



August 08, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Fort, Mumbai – 400 001.

To,
Metropolitan Stock Exchange of India Limited
205 (A), 2nd Floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai – 400 070.

Scrip Code: 512165

Symbol: ABANS

Dear Sir/Madam,

Subject: Outcome of Board Meeting held on August 08, 2025

In continuation to our letter dated August 04, 2025 and pursuant to Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), we wish to inform you that the Board of Directors of the Company at their Meeting held today i.e. August 08, 2025 have, *inter alia*, considered and approved the Un-Audited Financial Results (Standalone and Consolidated) set out in compliance with Indian Accounting Standards (Ind-AS) along with Limited Review Report for the quarter ended June 30, 2025, issued by M/s. C L A S S & CO LLP, Chartered Accountants, Statutory Auditors of the Company ("**Financial Results**"). (Copy of the Financial Results along with Limited Review Report is enclosed as Annexure)

The meeting of Board of Directors of the Company commenced at 16:15 IST. and concluded at 16:45 IST.

We request you to take the same on record.

Thanking You,

Yours Faithfully,

For Abans Enterprises Limited

Mahiti Rath
Company Secretary & Compliance Officer
Membership No.: A72887

Abans Enterprises Limited

Regd. Office: 36, 37, 38A, 3rd Floor, 227 Nariman Bhavan, Backbay Reclamation, Nariman Point, Mumbai-400021

☎ +91 22 68354100 📠 022 61790010 ✉ compliance@abansenterprises.com 🌐 www.abansenterprises.com

CIN: L74120MH1985PLC035243



CLASS & CO. LLP

CHARTERED ACCOUNTANTS

FRN – 101717W/W101120

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Abans Enterprises Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Abans Enterprises Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. no	Name of the Entity	Relationship
1.	Abans Enterprises Limited	Holding Company
2.	Abans Jewels Limited	Wholly owned Subsidiary Company
3.	Splendid International Limited (Incorporated in Mauritius)	Wholly owned Subsidiary Company
4.	Abans Gems & Jewels Trading FZC (Formerly known as Abans Gems & Jewels Trading FZE) (Incorporated in Dubai)	Wholly owned Subsidiary Company of Abans Jewels Limited



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Branch Office: 102 B, New Building, Shastri Hall, Tardeo Road, Mumbai – 400007

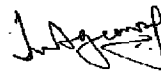
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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards('Ind-AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information of 3(three) subsidiaries, whose interim financial results reflect Group's share of total assets of Rs. 61843.33 Lakhs as at June 30, 2025, and Group's share of total revenues of Rs.132790.65 lakhs Group's share of total net profit after tax of Rs.300.45 lakhs and Group's share of total comprehensive income of Rs. 298.34 lakhs for the quarter ended June 30, 2025 as considered in the Statement, which have been reviewed by its independent auditor. The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiary is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

2 (two) subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in the respective country and which have been audited by other auditor under generally accepted auditing standards applicable in the respective country. The Holding Company's management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective country to applicable accounting principles generally accepted in India. We have reviewed these conversion adjustments if any made by the Holding Company's management for the purpose of consolidation. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

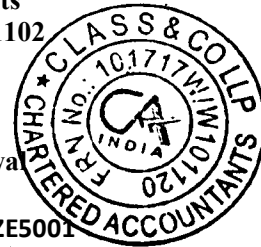
7. Our conclusion on the Statement in respect of matters stated in paragraphs 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.
8. The review of unaudited quarterly financial results for the period ended June 30, 2024 and audit of financial results for the quarter and year ended March 31, 2025 included in the statement was carried out and reported by M/s Paresh Rakesh & Associates LLP (predecessor auditor) who had expressed unmodified conclusion vide review report dated August 9, 2024 and unmodified audit opinion vide their audit report dated May 14, 2025 respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the statement. Our conclusion is not modified in respect of this matter.

