

ABC INDIA LTD KEDAR ROAD, GUWAHATI, ASSAM - 781 001 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2013									
Description	3 months ended			Half year ended			Previous year ended 31.03.2013		
	30.09.2013 (Unaudited)	30.06.2013 (Unaudited)	30.09.2012 (Unaudited)	30.09.2013 (Unaudited)	30.09.2012 (Unaudited)	30.09.2012 (Unaudited)	Standalone (Audited)	Consolidated (Audited)	
<b>1 Income from operations</b>									
(a) Net sales/income from operations	3921	4386	4399	8307	9149	18005	18005	18005	
(b) Other operating income	5	6	8	11	18	25	25	25	
<b>Total income from operations (net)</b>	<b>3926</b>	<b>4392</b>	<b>4407</b>	<b>8318</b>	<b>9167</b>	<b>18030</b>	<b>18030</b>	<b>18030</b>	
<b>2 Expenses</b>									
(a) Purchases of stock-in-trade	1105	1316	1145	2421	2537	5018	5018	5018	
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	5	1	(4)	6	33	26	26	26	
(c) Expenditure relating to transportation & services	2046	2213	2150	4259	4212	8923	8923	8923	
(d) Employee benefits expense	286	281	327	567	645	1256	1256	1256	
(e) Depreciation and amortisation expense	228	235	246	463	484	954	954	954	
(f) Other expenses	382	312	463	694	798	1627	1627	1628	
<b>Total expenses</b>	<b>4052</b>	<b>4358</b>	<b>4327</b>	<b>8410</b>	<b>8709</b>	<b>17804</b>	<b>17804</b>	<b>17805</b>	
<b>3 Profit from operations before other income, finance costs and exceptional items (1-2)</b>	(126)	34	80	(92)	458	226	226	225	
<b>4 Other income</b>	1	2	125	3	19	35	35	35	
<b>5 Profit from ordinary activities before finance costs and exceptional items (3 + 4)</b>	(125)	36	205	(89)	477	261	261	260	
<b>6 Finance costs</b>	219	227	301	446	604	1111	1111	1111	
<b>7 Profit from ordinary activities after finance costs but before exceptional items (5 - 6)</b>	(344)	(191)	(96)	(535)	(127)	(850)	(850)	(851)	
<b>8 Exceptional items</b>	1343	(6)	0	1337	41	1622	1622	1622	
<b>9 Profit from ordinary activities before tax (7 + 8)</b>	999	(197)	(96)	802	(86)	772	772	771	
<b>10 Tax expense</b>	82	0	(3)	82	0	153	153	153	
<b>11 Net Profit from ordinary activities after tax (9 - 10)</b>	917	(197)	(93)	720	(86)	619	619	618	
<b>12 Extraordinary items (net of tax expense)</b>	0	0	0	0	0	0	0	0	
<b>13 Net Profit for the period (11 - 12)</b>	917	(197)	(93)	720	(86)	619	619	618	
<b>14 Paid-up equity share capital (Face Value of Rs. 10 per share)</b>	541	541	541	541	541	541	541	541	
<b>15 Reserve excluding Revaluation Reserves</b>	4715	3683	3202	4715	3202	3880	3880	3880	
<b>16 Earnings Per Share (EPS) in Rupees (Basic and diluted EPS before and after Extraordinary items- not annualised)</b>	17	(4)	(2)	13	(2)	11	11	11	
<b>PARTICULARS OF SHAREHOLDING</b>									
	<b>3 months ended</b>			<b>Half year ended</b>			<b>Previous year ended 31.03.2013</b>		
	<b>30.09.2013</b>	<b>30.06.2013</b>	<b>30.09.2012</b>	<b>30.09.2013</b>	<b>30.09.2012</b>	<b>30.09.2012</b>	<b>Standalone</b>	<b>Consolidated</b>	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	
<b>1 Public shareholding</b>									
- Number of shares	1970869	1972214	2201565	1970869	2201565	1972214	1972214	1972214	
- Percentage of shareholding	37	36	41	37	41	36	36	36	
<b>2 Promoters and Promoter Group Shareholding</b>									
(a) Pledged/Encumbered									
- Number of shares	1105000	1365000	1330000	1105000	1330000	1435000	1435000	1435000	
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	32	40	41	32	41	42	42	42	
- Percentage of shares (as a % of the total share capital of the company)	20	25	24	20	24	27	27	27	
(b) Non - encumbered									
- Number of shares	2341363	2080018	1885667	2341363	1885667	2010018	2010018	2010018	
- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	68	60	59	68	59	58	58	58	
- Percentage of shares (as a % of the total share capital of the company)	43	39	35	43	35	37	37	37	

