

ABC INDIA LTD
KEDAR ROAD, GUWAHATI, ASSAM - 781 001

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2014

PART-I

Description	Quarter ended 30.09.2014		31.12.2013		Nine Months Ended 31.12.2014		31.12.2013		Previous Year ended (Audited)		(Rupees in Lacs)
	31.12.2014 (Unaudited)	30.09.2014 (Unaudited)	31.12.2013 (Unaudited)	30.09.2014 (Unaudited)	31.12.2014 (Unaudited)	30.09.2014 (Unaudited)	31.12.2013 (Unaudited)	30.09.2014 (Unaudited)	31.12.2013 (Unaudited)	30.09.2014 (Unaudited)	
1 Income from operations											
(a) Net sales/income from operations	4039	3739	4032	3739	11586	12339	16401	16401	16401	16401	16401
(b) Other operating income	5	4	6	6	13	17	36	36	36	36	36
Total income from operations (net)	4044	3743	4038	3743	11599	12356	16437	16437	16437	16437	16437
2 Expenses											
(a) Purchases of stock-in-trade	1397	1334	1240	1334	4184	3661	4993	4993	4993	4993	4993
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(26)	21	1	21	5	7	1	1	1	1	1
(c) Expenditure relating to transportation & services	1915	1548	2020	1548	5150	6279	8572	8572	8572	8572	8572
(d) Employee benefits expense	298	297	283	297	847	850	1081	1081	1081	1081	1081
(e) Depreciation and amortisation expense	159	164	231	164	539	694	913	913	913	913	913
(f) Other expenses	365	344	322	344	1028	1016	1443	1443	1443	1443	1443
Total expenses	4108	3708	4097	3708	11753	12507	17003	17003	17003	17003	17003
3 Profit from operations before other income, finance costs and exceptional items (1-2)	(64)	35	(59)	35	(154)	(151)	(566)	(566)	(566)	(566)	(566)
4 Other income	3	6	4	6	14	7	45	45	45	45	45
5 Profit from ordinary activities before finance costs and exceptional items (3 + 4)	(61)	41	(55)	41	(140)	(144)	(521)	(521)	(521)	(521)	(521)
6 Finance costs	188	207	259	207	598	705	916	916	916	916	916
7 Profit from ordinary activities after finance costs but before exceptional items (5 - 6)	(249)	(166)	(314)	(166)	(738)	(849)	(1437)	(1437)	(1437)	(1437)	(1437)
8 Exceptional items	(38)	33	(1)	33	(5)	(5)	1395	1395	1395	1395	1395
9 Profit from ordinary activities before tax (7 + 8)	(287)	(133)	(315)	(133)	(743)	(487)	(42)	(42)	(42)	(42)	(42)
10 Tax expense	(122)	0	(49)	0	(122)	33	(83)	(83)	(83)	(83)	(83)
11 Net Profit from ordinary activities after tax (9 - 10)	(165)	(133)	(266)	(133)	(621)	(454)	41	41	41	41	41
12 Extraordinary items (net of tax expense)	0	0	0	0	0	0	0	0	0	0	0
13 Net Profit for the period (11 - 12)	(165)	(133)	(266)	(133)	(621)	(454)	41	41	41	41	41
14 Paid-up equity share capital (Face Value of Rs. 10 per share)	541	541	541	541	3349	4497	3990	3990	3990	3990	3990
15 Reserve excluding Revaluation Reserves	3349	3513	4497	3513	4497	4497	3990	3990	3990	3990	3990
16 Earnings Per Share (EPS) in Rupees (Basic and diluted EPS before and after Extraordinary items- not annualised)	(3)	(2)	(5)	(2)	(11)	8	1	1	1	1	1

PART-II - Select Information for the Quarter Ended 31st December, 2014

PARTICULARS	Quarter ended 30.09.2014		31.12.2013		Nine Months Ended 31.12.2014		31.12.2013		Previous Year ended (Audited)	
	31.12.2014 (Unaudited)	30.09.2014 (Unaudited)	31.12.2013 (Unaudited)	30.09.2014 (Unaudited)	31.12.2014 (Unaudited)	30.09.2014 (Unaudited)	31.12.2013 (Unaudited)	30.09.2014 (Unaudited)	31.12.2013 (Unaudited)	30.09.2014 (Unaudited)
A) Particulars of Shareholding										
1 Public shareholding	1970862	1970862	1970862	1970862	1970862	1970862	1970862	1970862	1970862	1970862
- Number of shares	37	37	37	37	37	37	37	37	37	37
- Percentage of shareholding										
2 Promoters and Promoter Group Shareholding	635000	635000	635000	635000	635000	635000	635000	635000	635000	635000
(a) Pledged/Encumbered	18	18	18	18	18	18	18	18	18	18
- Number of shares	12	12	12	12	12	12	12	12	12	12
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)										
- Percentage of shares (as a % of the total share capital of the company)										
(b) Non - encumbered	2811370	2811370	2811370	2811370	2811370	2811370	2811370	2811370	2811370	2811370
- Number of shares	82	82	82	82	82	82	82	82	82	82
- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	51	51	51	51	51	51	51	51	51	51
- Percentage of shares (as a % of the total share capital of the company)										



	QUARTER ENDED 31.12.2014						Audited Previous Year ended Standalone Consolidated
	Investor Complaints		Standalone (Unaudited)			Nine Months Ended 31.12.2014	
	31.12.2014	Quarter ended 30.09.2014	31.12.2013	31.12.2014	31.12.2013		
B) Pending at the beginning of the quarter	2158	2351	2767	6822	8593	11308	
Received during the quarter	1395	1388	1265	4278	3746	5093	
Disposed of during the quarter	486	0	0	486	0	0	
Remaining unresolved at the end of the quarter	4039	3739	4032	11586	12339	16401	
	0	0	0	0	0	0	
	4039	3739	4032	11586	12339	16401	
Segment wise Revenue, Results and Capital Employed							
1 Segment Revenue							
(a) Freight & Services	(351)	329	168	152	754	651	
(b) Petrol Pump	11	2	2	15	6	8	
(c) Construction	80	0	0	80	0	0	
Total	(260)	331	170	247	760	659	
Less: Interest	188	207	259	598	705	916	
i) Other unallocable expenditure net off Unallocable income	(161)	257	226	392	(432)	(215)	
Total Profit Before Tax	(287)	(133)	(315)	(743)	487	(41)	
2 Capital Employed							
(Segment Assets - Segment Liabilities)							
(a) Freight & Services	8559	9945	12411	8659	12411	11338	
(b) Petrol Pump	16	7	30	16	30	15	
(c) Construction	304	0	0	304	0	0	
(d) Others	689	613	(90)	689	(90)	233	
Total	9568	10565	12351	9568	12351	11523	

Notes :-
1 The Company carries on its business in three segments viz., Freight & Services, Petrol pump and Construction. The Company has started the Construction segment in the 3rd Quarter and therefore previous periods / year figures are not available.

2 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)

3 Depreciation has been aligned as per the provisions of Companies Act, 2013.

4 The above unaudited quarterly financial results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 13th February, 2015 at Kolkata.

5 The above quarterly financial results for the quarter ended 31st December, 2014 have been subjected to a limited review by the Statutory Auditors.

6 Some of the figures have been regrouped / rearranged wherever necessary.

Dated : 13th February, 2015

Place : Kolkata

For ABC INDIA LTD.

Ashish Agarwal
Managing Director

Ashish Agarwal
Managing Director



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 **31/12/2014** 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 Standards¹ 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

Place : Kolkata
Date : 13th February, 2015



(Signature)
(M. Agarwal)
Partner
Membership No. 052474