

Date: 12th November, 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 12th November, 2025

With further reference to our letter of **30th October, 2025**, the Board of Directors of the Company in its meeting held on date i.e. **12th November, 2025** has, inter alia, reviewed and approved the Un-audited Financial Results for the quarter and half year ended on 30th September, 2025 along with Statements of Assets and Liabilities for the half year ended on September 30, 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**.

Please note that the meeting commenced at **5:30 P.M.** and concluded at **6:15 P.M.**

This may please be informed to the members of your Stock Exchanges.

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 AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

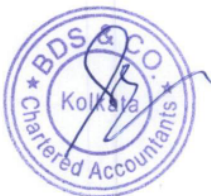
							(₹ in Lakhs)
PARTICULARS		Quarter Ended			Half Year Ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I.	Revenue from operations	3894.28	3,787.55	4,467.26	7,681.83	8,712.62	18,495.29
II.	Other Income	234.06	50.07	14.97	284.13	28.58	170.85
III.	Total Income (I + II)	4,128.35	3,837.62	4,482.23	7,965.97	8,741.20	18,666.15
IV.	Expenses						
	(a) Purchase of stock-in-Trade	1496.20	1,642.76	1,529.12	3,138.96	3,040.68	6,353.74
	(b) Changes in inventories of finished goods, by-products and work-in-progress	(9.19)	13.39	(8.02)	4.20	18.52	(4.52)
	(c) Expenditure relating to transportation and services	2,154.85	1,721.12	2,470.65	3,875.97	4,704.45	10,349.15
	(d) Employee benefits expense	208.48	195.94	205.30	404.42	404.62	786.56
	(e) Finance Costs	47.10	46.82	47.07	93.92	98.39	200.99
	(f) Depreciation and amortisation expenses	32.01	31.48	33.97	63.49	67.94	136.36
	(g) Other Expenses	194.85	185.61	145.56	380.46	287.30	586.07
	Total Expenses	4,124.30	3,837.13	4,423.66	7,961.43	8,621.91	18,408.35
V.	Profit/(loss) before exceptional Items and tax (III - IV)	4.05	0.49	58.57	4.54	119.29	257.80
VI.	Exceptional Items	-	1.11	-	1.11	92.56	50.37
VII.	Profit/ (loss) before tax (V + VI)	4.05	1.60	58.57	5.65	211.85	308.17
VIII.	Tax Expenses						
	(a) Current Tax	0.00	-	7.00	-	43.00	55.00
	(b) Deferred Tax	-	-	-	-	-	6.24
IX.	Net Profit for the period (VII - VIII)	4.05	1.60	51.57	5.65	168.85	246.93
X.	Other Comprehensive Income (net of tax)						
	A. Items that will not be reclassified to Profit or Loss	0.00	-	-	-	622.78	723.81
	B. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI.	Total Comprehensive income (Net of tax) (IX + X)	4.05	1.60	51.57	5.65	791.63	970.74
XII.	Paid-up Equity Share Capital of Rs. 10/- each	541.72	541.72	541.72	541.72	541.72	541.72
XIII.	Earning per Share (of Rs.10/- each):(Not Annualised)						
	a) Basic	0.07	0.03	0.95	0.10	14.61	4.56
	b) Diluted	0.07	0.03	0.95	0.10	14.61	4.56



