ABC GAS (INTERNATIONAL) LTD
CIN NO. : L27100MH1980PLC022118

Address: 1, Mahesh Villa
Worli, Mumbai – 400018
☎: 24938697/24935508
Fax: 00-91-22-24937758
Email: cs@abcgas.co.in
WWW : www.abcgas.co.in

January 20, 2024

To,
BSE Limited,
Department of Corporate Services,
Listing Department
P J Towers,
Dalal Street
Mumbai – 400001
Scrip Code: 513119

Dear Sir/Madam,

Subject: Outcome of the Board Meeting

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that a meeting of the Board of Directors of ABC Gas (International) Ltd was held on today i.e. January 20, 2024, at 4:00 p.m. and concluded at 05.30 p.m. and the Board has considered and approved the following businesses:

(a) Unaudited Financial Results for the third quarter and nine months ended December 31, 2023 and has noted the Limited Review Report of the Auditor thereon.

(b) Upon recommendation of the Nomination and Remuneration Committee, the Board of Directors has considered and approved the appointment of Mr. Viral Ranpura (DIN: 07177208) as Additional Non-Executive Non-Independent Director of the Company with effect from January 20, 2024.

(c) Upon recommendation of the Audit Committee, the Board of Directors has considered and approved the appointment of M/s. A H Mandaliya & Associates, Chartered Accountants (FRN- 1467205W) as an Internal Auditors for financial year 2023-2024.

The details required under SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120, dated July 11, 2023, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, pertaining to above mentioned appointments are enclosed in Annexure 1 & 2.

We request you to take the same on record.

Thanking you,

Yours faithfully,

For ABC Gas (International) Limited

Rohith Satish Shorewala
Director
DIN: 01650221

ABC GAS (INTERNATIONAL) LTD. MUMBAI

Encl: As above

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Annexure 1

Sr. No.	Particulars	Information
1.	Name	Mr. Viral Ranpura (DIN: 07177208)
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
3.	Date of appointment/~~Cessation~~ and term of appointment	Appointment with effect from January 20, 2024
4.	Brief Profile (in case of appointment)	Mr. Viral Ranpura is a Commerce and Law Graduate from Gujarat University and an Associates Member (ACS 28496) of the Institute of Company Secretaries of India. He was Practicing company Secretary and vast Experience of 10 years in practice area. Currently He is working as Company Secretary in Fairchem Organics Limited. He possesses a total professional experience of more than 12 years. He is an expert in Succession Services, Corporate Legal matters, Corporate Compliance, Secretarial Audit, Listing of Securities, Due Diligence, M&A, Corporate Litigation, IPR - Registration & Protections, Corporate Governance and Foreign Direct Investments.
5.	Disclosure of Relationships between Directors (in case of appointment of Director)	There is no inter-se relationship between Mr. Viral Ranpura & other members of the Board

Annexure 2

Sr. No.	Particulars	Information
6.	Name	M/s. A H Mandaliya & Associates
7.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment: to comply with the Companies Act 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
8.	Date of appointment/~~Cessation~~ and term of appointment	Date: January 20, 2024 M/s A H Mandaliya & Associates, Chartered Accountants having FRN-146705W is appointed as Internal Auditor of the Company for Financial Year 2023-24
9.	Brief Profile (in case of appointment)	A H MANDALIYA & ASSOCIATES is professionally managed Chartered Accountants firm providing one-stop professional services. A H Mandaliya & Associates are committed in providing financial and consulting services to small, medium and large-sized businesses in the field of Accounting, Auditing, Taxation (Direct – Indirect), ROC Work, and other compliances as per law.
10.	Disclosure of Relationships between Directors (in case of appointment of Director)	Not applicable

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January 20, 2024

To,
Department of Corporate Services,
BSE Limited,
P J Towers,
Dalal Street
Mumbai - 400001

Scrip Code: **513119**

Dear Sir/Madam,

Sub : Submission of Unaudited Financial Results for the Quarter ended 31st December, 2023

With reference to the captioned subject and in accordance with the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed copy of Standalone Unaudited Financial Results for the 3rd quarter ended December 31, 2023 along with Limited Review Report thereon issued by the Statutory Auditors of the Company.

Please take the above information on record.

Thanking you,

Yours faithfully,
For ABC Gas (International) Limited

ROHITH SATISH SHOREWALA
DIRECTOR
DIN: 01650221

ABC GAS (INTERNATIONAL) LTD. MUMBAI

Encl: As above

ABC GAS (International) Limited.
CIN NO.L27100MH1980PLC022118

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Worli, Mumbai - 400018,
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTH ENDED 31ST DEC, 2023

(Rs.in Lakhs, except per equity share data)

