



ABC INDIA LIMITED
KEDAR ROAD, GUWAHATI, ASSAM - 781 001
PART - I FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2015

| Description | Quarter ended | | | Half year ended | | Year ended 31/03/2015 (Audited) |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|
| | 30/09/2015 (Unaudited) | 30/06/2015 (Unaudited) | 30/09/2014 (Unaudited) | 30/09/2015 (Unaudited) | 30/09/2014 (Unaudited) | |
| 1 Income from operations | | | | | | |
| (a) Net sales/income from operations | 3404 | 3416 | 3739 | 6822 | 7547 | 15292 |
| (b) Other operating income | 4 | 4 | 4 | 6 | 8 | 30 |
| Total income from operations (net) | 3408 | 3420 | 3743 | 6828 | 7555 | 15282 |
| 2 Expenses | | | | | | |
| (a) Purchases of stock-in-trade | 1342 | 1511 | 1334 | 2853 | 2787 | 6096 |
| (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (420) | (10) | 21 | (30) | 31 | 36 |
| (c) Expenditure relating to transportation & services | 1356 | 1276 | 1548 | 2634 | 3235 | 6924 |
| (d) Employee benefits expense | 301 | 245 | 297 | 546 | 549 | 1151 |
| (e) Depreciation and amortisation expense | 108 | 120 | 164 | 228 | 380 | 645 |
| (f) Other expenses | 380 | 318 | 344 | 683 | 663 | 1482 |
| Total expenses | 3469 | 3460 | 3708 | 6929 | 7645 | 15993 |
| 3 Profit from operations before other income, finance costs and exceptional items (1-2) | (61) | (40) | (35) | (101) | (90) | (711) |
| 4 Other income | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 Profit from ordinary activities before finance costs and exceptional items (3 + 4) | (61) | (40) | (35) | (101) | (90) | (711) |
| 6 Finance costs | (13) | (148) | (207) | (170) | (179) | (633) |
| 7 Profit from ordinary activities after finance costs but before exceptional items (5 - 6) | (74) | (188) | (242) | (171) | (269) | (1344) |
| 8 Exceptional items | (42) | (3) | (33) | (45) | (33) | (128) |
| 9 Profit from ordinary activities before tax (7 + 8) | (116) | (191) | (275) | (216) | (302) | (1472) |
| 10 Tax expense | (150) | (154) | (133) | (304) | (116) | (456) |
| 11 Net Profit from ordinary activities after tax (9 - 10) | (266) | (345) | (408) | (520) | (418) | (1928) |
| 12 Extraordinary items (net of tax expense) | (123) | (154) | (133) | (277) | (456) | (12) |
| 13 Net Profit for the period (11 - 12) | (389) | (499) | (541) | (797) | (874) | (1940) |
| 14 Paid-up equity share capital (Face Value of Rs. 10 per share) | 541 | 541 | 541 | 541 | 541 | 541 |
| 15 Reserve excluding Revaluation Reserves | 3738 | 3881 | 3513 | 3736 | 3513 | 4035 |
| 16 Earnings Per Share (EPS) in Rupees (Basic and diluted EPS before and after Extraordinary items - not annualised) | (2) | (3) | (2) | (5) | (8) | 0 |

PART - II : SELECT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2015

| A PARTICULARS OF SHAREHOLDING | Quarter ended | | | Half year ended | | Year ended 31/03/2015 (Audited) |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|
| | 30/09/2015 (Unaudited) | 30/06/2015 (Unaudited) | 30/09/2014 (Unaudited) | 30/09/2015 (Unaudited) | 30/09/2014 (Unaudited) | |
| 1 Public shareholding | | | | | | |
| - Number of shares | 1939522 | 1944522 | 1970862 | 1939522 | 1970862 | 1970862 |
| - Percentage of shareholding | 36 | 36 | 37 | 36 | 37 | 37 |
| 2 Promoters and Promoter Group Shareholding | | | | | | |
| (a) Pledged/Encumbered | | | | | | |
| - Number of shares | 2326000 | 2326000 | 635000 | 2326000 | 635000 | 1826000 |
| - Percentage of shares (as a % of the total shareholding of promoter and promoter group) | 67 | 67 | 18 | 67 | 18 | 53 |
| - Percentage of shares (as a % of the total share capital of the company) | 43 | 43 | 12 | 43 | 12 | 34 |
| (b) Non - encumbered | | | | | | |
| - Number of shares | 1151710 | 1146710 | 2811370 | 1151710 | 2811370 | 1620370 |
| - Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group) | 33 | 33 | 82 | 33 | 82 | 47 |
| - Percentage of shares (as a % of the total share capital of the company) | 21 | 21 | 51 | 21 | 51 | 20 |

| B INVESTOR COMPLAINTS | QUARTER ENDED 30/09/2015 | |
|--|--------------------------|---|
| Pending at the beginning of the quarter | 0 | 0 |
| Received during the quarter | 4 | 4 |
| Disposed of during the quarter | 4 | 4 |
| Remaining unresolved at the end of the quarter | 0 | 0 |





| Segment wise Revenue, Results and Capital Employed | Quarter ended | | Half year ended | | Year ended | |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | 30/09/2015 (Unaudited) | 30/06/2015 (Unaudited) | 30/09/2015 (Unaudited) | 30/09/2014 (Unaudited) | 30/09/2014 (Unaudited) | 31/03/2015 (Audited) |
| 1 Segment Revenue | | | | | | |
| (a) Freight & Services | 2038 | 1824 | 3862 | 2351 | 4664 | 8770 |
| (b) Petrol Pump | 1124 | 1347 | 2471 | 1388 | 2863 | 5452 |
| (c) Construction | 242 | 245 | 487 | 0 | 0 | 1030 |
| Total | 3404 | 3416 | 6820 | 3739 | 7547 | 15252 |
| Less: Inter Segment Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Sales/Income from Operations | 3404 | 3416 | 6820 | 3739 | 7547 | 15252 |
| 2 Segment Results | | | | | | |
| (Profit+)(Loss-) before tax and interest from each segment) | | | | | | |
| (a) Freight & Services | 96 | 46 | 142 | 328 | 503 | (234) |
| (b) Petrol Pump | 4 | 4 | 8 | 2 | 4 | 22 |
| (c) Construction | (23) | (1) | (24) | 0 | 0 | 85 |
| Total | 77 | 49 | 126 | 331 | 507 | (127) |
| Less: ii Interest | 131 | 148 | 279 | 207 | 410 | 772 |
| iii Other unallocable expenditure net of Unallocable income | 96 | 55 | 151 | 257 | 553 | (783) |
| Total Profit Before Tax | (150) | (154) | (304) | (133) | (456) | (116) |
| 3 Capital Employed | | | | | | |
| (Segment Assets - Segment Liabilities) | | | | | | |
| (a) Freight & Services | 7628 | 7978 | 7629 | 9945 | 8945 | 8397 |
| (b) Petrol Pump | 20 | 14 | 7 | 7 | 7 | 9 |
| (c) Construction | 207 | 199 | 207 | 0 | 0 | 141 |
| (d) Others | 451 | 361 | 451 | 613 | 613 | 491 |
| Total | 8307 | 8552 | 8307 | 10565 | 10565 | 9038 |
| Statement of Assets and Liabilities | | | | | | |

| EQUITY AND LIABILITIES | Year ended 31/03/2015 | | Half Year ended 30/09/2015 | | Year ended 31/03/2015 | |
|--|-----------------------|---------|----------------------------|-----------------------------------|-----------------------|---------|
| | Unaudited | Audited | Unaudited | Audited | Unaudited | Audited |
| 1. Shareholders' funds | | | | | | |
| (a) Share capital | 541 | 541 | 541 | 541 | 3189 | 3567 |
| (b) Reserves and Surplus | 4116 | 4393 | 4393 | Non-current investments | 11 | 11 |
| (c) Money received against share warrants | 0 | 0 | 0 | Deferred tax assets (net) | 0 | 0 |
| Sub-total - Shareholders' funds | 4657 | 4934 | 4934 | Long-term loans and advances | 68 | 149 |
| 2. Share application money pending allotment | 0 | 0 | 0 | Other non-current assets | 180 | 180 |
| 3. Non-current liabilities | | | | | | |
| (a) Long-term borrowings | 1637 | 1505 | 1505 | Sub-total - Non-current assets | 3449 | 3907 |
| (b) Deferred tax liabilities (net) | 365 | 393 | 393 | | | |
| (c) Other long-term liabilities | 0 | 0 | 0 | 2. Current assets | | |
| (d) Long-term provisions | 0 | 0 | 0 | (a) Current investments | 30 | 93 |
| Sub-total - Non-current liabilities | 1902 | 1898 | 1898 | (b) Inventories | 41 | 51 |
| 4. Current liabilities | | | | (c) Trade receivables | 4909 | 4965 |
| (a) Short-term borrowings | 1875 | 2178 | 2178 | (d) Cash and cash equivalents | 317 | 397 |
| (b) Trade payables | 497 | 567 | 567 | (e) Short-term loans and advances | 1076 | 1399 |
| (c) Other current liabilities | 769 | 1115 | 1115 | Sub-total - Current assets | 6372 | 6915 |
| (d) Short-term provisions | 121 | 130 | 130 | | | |
| Sub-total - Current liabilities | 3262 | 3990 | 3990 | TOTAL - ASSETS | 9821 | 10822 |
| TOTAL - EQUITY AND LIABILITIES | 9821 | 10822 | 10822 | TOTAL - ASSETS | 9821 | 10822 |

Notes:-

- The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November, 2015 at Kolkata.
- The Company carries on its business in three segments viz., Freight & Services, Petrol pump and Construction.
- 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).
- Some of the figures have been regrouped / rearranged wherever necessary.
- The Statutory Auditors of the Company have carried out the Limited Review of the aforesaid results.

Dated: November 13, 2015
Place: Kolkata

For & on behalf of the Board
Ashish Agarwal
Ashish Agarwal
Managing Director



**Review Report to The Board of Directors of
ABC India Limited**

We have reviewed the accompanying statement of Un-audited Financial Results of **M/s. ABC India Ltd.** for the Quarter and Six Months Ended on **30/09/2015** *except for the disclosures regarding "Public Shareholding" and "Promoters and Promoter Group Shareholding" which have been traced from disclosures made by the management and have not been audited by us.* This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the 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. 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 enquiries of company personnel and analytical procedures 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in all material respects in accordance with the applicable Accounting Standards notified pursuant to the Companies (Accounting Standards) Rules, 2006 and as per Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **AGARWAL KEJRIWAL & CO.**
Chartered Accountants
Firm's Registration No. : 316112E



Agarwal

(M. Agarwal)
Partner

Membership No. 052474

Place : Kolkata
Date : 13th November 2015