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STATEMENT OF UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025						
(₹ in Lakhs)						
PARTICULARS	Quarter Ended			HALF YEAR ENDED		Year Ended
	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1 Segment Revenue (Net Sale / Income from each segment)						
a) Freight & Services	2,362.15	2,084.15	2,911.74	4,446.30	5,578.21	11,966.94
b) Petrol Pump	1,532.13	1,703.40	1,555.52	3,235.53	3,134.41	6,528.35
Total	3,894.28	3,787.55	4,467.26	7,681.83	8,712.62	18,495.29
Less: Inter Segment Revenue	-	-	-	-	-	-
Revenue from operations	3,894.28	3,787.55	-	7,681.83	8,712.62	18,495.29
2 Segment Results - Profit /(Loss) before tax, finance costs :						
a) Freight & Services	182.31	150.26	237.29	332.57	485.21	895.32
b) Petrol Pump	12.82	14.00	12.42	26.82	22.83	49.10
Total	195.13	164.26	249.71	359.39	508.04	944.42
Less i) Finance costs	47.10	46.82	47.07	93.92	98.39	200.99
Unallocated expenditure net off income	143.98	115.83	144.08	259.81	197.80	435.26
Profit /(Loss) before tax	4.05	1.60	58.57	5.65	211.85	308.17
3 Segment Assets						
a) Freight & Services	5,424.50	6,126.01	6,290.63	5,424.50	6,290.63	7,232.87
b) Petrol Pump	225.44	230.80	265.86	225.44	265.86	260.63
(c) Unallocated	4,169.13	4,148.52	4,134.84	4,169.13	4,134.84	4,098.03
Total	9,819.06	10,505.33	10,691.33	9,819.06	10,691.34	11,591.53
Segment Liabilities						
a) Freight & Services	3,308.06	3,639.00	3,720.44	3,308.06	3,720.44	4,876.39
b) Petrol Pump	256.39	264.84	291.03	256.39	291.03	297.87
(c) Unallocated	812.48	1,136.34	1,376.43	812.48	1,376.43	953.71
Total	4,376.93	5,040.18	5,387.90	4,376.93	5,387.90	6,127.97



STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025			
(₹ in Lakhs)			
Sl. No.	Particulars	As at 30.09.2025	As at 31.03.2025
		Un-Audited	Audited
(A)	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	886.16	913.32
	(b) Intangible assets	0.26	0.26
	(c) Right to Use Assets	42.48	68.04
	(d) Financial Assets		
	(i) Investments	2,081.51	1,944.15
	(ii) Other Financial Assets	5.20	9.20
	(e) Deferred tax assets (net)		
	(f) Other non-current assets	2.93	2.93
	Total Non-current assets	3,018.56	2,937.90
(2)	Current assets		
	(a) Inventories	75.14	79.34
	(b) Financial Assets		
	(i) Investments	1,498.24	1,430.78
	(ii) Trade receivables	3,219.26	2,978.63
	(iii) Cash and cash equivalents	205.23	225.47
	(iv) Bank balances other than(iii) above	217.22	132.14
	(v) Loans	261.59	212.52
	(vi) Others (to be specified)	1,023.16	3,220.92
	(c) Current Tax Assets (Net)	161.69	91.57
	(d) Other current assets	138.97	282.26
	Total Current assets	6,800.51	8,653.63
	Total Assets	9,819.06	11,591.53
(B)	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	541.23	541.23
	(b) Other Equity	4,900.89	4,922.32
	Total Equity	5,442.13	5,463.56
	LIABILITIES		
(1)	Non current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	65.69	147.38
	(ii) Lease Liability	-	-
	(iii) Other financial liabilities	1.24	1.17
	(b) Provisions	108.75	106.54
	(c) Deferred tax liabilities (Net)	174.20	174.20
	(d) Other non-current liabilities	81.72	82.11
	Total Non Current Liabilities	431.60	511.41
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,552.30	1,812.63
	(ii) Lease Liability	-	28.50
	(iii) Trade payables	1,566.17	3,262.21
	(iv) Other financial liabilities	71.78	102.85
	(b) Other current liabilities	721.85	377.14
	(c) Provisions	33.23	33.23
	Total Current Liabilities	3,945.34	5,616.56
	Total Liabilities	9,819.06	11,591.53



Cash Flow statement for the half year ended 30th September, 2025

(₹ in Lakhs)

