November 06, 2025

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

Scrip Code: 512165

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

Symbol: ABANS

Dear Sir/Madam,

Subject: Outcome of Board Meeting held on November 06, 2025

In continuation to our letter dated October 30, 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 in accordance with the recommendation of Audit Committee, the Board of Directors of the Company at their Meeting held today i.e. November 06, 2025 have, *inter alia*, considered and approved the Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2025 along with Limited Review Report issued by M/s. CLASS & CO LLP, Chartered Accountants, Statutory Auditors of the Company set out in compliance with Indian Accounting Standards (Ind-AS) ("**Financial Results**").

Pursuant to Regulation 30 and 33 read with Schedule III of the Listing Regulations, we enclose herewith copy of the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2025, along with the Limited Review Report of the Statutory Auditors.

The meeting of Board of Directors of the Company commenced at 11:30 A.M IST and concluded at 12:15 P.M IST.

The above is being made available on the website of the Company i.e. www.abansenterprises.com.

We request you to take the same on record.

Thanking You,

Yours Faithfully,

For Abans Enterprises Limited

MAHITI HERMANN RATH
Digitally signed by MAHITI HERMANN RATH
Date: 2025.11.06 12:27:58 +05'30'

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

Encl.: A/a

CLASS & CO. LLP
CHARTERED ACCOUNTANTS
FRN - 101717W/W101120

Independent Auditor's Review Report on the Quarterly and Half Yearly 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 and half year ended September 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.

For CLASS & CO. LLP
Chartered Accountants
FRN: 101717W/W101102

Laxminarayan Agarwal
M. no: 033472
UDIN: 25033472BPTZZG4298

CLASS & CO LLP FRN NO.: 101717W/W101120 CHARTERED ACCOUNTANTS INDIA

Date: November 06, 2025
Place: Mumbai

Regd Office: 5A/401, Shraddha Chs Ltd, Asha Nagar, Thakur Complex, Kandivali (E) Mumbai - 400101
Admn Office: 306, Linkway Estate Premises, Link Road, Malad West, Mumbai – 400064
Branch Office: 102 B, New Building, Shastri Hall, Tardeo Road, Mumbai – 400007
022 42640413 / 9819082400 classandcollp@gmail.com

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Abans Enterprises Limited
Standalone Financial Results - Statement of Asset & Liabilities as at September 30, 2025

(₹ in Lakhs)

Particulars	September 30, 2025 (Unaudited)	March 31, 2025 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	191.06	84.63
Right to use assets	350.48	-
Financial Assets		
(a) Investments	1,744.47	1,744.47
(b) Other Non Current Financial Assets	26.17	2.00
	2,312.18	**1,831.10**
Current Assets		
Inventories	2,400.89	5,514.72
Financial Assets		
(a) Investments	667.24	1,222.00
(b) Trade Receivables	654.43	-
(c) Cash and Cash Equivalents	8.58	182.13
(d) Bank balances other than above	650.01	442.55
(e) Loans	235.88	1,033.85
(f) Other Current Financial Assets	74.84	50.74
(g) Derivative Financial Instrument	70.71	26.25
Other Current Assets	156.54	255.61
	4,919.12	**8,727.85**
Total Assets	**7,231.30**	**10,558.95**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,394.98	1,394.98
Other Equity	1,042.00	986.74
	2,436.98	**2,381.72**
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
i) Borrowings	54.26	60.75
ii) Other Non Current Financial Liabilities	278.96	-
Provisions	4.91	4.91
Deferred tax Liabilities (Net)	15.04	18.36
	353.17	**84.02**
Current Liabilities		
Financial Liabilities		
(a) Borrowings	4,072.45	7,883.67
(b)Trade Payables		
(i) Total outstandng dues of micro enterprises and small enterprises	-	-
(ii) Total outstandng dues creditors other than micro enterprises and small enterprises	110.62	-
(c) Other Financial Liabilities	97.40	59.51
(d) Derivative Financial Instrument	-	-
Provisions	0.48	0.48
Current Tax Liabilities [Net]	130.69	137.01
Other Current Liabilities	29.51	12.54
	4,441.15	**8,093.21**
Total Equity and Liabilities	**7,231.30**	**10,558.95**

