November 04, 2026

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: ABANSENT

Subject: Outcome of Board Meeting held on November 04, 2026

Ref: Regulation 30 & 33 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations")

Dear Sir/ Ma'am,

In continuation to our intimation dated October 29, 2026, and pursuant to Regulation 30 & 33 read with read with Part A of Schedule III of SEBI LODR 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 04, 2026 have, *inter alia*, considered and approved the Unaudited Financial Results (Standalone and Consolidated) along with the Limited Review Report for the quarter and half year ended September 30, 2026. The said Financial Results, alongwith the Limited Review Report are enclosed herewith as Annexure-I**.**

The meeting of Board of Directors of the Company commenced at 16:55 IST and concluded at 18:10 IST.

Further, please note that the Trading window for dealing in the securities of the Company shall remain closed until 48 hours from this announcement. The same is being communiccated to all designated persons.

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

We request you to take the same on record.

For Abans Enterprises Limited

Sahil Vijay Gurav
Digitally signed by Sahil Vijay Gurav
Date: 2026.11.04 19:25:14 +05'30'

Sahil Gurav
Company Secretary & Compliance Officer
Membership No.: ACS 65385

Encl.: A/a

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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 and Half Year ended September 30, 2026 (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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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. We draw attention to Note No. 6 to the consolidated financial results, wherein it is stated that the Board of Directors of Abans Gems & Jewels Trading – FZC, Ajman, UAE (Step-down Subsidiary), at its meeting held on November 2, 2026, approved the proposal for voluntary winding up of the Step-down Subsidiary, subject to obtaining the requisite approvals from the shareholders of its immediate holding company and ultimate holding company. As disclosed in the aforesaid note, the interim financial statements of the Step-down Subsidiary for the period ended September 30, 2026, have been prepared on a basis other than the going concern basis, whereby its assets have been stated at their expected net realisable values and liabilities at their expected settlement amounts.

   Our conclusion is not modified in respect of this matter.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information of 2(Two) subsidiaries, whose interim financial results reflect Group's share of total assets of Rs. 1,732.62 Lakhs as at September 30, 2026, and Group's share of total revenues of Rs. 6.96 lakhs and Rs. 2.07 lakhs Group's share of total net profit after tax of Rs. (4,922.82) lakhs and Rs. (203.91) lakhs and Group's share of total comprehensive income of Rs. (4,872.19) lakhs and Rs. (4,664.58) lakhs for the half year and Quarter ended September 30, 2026 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.

   The subsidiary is 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 subsidiary 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.

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8. 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.

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

CLASS & CO. LLP ★ FRN No.: 101717W/W101120 ★ CHARTERED ACCOUNTANTS ★ CA INDIA

Laxmi Narayan Agrawal
M. no: 033472
UDIN: 26033472WAUKKE7220

Date: November 4, 2026
Place: Mumbai

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Abans Enterprises Limited
Consolidated Financial Results - Statement of Profit & Loss for the quarter ended and half year ended September 30, 2026

(₹ in crores - Except per share data)