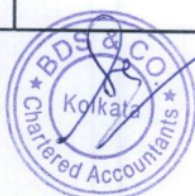
Sl. No.	Particulars	As at 30.09.2025	As at 30.09.2024	Previous Year 31.03.2025
		Un-Audited	Un-Audited	Audited
(A)	CASH FLOWS FROM OPERATING ACTIVITIES			
	Profit before Tax	5.66	211.85	308.17
	Adjustments for:			
	Depreciation and Amortisation Expense	63.49	67.94	136.36
	Interest Income	(57.97)	(28.01)	(58.69)
	Dividend Income			(1.93)
	Finance cost	93.92	98.39	200.99
	(Profit) / Loss on sale of assets	(1.12)	(92.56)	(50.37)
	(Profit)/Loss from Partnership firm	-	-	(0.64)
	Liabilities no longer required written back	(218.84)	(0.56)	(109.04)
	Bad Debts, Advances, etc. written off			6.00
	Operating profit before working capital changes	(114.85)	257.04	430.86
	Adjustments for Changes in Working Capital:			
	Trade receivables, loan and advances and other assets	2,053.07	(319.70)	(1,207.61)
	Inventories	4.20	18.52	(4.52)
	Trade payables, other liabilities and provisions	(1,161.69)	137.24	938.22
	Cash generated from operations	780.73	93.11	156.96
	Direct Taxes paid (net of Refunds)	(70.12)	(104.29)	10.06
	Net Cash Flows (Used in) Operating Activities	710.61	(11.18)	167.02
(B)	CASH FLOWS FROM INVESTING ACTIVITIES			
	Purchases of property, plant and equipment, intangible assets	(11.22)	(6.25)	(15.21)
	Sales of property, plant and equipment	1.55	92.56	120.27
	Purchase of Non-current investment	(110.00)	(20.00)	(203.00)
	Sale of Non-current investment	-	208.00	208.00
	Capital (Deposit) / Withdrawn from Partnership firm	(67.46)	(30.00)	(31.00)
	Proceeds upon maturity of Fixed Deposits with Banks	3.99	(0.63)	108.11
	Capital Expenditure on fixed assets, including capital advances	-	-	6.00
	Interest received	28.88	8.26	14.77
	Dividend received			1.93
	Net Cash Flows (Used In) / From Investing Activities	(154.25)	251.95	209.87
(C)	CASH FLOWS FROM FINANCING ACTIVITIES			
	Repayment of short term borrowings (Net)	(260.33)	(46.64)	235.22
	Payment of Lease & Adjustment	(31.49)	(30.96)	(61.91)
	Repayment of long term borrowings (Net)	(81.69)	(67.27)	(259.01)
	Payment of Dividend	(27.09)	(27.09)	(27.09)
	Finance Cost	(90.93)	(94.09)	(192.40)
	Net Cash Flows From / (Used In) Financing Activities	(491.52)	(266.05)	(305.18)
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	64.84	(25.28)	71.71
	Opening Cash and Cash Equivalent	357.61	285.91	285.91
	Closing Cash and Cash Equivalent	422.45	260.63	357.61

Notes

- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) on Statement of Cash flows.
- Cash and cash equivalents do not include any amount which is not available to the Company for its use.
- Cash and cash equivalents as at the Balance sheet date consists of :

Particulars	For the period ended 30 September 2025 (₹) (Unaudited)	For the period ended 30 September 2024 (₹) (Unaudited)	For the year ended 31 March 2025 (₹) (Audited)
a) Cash and cash equivalents (Refer note no. 11)	205.23	172.22	225.47
b) Bank balance other than cash and cash equivalents (Refer note no. 12)	217.22	88.37	132.14
c) Book overdraft (Refer note no 20 (ii))	-	-	-
Total	422.45	260.63	357.61

- Figures in brackets represent outflows.
- As breakup of Cash and cash equivalents is also available in Note no. 11, reconciliation of items of Cash and cash equivalents as per Cash Flow Statement with the respective items reported in the Balance Sheet is not required and hence not provided.



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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 12th November 2025.
- 2) The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter and half year ended 30th September, 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 Sarawge
PRN - J26264E
CA Shweta Bagaria Sarawge
Partner
M. No. - 063679



Place of Signature : Kolkata
Date: 12th November 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 and half year ended 30th September, 2025 and year-to-date results for the period from 1st April 2025 to 30th September, 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 12th November, 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 an 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 BDS & CO.

Chartered Accountants

FRN-326264E

Shweta Bagaria Sarawgee
Shweta Bagaria Sarawgee
Partner

Membership No. 063679

ICAI Firm Registration No. 326264E

Place: Kolkata

Date: 12th November, 2025

UDIN: 25063679BMLXYX9341