40/8, BALLYGUNGE CIRCULAR ROAD, KOLKATA - 700 019
PHONE : (033) 2461 4156 / 4157, FAX : (033) 2461 4193
E-MAIL : vrmd@abcindia.com, HOME PAGE : www.abcindia.com

ABC INDIA LIMITED
Moving made simple

Date: 13th November, 2026

The Secretary,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai – 400 001

Code – 520123

Dear Sir(s),

Reg: Outcome of Board Meeting held on 13th November, 2026

With further reference to our letter of **4th November, 2026**, the Board of Directors of the Company in its meeting held on date i.e. **13th November, 2026** has, inter alia, reviewed and approved the Un-audited Financial Results for the quarter and half year ended on 30th September, 2026 along with the Statements of Assets and Liabilities for the half year ended on 30th September, 2026 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 or the same are enclosed and marked as **Annexure I**.

Please note that the meeting commenced at **3:35 P.M.** and concluded at **4:15 P.M.**

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

Please acknowledge the receipt of the above.

Thanking You,

Yours faithfully,

For ABC India Limited

Sanjay Agarwal
Digitally signed by Sanjay Agarwal
Date: 2026.11.13 16:27:01 +05'30'

Sanjay Agarwal
Company Secretary & Compliance Officer

Encl: As Above

Annexure I.

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,2026

(₹ in Lakhs)

	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
I.	Revenue from operations	4,062.52	4,131.07	3,894.28	8,193.59	7,681.83	16,404.02
II.	Other Income	64.40	50.91	234.06	115.31	284.13	339.96
III.	**Total Income (I + II)**	**4,126.92**	**4,181.99**	**4,128.35**	**8,308.90**	**7,965.96**	**16,743.99**
IV.	**Expenses**						
	(a) Purchase of stock-in-Trade	1762.72	1,828.75	1,496.20	3,591.47	3,138.96	6,380.81
	(b) Changes in inventories of finished goods, by-products and work-in-progress	(19.82)	17.97	(9.19)	(1.85)	4.20	28.81
	(c) Expenditure relating to transportation and services	1,929.00	1,870.67	2,154.85	3,799.67	3,875.97	8,630.41
	(d) Employee benefits expense	239.49	221.38	208.48	460.87	404.42	874.12
	(e) Finance Costs	34.74	31.84	47.10	66.58	93.92	173.23
	(f) Depreciation and amortisation expenses	19.33	19.20	32.01	38.53	63.49	101.59
	(g) Other Expenses	120.80	180.36	194.85	301.16	380.46	750.70
	Total Expenses	**4,086.25**	**4,170.17**	**4,124.30**	**8,256.42**	**7,961.42**	**16,939.66**
V.	**Profit/(loss) before exceptional Items and tax (III - IV)**	**40.67**	**11.81**	**4.05**	**52.48**	**4.54**	**(195.67)**
VI.	Exceptional Items	**(28.99)**	-	-	(28.99)	1.11	412.03
VII.	**Profit/ (loss) before tax (V + VI)**	**11.68**	**11.81**	**4.05**	**23.49**	**5.65**	**216.36**
VIII.	Tax Expenses						
	(a) Current Tax	4.39	-	-	4.39		
	(b)Tax for earlier years	-	0.16		0.16	-	(25.27)
	(c) Deferred Tax	-	-	-			10.81
IX.	**Net Profit for the period (VII - VIII)**	**7.29**	**11.65**	**4.05**	**18.94**	**5.65**	**230.82**
X.	**Other Comprehensive Income (net of tax)**						
	A. Items that will not be reclassified to Profit or Loss	0.00	-	-		-	157.00
	B. Items that will be reclassified to Profit or Loss	-	-	-			-
XI.	**Total Comprehensive income (Net of tax) (IX + X)**	**7.29**	**11.65**	**4.05**	**18.94**	**5.65**	**387.82**
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	0.13	0.22	0.07	0.35	0.10	4.26
	b) Diluted	0.13	0.22	0.07	0.35	0.10	4.26

BDS & CO. Kolkata Chartered Accountants

ABC INDIA LTD. Kolkata-700019

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 SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ in Lakhs)

