

ABC INDIA LTD
KEDAR ROAD, GUWAHATI, ASSAM - 781 001
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2014


(Rupees in Lacs)

Description	3 months ended			Year ended
	30.06.2014 (Unaudited)	31.03.2014 (Audited)	30.06.2013 (Unaudited)	31.03.2014 (Audited)
1 Income from operations				
(a) Net sales/income from operations	3808	4062	4386	16401
(b) Other operating income	4	19	6	36
Total income from operations (net)	3812	4081	4392	16437
2 Expenses				
(a) Purchases of stock-in-trade	1453	1332	1316	4993
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	10	(6)	1	1
(c) Expenditure relating to transportation & services	1687	2293	2213	8572
(d) Employee benefits expense	252	231	281	1081
(e) Depreciation and amortisation expense	216	219	235	913
(f) Other expenses	319	427	312	1443
Total expenses	3937	4496	4358	17003
3 Profit from operations before other income, finance costs and exceptional items (1-2)	(125)	(415)	34	(566)
4 Other income	5	38	2	45
5 Profit from ordinary activities before finance costs and exceptional items (3 + 4)	(120)	(377)	36	(521)
6 Finance costs	203	211	227	916
7 Profit from ordinary activities after finance costs but before exceptional items (5 - 6)	(323)	(588)	(191)	(1437)
8 Exceptional items	0	59	(6)	1395
9 Profit from ordinary activities before tax (7 + 8)	(323)	(529)	(197)	(42)
10 Tax expense	0	(116)	0	(83)
11 Net Profit from ordinary activities after tax (9 - 10)	(323)	(413)	(197)	41
12 Extraordinary items (net of tax expense)	0	0	0	0
13 Net Profit for the period (11 - 12)	(323)	(413)	(197)	41
14 Paid-up equity share capital (Face Value of Rs. 10 per share)	541	541	541	541
15 Reserve excluding Revaluation Reserves	3632	3990	3683	3990
16 Earnings Per Share (EPS) in Rupees (Basic and diluted EPS before and after Extraordinary items - not to be annualised)	(6)	(8)	(4)	1
PARTICULARS OF SHAREHOLDING				
	3 MONTHS ENDED			YEAR ENDED
	30.06.2014	31.03.2014	30.06.2013	31.03.2014
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1 Public shareholding				
- Number of shares	1970862	1970862	1972214	1970862
- Percentage of shareholding	37	37	36	37
2 Promoters and Promoter Group Shareholding				
(a) Pledged/Encumbered				
- Number of shares	635000	785000	1365000	785000
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	18	23	40	23
- Percentage of shares (as a % of the total share capital of the company)	12	14	25	14
(b) Non - encumbered				
- Number of shares	2811370	2661370	2080018	2661370
- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	82	77	60	77
- Percentage of shares (as a % of the total share capital of the company)	51	49	39	49
Particulars				
INVESTOR COMPLAINTS				
3 MONTHS ENDED 30.06.2014				
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			
Segment wise Revenue, Results and Capital Employed				
	3 months ended			YEAR ENDED
	30.06.2014	31.03.2014	30.06.2013	31.03.2014
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1 Segment Revenue				
(a) Freight & Services	2313	2715	3038	11308
(b) Petrol Pump	1495	1347	1348	5093
Total	3808	4062	4386	16401
Less: Inter Segment Revenue	0	0	0	0
Net Sales/Income from Operations	3808	4062	4386	16401
2 Segment Results				
(Profit+)/Loss(-) before tax and interest from each segment				
(a) Freight & Services	174	(103)	396	651
(b) Petrol Pump	2	2	2	8
Total	176	(101)	398	659
Less: i) Interest	203	211	227	916
ii) Other unallocable expenditure net off Unallocable income	296	217	368	(215)
Total Profit Before Tax	(323)	(529)	(197)	(42)
3 Capital Employed				
(Segment Assets - Segment Liabilities)				
(a) Freight & Services	10098	11338	12788	11338
(b) Petrol Pump	10	15	14	15
(d) Others	331	170	(217)	170
Total	10439	11523	12585	11523

Notes :-

- The above quarterly financial results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 11th August, 2014 at Kolkata.
- Some of the figures have been regrouped / rearranged wherever necessary.
- The above financial results for the quarter ended 30th June, 2014 are subject to a limited review by the Statutory Auditors

Date : August 11, 2014
Place : Kolkata


Anand Kumar Agarwal
Chairman

Agarwal Kejriwal & Co.

Chartered Accountants

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Annexure IV to Clause 41

Review Report to the Board of Directors of ABC INDIA LIMITED

We have reviewed Un-audited Financial Results for the Quarter and Three Months Ended on 30/06/2014 of the accompanying Statement of Un-audited Financial Results of ABC INDIA LIMITED, which has been approved by the Board of Directors *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.* Management is responsible for the preparation and presentation of the said Statement in accordance with applicable Accounting Standards and other recognised accounting practices and policies. Our responsibility is to express a conclusion on the said Statement based on our review.

We conducted our review 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for 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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 said Statement is not prepared, in all material respects, in accordance with applicable Accounting Standards and other recognised accounting practices and policies and 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.

For AGARWAL KEJRIWAL & CO.

Chartered Accountants

Firm's Registration No. : 316112E



M. Agarwal

(M. Agarwal)

Partner

Membership No. 052474

Place : Kolkata

Date : 11th August, 2014