



**ABC GAS (INTERNATIONAL) LTD.**

CIN No. L27100MH1980PLC022118

: 1, Mahesh Villa,

Worli, Mumbai – 400018,

☎ : 24938697/24935508

Fax : 00-91-22-24937758

Email : [swati@abcgas.co.in](mailto:swati@abcgas.co.in)

Web : [www.abcgas.co.in](http://www.abcgas.co.in)

Date : **30.05.2019**

The Market Operation Department,  
Bombay Stock Exchange,  
Dalal Street,  
Mumbai – 400 021.  
Fax No.: 2272 2082 / 3132

Respected Sir,

Sub: **Audited Financial Result for the quarter and year ended MARCH 2019.**

Dear Sir,

In compliance of the Listing Agreement, please find enclosed herewith **Audited Financial Results for the Quarter and Year Ended of the Company for the year ended 31st March 2019.** The results were taken on record by the Board of Directors of the Company at their meeting held on **30<sup>th</sup> May 2019** (copy enclosed).

This is for your information.

Kindly acknowledge receipt.

Thanking you.

Yours faithfully,

For **ABC Gas (International) Ltd.**

*S.P. Shorewala*

**S.P. SHOREWALA**  
**DIRECTOR**  
**DIN: 00088077**



**Independent Auditor's Report on Standalone Financial Results of the Company pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 (2) of the SEBI (Listing Obligations and Disclosure Requirements ) Regulation 2015.**

To  
Board of Directors of  
ABC Gas (International) Limited

1. We have audited the Standalone Financial Results of **ABC Gas (International) Limited** (the Company), for the year ended 31 st. March, 2019, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5 , 2016.
2. Attention is drawn to Note to the standalone financial results regarding the figures for the quarter ended 31 st. March 2019 as reported in these standalone financial results, which are the balancing figures between audited standalone figures in respect of the full financial year and the published standalone year to date figures up to the end of the third quarter of the financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit. These standalone financial results are based on the standalone financial statements for the year ended 31 March 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dared July 5,2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statements for the year ended 31 st. March 2019.
3. We conducted our audit in accordance with the Standards on Auditing generally accepted in India and issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material





misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of the expressing an opinion on the effectiveness of the company's internal financial control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management , as well as evaluating the overall presentation of the statement


We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to the best of our information and according to the explanations given to us, the Statements:

(i). is prepared in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 05 July, 2016 and

(ii). Gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year ended 31 st. March, 2019.

**For B.P.Kabra & Associates**  
**Chartered Accountants**



**(Bankat P Kabra )**  
**Proprietor**

M. No. 115966  
FR. No. 124578W

Place: Mumbai  
Date: 30.05.2019







ABC GAS (International) Limited.  
CIN NO.L27100MH1980PLC022118

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**Statement of Assets and Liabilities As At 31st March,2019**

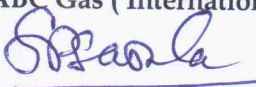
(Rs. In Lakhs)

PARTICULARS	AS AT 31ST MARCH 2019 (Audited)	AS AT 31ST MARCH 2018 (Audited)
<b>I. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment	20.62	23.83
(b) Other Intangible Assets	1.09	1.22
(c) Financial Assets		
(i) Investments	8.48	8.48
(ii) Other	0.96	0.85
	<b>31.16</b>	<b>34.38</b>
<b>(2) Current Assets</b>		
(a) Inventories	183.35	236.69
(b) Financial Assets		
(i) Trade receivables	281.74	372.43
(ii) Cash & Cash equivalents	5.91	5.01
(iii) Loans	-	-
(c) Current Tax Assets (Net)	5.04	6.42
(d) Other Current Assets	5.13	11.26
	<b>481.17</b>	<b>631.82</b>
<b>TOTAL ASSETS</b>	<b>512.32</b>	<b>666.19</b>
<b>I. EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	198.00	198.00
(b) Other Equity	9.69	(3.09)
	<b>207.69</b>	<b>194.91</b>
<b>LIABILITIES</b>		
<b>(1) Non-Current Liabilities</b>		
(a) Deferred tax Liabilities (Net)	0.72	0.97
	<b>0.72</b>	<b>0.97</b>
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	101.55	133.15
(ii) Trade Payables		
Due to MSME	1.19	0.81
Due to Other	186.85	320.72
(b) Other Current liabilities	14.32	15.63
	<b>303.91</b>	<b>470.31</b>
<b>TOTAL EQUITIES AND LIABILITIES</b>	<b>512.32</b>	<b>666.19</b>



Place :- Mumbai  
Date :- 30/05/2019

For on behalf of the Board of Directors.  
of ABC Gas ( International ) Ltd.

