

Date: 8<sup>th</sup> February, 2023

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 8<sup>th</sup> February, 2023**

With further reference to our letter of 31<sup>st</sup> January, 2023, the Board of Directors of the Company in its meeting held on date i.e. 8<sup>th</sup> February, 2023 has, inter alia, reviewed and approved the Un-audited financial results for the quarter and nine months ended on 31<sup>st</sup> December, 2022 and have taken note of the Limited Review Report as issued by the Statutory Auditors of the Company 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**.

Please note that the meeting commenced at 2:55 P.M. and concluded at 3:45 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*

Sanjay Agarwal  
Company Secretary  
Encl: As Above

## ABC INDIA LIMITED

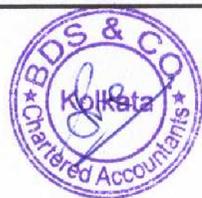
CIN- L63011WB1972PLC217415

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

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

		Quarter ended			Nine months ended		Year Ended
PARTICULARS		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
I.	Revenue from operations	3,481.10	3,399.47	3,032.84	10,817.08	9,782.52	13,477.46
II.	Other Income	14.79	14.35	24.60	46.48	51.86	69.68
III.	<b>Total Income (I + II)</b>	<b>3,495.89</b>	<b>3,413.82</b>	<b>3,057.44</b>	<b>10,863.56</b>	<b>9,834.39</b>	<b>13,547.15</b>
IV.	<b>Expenses</b>						
	(a) Purchase of stock-in-Trade	1,600.15	1,666.12	1,425.31	5,137.02	3,683.92	5,090.12
	(b) Changes in inventories of finished goods, by-products and work-in-progress	(7.38)	13.68	(8.72)	15.44	(8.68)	(16.52)
	(c) Expenditure relating to transportation and services	1,432.00	1,304.30	1,072.79	4,345.69	4,645.43	6,497.06
	(d) Employee benefits expense	178.00	194.51	190.88	556.84	555.15	761.74
	(e) Finance Costs	56.68	50.46	52.04	150.55	167.25	214.49
	(f) Depreciation and amortisation expenses	30.54	23.80	26.23	82.23	79.10	105.92
	(g) Other Expenses	165.16	128.88	209.59	433.70	489.10	606.86
	<b>Total Expenses</b>	<b>3,455.14</b>	<b>3,381.74</b>	<b>2,968.12</b>	<b>10,721.47</b>	<b>9,611.28</b>	<b>13,259.67</b>
V.	<b>Profit/(loss) before exceptional Items and tax (III - IV)</b>	<b>40.76</b>	<b>32.08</b>	<b>89.32</b>	<b>142.08</b>	<b>223.11</b>	<b>287.48</b>
VI.	Exceptional Items	19.50	47.18	122.31	87.67	122.31	(2.09)
VII.	<b>Profit/ (loss) before tax (V + VI)</b>	<b>60.26</b>	<b>79.26</b>	<b>211.63</b>	<b>229.75</b>	<b>345.41</b>	<b>285.39</b>
VIII.	Tax Expenses						
	(a) Current Tax	-	-	-	-	-	15.00
	(b) Deferred Tax	-	-	-	-	-	(3.03)
IX.	<b>Net Profit for the period (VII - VIII)</b>	<b>60.26</b>	<b>79.26</b>	<b>211.63</b>	<b>229.75</b>	<b>345.41</b>	<b>273.42</b>
X.	<b>Other Comprehensive Income (net of tax)</b>						
	A. Items that will not be reclassified to Profit or Loss	-	-	-	-	-	50.70
	B. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI.	<b>Total Comprehensive income (Net of tax) (IX + X)</b>	<b>60.26</b>	<b>79.26</b>	<b>211.63</b>	<b>229.75</b>	<b>345.41</b>	<b>324.12</b>
XII.	Paid-up Equity Share Capital of (₹ 10/- each)	541.72	541.72	541.72	541.72	541.72	541.72
XIII.	Earning per Share (of (₹10/- each) (not annualised):						
	a) Basic	1.11	1.46	3.91	4.24	6.38	5.05
	b) Diluted	1.11	1.46	3.91	4.24	6.38	5.05



