

Date: 28th May, 2019

✓ The Secretary,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.
Code – 520123

The Secretary,
The Calcutta Stock Exchange Ltd.,
7, Lyons Range,
Kolkata- 700 001

Code No.- 10011146

Dear Sir(s),

Reg: Outcome of Board Meeting held on 28th May, 2019

With reference to our letter dated 21st May, 2019, the Board of Directors of the Company in its meeting held on date i.e. 28th May, 2019 has, inter alia, transacted the following business:

1. Reviewed and approved the Standalone Audited Financial Results of the Company for the quarter and year ended on 31st March, 2019 and have taken note of the Audit Report as issued by the Statutory Auditors on the aforesaid results and pursuant to regulation 30(6) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of the same is enclosed along with declaration with respect to un-modified opinion in audit reports of the Statutory Auditors.
2. Reviewed and approved the Standalone Audited Annual Accounts for the financial year ended on 31st March, 2019.

Please note that the meeting commenced at 12:00 Noon and concluded at 03:00 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 Ltd.

Sanjay Agarwal

Sanjay Agarwal
Company Secretary

Encl : As Above

PARTICULARS	Quarter Ended				Year ended	
	31.03.2019 (Audited)	31.12.2018 (Unaudited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)	31.03.2018 (Audited)
	(₹ In Lakhs)					
I. Revenue from operations	6,378.25	4,515.32	2,948.39	17,699.46	11,664.55	11,664.55
II. Other Income	24.42	10.09	18.42	52.59	36.11	36.11
III. Total Income (I + II)	6,402.67	4,525.41	2,966.81	17,752.05	11,700.66	11,700.66
IV. Expenses						
(a) Purchase of stock-in-Trade	1,434.61	1,532.76	1,541.57	6,221.02	5,779.56	5,779.56
(b) Changes in inventories of finished goods, by-products and work-in-progress	(24.84)	49.80	3.32	(14.49)	(2.06)	(2.06)
(c) Expenditure relating to transportation and services	3,647.77	2,187.40	891.01	8,226.49	3,578.32	3,578.32
(d) Cost of construction	21.98	39.56	107.65	244.74	638.76	638.76
(e) Employee benefits expense	201.20	209.27	254.55	782.64	953.86	953.86
(f) Finance Costs	132.10	107.47	89.00	369.15	392.58	392.58
(g) Depreciation and amortisation expenses	22.79	22.29	31.97	90.09	149.65	149.65
(h) Other Expenses	728.24	227.03	252.85	1,408.58	1,149.79	1,149.79
Total Expenses	6,163.86	4,375.58	3,171.92	17,328.21	12,640.46	12,640.46
V. Profit/(loss) before exceptional items and tax (III - IV)	238.82	149.83	(205.11)	423.83	(939.80)	(939.80)
VI. Exceptional Items	80.81	-	631.27	76.62	944.73	944.73
VII. Profit/ (loss) before tax (V + VI)	319.63	149.83	426.16	500.46	4.93	4.93
VIII. Tax Expenses						
(a) Current Tax	(19.46)	30.85	15.93	17.77	15.93	15.93
(b) Deferred Tax	(91.97)	-	(107.11)	(91.97)	(99.51)	(99.51)
IX. Net Profit for the period (VII - VIII)	431.06	118.99	517.34	574.66	88.51	88.51
X. Other Comprehensive Income (net of tax)						
A. I. Items that will not be reclassified to Profit or Loss	(14.98)	-	4.55	(14.98)	4.55	4.55
B. I. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI. Total Comprehensive income (Net of tax) (IX + X)	416.08	118.99	521.89	559.67	93.06	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	7.96	2.20	9.55	10.61	1.63	1.63
b) Diluted	7.96	2.20	9.55	10.61	1.63	1.63

Chaitanya Dasgupta



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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 Audited Assets and Liabilities as at 31st March, 2019.

		(₹ In Lakhs)	
Sl. No.	Particulars	As at 31.03.2019 (Audited)	As at 31.03.2018 (Audited)
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	1,223.00	1,370.64
	b) Intangible Assets	0.94	1.44
	c) Financial assets		
	(i) Investments	355.64	255.73
	(ii) Other Financial Assets	107.30	93.65
	d) Deferred tax assets	-	-
	e) Other non-current assets	46.95	46.95
	Sub total- Non-current assets	1,733.83	1,768.41
2	Current assets		
	a) Inventories	56.74	56.10
	b) Financial assets		
	(i) Investments	709.96	266.35
	(ii) Trade and other receivables	3,783.42	2,583.98
	(iii) Cash and cash equivalents	154.54	224.65
	(iv) Bank balances other than cash and cash equivalents	104.11	87.81
	(v) Loans	114.80	71.57
	(vi) Other financial assets	710.42	759.08
	c) Current tax assets (net)	394.94	476.93
	d) Other current assets	349.57	303.05
	Sub total- Current assets	6,378.50	4,829.52
	TOTAL- ASSETS	8,112.33	6,597.93
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity share capital	541.23	541.23
	b) Other equity	2,401.54	1,841.87
	Sub total- Equity	2,942.77	2,383.10
2	Liabilities		
	Non-current liabilities		
	a) Financial liabilities		
	(i) Borrowings	237.78	695.65
	(ii) Other financial liabilities	0.61	0.54
	b) Provisions	142.42	105.31
	c) Deferred tax liabilities (net)	77.07	169.04
	d) Other non-current liabilities	157.66	136.37
	Sub total- Non-current liabilities	615.54	1,106.91
3	Current liabilities		
	a) Financial liabilities		
	(i) Borrowings	961.64	1,215.61
	(ii) Trade and other payables	1,717.23	573.00
	(iii) Other financial liabilities	724.44	644.17
	b) Other current liabilities	1,146.71	672.55
	c) Provisions	4.01	2.59
	Sub total- Current liabilities	4,554.03	3,107.92
	TOTAL- LIABILITIES	8,112.33	6,597.93


