



Date:- 14th November, 2021

To,
Department of Corporate Services,
Bombay Stock Exchange Limited,
P J Towers,
Dalal Street
Mumbai - 400001.

Scrip Code: 513119

Sub: Outcome of the Board Meeting held on Sunday, 14th November, 2021.

Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR')

Dear Sir/Madam,

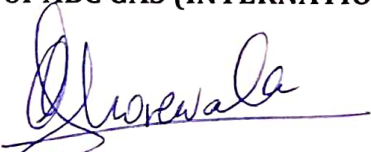
This is to inform you that the Meeting of the Board of Directors held today i.e. on **Sunday, 14th November, 2021**, has interalia:-

1. Approved the Un-Audited Financial Results for the Quarter and Half Year Ended 30th September, 2021 along with Limited Review Report.

The Meeting of the Board of Directors of the Company commenced at 01.00 P.M. and concluded at 02.30 P.M.

You are requested to kindly take on record and acknowledge the same.

For ABC GAS (INTERNATIONAL) LIMITED


ROHITH SATISH SHOREWALA
DIRECTOR
DIN: 01650221





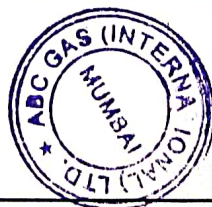
ABC GAS (International) Limited.
CIN NO.L27100MH1980PLC022118

: 1, Mahesh Villa,
Worli, Mumbai - 400018,
Tel : 24938697/24935508
Fax : 00-91-22-24937758
Email ID : Email ID : swati@abcgas.co.in
Web : www.abcgas.co.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2021
(Rs.in Lakhs, except per equity share data)

Sr.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited			Unaudited		Audited
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
I	REVENUE FROM OPERATIONS						
	Revenue from operations	59.67	91.78	0.40	151.45	0.40	42.29
	Other income	9.09	7.56	7.20	16.65	14.40	29.12
	Total Income (I)	68.77	99.34	7.60	168.11	14.80	71.41
II	Expenses						
	Consumption of Raw Material	-	-	-	-	-	-
	Purchase of Stock in Trade	51.78	68.53	-	120.31	-	37.82
	Change in Inventories of finished goods /work in progress and stock in trade	0.52	25.10	0.15	25.62	0.15	(1.17)
	Employees Benefit Cost	2.52	2.04	1.66	4.56	3.80	7.02
	Depreciation & amortisation expenses	0.48	0.47	0.92	0.95	1.79	3.44
	Finance Cost	0.00	-	-	0.00	0.02	0.03
	Other Expenses	20.25	15.35	5.13	35.59	7.77	30.05
	Provision for Impairment	-	-	-	-	-	35.26
	Total Expenses (II)	75.55	111.48	7.86	187.03	13.53	112.46
III	Profit/(Loss) before exceptional items and tax (I-II)	(6.78)	(12.14)	(0.26)	(18.92)	1.27	(41.05)
IV	Exceptional Items	-	-	-	-	-	-
V	Profit before Tax (III-IV)	(6.78)	(12.14)	(0.26)	(18.92)	1.27	(41.05)
VI	Tax Expense						
	(i) Current tax	-	-	-	-	-	-
	(ii) Deferred Tax	-	-	-	-	-	-
VII	Net Profit (Loss) for the period / Year (V-VI)	(6.78)	(12.14)	(0.26)	(18.92)	1.27	(41.05)
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)	(6.78)	(12.14)	(0.26)	(18.92)	1.27	(41.05)
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	Earning per equity share (in Rs.10/- each)						
	Basic	(0.34)	(0.61)	(0.01)	(0.96)	0.06	(2.07)
	Diluted	(0.34)	(0.61)	(0.01)	(0.96)	0.06	(2.07)

- Notes :-
- The above Unaudited Financial Results for the quarter and half-year ended September 30,2021 have been reviewed by the Audit Committee and approved in the meeting of Board of Directors held on November 14, 2021.
 - Statutory Auditors of the Company have carried out Limited review for the quarter and half-year ended September 30, 2021.
 - 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.