Particulars	For the Quarter Ended			For the half year ended		For the Year Ended
	Sept 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	March 31,2026 (Audited)
Revenue from operations	1,901.50	1,889.40	2,562.51	3,790.90	3,919.23	13,812.82
Other Income	2.42	4.31	3.48	6.73	5.64	28.40
Total Income (A)	**1,903.92**	**1,893.71**	**2,565.99**	**3,797.63**	**3,924.87**	**13,841.22**
Expenses						
Cost of material consumed (Including Direct Expenses)	0.01	4.07	3.91	4.08	6.59	16.88
Purchase of stock- in- trade	1,864.55	1,912.56	2,544.99	3,777.10	3,728.95	13,564.14
Changes in inventories of finished goods & stock in trade	11.71	(95.07)	3.61	(83.36)	153.88	200.58
Employee benefit expense	3.43	3.06	2.41	6.49	4.87	11.53
Finance costs	2.82	1.87	2.85	4.69	4.81	12.28
Net loss on fair value changes	0.84	14.95	-	15.79	-	-
Depreciation and amortization expense	0.79	0.77	0.74	1.56	1.25	3.04
Other expenses	5.94	4.13	4.07	10.08	7.41	24.35
Total Expenses (B)	**1,890.09**	**1,846.34**	**2,562.58**	**3,736.43**	**3,907.76**	**13,832.80**
Profit/(loss) before tax (C= A-B)	**13.83**	**47.37**	**3.42**	**61.20**	**17.12**	**8.42**
Tax Expense:						
Current tax (Including earlier year)	18.90	19.15	(1.68)	38.05	16.81	4.93
Deferred Tax	(5.93)	(4.47)	0.21	(10.40)	(9.24)	(0.48)
Total (D)	**12.97**	**14.68**	**(1.46)**	**27.65**	**7.57**	**4.45**
Profit/(loss) after tax (C-D)	**0.86**	**32.69**	**4.88**	**33.55**	**9.55**	**3.97**
Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
Remeasurement gain/(loss) on defined benefit plan	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Items that will be reclassified to profit or loss						
Exchange difference in translating the financial statements of foreign operations	0.55	(0.04)	1.75	0.51	1.72	6.28
Total Other Comprehensive Income (Net of Tax)	**0.55**	**(0.04)**	**1.75**	**0.51**	**1.72**	**6.28**
Total Comprehensive Income for the period	**1.41**	**32.65**	**6.62**	**34.06**	**11.27**	**10.25**
Net Profit attributable to :						
Owners of the Company	0.86	32.69	4.87	33.55	9.55	3.97
Non-Controlling Interest	-	-	-	-	-	-
Other Comprehensive Income attributable to :						
Owners of the Company	0.55	(0.04)	1.75	0.51	1.72	6.28
Non-Controlling Interest	-	-	-	-	-	-
Total Comprehensive Income attributable to :						
Owners of the Company	1.41	32.65	6.62	34.06	11.27	10.25
Non-Controlling Interest	-	-	-	-	-	-
Earning per equity share of face value of Rs 2/- each (not annualised for the quarter)						
Basic (in ₹)	0.12	4.69	0.70	4.81	1.37	0.57
Diluted (in ₹)	0.12	4.69	0.70	4.81	1.37	0.57
Paid up Equity Share Capital (Rs. 2/- each)	13.95	13.95	13.95	13.95	13.95	13.95
Other Equity excluding Revaluation Reserve						202.13

Abans Enterprises Limited

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Abans Enterprises Limited

Consolidated Financial Results - Statement of Asset & Liabilities as at September 30, 2026

(₹ in crores)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-Current Assets		
Property, plant and equipment	4.11	4.62
Right of use assets	4.97	5.80
Intangible asset	0.07	0.05
Financial assets		
i) Investments	-	9.53
ii) Other non current financial assets	0.96	0.99
Deferred tax assets [Net]	6.53	-
	16.64	**21.00**
Current Assets		
Inventories	106.45	21.93
Financial assets		
i) Investments	89.53	94.40
ii) Trade receivables	208.49	131.90
iii) Cash and cash equivalents	7.34	18.39
iv) Other bank balance	3.12	4.71
v) Other current financial assets	2.73	3.69
Derivative financial instruments	-	17.94
Current tax assets [Net]	0.49	7.60
Other current assets	21.30	70.14
	439.45	**370.68**
Total Assets	**456.09**	**391.68**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	13.95	13.95
Other Equity	236.49	202.43
	250.44	**216.38**
Liabilities		
Non-Current Liabilities		
Financial liabilities		
i) Borrowings	26.09	19.29
ii) Lease Liabilities	3.91	4.71
Provisions	0.90	0.92
Deferred tax liabilities [Net]	-	3.87
	30.90	**28.79**
Current Liabilities		
Financial liabilities		
i) Borrowings	95.84	135.83
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	17.96	5.22
iii) Other financial liabilities	2.33	2.17
iv) Lease liabilities	1.54	1.41
v) Derivative financial instrument	20.61	-
Other current liabilities	11.23	1.75
Provisions	0.13	0.13
Current tax liabilities [Net]	25.11	-
	174.75	**146.51**
Total Equity and Liabilities	**456.09**	**391.68**