For Class & Co. LLP
Chartered Accountants
FRN: 101717W/W101102



Laxminarayan Agarwal
M. no: 033472
UDIN:25033472BPTZZE5001

Date: August 8, 2025
Place: Mumbai



Abans Enterprises Limited
Consolidated Financial Results - Statement of Profit & Loss for the quarter ended June 30, 2025

(Rs.in lakhs - Except per share data)

Particulars	June 30, 2025 (Unaudited)	For the Quarter Ended March 31, 2025 (Audited)	June 30, 2024 (Unaudited)	For the Year Ended March 31, 2025 (Audited)
Revenue from operations	1,35,672.12	1,97,388.14	25,722.49	3,84,976.04
Other Income	216.13	2,023.84	256.59	2,839.85
Total Income (A)	1,35,888.25	1,99,411.98	25,979.08	3,87,815.89
Expenses				
Cost of material consumed (Including Direct Expenses)	267.12	339.97	434.42	1,492.88
Purchase of stock- in- trade	1,18,395.21	2,05,943.88	21,970.50	3,91,686.93
Changes in inventories of finished goods & stock in trade	15,027.50	(8,572.62)	2,041.10	(12,441.87)
Employee benefit expense	246.14	200.43	155.43	695.21
Finance costs	196.23	358.01	412.31	1,811.82
Impairment Losses	-	28.00	-	28.00
Depreciation and amortization expense	50.92	54.88	51.70	210.91
Other expenses	333.84	330.22	423.91	1,177.76
Total Expenses (B)	1,34,516.96	1,98,682.77	25,489.37	3,84,661.64
Profit/(loss) before tax (C= A-B)	1,371.29	729.21	489.71	3,154.25
Tax Expense:				
Current tax (Including earlier year)	1,848.73	(245.89)	696.21	1,359.91
Deferred Tax	(945.36)	547.58	(650.34)	(90.27)
Total (D)	903.37	301.69	45.87	1,269.64
Profit/(loss) after tax (C-D)	467.92	427.52	443.84	1,884.61
Other Comprehensive Income				
<u>Items that will not be reclassified to profit or loss</u>				
Remeasurement gain/(loss) on defined benefit plan	-	(6.89)	-	(6.89)
Income tax relating to items that will not be reclassified to profit or loss	-	1.73	-	1.73
<u>Items that will be reclassified to profit or loss</u>				
Exchange difference in translating the financial statements of foreign operations	(2.11)	(5.20)	7.52	180.53
Total Other Comprehensive Income (Net of Tax)	(2.11)	(10.36)	7.52	175.37
Total Comprehensive Income for the period	465.81	417.16	451.36	2,059.98
Net Profit attributable to :				
Owners of the Company	467.92	427.52	443.84	1,884.61
Non-Controlling Interest	-	-	-	-
Other Comprehensive Income attributable to :				
Owners of the Company	(2.11)	(10.36)	7.52	175.37
Non-Controlling Interest	-	-	-	-
Total Comprehensive Income attributable to :				
Owners of the Company	465.81	417.16	451.36	2,059.98
Non-Controlling Interest	-	-	-	-
Earning per equity share of face value of Rs 2/- each (not annualised for the quarter)				
Basic (in ₹)	0.67	0.61	0.64	2.70
Diluted (in ₹)	0.67	0.61	0.64	2.70
Paid up Equity Share Capital (Rs. 2/- each)	1,394.98	1,394.98	1,394.98	1,394.98
Other Equity excluding Revaluation Reserve	-	-	-	19,217.93

Note:

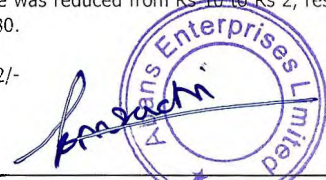
On October 15, 2024, the Company effected a stock split of its equity shares. The face value of each equity share was reduced from Rs 10 to Rs 2, resulting in a 5-for-1 stock split. Consequently, the number of outstanding equity shares increased from 1,39,49,776 to 6,97,48,880. This stock split has no impact on the Company's total share capital amount. The Earnings Per Share (EPS) reported in these financial statements are calculated based on the face value of Rs 2/-

Abans Enterprises Limited

Regd. Office: 36, 37, 38A, 3rd Floor, 227 Nariman Bhavan, Backbay Reclamation, Nariman Point, Mumbai-400021

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CIN: L74120MH1985PLC035243



Abans Enterprises Limited

Notes to the Consolidated Financial Results for the quarter ended June 30, 2025:

- 1 The above financial results have been prepared in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.
- 2 The above financial results are prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under. Unaudited Consolidated Financial results were duly reviewed by the Audit Committee and were approved in the Board Meeting held on August 8, 2025.
- 3 The above financial results includes financial performance of the following subsidiaries;

<u>SN</u>	<u>Name of the Company</u>	<u>Relationship</u>	<u>Holding % as on reporting date</u>	<u>Country of Incorporation</u>
1	Abans Jewels Limited (AJL)	Subsidiary	100%	India
2	Abans Gems & Jewels Trading FZC	Step down Subsidiary (Subsidiary of AJL)	100%	UAE
3	Splendid International Limited	Subsidiary	100%	Mauritius

- 4 Segment reporting as per Ind-As 108 is not applicable as management has determined that the group is involved in activity of trading either in physical commodities or derivatives in exchanges with other allied activities and operates under single chief operating decision maker.
- 5 The information contained in this statement shall also be available on Company's Website www.abansenterprises.com and also on the website of the Stock Exchanges viz. BSE Limited -www.bseindia.com and MSEI Limited - www.msei.in.
- 6 The Board of Directors of the Company at its meeting held on November 08, 2024 approved a Scheme of Amalgamation ("the Scheme") for the proposed merger of its wholly owned subsidiary, Abans Jewels Limited, with the Company, with an appointed date of April 1, 2024. The Scheme is subject to the approval of the Hon'ble National Company Law Tribunal (NCLT) and other statutory and regulatory authorities as may be required.

The merger has not been given effect in these standalone financial statements for the quarter ended June 30, 2025, as the requisite approvals are pending as at the date of approval of these financial statements. Upon receipt of all necessary approvals, the merger will be accounted for in accordance with Ind AS 103, Business Combinations, using the pooling of interests method, as the transaction is a business combination under common control.

The impact of the proposed merger on the Company's assets, liabilities, reserves, revenue and profit for the quarter, and related disclosures, will be reflected in the financial statements for the subsequent period(s) once the Scheme is effective and all approvals are obtained.

For Abans Enterprises Limited



Kayomarz Marzban Sadri
Whole-time Director
DIN: 07889169
Place: Mumbai
Date: August 8, 2025



Abans Enterprises Limited

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CIN: L74120MH1985PLC035243



CLASS & CO. LLP

CHARTERED ACCOUNTANTS

FRN – 101717W/W101120

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Abans Enterprises Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Abans Enterprises Limited (the "Company") for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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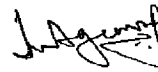
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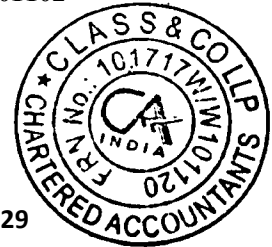
5. The review of unaudited quarterly financial results for the period ended June 30, 2024 and audit of financial results for the quarter and year ended March 31, 2025 included in the statement was carried out and reported by M/s Paresh Rakesh & Associates LLP (predecessor auditor) who had expressed unmodified conclusion vide review report dated August 9, 2024 and unmodified audit opinion vide their audit report dated May 14, 2025 respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the statement. Our conclusion is not modified in respect of this matter.

Date: August 8, 2025
Place: Mumbai

For Class & Co. LLP
Chartered Accountants
FRN: FRN: 101717W/W101102



Laxminarayan Agarwal
M. no: 033472
UDIN:25033472BPTZZD2329



Abans Enterprises Limited
Standalone Financial Results - Statement of Profit & Loss for the quarter ended 30 June, 2025

(Rs.in lakhs - except per share)