Particulars	3 MONTHS ENDED 30.09.2013						
							Audited
	3 months ended			Half year ended			Previous year ended 31.03.2013
	30.09.2013	30.06.2013	30.09.2012	30.09.2013	30.09.2012	Standalone	Consolidated
<b>INVESTOR COMPLAINTS</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						
	Standalone (Unaudited)						Audited
<b>Segment wise Revenue, Results and Capital Employed</b>							
<b>1 Segment Revenue</b>							
(a) Freight & Services	2788	3038	3241	5826	6533	12865	12865
(b) Petrol Pump	1133	1348	1158	2481	2616	5140	5140
Total	3921	4386	4399	8307	9149	18005	18005
Less: Inter Segment Revenue	0	0	0	0	0	0	0
Net Sales/Income from Operations	3921	4386	4399	8307	9149	18005	18005
<b>2 Segment Results</b>							
(Profit+)/Loss(-) before tax and interest from each segment							
(a) Freight & Services	190	396	321	586	780	990	1012
(b) Petrol Pump	2	2	2	4	4	8	8
Total	192	398	323	590	784	998	1020
Less: i) Interest	219	227	301	446	604	1111	1111
ii) Other unallocable expenditure net off Unallocable income	(1026)	368	118	(658)	266	(885)	-862
Total Profit Before Tax	989	(197)	(96)	802	(86)	772	771
<b>3 Capital Employed</b>							
(Segment Assets - Segment Liabilities)							
(a) Freight & Services	12473	12788	3396	12473	4948	12806	12806
(b) Petrol Pump	10	14	3	10	6	14	14
(d) Others	(180)	(217)	929	(180)	(495)	(3)	-3
Total	12303	12585	4328	12303	4459	12817	12817

Statement of Assets and Liabilities		Standalone		Notes:-
		Half Year ended (Unaudited) 30.09.2013	Year ended (Audited) 31.03.2013	
		Standalone	Consolidated	
<b>A EQUITY AND LIABILITIES</b>				
1 Shareholders' funds				
(a)	Share capital	541	541	541
(b)	Reserves and surplus	5166	4447	4447
(c)	Money received against share warrants	0	0	0
Sub-total - Shareholders' funds		5707	4988	4988
2 Share application money pending allotment		0	0	0
3 Non-current liabilities				
(a)	Long-term borrowings	1716	1938	1938
(b)	Deferred tax liabilities (net)	614	658	658
(c)	Other long-term liabilities	0	377	377
(d)	Long-term provisions	0	0	0
Sub-total - Non-current liabilities		2330	2973	2973
4 Current liabilities				
(a)	Short-term borrowings	3891	4513	4513
(b)	Trade payables	735	650	650
(c)	Other current liabilities	1849	1480	1480
(d)	Short-term provisions	622	438	438
Sub-total - Current liabilities		7097	7081	7081
<b>TOTAL - EQUITY AND LIABILITIES</b>		<b>15134</b>	<b>15042</b>	<b>15042</b>
<b>B ASSETS</b>				
1 Non-current assets				
(a)	Fixed assets	5612	6568	6568
(b)	Non-current investments	16	16	11
(c)	Deferred tax assets (net)	0	0	0
(d)	Long-term loans and advances	152	152	152
(e)	Other non-current assets	220	162	162
Sub-total - Non-current assets		6000	6898	6893
2 Current assets				
(a)	Current investments	(188)	(148)	(148)
(b)	Inventories	42	47	47
(c)	Trade receivables	6529	6534	6534
(d)	Cash and cash equivalents	448	474	479
(e)	Short-term loans and advances	2303	1237	1237
Sub-total - Current assets		9134	8144	8149
<b>TOTAL - ASSETS</b>		<b>15134</b>	<b>15042</b>	<b>15042</b>
				Dated: October 30, 2013
				Place : Kolkata
				Ashish Agarwal Managing Director

1. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30<sup>th</sup> October, 2013 at Kolkata.

2. Amount of Rs. 115 lakhs standing in Revaluation Reserve realised on disposal of certain Fixed Asset has been transferred to General Reserve.

3. The above Quarterly Financial Results for the quarter ended 30<sup>th</sup> September, 2013 have been subjected to a limited review by the Statutory Auditor.

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

**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 30th September, 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

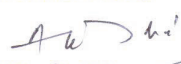
Place : Kolkata  
Date : 30<sup>th</sup> October, 2013



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

**Certified true Copy**

For ABC INDIA LTD.

  
Company Secretary