Abans Enterprises Limited

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Abans Enterprises Limited

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Consolidated Financial Results - Cash Flow Statement for the half year ended September 30, 2026

(₹ in crores)

Particulars	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax as per statement of Profit and Loss	**61.20**	**17.12**
Adjustment for:		
Depreciation and amortisation	1.17	1.11
Write - off of expenses	0.05	-
Depreciation, Finance Cost and Interest Income on Lease	0.72	0.16
Employee defined benefit plan expenses	(0.01)	(0.02)
Changes in fair value of investment	(0.93)	4.54
Changes in fair value of debentures	(3.22)	(2.63)
Interest expense on unwinding of ZOCD	0.05	-
Profit on Sale of Investment	0.06	-
Interest income	(4.52)	(0.03)
Interest expenses	4.18	4.63
Operating profit before working capital changes	**58.75**	**24.88**
Adjusted for :		
(Increase)/Decrease in inventories	(84.52)	152.64
(Increase)/Decrease in trade receivables	(76.14)	(3.26)
(Increase)/Decrease in other non current assets	0.07	(0.12)
(Increase)/Decrease in other current assets	70.69	(96.22)
Increase/(Decrease) in trade and other payables	12.83	(28.32)
Increase/(Decrease) in other liabilities	27.28	(37.99)
Cash generated from operations	**8.96**	**11.60**
Taxes refund / (paid) - (net)	(5.83)	(3.88)
Net cash from/(used in) operating activities (A)	**3.13**	**7.72**
CASH FLOW FROM INVESTING ACTIVITIES:		
Loans & advances	-	49.48
Purchase of property, plant and equipment	(0.25)	(2.25)
(Increase)/Decrease in investments	15.25	10.65
(Increase) / Decrease in Fixed Deposits	1.57	(1.36)
Interest income	5.12	2.62
Net cash from investing activities (B)	**21.69**	**59.14**
CASH FLOW FROM FINANCING ACTIVITIES:		
Increase/(Decrease) in borrowings	(30.01)	(60.03)
Security deposit paid	-	(0.45)
Payment of Lease Liabilities	(0.28)	(2.04)
Interest expenses	(5.62)	(5.66)
Net cash from financing activities (C)	**(35.91)**	**(68.19)**
Net cash and cash equivalents (A + B + C)	**(11.09)**	**(1.33)**
Cash and cash equivalents at beginning of the period	**18.39**	**14.27**
Foreign currency translation impact on cash balances of foreign subsidiaries	0.04	0.06
Cash and cash equivalents at end of the period	**7.34**	**13.00**

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Notes to the Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026:

1 The above unaudited consolidated 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 unaudited standalone financial results are prepared to comply in all material respect in accordance with Indian Accounting Standard (Ind AS) notified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under. These unaudited standalone financial results were recommended by the Audit Committee and approved in the Meeting of Board of Directors held on November 04, 2026.

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 figures for quarter ended September 30, 2026 are balancing figures between the limited reviewed figures of the half financial year and the limited reviewed figures of first quarter of the financial year.

6 Subsequent to the reporting period, the Board of Directors of Abans Gems & Jewels Trading – FZC, Ajman, UAE (Step-down Subsidiary), approved the proposal for its voluntary winding up, subject to requisite approvals from the shareholders of its immediate holding company and ultimate holding company.
Accordingly, the interim financial statements of the Step-down Subsidiary for the period ended September 30, 2026, have been prepared on a basis other than the going concern basis, with assets and liabilities stated at their expected realisable and settlement values, respectively. As at September 30, 2026, the Step-down Subsidiary had total assets of USD 84,612 and total liabilities of USD 11,222.
The management of the Holding Company has assessed the implications of the proposed winding up and does not expect any material adverse impact on the consolidated financial position of the Group.

7 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.