Abans Enterprises Limited

Abans Enterprises Limited

Standalone Financial Results - Statement of Profit & Loss for the quarter and half year ended September 30, 2025

(Rs.in lakhs - except per share)

Particulars	For the Quarter Ended Sept 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	Sept 30, 2024 (Unaudited)	For the Half year ended Sept 30, 2025 (Unaudited)	Sept 30, 2024 (Unaudited)	For the Year Ended March 31,2025 (Audited)
Income						
Revenue from Operations	10,825.55	5,658.53	665.76	16,484.08	790.34	10,545.39
Other Income	84.67	59.11	119.25	143.78	148.04	255.75
Total Income (A)	**10,910.22**	**5,717.64**	**785.01**	**16,627.86**	**938.38**	**10,801.14**
Expenses						
Purchase of stock-in-trade	9,644.97	3,449.04	2,174.67	13,094.01	2,180.01	11,555.84
Changes in inventories of stock in trade	1,231.89	1,881.94	(1,579.98)	3,113.83	(1,573.66)	(2,143.57)
Employee benefit expense	12.29	13.93	8.76	26.22	17.84	36.08
Finance costs	57.04	95.20	194.78	152.24	328.20	681.01
Depreciation and amortization expense	25.94	6.82	0.02	32.76	0.03	0.99
Other expenses	88.14	48.77	43.28	136.91	75.66	230.75
Total Expenses (B)	**11,060.27**	**5,495.70**	**841.53**	**16,555.97**	**1,028.08**	**10,361.10**
Profit/(Loss) before tax [C = (A-B)]	**(150.05)**	**221.94**	**(56.52)**	**71.89**	**(89.70)**	**440.04**
Tax Expense:						
Current tax (incl earlier years)	(61.30)	81.25	69.74	19.95	69.74	160.96
Deferred Tax	23.43	(26.75)	(83.97)	(3.32)	(92.32)	(38.28)
Total (D)	**(37.87)**	**54.50**	**(14.23)**	**16.63**	**(22.58)**	**122.68**
Profit/(loss) after tax (C-D)	**(112.18)**	**167.44**	**(42.29)**	**55.26**	**(67.12)**	**317.36**
Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
- Remeasurement gain/(loss) on defined benefit plan	-	-	-	-	-	(0.55)
Income tax relating to items that will not be reclassified to profit or loss						
- Deferred Tax on OCI	-	-	-	-	-	0.14
Total Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**(0.41)**
Total Comprehensive Income	**(112.18)**	**167.44**	**(42.29)**	**55.26**	**(67.12)**	**316.95**
Earning per equity share of face value of Rs. 2/- each (not annualised)						
Basic (in ₹)	(0.16)	0.24	(0.06)	0.08	(0.10)	0.46
Diluted (in ₹)	(0.16)	0.24	(0.06)	0.08	(0.10)	0.46
Paid up equity share capital (Rs. 2/- each)	1,394.98	1,394.98	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

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Standalone Financial Results - Cash Flow Statement for the half year ended September 30, 2025

(₹ in Lakhs)

Particulars	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit/(Loss) before tax as per Statement of Profit and Loss	**71.89**	**(89.70)**
Adjustment for:		
Depreciation and amortisation expense	18.77	0.03
Depreciation, Finance Cost and Interest Income on Lease	16.08	-
Changes in fair value of financial assets at FVTPL	60.76	(25.32)
Interest Income	(121.54)	(110.32)
Finance cost	148.87	321.85
	194.83	**96.54**
Working capital adjustments :		
(Increase)/Decrease in Inventories	3,113.83	(1,573.66)
(Increase)/Decrease in Trade and other receivables	(654.43)	-
(Increase)/Decrease in Other Current Assets	30.50	113.45
Increase/(Decrease) in Trade Payables	110.62	(1.30)
Increase/(Decrease) in Other Current Liabilities	1.41	191.33
Cash generated from operating activities	2,796.76	(1,173.64)
Income taxes paid (net)	(26.27)	(9.43)
Net Cash from/(used in) Operating Activities (A)	**2,770.49**	**(1,183.07)**
CASH FLOW FROM INVESTING ACTIVITIES:		
(Increase) / Decrease of Investments (Net)	494.00	(504.47)
Sale/ (Purchase) of property, plant and equipment (Net)	(125.20)	-
(Increase) / Decrease in Fixed Deposits	(205.46)	-
Loans and Advances	797.98	(1,988.90)
Interest Income	121.54	110.32
Net cash from/(used in) investing activities (B)	**1,082.86**	**(2,383.05)**
CASH FLOW FROM FINANCING ACTIVITIES:		
Increase / (Decrease) in Borrowings	(3,817.71)	3,935.14
Payment of Lease Liabilities	(15.08)	-
Security deposit paid	(45.24)	-
Finance cost paid	(148.87)	(321.85)
Net cash from/(used in) financing activities (C)	**(4,026.90)**	**3,613.29**
Net increase/(decrease) in cash and cash equivalents (A + B + C)	**(173.55)**	**47.17**
Cash and cash equivalents at beginning of the period	182.13	16.75
Cash and cash equivalents at end of the period	**8.58**	**63.92**

