

Date: 13th August, 2025

✓ The Secretary, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street Mumbai – 400 001 <u>Code – 520123</u>	The Secretary, The Calcutta Stock Exchange Ltd., 7, Lyons Range, Kolkata- 700 001 <u>Code No.- 10011146</u>
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Dear Sir(s),

Reg: Outcome of Board Meeting held on 13th August, 2025

With further reference to our letter dated 2nd August, 2025 the Board of Directors of the Company in its meeting held on date i.e. 13th August, 2025 has, inter alia, transacted the following business-

1. Reviewed and approved the Un-audited Financial Results for the quarter ended on 30th June, 2025 and have taken note of the Limited Review Report as issued by the Statutory Auditors of the Company as placed before the Board pursuant to Regulation 30(6) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, on the aforesaid results and copies of the same are enclosed and marked as **Annexure- I**.
2. Fixed the date, venue of the Annual General Meeting (AGM) of the Company for the financial year 2024-25 and approved the notice thereof and Directors' report with all its annexure. The Annual General Meeting is scheduled to be held on **19th September, 2025**.
3. Pursuant to Section 91 of the Companies Act, 2013 along with applicable rules and Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has fixed **Friday, 12th September, 2025** as the cut-off date for the purpose of e-voting, payment of dividend and Annual General Meeting.

The Register of Members and Share Transfer books of the Company will remain closed from **Saturday, 13th September, 2025 to Friday, 19th September, 2025 (both days inclusive)** for purpose of e-voting, payment of dividend and Annual General Meeting (AGM) for the F.Y. 2024-25.

Please note that the meeting commenced at 3.30 P.M. and concluded at 4.10 P.M.

This may please be informed to the members of your Stock Exchange(s).

Please acknowledge the receipt of the above.

Thanking You,

Yours faithfully,
For ABC India Limited

Sanjay Agarwal
Company Secretary & Compliance Officer

Encl: As Above

ABC INDIA LIMITED

CIN- L63011WB1972PLC217415

REGD. OFF : P-10 NEW C.I.T ROAD, KOLKATA - 700 073, Phone: (033) 22371745/24614156, FAX: (033) 24614193

Email : vrmd@abcindia.com ; Website : www.abcindia.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(₹ in Lakhs)				
PARTICULARS		Quarter Ended		
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)
				31.03.2025 (Audited)
I.	Revenue from operations	3787.55	4,860.89	4,245.36
II.	Other Income	50.07	129.01	13.61
III.	Total Income (I + II)	3,837.62	4,989.90	4,258.97
IV.	Expenses			
	(a) Purchase of stock-in-Trade	1642.76	1,657.79	1,511.56
	(b) Changes in inventories of finished goods, by-products and work-in-progress	13.39	(6.43)	26.54
	(c) Expenditure relating to transportation and services	1721.12	2,845.07	2,233.80
	(d) Employee benefits expense	195.94	184.94	199.32
	(e) Finance Costs	46.82	52.81	51.32
	(f) Depreciation and amortisation expenses	31.48	34.10	33.97
	(g) Other Expenses	185.61	173.98	141.74
	Total Expenses	3,837.13	4,942.25	4,198.25
V.	Profit/(loss) before exceptional Items and tax (III - IV)	0.49	47.65	60.72
VI.	Exceptional Items	1.11	(5.37)	92.56
VII.	Profit/ (loss) before tax (V + VI)	1.60	42.28	153.28
VIII.	Tax Expenses			
	(a) Current Tax	0.00	12.00	36.00
	(b) Deferred Tax	-	6.24	-
IX.	Net Profit for the period (VII - VIII)	1.60	24.03	117.28
X.	Other Comprehensive Income (net of tax)			
	A. Items that will not be reclassified to Profit or Loss	0.00	101.03	622.78
	B. Items that will be reclassified to Profit or Loss	-	-	-
XI.	Total Comprehensive income (Net of tax) (IX + X)	1.60	125.06	740.06
XII.	Paid-up Equity Share Capital of Rs. 10/- each	541.72	541.72	541.72
XIII.	Earning per Share (of Rs.10/- each):(Not Annualised)			
	a) Basic	0.03	0.44	13.66
	b) Diluted	0.03	0.44	13.66



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STATEMENT OF UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2025

(₹ in Lakhs)

PARTICULARS	Quarter Ended			Year Ended
	30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1 Segment Revenue (Net Sale / Income from each segment)				
a) Freight & Services	2,084.15	3,154.56	2,666.47	11,966.94
b) Petrol Pump	1,703.40	1,706.32	1,578.89	6,528.35
Total	3,787.55	4,860.89	4,245.36	18,495.29
Less: Inter Segment Revenue	-	-	-	-
Revenue from operations	3,787.55	4,860.89	4,245.36	18,495.29
2 Segment Results - Profit /(Loss) before tax, finance costs :				
a) Freight & Services	150.26	155.12	247.92	895.32
b) Petrol Pump	14.00	7.69	10.41	49.10
Total	164.26	162.81	258.32	944.42
Less i) Finance costs	46.82	52.81	51.32	200.99
Unallocated expenditure net off income	115.83	67.72	53.72	435.26
Profit /(Loss) before tax	1.60	42.28	153.28	308.17
3 Segment Assets				
a) Freight & Services	6,126.01	7,232.87	6,086.91	7,232.87
b) Petrol Pump	230.80	260.63	260.99	260.63
(c) Unallocated	4,148.52	4,098.03	4,219.97	4,098.03
Total	10,505.33	11,591.53	10,567.87	11,591.53
Segment Liabilities				
a) Freight & Services	3,639.00	4,876.39	3,616.34	4,876.39
b) Petrol Pump	264.84	297.87	274.72	297.87
(c) Unallocated	1,136.34	953.71	1,397.84	953.71
Total	5,040.18	6,127.97	5,288.91	6,127.97



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Notes:

- 1) The aforesaid Unaudited Standalone financial results were reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 13th August 2025.
- 2) The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter ended 30th June, 2025 and the report was placed before the Board and the same was noted. The Auditors have expressed an unmodified opinion on the above results.
- 3) The Company carries out its business in two segments viz., Freight & Services and Petrol Pump .
- 4) This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended) Rules, 2016 as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 5) The standalone un-audited financial results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
- 6) The figures for the corresponding previous quarter / year have been regrouped / reclassified wherever necessary, to make them comparable.

For and on behalf of the Board of Directors of
ABC India Limited

For BDS & Co.
Chartered Accountants

Shweta Bagaria
CA Shweta Bagaria Sarawgi
Partner
M. No. - 063679



Place of Signature : Kolkata
Date: 13th August 2025

Ashish Agarwal
Managing Director
DIN: 00351824



Independent Auditor's Review Report on Unaudited 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 (as amended)

To
The Board of Directors,
ABC India Limited

1. We have reviewed the accompanying statement of unaudited financial results of ABC India Ltd.(the "company") for the quarter ended 30th June, 2025 and year-to-date results for the period from 1st April 2025 to 30th June, 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the SEBI Regulations'), as amended(the listing Regulations 2015)
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 13th August, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than audit. We have not performed and audit and accordingly we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as modified by Circular No CIR/CFD/FAC/62/2016 dated July 05,2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B D S & CO.
Chartered Accountants
FRN-326264E

Shweta Bagaria Sarawgee
Shweta Bagaria Sarawgee
Partner
Membership No. 063679
ICAI Firm Registration No. 326264E



Place: Kolkata

Date: 13th August, 2025

UDIN: 25063679BMLXWC 7795