For Abans Enterprises Limited

Abans Enterprises Limited

Jinesh Savla
Whole-time Director & CEO
DIN : 11286253
Place : Mumbai
Date : 04 November, 2026

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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 and Half Year ended September 30, 2026 (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

Laxmi Narayan Agrawal
M. no: 033472
UDIN: 26033472FGVIMJ7431

Date: November 4, 2026
Place: Mumbai

Abans Enterprises Limited

Standalone Financial Results - Statement of Profit & Loss for the quarter and half year ended September 30, 2026

(Rs.In Crores - except per share)

Particulars	For the Quarter Ended			For the Half year ended		For the Year Ended
	Sept 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Income						
Revenue from Operations	0.10	7.57	108.26	7.67	164.84	188.44
Other Income	0.40	0.50	0.85	0.91	1.44	3.30
Total Income (A)	**0.50**	**8.07**	**109.10**	**8.58**	**166.28**	**191.74**
Expenses						
Purchase of stock-in-trade	15.74	7.56	96.45	23.30	130.94	130.94
Changes in inventories of stock in trade	(15.62)	0.00	12.32	(15.62)	31.14	54.16
Employee benefit expense	0.21	0.24	0.12	0.45	0.26	0.65
Finance costs	0.55	0.33	0.57	0.88	1.52	4.02
Net loss on fair value changes	(0.01)	0.01	-	-	-	-
Depreciation and amortization expense	0.33	0.33	0.26	0.66	0.33	1.08
Other expenses	0.45	0.35	0.88	0.80	1.37	2.83
Total Expenses (B)	**1.66**	**8.82**	**110.60**	**10.48**	**165.56**	**193.66**
Profit/(Loss) before tax [C = (A-B)]	**(1.16)**	**(0.75)**	**(1.50)**	**(1.90)**	**0.72**	**(1.92)**
Tax Expense:						
Current tax (incl earlier years)	-	-	(0.61)	-	0.20	0.10
Deferred Tax	(0.29)	(0.19)	0.23	(0.48)	(0.03)	(0.44)
Total (D)	**(0.29)**	**(0.19)**	**(0.38)**	**(0.48)**	**0.17**	**(0.34)**
Profit/(loss) after tax (C-D)	**(0.86)**	**(0.56)**	**(1.12)**	**(1.42)**	**0.55**	**(1.58)**
Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
- Remeasurement gain/(loss) on defined benefit plan	-	-	-	-	-	(0.02)
Income tax relating to items that will not be reclassified to profit or loss						
- Deferred Tax on OCI	-	-	-	-	-	0.01
Total Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**(0.02)**
Total Comprehensive Income	**(0.86)**	**(0.56)**	**(1.12)**	**(1.42)**	**0.55**	**(1.60)**
Earning per equity share of face value of Rs. 2/- each (not annualised)						
Basic (in ₹)	(0.12)	(0.08)	(0.16)	(0.20)	0.08	(0.23)
Diluted (in ₹)	(0.12)	(0.08)	(0.16)	(0.20)	0.08	(0.23)
Paid up equity share capital (Rs. 2/- each)	13.95	13.95	13.95	13.95	13.95	13.95
Other Equity excluding revaluation reserve	-	-	-	-	-	8.27

Abans Enterprises Limited

CLASS & CO. LLP FRN No.: 101717W/W100120 CHARTERED ACCOUNTANTS

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Abans Enterprises Limited
Standalone Financial Results - Statement of Asset & Liabilities as at September 30, 2026

(₹ in Crores)