Sr.No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		Unaudited			Unaudited		Audited
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
I	INCOME						
	Revenue from operations	1.31	-	-	1.31	2.39	2.39
	Other income	0.58	-	-	0.58	13.30	13.30
	Total Income (I)	**1.89**	-	-	**1.89**	**15.69**	**15.69**
II	**Expenses**						
	Consumption of Raw Material	-	-	-	-	-	-
	Purchase of Stock in Trade	-	-	-	-	-	-
	Change in Inventories of finished goods /work in progess and stock in trade	7.43	-	-	7.43	1.10	1.10
	Employees Benefit Cost	2.97	1.75	1.91	6.39	5.50	6.72
	Depreciation & amortisation expenses	0.92	0.92	0.89	2.75	2.20	3.11
	Finance Cost	0.40	0.24	0.30	0.90	1.20	1.48
	Other Expenses	6.54	11.06	25.23	23.41	62.97	78.68
	Provision for Impairment	-	-	-	-	(68.79)	(68.79)
	Total Expenses (II)	**18.26**	**13.97**	**28.33**	**40.88**	**4.18**	**22.30**
III	**Profit/(Loss) before exceptional items and tax (I-II)**	**(16.37)**	**(13.97)**	**(28.33)**	**(38.99)**	**11.51**	**(6.61)**
IV	**Exceptional Items**						
	Sundry Bal W-Back	-	-	-	-	-	-
	(Profit) /Loss on Sale of Fixed Assets	-	-	-	-	(561.45)	(561.45)
	Claims, Settlement and Write Offs	-	-	-	-	318.97	318.97
V	**Profit before Tax (III-VI)**	**(16.37)**	**(13.97)**	**(28.33)**	**(38.99)**	**253.99**	**235.87**
VI	**Tax Expense**						
	(i) Current tax	-	-	3.98	-	3.98	23.17
	(ii) Deferred Tax						-
	(iii) Short /(Excess) Provision of Earliers Years	3.27	(0.14)	-	3.12	-	3.71
VII	**Net Profit (Loss) for the period / Year (V-VI)**	**(19.64)**	**(13.83)**	**(32.31)**	**(42.11)**	**250.01**	**208.99**
VIII	**Other Comprehensuve 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)**	**(19.64)**	**(13.83)**	**(32.31)**	**(42.11)**	**250.01**	**208.99**
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	(0.99)	(0.70)	(1.63)	(2.13)	12.63	10.55
	Diluted	(0.99)	(0.70)	(1.63)	(2.13)	12.63	10.56

Notes : -

1. The above Unaudited Financial Results for the quarter and Nine Month ended December 31,2023 have been reviewed by the Audit Committee and approved in the meeting of Board of Directors held on January ,20,2024
2. Statutory Auditors of the Company have carried out Limited review for the quarter and Nine Month ended December,31, 2023.
3. 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.
4. Figures of the previous periods are regrouped and/or rearranged, wherever necessary to correspond with current periods.
5. The provision for tax has not been provided as the same shall be provided on annual basis
6. The above Financial Results are also available on our website ww.abcgas.co.in and stock exchange website www.bseindia.com.

ABC GAS (INTERNATIONAL) LTD. MUMBAI

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

Rohith Satish Shorewala
Whole Time Director (DIN-01650221)

Place : - Mumbai
Date :- 20/01/2024

JHUNJHUNWALA JAIN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
INDIA
1027, 10th Floor, The Summit Business Park, Andheri Kurla Road, Andheri East, Mumbai - 400 093
+91-22 4266 5100 / +91 84510 03141
info@jhunjhunwalajain.com www.jhunjhunwalajain.com

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 December 31, 2023 ("the Statement") and year to date results for the period from April 1, 2023 to December 31, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure 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 Disclosure 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.

JHUNJHUNWALA JAIN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
INDIA

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Andheri Kurla Road, Andheri East, Mumbai - 400 093
+91-22 4266 5100 / +91 84510 03141
info@jhunjhunwalajain.com www.jhunjhunwalajain.com

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 Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Emphasis of Matter**

We draw attention to the following matters:

a. *The company is holding inventory of Products made of metals since long having carrying amount of Rs.27.38 Lakhs as on December 31, 2023 and no major movement in inventory were there during the period under consideration. We are unable to verify the market value of the said inventory. However, as per the management these products are marketable and the market value of the same is higher than the carrying amount as on the reporting date.*

b. *Non-compliance of following statutory requirements:*

   i. *The company have not appointed Internal Auditor as required under section 138 of the companies act, 2013.*

Our opinion is not modified in respect of these above matters.

For Jhunjhunwala Jain & Associates LLP
Chartered Accountants
Firm's Registration No.: 113675W/W100361

RANDHIR KUMAR JHUNJHUNWALA

Digitally signed by RANDHIR KUMAR JHUNJHUNWALA
DN: c=IN, o=PERSONAL, pseudonym=59f2554f4d7f3afea511975a547132e9, 2.5.4.20=D5A475B6ACB61F6F958D01CEF4F571DE6C01DE98FFA2BFC005E4CAE2C4CD7C93, postalCode=400097, st=MAHARASHTRA, serialNumber=e4397d2fb569e3d862080beb44c10f627016bb875286fd8a1fa6234cf4a9, cn=RANDHIR KUMAR JHUNJHUNWALA
Date: 2024.01.20 17:13:56 +05'30'

(CA Randhir Kumar Jhunjhunwala)
Partner
Membership Number: 047058
UDIN : 24047058BKFYNK8950

Date : January 20, 2024
Place : Mumbai