



Date: 14th November, 2019

To,
Department of Corporate Services
Bombay Stock Exchange Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Dear Sir,

Sub: - Outcome of Board Meeting held on Thursday, 14th November 2019.

Ref: - Script Code:

With the captioned subject, this is to inform you that the meeting of the board of Directors of the Company was held on Thursday, 14th November 2019 at registered office of the Company inter – alia, unanimously approved the unaudited Financial Results, Cash Flow Statement for quarter and half year ended 30th September, 2019 along with limited review report

The Board Meeting Commenced on 4.30 P.M and Concluded on 6.15 P.M.

We request you to kindly take above on your record.

Thanking You,

For and on behalf of Board of Directors of

For ABC GAS (INTERNATIONAL) LIMITED

Rohith Shorewala
Director
DIN: 01650221





ABC GAS (International) Limited.
CIN NO.L27100MH1980PLC022118

: 1, Mahesh Villa,
Worli, Mumbai – 400018,
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2019

(Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited			Unaudited		Audited
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
I	INCOME FROM OPERATIONS						
	Revenue from operations	60.34	54.86	-	115.20	6.86	76.79
	Other income	1.30	7.74	11.61	9.04	21.48	44.93
	Total Income (I)	61.64	62.60	11.61	124.24	28.34	121.72
II	Expenses						
	Consumption of Raw Material	-	-	-	-	-	-
	Purchase of Stock in Trade	-	-	-	-	-	11.07
	Change in Inventories of finished goods /work in progress and stock in trade	59.12	54.26	-	113.37	4.02	53.34
	Employees Benefit Cost	2.74	2.70	2.23	5.44	5.02	9.69
	Depreciation & amortisation expenses	0.86	0.81	0.85	1.67	1.69	3.32
	Finance Cost	-	-	-	-	0.01	0.17
	Other Expenses	4.00	3.53	4.65	7.53	12.08	28.59
	Total Expenses (II)	66.72	61.29	7.72	128.01	22.82	106.19
III	Profit/(Loss) before exceptional items and tax (I-II)	(5.07)	1.31	3.89	(3.76)	5.52	15.54
IV	Exceptional Items	-	-	-	-	-	-
V	Profit before Tax (III-VI)	(5.07)	1.31	3.89	(3.76)	5.52	15.54
VI	Tax Expense						
	(i) Current tax	(0.26)	0.26	0.75	-	1.06	3.00
	(ii) Deferred Tax	(0.10)	(0.07)	(0.15)	(0.16)	(0.20)	(0.24)
VII	Net Profit (Loss) for the period / Year (V-VI)	(4.72)	1.12	3.29	(3.60)	4.66	12.78
VIII	Other Comprehensive Income (OCI)						
	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	-	-	-	-	-	-
	Total other Comprehensive Income For the period (a+b+c+d)	-	-	-	-	-	-
IX	Total Comprehensive Income for the period /year (VII+VIII)	(4.72)	1.12	3.29	(3.60)	4.66	12.78
X	Paid up Equity Share Capital (par Value Rs.10/-each fully paid up)	198.00	198.00	198.00	198.00	198.00	198.00
XI	Other Equity	-	-	-	6.09	1.57	9.69
XII	Earning per equity share (in Rs.10/- each)						
	Basic	(0.24)	0.06	0.17	(0.18)	0.24	0.65
	Diluted	(0.24)	0.06	0.17	(0.18)	0.24	0.65

Notes :-

- The above Unaudited Financial Results for the quarter and half-year ended September 30,2019 have been reviewed by the Audit Committee and approved in the meeting of Board of Directors held on November ,14,2019
- Statutory Auditors of the Company have carried out Limited review for the quarter and half-year ended September,30, 2019.
- The Company does not have more than one reportable primary segment in terms of Accounting Standards, therefore the company is not required to submit separate segment wise report.
- Figures of the previous periods are regrouped and/or rearranged, wherever necessary to correspond with current periods.
- The above Financial Results are also available on our website www.abcgas.co.in and stock exchange website www.bseindia.com

Place :- Mumbai
Date :- 14/11/2019



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

Rohith Shorewala
Director (DIN -01650221)



ABC GAS (International) Limited.
CIN NO.L27100MH1980PLC022118

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2019

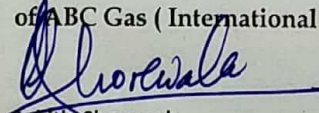
(Rs. In Lakhs)