 Chartered Accountant


 ABC INDIA LTD
 KOLKATA

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STATEMENT OF AUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

PARTICULARS	Quarter Ended				Year ended	
	31.03.2019 (Audited)	31.12.2018 (Unaudited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)	31.03.2018 (Audited)
	(₹ In Lakhs)					
1	Segment Revenue (Net Sale / Income from each segment)					
a) Freight & Services	4,986.09	3,508.49	1,202.49	11,216.77	5,068.54	5,068.54
b) Petrol Pump	1,437.83	2,051.57	1,572.07	6,373.42	5,956.62	5,956.62
c) Construction	(45.65)	(110.51)	173.83	109.27	639.39	639.39
d) Unallocated	-	-	-	-	-	-
Total	6,378.26	5,449.55	2,948.39	17,699.46	11,664.55	11,664.55
Less: Inter Segment Revenue	-	-	-	-	-	-
Revenue from operations	6,378.26	5,449.55	2,948.39	17,699.46	11,664.55	11,664.55
2	Segment Results - Profit /(Loss) before tax, finance costs :					
a) Freight & Services	495.74	590.23	395.07	1,260.62	512.43	512.43
b) Petrol Pump	15.55	17.46	17.73	64.83	63.52	63.52
c) Construction	(83.20)	22.62	35.40	(235.67)	(189.76)	(189.76)
Total	428.09	630.31	448.20	1,089.78	386.19	386.19
Less i) Finance costs	132.10	24.34	89.01	369.15	392.59	392.59
ii) Other unallocable expenditure net off Unallocable income	(23.64)	232.69	(66.96)	220.17	(11.33)	(11.33)
Profit /(Loss) before tax	319.63	373.28	426.15	500.46	4.93	4.93
3	Segment Assets					
a) Freight & Services	5,475.64	5,182.84	4,086.05	5,475.64	4,086.05	4,086.05
b) Petrol Pump	249.39	206.51	221.92	249.39	221.92	221.92
c) Construction	366.07	460.62	509.21	366.07	509.21	509.21
d) Unallocated	2,021.23	2,210.11	1,611.71	2,021.23	1,611.71	1,611.71
Total	8,112.33	8,060.08	6,428.89	8,112.33	6,428.89	6,428.89
Segment Liabilities						
a) Freight & Services	2,194.83	2,445.85	535.23	2,194.83	535.23	535.23
b) Petrol Pump	232.05	189.71	201.68	232.05	201.68	201.68
c) Construction	225.30	287.86	328.09	225.30	328.09	328.09
d) Unallocated	723.72	715.12	668.77	723.72	668.77	668.77
Total	3,375.89	3,638.54	1,733.77	3,375.89	1,733.77	1,733.77



Abhishek Dasgupta



Chief

Notes:

- 1) The above audited 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 28th May, 2019.
- 2) The figures for the quarter ended 31/03/2019 and corresponding quarter ended 31/03/2018 are the balancing figures between the audited figures in respect of the full financial year and the year to date figures upto the quarter of the respective financial year.
- 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



Anand Kumar Agarwal

Anand Kumar Agarwal
Chairman
DIN: 00380908

Place of Signature : Kolkata
Date: 28th May, 2019

Shival Kumar



AUDITOR'S REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR ENDED RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To

Board of Directors

M/s. ABC India Limited

We have audited the quarterly financial results of **M/s. ABC India Limited** ("the Company") for the quarter ended 31st March, 2019 and the year to date results for the period 1st April, 2018 to 31st March, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

These quarterly financial results as well as the year to date financial results have been prepared on the basis of financial statements, which are the responsibility of the company's management. Further, the quarterly financial results for the quarter ended 31st March, 2019 are derived figures between the audited figures in respect of the year ended 31st March, 2019 and the published year-to-date figures for the period 1st April, 2018 to 31st December, 2018 being the date of the end of the third quarter of the current financial year which were subject to limited review in accordance with 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.

Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii) give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2019 as well as the year to date results for the period from 1st April, 2018 to 31st March, 2019.

For BDS & CO.

(Formerly Bharat D. Sarawee & Co.)

Chartered Accountants



Bharat D. Sarawee
Partner

Membership No. F61505

ICAI Registration No. 326264E

Place : Kolkata

Date : 28th day May, 2019

Date: 28.05.2019

✓ The Secretary,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
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Code – 520123

The Secretary,
The Calcutta Stock Exchange Ltd.,
7, Lyons Range,
Kolkata- 700 001

Code No.- 10011146

Reg : Declaration with respect to Standalone Audit Report with un-modified opinion

Pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby declare that M/s. B D S & CO. (Formerly Bharat D. Sarawgee & Co.) Chartered Accountants, Statutory Auditors of the Company have not expressed any modified opinion(s) on the Audited Financial Results for the Financial year ended on 31st March, 2019.

Kindly take the above information on record.

Thanking You,

Yours faithfully,

For ABC India Ltd.

Sanjay Agarwal

SANJAY AGARWAL
Chief Financial Officer