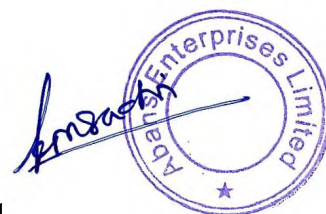
Particulars	For the Quarter Ended		For the Year Ended	
	June 30, 2025 (Unaudited)	March 31, 2025 (Audited)	June 30, 2024 (Unaudited)	March 31, 2025 (Audited)
Income				
Revenue from Operations	5,658.53	8,305.97	124.58	10,545.39
Other Income	59.11	59.29	28.79	255.75
Total Income (A)	5,717.64	8,365.26	153.37	10,801.14
Expenses				
Purchase of stock-in-trade	3,449.04	8,313.95	5.34	11,555.84
Changes in inventories of stock in trade	1,881.94	(501.33)	6.32	(2,143.57)
Employee benefit expense	13.93	9.73	9.08	36.08
Finance costs	95.20	162.79	133.42	681.01
Depreciation and amortization expense	6.82	0.81	0.01	0.99
Other expenses	48.77	53.71	32.38	230.75
Total Expenses (B)	5,495.70	8,039.66	186.55	10,361.10
Profit/(Loss) before tax [C = (A-B)]	221.94	325.60	(33.18)	440.04
Tax Expense:				
Current tax (incl earlier years)	81.25	53.01	-	160.96
Deferred Tax	(26.75)	29.64	(8.35)	(38.28)
Total (D)	54.50	82.65	(8.35)	122.68
Profit/(loss) after tax (C-D)	167.44	242.95	(24.83)	317.36
Other Comprehensive Income				
<u>Items that will not be reclassified to profit or loss</u>				
- Remeasurement gain/(loss) on defined benefit plan	-	(0.55)	-	(0.55)
<u>Income tax relating to items that will not be reclassified to profit or loss</u>				
- Deferred Tax on OCI	-	0.14	-	0.14
Total Other Comprehensive Income	-	(0.41)	-	(0.41)
Total Comprehensive Income	167.44	242.54	(24.83)	316.95
Earning per equity share of face value of Rs. 2/- each (not annualised)				
Basic (in ₹)	0.24	0.35	(0.04)	0.46
Diluted (in ₹)	0.24	0.35	(0.04)	0.46
Paid up equity share capital (Rs. 2/- each)	1,394.98	1,394.98	1,394.98	1,394.98
Other Equity excluding revaluation reserve	-	-	-	986.74

Note:

On October 15, 2024, the Company effected a stock split of its equity shares. The face value of each equity share was reduced from Rs 10 to Rs 2, resulting in a 5-for-1 stock split. Consequently, the number of outstanding equity shares increased from 1,39,49,776 to 6,97,48,880.

This stock split has no impact on the Company's total share capital amount.

The Earnings Per Share (EPS) reported in these financial statements are calculated based on the face value of Rs 2/-



Abans Enterprises Limited

Regd. Office: 36, 37, 38A, 3rd Floor, 227 Nariman Bhavan, Backbay Reclamation, Nariman Point, Mumbai-400021

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CIN: L74120MH1985PLC035243

Abans Enterprises Limited**Notes to the Standalone Financial Results for the quarter ended June 30, 2025:**

- 1 The above financial results have been prepared in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.
- 2 The above financial results are prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under. Unaudited Standalone Financial Results were duly reviewed by the Audit Committee and were approved in the Board Meeting held on August 8, 2025.
- 3 Segment reporting as per Ind-As 108 is not applicable as management has determined that the Company is involved in trading activity either in physical or on exchanges and operates under single chief operating decision maker.
- 4 The information contained in this statement shall also available on Company's Website www.abansenterprises.com and also on the website of the Stock Exchanges viz. BSE Limited -www.bseindia.com and MSEI Limited - www.msei.in.
- 5 The Board of Directors of the Company at its meeting held on November 08, 2024 approved a Scheme of Amalgamation ("the Scheme") for the proposed merger of its wholly owned subsidiary, Abans Jewels Limited, with the Company, with an appointed date of April 1, 2024. The Scheme is subject to the approval of the Hon'ble National Company Law Tribunal (NCLT) and other statutory and regulatory authorities as may be required.

The merger has not been given effect in these standalone financial statements for the quarter ended June 30, 2025, as the requisite approvals are pending as at the date of approval of these financial statements. Upon receipt of all necessary approvals, the merger will be accounted for in accordance with Ind AS 103, Business Combinations, using the pooling of interests method, as the transaction is a business combination under common control.

The impact of the proposed merger on the Company's assets, liabilities, reserves, revenue and profit for the quarter, and related disclosures, will be reflected in the financial statements for the subsequent period(s) once the Scheme is effective and all approvals are obtained.

For Abans Enterprises Limited

Kayomarz Marzban Sadri
Whole-time Director
DIN : 07889169
Place : Mumbai
Date : August 8, 2025

**Abans Enterprises Limited**

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