Particulars	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	1.49	1.75
Right to use assets	2.73	3.12
Financial Assets		
(a) Investments	17.44	17.44
(b) Other Non Current Financial Assets	0.32	0.29
Deferred tax assets (Net)	0.74	0.26
	22.73	**22.86**
Current Assets		
Inventories	16.61	0.99
Financial Assets		
(a) Investments	2.81	0.89
(b) Trade Receivables	1.02	0.31
(c) Cash and Cash Equivalents	1.38	2.54
(d) Bank balances other than above	3.00	4.69
(e) Loans	4.02	-
(f) Other Current Financial Assets	0.24	0.16
(g) Derivative Financial Instrument	0.17	-
Current Tax Assets [Net]	0.49	0.41
Other Current Assets	1.05	0.91
	30.78	**10.90**
Total Assets	**53.51**	**33.76**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	13.95	13.95
Other Equity	6.85	8.27
	20.79	**22.22**
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
i) Borrowings	0.40	0.47
ii) Other Non Current Financial Liabilities	2.18	2.50
Provisions	0.03	0.03
	2.61	**3.00**
Current Liabilities		
Financial Liabilities		
(a) Borrowings	28.68	4.73
(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	0.50	-
(c) Other Financial Liabilities	0.87	0.71
(d) Derivative Financial Instrument	-	0.05
Provisions	0.00	0.00
Other Current Liabilities	0.05	3.04
	30.11	**8.54**
Total Equity and Liabilities	**53.51**	**33.76**

Abans Enterprises Limited

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Standalone Financial Results - Cash Flow Statement for the half year ended September 30, 2026

(₹ in Crores)

Particulars	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit/(Loss) before tax as per Statement of Profit and Loss	**(1.90)**	**0.72**
Adjustment for:		
Depreciation and amortisation expense	0.27	0.19
Depreciation on Lease	0.39	0.14
Finance Cost on Lease	0.18	0.03
Interest Income on Lease	(0.02)	(0.01)
Employee defined benefit plan expenses	(0.00)	-
Changes in fair value of financial assets at FVTPL	0.01	0.61
Interest Income	(0.45)	(1.22)
Finance cost	0.71	1.49
	(0.82)	**1.95**
Working capital adjustments :		
(Increase)/Decrease in Inventories	(15.62)	31.14
(Increase)/Decrease in Trade and other receivables	(0.71)	(6.54)
(Increase)/Decrease in Other Current Assets	(0.26)	0.31
Increase/(Decrease) in Trade Payables	0.50	1.11
Increase/(Decrease) in Other Current Liabilities	(2.92)	0.01
Cash generated from operating activities	**(19.83)**	**27.97**
Income taxes paid (net)	(0.07)	(0.26)
Net Cash from/(used in) Operating Activities (A)	**(19.90)**	**27.70**
CASH FLOW FROM INVESTING ACTIVITIES:		
(Increase) / Decrease of Investments (Net)	(1.99)	4.94
Sale/ (Purchase) of property, plant and equipment (Net)	(0.02)	(1.25)
(Increase) / Decrease in Fixed Deposits	1.67	(2.05)
Loans and Advances	(4.02)	7.98
Interest Income	0.38	1.22
Net cash from/(used in) investing activities (B)	**(3.98)**	**10.83**
CASH FLOW FROM FINANCING ACTIVITIES:		
Increase / (Decrease) in Borrowings	23.88	(38.18)
Payment of Lease Liabilities	(0.28)	(0.15)
Finance Cost on Lease	(0.18)	-
Security deposit paid	-	(0.45)
Finance cost paid	(0.71)	(1.49)
Net cash from/(used in) financing activities (C)	**22.72**	**(40.27)**
Net increase/(decrease) in cash and cash equivalents (A + B + C)	**(1.16)**	**(1.74)**
Cash and cash equivalents at beginning of the period	2.54	1.82
Cash and cash equivalents at end of the period	**1.38**	**0.09**

Abans Enterprises Limited

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Abans Enterprises Limited

Notes to the Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026:

1 The above unaudited standalone 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 unaudited standalone financial results are prepared to comply in all material respect in accordance with Indian Accounting Standard (Ind AS) notified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under. These unaudited standalone financial results were recommended by the Audit Committee and approved in the Meeting of Board of Directors held on November 04, 2026.

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 figures for quarter ended September 30, 2026 are balancing figures between the limited reviewed figures of the half financial year and the limited reviewed figures of first quarter of the financial year.

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.

For Abans Enterprises Limited

Abans Enterprises Limited

Jinesh Savla
Whole-time Director and CEO
DIN : 11286253
Place : Mumbai
Date : November 04, 2026

CLASS & CO. LLP
FRN NO. : 101717W/W101170
CHARTERED ACCOUNTANTS