	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Segment Revenue (Net Sale / Income from each segment)**						
	a) Freight & Services	2,271.88	2,222.74	2,362.15	4,494.62	4,446.30	9,778.43
	b) Petrol Pump	1,790.64	1,908.33	1,532.13	3,698.97	3,235.53	6,625.60
	Total	**4,062.52**	**4,131.07**	**3,894.28**	**8,193.59**	**7,681.83**	**16,404.02**
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Revenue from operations	**4,062.52**	**4,131.07**	**3,894.28**	**8,193.59**	**7,681.83**	**16,404.02**
2	**Segment Results - Profit /(Loss) before tax, finance costs :**						
	a) Freight & Services	104.90	219.59	182.31	324.49	332.57	348.31
	b) Petrol Pump	19.16	14.51	12.82	33.67	26.82	54.67
	Total	**124.06**	**234.10**	**195.13**	**358.16**	**359.39**	**402.98**
	Less i) Finance costs	34.74	31.84	47.10	66.58	93.92	173.23
	Unallocated expenditure net off income	77.65	190.44	143.98	268.09	259.81	13.40
	Profit /(Loss) before tax	**11.68**	**11.81**	**4.05**	**23.49**	**5.65**	**216.35**
3	**Segment Assets**						
	a) Freight & Services	4,871.78	4,833.77	5,424.50	4,871.78	5,424.50	4,895.90
	b) Petrol Pump	203.09	188.69	225.44	203.09	225.44	183.97
	(c) Unallocated	4,326.05	5,336.80	4,169.13	4,326.05	4,169.13	5,086.00
	Total	**9,400.92**	**10,359.26**	**9,819.06**	**9,400.92**	**9,819.06**	**10,165.87**
	Segment Liabilities						
	a) Freight & Services	3,102.06	3,646.15	3,308.06	3,102.06	3,308.06	4,055.83
	b) Petrol Pump	202.74	197.10	256.39	202.74	256.39	208.06
	(c) Unallocated	279.98	680.07	812.48	279.98	812.48	77.69
	Total	**3,584.78**	**4,523.32**	**4,376.93**	**3,584.78**	**4,376.93**	**4,341.58**

BDS & CO. Kolkata Chartered Accountants

ABC INDIA LTD. Kolkata-700019

ABC INDIA LIMITED
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Email : vrmd@abcindia.com ; Website : www.abcindia.com

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(₹ in Lakhs)

Sl. No.	Particulars	As at 30-09-2026	As at 31.03.2026
		Unaudited	Audited
(A)	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	763.58	867.24
	(b) Intangible assets	0.26	0.26
	(c) Right to Use Assets	41.28	41.88
	(d) Financial Assets		
	(i) Investments	2416.04	2357.63
	(ii) Other Financial Assets	3.10	10.16
	(e) Deferred tax assets (net)		
	(f) Other non-current assets	2.93	2.93
	Total Non-current assets	**3227.19**	**3280.11**
(2)	Current assets		
	(a) Inventories	52.39	50.53
	(b) Financial Assets		
	(i) Investments	1446.11	1443.60
	(ii) Trade receivables	2893.22	2528.02
	(iii) Cash and cash equivalents	132.49	168.91
	(iv) Bank balances other than(iii) above	84.52	184.21
	(v) Loans	188.92	90.21
	(vi) Others (to be specified)	1038.12	2017.57
	(c) Current Tax Assets (Net)	271.24	214.14
	(d) Other cufrent assets	66.73	188.58
	Total Current assets	**6173.73**	**6885.76**
	Total Assets	**9400.92**	**10165.87**
(B)	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	541.23	541.23
	(b) Other Equity	5274.91	5283.05
	Total Equity	**5816.14**	**5824.29**
	LIABILITIES		
(1)	Non current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	131.04	41.82
	(ii) Lease Liability	0.00	0.00
	(iii)Other financial liabilities	1.39	1.31
	(b) Provisions	130.73	104.42
	(c) Deferred tax liabilities (Net)	216.75	216.74
	(d) Other non-current liabilities	79.66	80.69
	Total Non Current Liabilities	**559.56**	**444.98**
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1424.12	1359.59
	(ii) Lease Liability	0.00	0.00
	(iii) Trade payables	1117.53	2175.99
	(iv) Other financial liabilities	122.17	122.67
	(b) Other current liabilities	332.38	194.58
	(c) Provisions	29.01	43.76
	Total Current Liabilities	**3025.22**	**3896.59**
	Total Liabilities	**9400.92**	**10165.87**

BDS & CO. Kolkata Chartered Accountants

ABC INDIA LTD. Kolkata-700019

ABC INDIA LIMITED
CIN- L63011WB1972PLC217415
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Email : vrmd@abcindia.com ; Website : www.abcindia.com

Cash Flow statement for the half year ended 30th September, 2026

(₹ in Lakhs)

