

PART - I FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2015

(Rupees in Lacs)

Description	3 months ended		Standalone	Year ended	
	31.03.2015 (Audited)	31.12.2014 (Unaudited)	31.03.2014 (Audited)	31.03.2015 (Audited)	31.03.2014 (Audited)
1 Income from operations					
(a) Net sales/income from operations	3666	4039	4062	15252	16401
(b) Other operating income	17	5	19	30	36
Total income from operations (net)	3683	4044	4081	15282	16437
2 Expenses					
(a) Purchases of stock-in-trade	1872	1397	1332	6056	4993
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	30	(26)	(6)	35	1
(c) Expenditure relating to transportation & services	1474	1915	2293	6624	8572
(d) Employee benefits expense	304	298	231	1151	1081
(e) Depreciation and amortisation expense	106	159	219	645	913
(f) Other expenses	454	365	427	1482	1443
Total expenses	4240	4108	4496	15993	17003
3 Profit from operations before other income, finance costs and exceptional items (1-2)	(557)	(64)	(415)	(711)	(566)
4 Other income	64	3	38	78	45
5 Profit from ordinary activities before finance costs and exceptional items (3 + 4)	(493)	(61)	(377)	(633)	(521)
6 Finance costs	174	188	211	772	916
7 Profit from ordinary activities after finance costs but before exceptional items (5 - 6)	(667)	(249)	(588)	(1405)	(1437)
8 Exceptional items	1294	(38)	59	1289	1395
9 Profit from ordinary activities before tax (7 + 8)	627	(287)	(529)	(116)	(42)
10 Tax expense	(6)	(122)	(116)	(128)	(83)
11 Net Profit from ordinary activities after tax (9 - 10)	633	(165)	(413)	12	41
12 Extraordinary items (net of tax expense)	0	0	0	0	0
13 Net Profit for the period (11 - 12)	633	(165)	(413)	12	41
14 Paid-up equity share capital (Face Value of Rs. 10 per share)	541	541	541	541	541
15 Reserve excluding Revaluation Reserves	4035	3349	3990	4035	3990
16 Earnings Per Share (EPS) in Rupees (Basic and diluted EPS before and after Extraordinary items- not to be annualised)	12	(3)	(8)	0	1

PART - II : SELECT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2015

A PARTICULARS OF SHAREHOLDING	3 MONTHS ENDED			Year ended	
	31.03.2015 (Audited)	31.12.2014 (Unaudited)	31.03.2014 (Audited)	31.03.2015 (Audited)	31.03.2014 (Audited)
1 Public shareholding					
- Number of shares	1970862	1970862	1970862	1970862	1970862
- Percentage of shareholding	37	37	37	37	37
2 Promoters and Promoter Group Shareholding					
(a) Pledged/Encumbered					
- Number of shares	1826000	635000	785000	1826000	785000
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	53	18	23	53	23
- Percentage of shares (as a % of the total share capital of the company)	34	12	14	34	14
(b) Non - encumbered					
- Number of shares	1620370	2811370	2661370	1620370	2661370
- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	47	82	77	47	77
- Percentage of shares (as a % of the total share capital of the company)	29	51	49	29	49



For ABC INDIA LTD

Anand Kumar Agard
Chairman

INVESTOR COMPLAINTS

Pending at the beginning of the quarter
 Received during the quarter.
 Disposed of during the quarter
 Remaining unresolved at the end of the quarter.

3 MONTHS ENDED 31.03.2015

0
2
2
0

Segment wise Revenue, Results and Capital Employed

STANDALONE

	3 months ended		Year ended		
	31.03.2015 (Audited)	31.12.2014 (Unaudited)	31.03.2014 (Audited)	31.03.2015 (Audited)	31.03.2014 (Audited)
1 Segment Revenue					
(a) Freight & Services	1948	2158	2715	8770	11308
(b) Petrol Pump	1174	1395	1347	5452	5093
(c) Construction	544	486	0	1030	0
Total	3666	4039	4062	15252	16401
Less: Inter Segment Revenue	0	0	0	0	0
Net Sales/Income from Operations	3666	4039	4062	15252	16401
2 Segment Results					
(Profit+)/Loss(-) before tax and interest from each segment)					
(a) Freight & Services	(386)	(351)	-103	(234)	651
(b) Petrol Pump	7	11	2	22	8
(c) Construction	5	80		85	
Total	(374)	(260)	(101)	(127)	659
Less: i) Interest	174	188	211	772	916
ii) Other unallocable expenditure net off Unallocable income	(1175)	(161)	217	(783)	(215)
Total Profit Before Tax	627	(287)	(529)	(116)	(42)
3 Capital Employed					
(Segment Assets - Segment Liabilities)					
(a) Freight & Services	8397	8559	11338	8397	11338
(b) Petrol Pump	9	16	15	9	15
(c) Construction	141	304		141	
(d) Others	491	689	170	491	170
Total	9038	9568	11523	9038	11523

Statement of Assets and Liabilities

Standalone

Year ended (Audited)