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

Rohith Shorewala
Rohith Shorewala
Director (DIN -01650221)

Place :- Mumbai
Date :- November 14, 2021



ABC GAS (International) Limited.
CIN NO.L27100MH1980PLC022118

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021

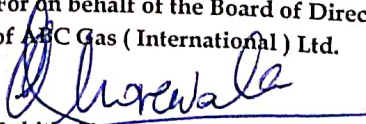
(Rs. In Lakhs)

PARTICULARS	AS AT 30th SEPT 2021 (Unaudited)	AS AT 31st MAR 2021 (Audited)
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	14.53	15.42
(b) Other Intangible Assets	0.76	0.83
(c) Financial Assets		
(i) Investments	8.48	8.48
(ii) Other	0.96	2.96
(d) Other Non-Current Assets	-	-
	24.74	27.69
(2) Current Assets		
(a) Inventories	43.52	69.14
(b) Financial Assets		
(i) Trade receivables	368.77	372.73
(ii) Cash & Cash equivalents	3.32	9.49
(iii) Loans	-	-
(c) Current Tax Assets (Net)	4.59	2.91
(d) Other Current Assets	8.01	4.02
	428.21	458.30
TOTAL ASSETS	452.95	485.99
I. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	198.00	198.00
(b) Other Equity	(75.91)	(56.99)
	122.09	141.01
LIABILITIES		
(1) Non-Current Liabilities		
(a) Deferred tax Liabilities (Net)	-	-
	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	148.84	151.83
(ii) Trade Payables		
Due to MSME	1.63	2.93
Due to Other	162.61	173.54
(b) Other Current liabilities	17.79	16.68
	330.86	344.98
TOTAL EQUITY AND LIABILITIES	452.95	485.99

Place :- Mumbai
Date :- November 14, 2021



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


Rohit Shorewala
Director (DIN -01650221)



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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER ,2021

(Rs. In Lakhs)

PARTICULARS	FOR THE HALF YEAR ENDED SEPT 2021 (Unaudited)	FOR THE HALF YEAR ENDED SEPT 2020 (Unaudited)
Cash flow from operating activities		
Profit before tax	(18.92)	1.27
<i>Adjustments to reconcile profit before tax to net cash flows</i>		
Depreciation and amortisation expense	0.95	1.79
Godown Rent	16.62	(14.40)
Interest Income	-	-
Operating Profit/Loss Before Working Capital Changes	(1.35)	(11.34)
<u>Working Capital adjustment</u>		
(Decrease) / increase in trade receivables	3.96	(14.87)
Decrease / increase in inventories	25.62	0.15
(Decrease) / increase in Loans, Advance & Other Assets	(3.99)	(1.86)
(Decrease) / increase in trade payables, other liabilities and provisions	(11.12)	8.15
Cash generated from operations	13.13	(19.77)
Less :- Income Tax Paid	(1.68)	-
Net cash generated from operating activities (A)	11.44	(19.77)
Cash Flow from Investing Activities:		
Purchase of fixed assets including capital work-in-progress, capital advances and payables for capital goods	-	(0.74)
Interest received	2.00	-
Deposit Repay	(16.62)	14.40
Godown Rent		
Net cash used in investing Activities (B)	(14.62)	13.66
C) Cash Flow from Financing Activities		
Proceeds from borrowings	(2.99)	0.50
Net cash (used in)/generated from financing activities (C)	(2.99)	0.50
Net (Decrease)/Increase in Cash & Cash Equivalent (A+B+C)	(6.17)	(5.61)
Cash and cash equivalents at the beginning of the period	9.49	7.57
Cash and cash equivalents at the end of the period	3.32	1.96

Note: The above Statement of Cash flow has been prepared under the "Indirect Method" as set out in Ind AS7, 'Statement of Cash Flows'

Place :- Mumbai
Date :- November 14, 2021



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

Rohith Shorewala
Rohith Shorewala
Director (DIN -01650221)



**JHUNJHUNWALA JAIN
& ASSOCIATES LLP**
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Unaudited Quarterly and year to date Standalone Financial Results of ABC GAS (INTERNATIONAL) LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).

TO THE BOARD OF DIRECTORS OF ABC GAS (INTERNATIONAL) LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of ABC GAS (INTERNATIONAL) LIMITED (the "Company") for the quarter ended September 30, 2021 ("the Statement") and year to date results for the period from April 1, 2021 to September 30, 2021, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, 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 and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report 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 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.
4. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 Disclosures Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jhunjhunwala Jain & Associates LLP

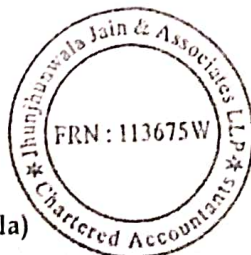
Chartered Accountants

Firm's Registration No.: 113675W

(CA Randhir Kumar Jhunjhunwala)

Partner

Membership Number: 047058



Date : November 14, 2021

Place : Mumbai

UIDIN : 21047058AAAA CR 1378