

Date: 13<sup>th</sup> February, 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 13<sup>th</sup> February, 2024**

With further reference to our letter of 7<sup>th</sup> February, 2024, the Board of Directors of the Company in its meeting held on date i.e. 13<sup>th</sup> February, 2024 has, inter alia, reviewed and approved the Un-audited financial results for the quarter and nine months ended on 31<sup>st</sup> December, 2023 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 **3:00 P.M.** and concluded at **3:30 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** Digitally signed  
by SANJAY  
**AGARWA** AGARWAL  
**L** Date: 2024.02.13  
15:34:52 +05'30'

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, 2023							
							(₹) In Lakhs
PARTICULARS		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
I.	Revenue from operations	4,258.44	4,612.84	3,481.10	12,492.56	10,817.08	14,517.19
II.	Other Income	20.29	16.89	14.79	54.36	46.48	72.13
III.	<b>Total Income (I + II)</b>	<b>4,278.73</b>	<b>4,629.74</b>	<b>3,495.89</b>	<b>12,546.92</b>	<b>10,863.56</b>	<b>14,589.32</b>
IV.	<b>Expenses</b>						
	(a) Purchase of stock-in-Trade	1,667.85	1,628.62	1,600.15	4,854.92	5,137.02	6,680.62
	(b) Changes in inventories of finished goods, by-products and work-in-progress	16.46	4.27	(7.38)	30.96	15.44	(2.85)
	(c) Expenditure relating to transportation and services	2,052.21	2,482.69	1,432.00	6,112.50	4,345.69	5,991.40
	(d) Employee benefits expense	194.30	195.19	178.00	574.10	556.84	744.57
	(e) Finance Costs	53.35	56.20	56.68	163.55	150.55	210.33
	(f) Depreciation and amortisation expenses	32.66	26.11	30.54	84.24	82.23	114.48
	(g) Other Expenses	175.24	155.92	165.16	490.08	433.70	627.68
	<b>Total Expenses</b>	<b>4,192.07</b>	<b>4,549.00</b>	<b>3,455.14</b>	<b>12,310.35</b>	<b>10,721.47</b>	<b>14,366.23</b>
V.	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>86.66</b>	<b>80.74</b>	<b>40.76</b>	<b>236.57</b>	<b>142.08</b>	<b>223.09</b>
VI.	Exceptional Items	0.96	-	19.50	9.09	87.67	183.80
VII.	<b>Profit/ (loss) before tax (V + VI)</b>	<b>87.62</b>	<b>80.74</b>	<b>60.26</b>	<b>245.67</b>	<b>229.75</b>	<b>406.89</b>
VIII.	Tax Expenses						
	(a) Current Tax	21.45	12.00	-	33.45	-	(11.17)
	(b) Deferred Tax	-	-	-	-	-	(7.72)
IX.	<b>Net Profit for the period (VII - VIII)</b>	<b>66.17</b>	<b>68.74</b>	<b>60.26</b>	<b>212.22</b>	<b>229.75</b>	<b>425.79</b>
X.	<b>Other Comprehensive Income (net of tax)</b>						
	A . I. Items that will not be reclassified to Profit or Loss	-	-	-	-	-	17.62
	B. I. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI.	<b>Total Comprehensive income (Net of tax) (IX + X)</b>	<b>66.17</b>	<b>68.74</b>	<b>60.26</b>	<b>212.22</b>	<b>229.75</b>	<b>443.41</b>
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	1.22	1.27	1.11	3.92	4.24	7.86
	b) Diluted	1.22	1.27	1.11	3.92	4.24	7.86



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 SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023						
(₹) In Lakhs)						
PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023 (Unaudited)	30.09.2023 (unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
<b>1 Segment Revenue (Net Sale / Income from each segment)</b>						
a) Freight & Services	2,520.41	2,919.46	1,844.67	7,435.58	5,525.55	7,655.51
b) Petrol Pump	1,738.04	1,693.38	1,636.43	5,056.98	5,291.53	6,861.68
<b>Total</b>	<b>4,258.44</b>	<b>4,612.84</b>	<b>3,481.10</b>	<b>12,492.56</b>	<b>10,817.08</b>	<b>14,517.19</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
Revenue from operations	<b>4,258.44</b>	<b>4,612.84</b>	<b>3,481.10</b>	<b>12,492.56</b>	<b>10,817.08</b>	<b>14,517.19</b>
<b>2 Segment Results - Profit /(Loss) before tax, finance costs :</b>						
a) Freight & Services	289.65	255.85	222.94	794.62	623.60	881.67
b) Petrol Pump	10.76	10.91	11.43	32.49	36.95	42.61
<b>Total</b>	<b>300.41</b>	<b>266.76</b>	<b>234.37</b>	<b>827.11</b>	<b>660.55</b>	<b>924.28</b>
Less i) Finance costs	53.35	56.20	56.68	163.55	150.55	210.33
Unallocated expenditure net off income	159.44	129.82	117.43	417.89	280.25	307.05
<b>Profit /(Loss) before tax</b>	<b>87.62</b>	<b>80.74</b>	<b>60.26</b>	<b>245.67</b>	<b>229.75</b>	<b>406.89</b>
<b>3 Segment Assets</b>						
a) Freight & Services	5,793.25	6,217.59	5,392.80	5,793.25	5,392.80	5,216.53
b) Petrol Pump	359.97	336.27	300.71	359.97	300.71	291.25
(c) Unallocated	3,222.27	3,284.13	3,123.99	3,222.27	3,123.99	3,284.85
<b>Total</b>	<b>9,375.49</b>	<b>9,837.99</b>	<b>8,817.50</b>	<b>9,375.49</b>	<b>8,817.50</b>	<b>8,792.63</b>
<b>Segment Liabilities</b>						
a) Freight & Services	3,124.01	3,540.17	2,650.08	3,124.01	2,650.08	2,710.06
b) Petrol Pump	363.66	350.73	302.26	363.66	302.26	294.57
(c) Unallocated	1,546.30	1,670.90	2,958.56	1,546.30	2,958.56	1,631.62
<b>Total</b>	<b>5,033.97</b>	<b>5,561.79</b>	<b>5,910.89</b>	<b>5,033.97</b>	<b>5,910.89</b>	<b>4,636.24</b>



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 February, 2024.
- 2) The Auditors have carried out Limited Review (LR) on the aforesaid financial results for the quarter and nine months ended 31st December, 2023 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) 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.
- 5) 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.
- 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 Sarawge*  
FRN: 026264E  
CA Shweta Bagaria Sarawge  
Partner  
M. No. - 063679



**ASHISH** Digitally signed  
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Place of Signature : Kolkata  
Date: 13th February, 2024

Ashish Agarwal  
Managing Director  
DIN: 00351824



**Limited Review Report on Unaudited Quarterly Financial 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 2023 and for the period from 01<sup>st</sup> April 2023 to 31<sup>st</sup> December 2023 ("the Statement") 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 to the extent applicable.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 13<sup>th</sup> February, 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 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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an 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  
Partner  
Membership No. 063679  
ICAI Firm Registration No. 326264E



**Place:** Kolkata  
**Date:** 13<sup>th</sup> February, 2024  
**UDIN:** 24063679BKHGST2756