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**STATEMENT OF UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2022**

(₹ In Lakhs)						
PARTICULARS	Quarter Ended			Nine Months ended		Year Ended
	31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
<b>1 Segment Revenue (Net Sale / Income from each segment)</b>						
a) Freight & Services	1,844.67	1,672.71	1,575.37	5,525.55	5,995.47	8,253.67
b) Petrol Pump	1,636.43	1,726.77	1,457.47	5,291.53	3,787.06	5,223.79
<b>Total</b>	<b>3,481.10</b>	<b>3,399.47</b>	<b>3,032.84</b>	<b>10,817.08</b>	<b>9,782.52</b>	<b>13,477.46</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
Revenue from operations	<b>3,481.10</b>	<b>3,399.47</b>	<b>3,032.84</b>	<b>10,817.08</b>	<b>9,782.52</b>	<b>13,477.46</b>
<b>2 Segment Results - Profit /(Loss) before tax, finance costs :</b>						
a) Freight & Services	222.94	182.52	206.52	623.60	623.75	926.76
b) Petrol Pump	11.43	12.68	11.94	36.95	31.38	38.30
<b>Total</b>	<b>234.37</b>	<b>195.19</b>	<b>218.46</b>	<b>660.55</b>	<b>655.13</b>	<b>965.06</b>
Less i) Finance costs	56.68	50.46	52.04	150.55	167.25	214.49
Unallocated expenditure net off income	117.43	65.48	(45.21)	280.25	142.46	465.20
<b>Profit /(Loss) before tax</b>	<b>60.26</b>	<b>79.26</b>	<b>211.63</b>	<b>229.75</b>	<b>345.41</b>	<b>285.39</b>
<b>3 Segment Assets</b>						
a) Freight & Services	5,392.80	5,471.04	6,701.72	5,392.80	6,701.72	5,567.47
b) Petrol Pump	300.71	302.75	390.44	300.71	390.44	282.88
(c) Unallocated	3,123.99	2,991.17	1,998.19	3,123.99	1,998.19	2,888.32
<b>Total</b>	<b>8,817.50</b>	<b>8,764.96</b>	<b>9,090.35</b>	<b>8,817.50</b>	<b>9,090.35</b>	<b>8,738.66</b>
<b>Segment Liabilities</b>						
a) Freight & Services	2,650.08	2,814.85	3,195.26	2,650.08	3,195.26	3,214.72
b) Petrol Pump	302.26	305.88	363.73	302.26	363.73	245.97
(c) Unallocated	2,958.56	1,367.47	2,115.29	2,958.56	2,115.28	1,215.30
<b>Total</b>	<b>5,910.89</b>	<b>4,488.20</b>	<b>5,674.27</b>	<b>5,910.89</b>	<b>5,674.27</b>	<b>4,675.99</b>



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Notes:

- 1) 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.
- 2) 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 8th February,2023.
- 3) The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter and nine months ended 31st December, 2022 and the report was placed before the Board and the same was noted. The Auditors have expressed an unmodified opinion on the above results.
- 4) The Company carries out its business in two segments viz., Freight & Services and Petrol Pump .
- 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) Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules.
- 7) 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

For BDS & Co.  
Chartered Accountants  
*Shweta Bagaria Sarawagi*  
FRN - J26264E  
CA Shweta Bagaria Sarawagi  
Partner  
M. No. - 063679



ASHISH  
AGARWAL  
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Date: 2023.02.08  
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Ashish Agarwal  
Managing Director  
DIN: 00351824

Place of Signature : Kolkata  
Date: 8th February,2023



**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 Limited(the" company")for the quarter ended 31<sup>st</sup> December 2022 and the year to date results for the period 1<sup>st</sup> April 2022 to 31<sup>st</sup> December 2022, 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) and has been initiated by us for identification purpose.
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 8<sup>th</sup>February, 2023, 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 there under 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 of interim financial information consists of making inquiries, primarily of persons responsible for the financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standard on Auditing specifies under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in a audit. 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, 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  
UDIN: 23063679 B640HA4124  
Place: Kolkata  
Date: 8<sup>th</sup> February, 2023.