Abans Enterprises Limited

Regd. Office: 36, 37, 38A, 3rd Floor, 227 Nariman Bhavan, Backbay Reclamation, Nariman Point, Mumbai-400021
+91 22 61790000 022 61790010 compliance@abansenterprises.com www.abansenterprises.com
CIN: L74120MH1985PLC035243

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Abans Enterprises Limited

Notes to the Standalone Financial Results for the quarter and half year ended September 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 November 06, 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 Figures for quarter ended September 30, 2025 have been arrived as a difference of results of half year ended September 30, 2025 and quarter reviewed results of June 30, 2025.

5 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.

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 and half year ended September 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

Abans Enterprises Limited

Jinesh Savla
Whole-time Director and CEO
DIN : 11286253
Place : Mumbai
Date : November 06, 2025

Independent Auditor's Review Report on the Quarterly and Half yearly 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 and Half year ended September 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 (Formerly known as Abans Jewels Private Limited)	Subsidiary Company
3.	Splendid International Limited (Incorporated in Mauritius)	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

CLASS & CO LLP
101717W/W101120
INDIA
CHARTERED ACCOUNTANTS

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 two subsidiary, whose interim financial results reflect Group's share of total assets of Rs. 10669.13 Lakhs as at September 30, 2025, and Group's share of total revenues of Rs. 7247.37 lakhs and Rs. 1490.26 lakhs Group's share of total net profit after tax of Rs. (1733.87) lakhs and Rs.1225.52 lakhs and Group's share of total comprehensive income of Rs. (1561.47) lakhs and Rs. 1400.03 lakhs for the half year and Quarter ended September 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 this entity 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 this subsidiary is based solely on the report of such auditor and procedures performed by us as stated in paragraph 3 above.

These 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 this 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 subsidiary 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.

Our conclusion on the Statement in respect of matters stated in paragraphs 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditor and the financial results certified by the Management.

For CLASS & CO. LLP
Chartered Accountants
FRN: 101717W/W101102

Laxminarayan Agarwal
M. no: 033472
UDIN: 25033472BPTZZH824

Date: November 06, 2025
Place: Mumbai

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Abans Enterprises Limited

Consolidated Financial Results - Statement of Asset & Liabilities as at September 30, 2025

(₹ in Lakhs)

Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
ASSETS		
Non-Current Assets		
Property, plant and equipment	501.61	341.11
Right of use assets	663.84	358.12
Intangible asset	7.36	9.31
Financial assets		
i) Other non current financial assets	68.38	31.91
Deferred tax assets [Net]	494.06	-
	1,735.25	**740.45**
Current Assets		
Inventories	6,926.51	22,190.37
Financial assets		
i) Investments	3,793.42	5,313.13
ii) Trade receivables	18,815.53	14,541.00
iii) Cash and cash equivalents	1,300.42	1,426.71
iv) Other bank balance	811.05	672.61
v) Other current financial assets	201.89	171.58
Derivative financial instruments	-	2,618.06
Other current assets	13,784.33	1,367.24
	45,633.15	**48,300.70**
Total Assets	**47,368.40**	**49,041.15**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,394.98	1,394.98
Other Equity	20,345.12	19,217.93
	21,740.10	**20,612.91**
Liabilities		
Non-Current Liabilities		
Financial liabilities		
i) Borrowings	4,029.80	2,710.88
ii) Other financial liabilities	551.19	306.01
Provisions	74.18	76.35
Deferred tax liabilities [Net]	-	443.12
	4,655.17	**3,536.36**
Current Liabilities		
Financial liabilities		
i) Borrowings	16,101.02	22,445.39
ii) Trade payable		
(a) Total outstandng dues of micro enterprises and small enterprises	-	-
(b) Total outstandng dues creditors other than micro enterprises and small enterprises	2,032.63	1,243.53
iii) Other financial liabilities	129.72	77.19
iv) Lease liabilities	123.11	69.64
v) Derivative financial instrument	115.49	-
Other current liabilities	219.72	97.63
Provisions	10.31	10.31
Current tax liabilities [Net]	2,241.14	948.19
	20,973.14	**24,891.88**
Total Equity and Liabilities	**47,368.40**	**49,041.15**

Abans Enterprises Limited

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Consolidated Financial Results - Statement of Profit & Loss for the quarter and half year ended September 30, 2025

(Rs.in lakhs - Except per share data)

Particulars	For the Quarter Ended			For the half year ended		For the Year Ended
	Sept 30, 2025 (Unaudited)	June 30,2025 (Unaudited)	Sept 30, 2024 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2024 (Unaudited)	March 31,2025 (Audited)
Revenue from operations	2,56,251.34	1,35,672.12	90,571.67	3,91,923.46	1,16,294.16	3,84,976.04
Other Income	347.88	216.13	306.75	564.01	563.34	2,839.85
Total Income (A)	**2,56,599.22**	**1,35,888.25**	**90,878.42**	**3,92,487.47**	**1,16,857.50**	**3,87,815.89**
Expenses						
Cost of material consumed (Including Direct Expenses)	391.38	267.12	(215.28)	658.50	219.14	1,492.88
Purchase of stock- in- trade	2,54,499.79	1,18,395.21	89,332.95	3,72,895.00	1,11,303.45	3,91,686.93
Changes in inventories of finished goods & stock in trade	360.80	15,027.50	(724.45)	15,388.30	1,316.65	(12,441.87)
Employee benefit expense	240.59	246.14	154.83	486.73	310.26	695.21
Finance costs	284.61	196.23	574.06	480.84	986.37	1,811.82
Impairment Losses	-	-	-	-	-	28.00
Depreciation and amortization expense	74.16	50.92	50.29	125.08	101.99	210.91
Other expenses	407.27	333.84	54.11	741.11	478.02	1,177.76
Total Expenses (B)	**2,56,258.60**	**1,34,516.96**	**89,226.51**	**3,90,775.56**	**1,14,715.88**	**3,84,661.64**
Profit/(loss) before tax (C= A-B)	**340.62**	**1,371.29**	**1,651.91**	**1,711.91**	**2,141.62**	**3,154.25**
Tax Expense:						
Current tax (Including earlier year)	(167.59)	1,848.73	1,268.36	1,681.14	1,964.57	1,359.91
Deferred Tax	21.35	(945.36)	(132.37)	(924.01)	(782.71)	(90.27)
Total (D)	**(146.24)**	**903.37**	**1,135.99**	**757.13**	**1,181.86**	**1,269.64**
Profit/(loss) after tax (C-D)	**486.86**	**467.92**	**515.92**	**954.78**	**959.76**	**1,884.61**
Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
Remeasurement gain/(loss) on defined benefit plan	-	-	-	-	-	(6.89)
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	1.73
Items that will be reclassified to profit or loss						
Exchange difference in translating the financial statements of foreign operations	174.51	(2.11)	25.46	172.40	32.98	180.53
Total Other Comprehensive Income (Net of Tax)	**174.51**	**(2.11)**	**25.46**	**172.40**	**32.98**	**175.37**
Total Comprehensive Income for the period	**661.37**	**465.81**	**541.38**	**1,127.18**	**992.74**	**2,059.98**
Net Profit attributable to :						
Owners of the Company	486.86	467.92	515.92	954.78	959.76	1,884.61
Non-Controlling Interest	-	-	-	-	-	-
Other Comprehensive Income attributable to :						
Owners of the Company	174.51	(2.11)	25.46	172.40	32.98	175.37
Non-Controlling Interest	-	-	-	-	-	-
Total Comprehensive Income attributable to :						
Owners of the Company	661.37	465.81	541.38	1,127.18	992.74	2,059.98
Non-Controlling Interest	-	-	-	-	-	-
Earning per equity share of face value of Rs 2/- each (not annualised for the quarter)						
Basic (in ₹)	0.70	0.67	0.74	1.37	1.38	2.70
Diluted (in ₹)	0.70	0.67	0.74	1.37	1.38	2.70
Paid up Equity Share Capital (Rs. 2/- each)	1,394.98	1,394.98	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