  
S.P.Shorewala  
Director (DIN-00088077)





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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2019

(Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
<b>I</b>	<b>INCOME FROM OPERATIONS</b>					
	Revenue from operations	31.09	38.84	-	76.79	157.90
	Other income	11.61	11.84	9.46	44.93	38.18
	<b>Total Income (I)</b>	<b>42.70</b>	<b>50.68</b>	<b>9.46</b>	<b>121.72</b>	<b>196.08</b>
<b>II</b>	<b>Expenses</b>					
	Consumption of Raw Material	-	-	0.97	-	2.13
	Purchase of Stock in Trade	-	11.07	-	11.07	162.99
	Change in Inventories of finished goods /work in progress and stock in trade	26.56	22.76	-	53.34	(25.69)
	Employees Benefit Cost	2.38	2.29	2.58	9.69	11.24
	Depreciation & amortisation expenses	0.80	0.84	0.85	3.32	3.62
	Finance Cost	-	0.16	0.06	0.17	0.40
	Other Expenses	10.40	6.10	23.62	28.59	52.29
	<b>Total Expenses (II)</b>	<b>40.14</b>	<b>43.23</b>	<b>28.08</b>	<b>106.19</b>	<b>206.99</b>
<b>III</b>	<b>Profit/(Loss) before exceptional items and tax (I-II)</b>	<b>2.56</b>	<b>7.45</b>	<b>(18.62)</b>	<b>15.54</b>	<b>(10.91)</b>
<b>IV</b>	<b>A) Exceptional Items</b>	-	-	0.44	-	-
	<b>B) Prior Period Adjustments</b>	-	-	(0.52)	-	-
<b>V</b>	<b>Profit before Tax (III-IV)</b>	<b>2.56</b>	<b>7.45</b>	<b>(18.55)</b>	<b>15.54</b>	<b>(10.91)</b>
<b>VI</b>	<b>Tax Expense</b>					
	(i) Current tax	0.50	1.43	(2.00)	3.00	-
	(ii) Deferred Tax	0.01	(0.05)	2.13	(0.24)	(0.19)
	(iii) Short/(Excess) Provision of Earliers Years	-	-	(4.18)	-	(4.30)
<b>VII</b>	<b>Net Profit (Loss) for the period / Year (V-VI)</b>	<b>2.05</b>	<b>6.07</b>	<b>(14.50)</b>	<b>12.78</b>	<b>(6.42)</b>
<b>VIII</b>	<b>Other Comprehensive Income (OCI)</b>					
	a) Items that will not be classified to profit or loss	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total other Comprehensive Income For the period (a+b+c+d)</b>	-	-	-	-	-
<b>IX</b>	<b>Total Comprehensive Income for the period /year (VII+VIII)</b>	<b>2.05</b>	<b>6.07</b>	<b>(14.50)</b>	<b>12.78</b>	<b>(6.42)</b>
<b>X</b>	<b>Paid up Equity Share Capital (par Value Rs.10/-each fully paid up)</b>	198.00	198.00	198.00	198.00	198.00
<b>XI</b>	<b>Earning per equity share (in Rs.10/- each)</b>					
	Basic	0.10	0.31	(0.73)	0.65	(0.32)
	Diluted	0.10	0.31	(0.73)	0.65	(0.32)

Notes to Audited Financial Results for quarter and year ended March 31, 2019

- The Audited Financial Results for the Quarter and Year ended 31st March, 2019 have been reviewed by the Audit committee and approved by the Board of Directors at its meeting held on May,30, 2019.
- These financial results have been prepared in accordance with the recognition and measurement principles under Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.
- As the Company operates in a single business segment, viz Trading of Metal Products in the context of Accounting Standard -17, disclosure of segment information is not applicable.
- The audited standalone financial results for the three months ended March 31, 2019 and March 31, 2018 are the balancing figures between the audited figures for the full financial years then ended and the published year to date reviewed figures upto the third quarter of the respective financial years.
- key standalone financial information

(Rs.in Lakhs)

Particulars	Quarter Ended			Year Ended	
	Audited	Unaudited	Audited	Audited	
	31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
TOTAL INCOME	42.70	50.68	9.46	121.72	196.08
NET PROFIT BEFORE TAX	2.56	7.45	(18.55)	15.54	(10.91)
NET PROFIT AFTER TAX	2.05	6.07	(14.50)	12.78	(6.42)

- The figures for the previous period/year have been regrouped/ reclassified wherever necessary, to make them comparable.

Place : - Mumbai  
Date : 30/05/2019



For on behalf of the Board of Directors,  
of ABC Gas ( International ) Ltd.

*S.P. Shorewala*

S.P. Shorewala  
Director (DIN-00088077)



**A.B.C. GAS (INTERNATIONAL) LTD.**

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30<sup>th</sup> May 2019

To,  
Corporate Governance Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai – 400 001

Dear Sir,

**Sub : Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

**Ref : BSE Script Code: 513119**

Pursuant to provisions of Regulations 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended SEBI Circular No. CIR/CFD/56/2016 Dated 27<sup>th</sup> May, 2016.

We hereby confirming and declare that, the **Audit Report** issued by statutory auditor of the Company, M/S B.P. KABRA & ASSOCIATES (Membership No. 115966) and **Audited Financial Results** of the Company for the quarter and year ended **March 31<sup>st</sup> 2019** with the Unmodified Opinion.

Kindly acknowledge and take same on your records.

Thanking you.

For ABC GAS (INTERNATIONAL) LTD.

  
  
**S.P. Shorewala**  
**Director**  
**DIN : 00088077**