

August 13, 2026

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

Sub: Intimation pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to inform you that pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), the Board of Directors of Abans Gems and Jewels Trading FZC, Ajman, UAE ("AGJT") – Material Subsidiary of the Company at their meeting held on August 13, 2026, have inter-alia noted: -

1. Resignation of M/s. Abdulaziz Panis and Shah Associates Chartered Accountants L.L.C (Registration No.: 5656) as the Statutory Auditors of AGJT – Material Subsidiary of the Company w.e.f. close of business hours on August 13, 2026.

The Statutory Auditors vide their resignation letter dated August 13, 2026, have also confirmed that there are no other reasons for the resignation other than those stated in their resignation letter.

The copy of the resignation letter dated August 13, 2026, along with the Annexure as received from M/s. Abdulaziz Panis and Shah Associates Chartered Accountants L.L.C (Registration No.: 5656) is enclosed herewith. **(Refer Annexure A)**

2. Pursuant to the applicable provisions, appointment of M/s. Al Jeroudy Accounting & Auditing L.L.C (Registration No. 20041), as the Statutory Auditors of Abans Gems and Jewels Trading FZC, Ajman, UAE – Material Subsidiary of the Company, in order to fill the casual vacancy arising due to resignation of previous Statutory Auditors i.e. M/s. Abdulaziz Panis and Shah Associates Chartered Accountants L.L.C (Registration No.: 5656) for the year ended March 31, 2027. **(Refer Annexure B)**

Abans Enterprises Limited

Regd. Office: 13A/B/C, 1st Floor, Mittal Chambers, Barrister Rajni Patel Marg, Nariman Point, Mumbai 400021

CIN: L74120MH1985PLC035243 ☎ 022 61790000 📠 022 61790010

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Please find enclosed the disclosure of information pursuant to Regulation 30 of SEBI LODR Regulations, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, as amended, as **Annexure A & B** for item no. 1 & 2 above, respectively.

We request you to take the same on record.

Thanking You,

For Abans Enterprises Limited

Sahil Gurav

Company Secretary and Compliance Officer

Membership No.: ACS 65385

Encl: a/a

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Annexure A

Details with respect to change in Auditors of the Material Subsidiary as required under Regulation 30 and read with Schedule III of the SEBI LODR Regulations and read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, in respect of Item no. 1.

Resignation of Statutory Auditors of Material Subsidiary (Abans Gems and Jewels Trading FZC, Ajman, UAE)

Sr. No.	Particulars	Details
1.	Name of Statutory Auditor	M/s. Abdulaziz Panis and Shah Associates Chartered Accountants L.L.C (Registration No.: 5656)
2.	Reason for change viz., appointment, resignation, removal, death or otherwise	Due to pre-occupation. The Statutory Auditor vide their resignation letter dated August 13, 2026, have also confirmed that there are no other reasons for the resignation other than those stated above.
3.	Date of appointment/ re-appointment/ cessation and term of appointment/ re-appointment	W.e.f. close of business hours on August 13, 2026. Please note that the Statutory Auditors have issued Audit Report for the year ended March 31, 2026 in compliance with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.
4.	Brief Profile	Not Applicable
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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عبد العزيز بانيس آند شاه أسوسييتس شارترد اكاؤنٹنٹس ش.ذ.م.م
ABDULAZIZ PANIS AND SHAH ASSOCIATES
Chartered Accountants L.L.C.

Date: 13th August, 2026

To
The Manager,
Abans Gems & Jewels Trading FZC,
Ajman Free Zone, Dubai, UAE.

Subject: Resignation from the Limited Review Engagement & Statutory Auditors

Dear Sir/Madam,

We refer to our engagement to perform the limited review of the interim financial information of Abans Gems & Jewels Trading FZC.

We hereby resign from the above engagement with effect from 13th August 2026. Accordingly, we shall not perform the limited review of the company's interim financial information for the quarter ending **30th September 2026 (Q2 FY 2026–27)** and any interim subsequent reporting periods.

Further, we hereby confirm that our resignation shall also apply to our appointment as Statutory Auditors of the Company. Accordingly, we shall cease to act as the Statutory Auditors of the Company and shall not undertake or be responsible for the statutory audit of the financial statements for the financial year ending 31st March 2027.

Kindly acknowledge receipt of this letter.

Abdulaziz Panis & Shah Associates
ABDULAZIZ PANIS AND SHAH ASSOCIATES
CHARTERED ACCOUNTANTS L.L.C.
Registration No. 5656
Signed by: Sumit Shah

Dubai, U.A.E.
13th August, 2026.



Information as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 November 11, 2024 upon resignation of Statutory Auditor from Material Subsidiary of the Company

Sr. No.	List of Particulars	Details
1	Name of Material Subsidiary	Abans Gems and Jewels Trading FZC, Ajman, UAE ("AGJT")
2	Details of the Statutory Auditor	
a.	Name:	Abdulaziz Panis and Shah Associates Chartered Accountants L.L.C
b.	Address:	M-19, Gold Souq Building, Gold Souq Deira, