

**ABC INDIA LTD**  
**KEDAR ROAD, GUWAHATI, ASSAM - 781 001**  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31<sup>st</sup> DECEMBER, 2013**

(Rupees in Lacs)								
Description	Quarter ended (Standalone)			Nine Months Ended (Standalone)		Year ended 31.03.2013		
	31.12.2013	30.09.2013	31.12.2012	31.12.2013	31.12.2012	Standalone	Consolidated	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	
<b>1</b>	<b>Income from operations</b>							
(a) Net sales/income from operations	4032	3921	4098	12339	13247	18005	18005	
(b) Other operating income	6	5	5	17	23	25	25	
<b>Total income from operations (net)</b>	<b>4038</b>	<b>3926</b>	<b>4103</b>	<b>12356</b>	<b>13270</b>	<b>18030</b>	<b>18030</b>	
<b>2</b>	<b>Expenses</b>							
(a) Purchases of stock-in-trade	1240	1105	1207	3661	3744	5018	5018	
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1	5	15	7	48	26	26	
(c) Expenditure relating to transportation & services	2020	2046	2260	6279	6472	8923	8923	
(d) Employee benefits expense	283	286	303	850	948	1256	1256	
(e) Depreciation and amortisation expense	231	228	238	694	722	954	954	
(f) Other expenses	322	382	370	1016	1168	1627	1628	
<b>Total expenses</b>	<b>4097</b>	<b>4052</b>	<b>4393</b>	<b>12507</b>	<b>13102</b>	<b>17804</b>	<b>17804</b>	
<b>3</b>	<b>Profit from operations before other income, finance costs and exceptional items (1-2)</b>							
	(59)	(126)	(290)	(151)	168	226	225	
<b>4</b>	<b>Other income</b>							
	4	1	29	7	89	35	35	
<b>5</b>	<b>Profit from ordinary activities before finance costs and exceptional items (3 + 4)</b>							
	(55)	(125)	(261)	(144)	257	261	260	
<b>6</b>	<b>Finance costs</b>							
	259	219	270	705	874	1111	1111	
<b>7</b>	<b>Profit from ordinary activities after finance costs but before exceptional items (5 - 6)</b>							
	(314)	(344)	(531)	(849)	(617)	(850)	(851)	
<b>8</b>	<b>Exceptional items</b>							
	(1)	1343	1562	1336	1562	1622	1622	
<b>9</b>	<b>Profit from ordinary activities before tax (7 + 8)</b>							
	(315)	999	1031	487	945	772	771	
<b>10</b>	<b>Tax expense</b>							
	(49)	82	181	33	181	153	153	
<b>11</b>	<b>Net Profit from ordinary activities after tax (9 - 10)</b>							
	(266)	917	850	454	764	619	618	
<b>12</b>	<b>Extraordinary items (net of tax expense)</b>							
	0	0	0	0	0	0	0	
<b>13</b>	<b>Net Profit for the period (11 - 12)</b>							
	(266)	917	850	454	764	619	618	
<b>14</b>	<b>Paid-up equity share capital (Face Value of Rs. 10 per share)</b>							
	541	541	541	541	541	541	541	
<b>15</b>	<b>Reserve excluding Revaluation Reserves</b>							
	4497	4715	3202	4497	3202	3880	3880	
<b>16</b>	<b>Earnings Per Share (EPS) in Rupees (Basic and diluted EPS before and after Extraordinary items- not annualised)</b>							
	(5)	17	16	8	14	11	11	
<b>PARTICULARS OF SHAREHOLDING</b>								
	Quarter ended (Standalone)			Nine Months Ended (Standalone)		Year ended 31.03.2013		
	31.12.2013	30.09.2013	31.12.2012	31.12.2013	31.12.2012	Standalone	Consolidated	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	
<b>1</b>	<b>Public shareholding</b>							
- Number of shares	1970862	1970869	2138265	1970862	2138265	1972214	1972214	
- Percentage of shareholding	37	37	39	37	39	36	36	
<b>2</b>	<b>Promoters and Promoter Group Shareholding</b>							
(a) Pledged/Encumbered								
- Number of shares	635000	1105000	625000	635000	625000	1435000	1435000	
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	18	32	19	18	19	42	42	
- Percentage of shares (as a % of the total share capital of the company)	12	20	12	12	12	27	27	