PARTICULARS	AS AT 30th SEPT 2019 (Unaudited)	AS AT 31st MAR 2019 (Audited)
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	20.19	20.62
(b) Other Intangible Assets	1.03	1.09
(c) Financial Assets		
(i) Investments	8.48	8.48
(ii) Other	0.96	0.96
	30.66	31.16
(2) Current Assets		
(a) Inventories	69.98	183.35
(b) Financial Assets		
(i) Trade receivables	384.20	281.74
(ii) Cash & Cash equivalents	11.05	5.91
(iii) Loans	-	-
(c) Current Tax Assets (Net)	2.24	5.04
(d) Other Current Assets	6.58	5.13
	474.04	481.17
TOTAL ASSETS	504.70	512.32
I. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	198.00	198.00
(b) Other Equity	6.09	9.69
	204.09	207.69
LIABILITIES		
(1) Non-Current Liabilities		
(a) Deferred tax Liabilities (Net)	0.56	0.72
	0.56	0.72
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	134.45	101.55
(ii) Trade Payables		
Due to MSME	0.69	1.19
Due to Other	161.60	186.85
(b) Other Current liabilities	3.31	14.32
	300.05	303.91
TOTAL EQUITIES AND LIABILITIES	504.70	512.32

Place :- Mumbai
Date :- 14/11/2019



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


Rohith Shorewala
Director (DIN -01650221)

ABC GAS (International) Ltd.

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER ,2019

(Rs. In Lakhs)

PARTICULARS	FOR THE HALF YEAR ENDED SEPT 2019	FOR THE HALF YEAR ENDED SEPT 2018
Cashflow from operating activities		
Profit before tax	(3.76)	5.52
Adjustments to reconcile profit before tax to net cash flows		
Depreciation and amortisation expense	1.67	1.69
Godown Compensation	(7.74)	(21.48)
Interest Income	(0.30)	-
Operating Profit/Loss Before Working Capital Changes	(10.14)	(14.27)
Working Capital adjustment		
(Decrease) / increase in trade receivables	(102.46)	30.50
Decrease / increase in inventories	113.37	4.02
(Decrease) / increase in Loans, Advance & Other Assets	(1.45)	(0.28)
(Decrease) / increase in trade payables, other liabilities and provisions	(36.76)	(24.25)
Cash generated from operations	(37.44)	(4.28)
Less :- Income Tax Paid	2.80	(3.21)
Net cash generated from operating activities	(A) (34.64)	(7.49)
Cash Flow from Investing Activities:		
Purchase of fixed assets including capital work-in-progress, capital advances and payables for capital goods	(1.17)	-
Interest received	0.30	-
Decrease in Long term Deposits	-	-
Godown Compensation	7.74	21.48
Net cash used in investing Activities	(B) 6.88	21.48
C) Cash Flow from Financing Activities.		
Proceeds from borrowings	32.90	0.20
Repayment of borrowings	-	-
(Repayment)/ proceeds of short-term borrowings, net Interest paid	-	-
Dividend paid on equity shares including tax thereon	-	-
Net cash (used in)/generated from financing activities	(C) 32.90	0.20
Net (Decrease)/Increase in Cash & Cash Equivalent	(A+B+C) 5.14	14.19
Cash and cash equivalents at the beginning of the period	5.91	5.01
Cash and cash equivalents at the end of the period	11.05	19.20
Note: The above Statement of Cash flow has been prepared under the "Indirect Method" as set out in Ind AS7, 'Statement of Cash Flows'		



[Handwritten Signature]

B. P. Kabra & Associates
CHARTERED ACCOUNTANTS



ROOM NO. 21, 1ST FLOOR, 66, CHANDANWADI, MARINE LINES, MUMBAI - 400 002.
TEL. : 2200 0489 / 2200 0589 • E-MAIL : bpkassociates1@gmail.com

CA. Bankat P. Kabra
B.Com., F.C.A.

Independent Auditor's Review Report on Standalone Quarterly Unaudited Financial 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 Gas (International) Limited

We have reviewed the accompanying Statement of Unaudited Standalone Ind AS Financial Results of **M/s. ABC Gas (International) Limited** ("the Company") for the quarter and half year ended September 30, 2019 ("the Statement") and the assets and liabilities on that date together with notes thereon and statement of cash flow for the half year ended on that date ("the Statement") attached herewith, 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.

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 14th November, 2019, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued there-under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statements based on our review.

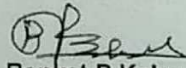
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review" of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide 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 stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

Attention is drawn to the statement of cash flows for the corresponding six months ended September 2018, as reported in accompanying statement have been approved by the company's Board of Directors, but have not been subjected to review.



For B.P.. Kabra & Associates
Chartered Accountants


Bankat P Kabra
Proprietor

Membership No.115966
Firm Reg. No. 124578W

Place : Mumbai
Dated: 14 th. November , 2019.