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Date : May 30, 2016

The Secretary  
Bombay Stock Exchange Ltd.  
Listing Department  
Phiroze Jeejeebhoy Towers7,  
Dalal Street, **Mumbai - 400001**

**Scrip Code No.- 520123**

Dear Sir,

**Reg: Outcome of Board Meeting - Audited Financial Results for the quarter and year ended 31.03.2016**

Pursuant to Regulation 30(6) and Regulation 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are sending herewith the Audited Financial Results for the quarter and year ended on 31<sup>st</sup> March, 2016 as approved by the Board of Directors of the Company in its meeting held on date i.e. 30<sup>th</sup> May, 2016 along with the following documents:

- 1) Auditors' Report on Quarterly Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2016; and
- 2) Form 'A' (Audit Report with unmodified opinion) as required under regulation 33(3)(d) of LODR duly signed.

Further the Board has re-appointed Mr. Sushil Kumar Pransukhka as the Chief Financial Officer and Whole-time Key Managerial Personnel of the Company for a period of 2(two) years with effect from 11<sup>th</sup> July, 2016 pursuant to Section 203 of the Companies Act, 2013 and all other laws applicable to the Company. This information is given in compliance to Regulation 30(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please note that the meeting commenced at 2:00 P. M. and concluded at 4:00 P. M.

Please acknowledge the receipt of the same.

Thanking You,

Yours faithfully,  
For ABC India Limited

*Sanjay Agarwal*  
Sanjay Agarwal  
Company Secretary



**Encl : As above**

**By email & hand delivery**

The Secretary,  
Listing Department,  
The Calcutta Stock Exchange Limited,  
Lyons Range,  
**Kolkata - 700 001.**

**Scrip Code No.- 10011146**

**ABC INDIA LIMITED**  
CIN: L63011AS1972PLC001393,  
REGD OFFICE: KEDAR ROAD, GUWAHATI, ASSAM - 781 001  
PHONE: 0361 2307127, FAX : 0361 2305823, Email : vrmd@abcindia.com, Website: www.abcindia.com.  
**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2016.**

( ₹ in Lacs)

	Particulars	3 months ended			Year ended	
		31.03.2016	31.12.2015	31.03.2015	31.03.2016	31.03.2015
<b>1</b>	<b>Income from operations</b>					
	(a) Net sales/income from operations	3363	3159	3666	13342	15252
	(b) Other operating income	4	2	17	14	30
	<b>Total income from operations (net)</b>	<b>3367</b>	<b>3161</b>	<b>3683</b>	<b>13356</b>	<b>15282</b>
<b>2</b>	<b>Expenses</b>					
	(a) Purchases of stock-in-trade	1345	1267	1872	5465	6056
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(21)	16	30	(35)	35
	(c) Expenditure relating to transportation & services	1484	1123	1474	5241	6624
	(d) Employee benefits expense	329	253	304	1128	1151
	(e) Depreciation and amortisation expense	112	117	106	457	645
	(f) Other expenses	437	412	454	1547	1482
	<b>Total expenses</b>	<b>3686</b>	<b>3188</b>	<b>4240</b>	<b>13803</b>	<b>15993</b>
<b>3</b>	<b>Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>(319)</b>	<b>(27)</b>	<b>(557)</b>	<b>(447)</b>	<b>(711)</b>
<b>4</b>	<b>Other income</b>	<b>32</b>	<b>1</b>	<b>64</b>	<b>64</b>	<b>78</b>
<b>5</b>	<b>Profit/(Loss) from ordinary activities before finance costs and exceptional items (3-4)</b>	<b>(287)</b>	<b>(26)</b>	<b>(493)</b>	<b>(383)</b>	<b>(633)</b>
<b>6</b>	<b>Finance costs</b>	<b>129</b>	<b>117</b>	<b>174</b>	<b>525</b>	<b>772</b>
<b>7</b>	<b>Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)</b>	<b>(416)</b>	<b>(143)</b>	<b>(667)</b>	<b>(907)</b>	<b>(1405)</b>
<b>8</b>	<b>Exceptional items</b>	<b>562</b>	<b>1</b>	<b>1294</b>	<b>608</b>	<b>1289</b>
<b>9</b>	<b>Profit/(Loss) from ordinary activities before tax (7-8)</b>	<b>146</b>	<b>(142)</b>	<b>627</b>	<b>(299)</b>	<b>(116)</b>
<b>10</b>	<b>Tax expense</b>	<b>(27)</b>	<b>(8)</b>	<b>(6)</b>	<b>(62)</b>	<b>(128)</b>
<b>11</b>	<b>Net Profit/(Loss) from ordinary activities after tax (9-10)</b>	<b>173</b>	<b>(134)</b>	<b>633</b>	<b>(237)</b>	<b>12</b>
<b>12</b>	<b>Extraordinary items (net of tax expense)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>13</b>	<b>Net Profit/(Loss) for the period (11-12)</b>	<b>173</b>	<b>(134)</b>	<b>633</b>	<b>(237)</b>	<b>12</b>
<b>14</b>	<b>Paid-up equity share capital (Face Value of Rs. 10 per share)</b>	<b>541</b>	<b>541</b>	<b>541</b>	<b>541</b>	<b>541</b>
<b>15</b>	<b>Reserve excluding Revaluation Reserves</b>	<b>3806</b>	<b>3623</b>	<b>4035</b>	<b>3806</b>	<b>4035</b>
<b>16</b>	<b>Earnings Per Share (EPS) in Rupees (Basic and diluted EPS before and after Extraordinary items- not annualised)</b>	<b>3.20</b>	<b>(2.48)</b>	<b>11.70</b>	<b>(4.38)</b>	<b>0.17</b>

**SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**

( ₹ in Lacs)

	Particulars	3 months ended			Year ended	
		31.03.2016	31.12.2015	31.03.2015	31.03.2016	31.03.2015
<b>1</b>	<b>Segment Revenue</b>					
	(a) Freight & Services	1941	1873	1948	7676	8770
	(b) Petrol Pump	1176	1169	1174	4816	5452
	(c) Construction	246	117	544	850	1030
	<b>Total</b>	<b>3363</b>	<b>3159</b>	<b>3666</b>	<b>13342</b>	<b>15252</b>
	Less: Inter Segment Revenue	0	0	0	0	0
	<b>Net Sales/Income from Operations</b>	<b>3363</b>	<b>3159</b>	<b>3666</b>	<b>13342</b>	<b>15252</b>
<b>2</b>	<b>Segment Results</b>					
	(Profit+)/Loss(-) before tax and interest from each segment)					
	(a) Freight & Services	(62)	178	(386)	258	(234)
	(b) Petrol Pump	4	5	7	17	22
	(c) Construction	(23)	(95)	5	(142)	85
	<b>Total</b>	<b>(81)</b>	<b>88</b>	<b>(374)</b>	<b>133</b>	<b>(127)</b>
	Less: i) Interest	129	117	174	525	772
	ii) Other unallocable expenditure net off Unallocable income	(356)	113	(1175)	(92)	(783)
	<b>Total Profit Before Tax</b>	<b>145</b>	<b>(142)</b>	<b>627</b>	<b>(300)</b>	<b>(116)</b>
<b>3</b>	<b>Capital Employed</b>					
	(Segment Assets - Segment Liabilities)					
	(a) Freight & Services	7900	7263	8397	7900	8397
	(b) Petrol Pump	7	28	9	7	9
	(c) Construction	229	413	141	229	141
	(d) Others	(90)	538	491	(90)	491
	<b>Total</b>	<b>8046</b>	<b>8242</b>	<b>9038</b>	<b>8046</b>	<b>9038</b>



		( ₹ in Lacs)	
Statement of Assets and Liabilities		Year ended (Audited)	
Particulars		31.03.2016	31.03.2015
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	Shareholders' funds		
	(a) Share capital	541	541
	(b) Reserves and surplus	4141	4393
	(c) Money received against share warrants	0	0
	Sub-total - Shareholders' funds	4682	4934
2	Share application money pending allotment	0	0
3	Non-current liabilities		
	(a) Long-term borrowings	1519	1505
	(b) Deferred tax liabilities (net)	335	393
	(c) Other long-term liabilities	0	0
	(d) Long-term provisions	0	0
	Sub-total - Non-current liabilities	1854	1898
4	Current liabilities		
	(a) Short-term borrowings	1372	2178
	(b) Trade payables	547	567
	(c) Other current liabilities	1052	1115
	(d) Short-term provisions	143	130
	Sub-total - Current liabilities	3114	3990
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>9650</b>	<b>10822</b>
<b>B</b>	<b>ASSETS</b>		
1	Non-current assets		
	(a) Fixed assets	2669	3567
	(b) Non-current investments	11	11
	(c) Deferred tax assets (net)	0	0
	(d) Long-term loans and advances	97	149
	(e) Other non-current assets	180	180
	Sub-total - Non-current assets	2957	3907
2	Current assets		
	(a) Current investments	(11)	93
	(b) Inventories	50	61
	(c) Trade receivables	4674	4965
	(d) Cash and bank balances	299	397
	(e) Short-term loans and advances	1680	1399
	Sub-total - Current assets	6693	6915
	<b>TOTAL - ASSETS</b>	<b>9650</b>	<b>10822</b>

**Notes:-**

- The above audited financial results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2016 at Kolkata
- The Company carries on its business in three reportable segment viz., Freight & Services, Petrol pump and Construction as per Accounting Standard 17.
- The figures for the 3 months ended 31/03/2016 and corresponding 3 months ended 31/03/2015 are the balancing figures between the audited figures in respect of the full financial year and the year to date figures upto the quarter of the respective financial year.
- Some of the figures have been regrouped / rearranged wherever necessary.
- Exceptional items in the result is towards gain from sale of some of its non core assets.

Dated: May 30, 2016  
Place : Kolkata



By Order of the Board  
For ABC India Limited

*Ashish Agarwal*

Ashish Agarwal  
Managing Director

**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company  
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure  
Requirements) Regulations, 2015**

To  
The Board of Directors of  
**ABC India Limited**

We have audited the quarterly financial results of **ABC India Limited** for the quarter ended 31<sup>st</sup> March, 2016 and the year to date financial results for the period 1<sup>st</sup> April, 2015 to 31<sup>st</sup> March, 2016, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results are prepared on the basis of the annual financial statements and quarterly financial results up to the end of the third quarter which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of annual financial statements and quarterly financial results up to the end of the third quarter which have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net loss and other financial information for the quarter ended 31<sup>st</sup> March, 2016 as well as the year to date results for the period 1<sup>st</sup> April, 2015 to 31<sup>st</sup> March, 2016.

Further, we report that the figures for the quarter ended 31<sup>st</sup> March, 2016 represent the derived figures between the audited figures in respect of the financial year ended 31<sup>st</sup> March, 2016 and the published year-to-date figures up to 31<sup>st</sup> December, 2015, being the date of the end of the third quarter of the current financial year, which were subjected to limited review by us.

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

*Agarwal*

**(M. Agarwal)**  
*Partner*

Membership No. 052474

Place : Kolkata  
Date : 30<sup>th</sup> May, 2016



