUNJHUNWALA

(CA Randhir Kumar Jhunjhunwala)

Partner

Membership Number: 047058

Digitally signed by RANDHEM KIJAJAR, DN: cn = PERSONAL,
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Date : November 14, 2022

Place : Mumbai

UDIN : 22047058BDCBVP3366