(b) Non - encumbered								
- Number of shares	2811370	2341363	2653967	2811370	2653967	2010018	2010018	
- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	82	68	81	82	81	58	58	
- Percentage of shares (as a % of the total share capital of the company)	51	43	49	51	49	37	37	
<b>Particulars</b>								
<b>INVESTOR COMPLAINTS</b>								
<b>QUARTER ENDED 31.12.2013</b>								
Pending at the beginning of the quarter	NIL							
Received during the quarter	NIL							
Disposed of during the quarter	NIL							
Remaining unresolved at the end of the quarter	NIL							
<b>Standalone (Unaudited)</b>						<b>Audited</b>		
<b>Segment wise Revenue, Results and Capital Employed</b>								
	Quarter ended			Nine Months Ended		Previous year ended 31.03.2013		
	31.12.2013	30.09.2013	31.12.2012	31.12.2013	31.12.2012	Standalone	Consolidated	
<b>1</b>	<b>Segment Revenue</b>							
(a) Freight & Services	2767	2788	2847	8593	9380	12865	12865	
(b) Petrol Pump	1265	1133	1251	3746	3867	5140	5140	
<b>Total</b>	<b>4032</b>	<b>3921</b>	<b>4098</b>	<b>12339</b>	<b>13247</b>	<b>18005</b>	<b>18005</b>	
Less: Inter Segment Revenue	0	0	0	0	0	0	0	
<b>Net Sales/Income from Operations</b>	<b>4032</b>	<b>3921</b>	<b>4098</b>	<b>12339</b>	<b>13247</b>	<b>18005</b>	<b>18005</b>	
<b>2</b>	<b>Segment Results</b>							
(Profit+/-/Loss(-) before tax and interest from each segment)								
(a) Freight & Services	168	190	(85)	754	695	990	1012	
(b) Petrol Pump	2	2	2	6	6	8	8	
<b>Total</b>	<b>170</b>	<b>192</b>	<b>(83)</b>	<b>760</b>	<b>701</b>	<b>998</b>	<b>1020</b>	
Less: i) Interest	259	219	270	705	874	1111	1111	
ii) Other unallocable expenditure net off Unallocable income	226	(1026)	(1384)	(432)	(1118)	(885)	(862)	
<b>Total Profit Before Tax</b>	<b>(315)</b>	<b>999</b>	<b>1031</b>	<b>487</b>	<b>945</b>	<b>772</b>	<b>771</b>	
<b>3</b>	<b>Capital Employed</b>							
(Segment Assets - Segment Liabilities)								
(a) Freight & Services	12411	12473	4948	12411	4948	12806	12806	
(b) Petrol Pump	30	10	6	30	6	14	14	
(d) Others	(90)	(180)	(495)	(90)	(495)	(3)	(3)	
<b>Total</b>	<b>12351</b>	<b>12303</b>	<b>4459</b>	<b>12351</b>	<b>4459</b>	<b>12817</b>	<b>12817</b>	

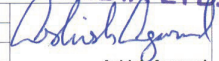
**Notes :-**

- 1 The above quarterly financial results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 11<sup>th</sup> January, 2014 at Kolkata
- 2 The above financial results for the quarter ended 31<sup>st</sup> December, 2013 have been subjected to a limited review by the Statutory Auditors
- 3 Some of the figures have been regrouped / rearranged wherever necessary.

Dated : 11<sup>th</sup> February, 2014

Place : Kolkata

**For ABC INDIA LTD.**

  
**Ashish Agarwal**  
**Managing Director**



**AGARWAL KEJRIWAL & CO.**  
*Chartered Accountants*

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### LIMITED REVIEW REPORT

We have reviewed the accompanying statement of un-audited financial results of **ABC India Limited** for the period ended **31st December, 2013** *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/Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 mis-statement. A review is limited primarily to inquiries 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with applicable accounting standards 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 mis-statement.

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

*M. Agarwal*

(M. Agarwal)  
*Partner*

Membership No. 052474

Place : Kolkata  
Date : 11<sup>th</sup> February, 2014