	31.03.2015	31.03.2014	Notes:-
A EQUITY AND LIABILITIES			
1 Shareholders' funds			1. The above audited financial results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 26 th May, 2015 at Kolkata
(a) Share capital	541	541	
(b) Reserves and surplus	4393	4414	
(c) Money received against share warrants	0	0	2. The Company carries on its business in three segment viz., Freight & Services, Petrol pump and Construction. The Company has started the Construction segment in the 3 rd Quarter and therefore previous periods / year figures are not available.
Sub-total - Shareholders' funds	4934	4955	
2 Share application money pending allotment	0	0	
3 Non-current liabilities			3. The segment reporting of the Company has been prepared in accordance with Accounting Standard 17 on Segment Reporting, specified under the Companies Act, 1956 (which are deemed to be applicable as per section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014)
(a) Long-term borrowings	1505	1098	
(b) Deferred tax liabilities (net)	393	574	
(c) Other long-term liabilities	0	0	4. Depreciation has been aligned as per the provisions of Companies Act, 2013.
(d) Long-term provisions	0	0	
Sub-total - Non-current liabilities	1898	1672	5. The figures for the 3 months ended 31/03/2015 and corresponding 3 months ended 31/03/2014 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.
4 Current liabilities			6. Some of the figures have been regrouped / rearranged wherever necessary.
(a) Short-term borrowings	2178	4198	
(b) Trade payables	567	419	
(c) Other current liabilities	1115	1811	
(d) Short-term provisions	130	134	
Sub-total - Current liabilities	3990	6562	
TOTAL - EQUITY AND LIABILITIES	10822	13189	
B ASSETS			
1 Non-current assets			
(a) Fixed assets	3567	5265	
(b) Non-current investments	11	11	
(c) Deferred tax assets (net)	0	0	
(d) Long-term loans and advances	149	149	
(e) Other non-current assets	180	181	
Sub-total - Non-current assets	3907	5606	
2 Current assets			
(a) Current investments	93	(277)	
(b) Inventories	61	46	
(c) Trade receivables	4965	5865	
(d) Cash and cash equivalents	397	412	
(e) Short-term loans and advances	1399	1537	
Sub-total - Current assets	6915	7583	
TOTAL - ASSETS	10822	13189	

For ABC INDIA LTD

Anand Kumar Agarwal

Chairman

Dated: May 26, 2015

Anand Kumar
Agarwal
Chairman

Place : Kolkata



AGARWAL KEJRIWAL & CO.

Chartered Accountants

1, Ganesh Chandra Avenue,
4th Floor, Kolkata-700 013
☎ 2236-5177/1785, 2225-6995
☎ (033) 2225-6372
✉: agarwalkejriwal@gmail.com.

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Clause 41 of the Listing Agreement

To
Board of Directors
M/s. ABC India Ltd.

We have audited the quarterly financial results of M/s. ABC India Ltd. for the quarter ended 31st March, 2015 and the year to date results for the period from 01/04/2014 to 31/03/2015, attached herewith, being submitted by the company pursuant to the requirement of clause 41 of the Listing Agreement except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. 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 (AS) 25, Interim Financial Reporting, issued pursuant to the Companies (Accounting Standards) Rules, 2006 as per section 211(3C) of the Companies Act, 1956 or by the Institute of Chartered Accountants of India 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 clause 41 of the Listing Agreement 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, 2015 as well as the year to date results for the period from 01/04/2014 to 31/03/2015.

Further, we also report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholdings in respect of aggregate amount of public shareholdings, as furnished by the company in terms of clause 35 of the Listing Agreement and found the same to be correct.

For AGARWAL KEJRIWAL & Co.
Chartered Accountants
Firm's Registration No. 316112E


(M. Agarwal)
Partner

Membership Number 52474

Place : Kolkata
Date : 26th day of May, 2015



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26.05.2015

The Secretary
Bombay Stock Exchange Ltd.
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street, **Mumbai - 400001**

Dear Sir,

Code No. 520123

Re: Board Meeting held on May 26, 2015

Statement of Appropriations

As per Clause 20(b) of the Listing Agreement

Name of the Company: ABC INDIA LIMITED
For the Year Ended : 31.03.2015

		(Rs. in Lacs)	
	Particulars	Current Year 2014-2015	Previous Year 2013-2014
1	Total Turnover and other Receipts	15360	16483
2	Gross Profit (Before deducting any of the followings)	1301	1788
	(a) Interest	772	916
	(b) Depreciation	645	914
	(c) Tax Liability	(-)128	(-)83
3	Net Profit available for appropriation	12	41
4	Provision for investment allowance reserve	--	---
5	Net Profit / Loss	12	41
	(a) Add : Brought Forward from last year's balance	1362	1384
	(b) Less Transferred to General Reserve	--	--
	(c) Tax Adjustment for earlier years	(-) 3	--
6A	Dividend		
	(a) On Equity shares (Previous Year @ Re.1.00 per Equity Share)	--	54
	(b) Per Preference Share Rs. Nil No. of Preference Shares Nil	--	---
6B	Dividend Distribution Tax	--	9
7	Balance Carried forward	1371	1362

The Board of Directors of the Company has not recommended Dividend for the Financial Year 2014-15.

Annual Financial Results for the year ended 31st March, 2015 in terms of Clause 41 of the Listing Agreement is submitted separately.

You are requested to please take on record the above information.

Thanking you,

Yours faithfully,
for ABC INDIA LIMITED

Sanjay Agarwal

Company Secretary