Sl. No.	Particulars	As at 30.09.2026 Un-Audited	As at 30.09.2025 Un-Audited	31.03.2026 Audited
(A)	**CASH FLOWS FROM OPERATING ACTIVITIES**			
	Profit before Tax	23.49	5.66	216.36
	Adjustments for:			
	Depreciation and Amortisation Expense	38.53	63.49	101.59
	Interest Income	(41.93)	(57.97)	(107.40)
	Dividend Income	-		(1.93)
	Finance cost	66.58	93.92	173.23
	(Profit) /Loss on sale of assets	28.99	(1.12)	(412.03)
	(Profit)/Loss from Partnership firm	(0.14)	-	(0.14)
	Liabilities no longer required written back	(73.38)	(218.84)	(218.99)
	Bad Debts, Advances, etc. written off	-		22.30
	Operating profit before working capital changes	**42.14**	**(114.86)**	**(227.00)**
	Adjustments for Changes in Working Capital:			
	Trade receivables, loan and advances and other assets	638.42	2,053.07	1,872.38
	Inventories	(1.85)	4.20	28.81
	Trade payables, other liabilities and provisions	(838.79)	(1,161.69)	(1,020.05)
	Cash generated from operations	**(160.09)**	**780.73**	**654.14**
	Direct Taxes paid (net of Refunds)	(109.70)	(70.12)	(122.57)
	Net Cash Flows (Used in) Operating Activities	**(269.79)**	**710.61**	**531.57**
(B)	**CASH FLOWS FROM INVESTING ACTIVITIES**			
	Purchases of property, plant and equipment, intangible assets	(2.39)	(11.22)	(43.30)
	Sales of property, plant and equipment	39.14	1.55	425.97
	Purchase of Non-current investment	(25.00)	(110.00)	(170.00)
	Sale of Non-current investment	-	-	-
	Capital (Deposit) / Withdrawn from Partnership firm	52.27	(67.46)	(12.68)
	Proceeds upon maturity of Fixed Deposits with Banks	2.10	3.99	(0.96)
	Capital Expenditure on fixed assets, including capital advances	-	-	-
	Interest received	7.49	28.88	47.42
	Dividend received	-		1.93
	Net Cash Flows (Used In) / From Investing Activities	**73.62**	**(154.25)**	**248.37**
(C)	**CASH FLOWS FROM FINANCING ACTIVITIES**			
	Repayment of short term borrowings (Net)	64.53	(260.33)	(453.04)
	Payment of Lease & Adjustment	-	(31.49)	(28.50)
	Repayment of long term borrowings (Net)	89.21	(81.69)	(105.56)
	Payment of Dividend	(27.09)	(27.09)	(27.09)
	Finance Cost	(66.58)	(90.93)	(170.23)
	Net Cash Flows From / (Used In) Financing Activities	**60.07**	**(491.52)**	**(784.41)**
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	**(136.10)**	**64.84**	**(4.46)**
	Opening Cash and Cash Equivalent	**353.12**	**357.61**	**357.61**
	Closing Cash and Cash Equivalent	**217.01**	**422.45**	**353.12**

Notes

1. 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.
2. Cash and cash equivalents do not include any amount which is not available to the Company for its use.
3. Cash and cash equivalents as at the Balance sheet date consists of :

Particulars	For the period ended 30 September 2026 (₹) (Unaudited)	For the period ended 30 September 2025 (₹) (Unaudited)	For the year ended 31 March 2026 (₹) (Audited)
a) Cash and cash equivalents (Refer note no. 11)	132.49	205.23	168.91
b) Bank balance other than cash and cash equivalents (Refer note no. 12)	84.52	217.22	184.21
c) Book overdraft (Refer note no 20 (ii))	-	-	-
Total	**217.01**	**422.45**	**353.12**

4. Figures in brackets represent outflows.
5. 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.

BDS & CO. Kolkata Chartered Accountants

ABC INDIA LTD. Kolkata-700019

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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 November, 2026.
2)	The Auditors have carried out Limited Review(LR) on the aforesaid financial results for the quarter and half year ended 30th September, 2026 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 Unaudited 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
FRN - 326264E
CA Shweta Bagaria Sarawgi
Partner
M. No. - 063679

ABC INDIA LTD. Kolkata-700019

ASHISH AGARWAL
Digitally signed by ASHISH AGARWAL
Date: 2026.11.13 16:25:02 +05'30'

Ashish Agarwal
Managing Director
DIN: 00351824

Place of Signature : Kolkata
Date: 13th November, 2026

B D S & CO.
Chartered Accountants

Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to date Results of ABC India Limited 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 (CIN: L63011WB1972PLC217415)

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, 2026 and year-to-date results for the period from 1st April 2026 to 30th September, 2026 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 November, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), 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 B D S & CO.
Chartered Accountants
FRN-326264E

BDS & CO. Kolkata Chartered Accountants

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

Place: Kolkata
Date: 13th November, 2026
UDIN: 26063679HYWEJY5697