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CIN: L74120MH1985PLC035243

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Abans Enterprises Limited

Consolidated Financial Results - Cash Flow Statement for the half year ended September 30, 2025

(₹ in Lakhs)

Particulars	For the half year ended September 30, 2025 (Unaudited)	For the half year ended September 30, 2024 (Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax as per statement of Profit and Loss	**1,711.91**	**2,141.62**
Adjustment for:		
Depreciation and amortisation	111.09	101.99
Depreciation, Finance Cost and Interest Income on Lease	16.08	-
Employee defined benefit plan expenses	(2.18)	(0.71)
Changes in fair value of investment	454.32	178.13
Changes in fair value of debentures	(263.26)	-
(Profit)/Loss on sale of property, plant and equipment	-	9.95
Interest income	(3.30)	(140.15)
Interest expenses	463.43	797.01
Operating profit before working capital changes	**2,488.09**	**3,087.84**
Adjusted for :		
(Increase)/Decrease in inventories	15,263.85	951.26
(Increase)/Decrease in trade receivables	(326.11)	(14,288.02)
(Increase)/Decrease in other non current assets	(12.29)	-
(Increase)/Decrease in other current assets	(9,622.32)	1,542.27
Increase/(Decrease) in trade and other payables	(2,831.82)	(10,227.76)
Increase/(Decrease) in other liabilities	(3,798.96)	6,777.74
Cash generated from operations	**1,160.44**	**(12,156.67)**
Taxes refund / (paid) - (net)	(388.19)	(98.19)
Net cash from/(used in) operating activities (A)	**772.25**	**(12,254.86)**
CASH FLOW FROM INVESTING ACTIVITIES:		
Loans & advances	4,948.45	-
Purchase of property, plant and equipment	(224.83)	(49.42)
(Increase) / Decrease in Right to Use	-	(447.65)
(Increase)/Decrease in investments	1,065.39	(2,277.51)
(Increase) / Decrease in Fixed Deposits	(136.44)	-
Interest income	261.76	262.83
Net cash from investing activities (B)	**5,914.33**	**(2,511.75)**
CASH FLOW FROM FINANCING ACTIVITIES:		
Increase/(Decrease) in borrowings	(6,003.26)	15,944.06
Security deposit paid	(45.24)	-
Payment of Lease Liabilities	(204.36)	-
Interest expenses	(566.39)	(919.70)
Net cash from financing activities (C)	**(6,819.25)**	**15,024.36**
Net cash and cash equivalents (A + B + C)	**(132.67)**	**257.75**
Cash and cash equivalents at beginning of the period	**1,426.71**	986.98
Foreign currency translation impact on cash balances of foreign subsidiaries	6.38	0.38
Cash and cash equivalents at end of the period	**1,300.42**	**1,245.11**

Abans Enterprises Limited

Abans Enterprises Limited

Notes to the Consolidated Financial Results for the quarter and half year ended September 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 November 06, 2025.

3 The above financial results includes financial performance of the following subsidiaries;

Sr No	Name of the Company	Relationship	Holding % as on reporting date	Country of Incorporation
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 consolidated financial statements for the quarter and half year ended September 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

Abans Enterprises Limited

Jinesh Savla
Whole-time Director and CEO
DIN : 11286253
Place : Mumbai
Date : November 06, 2025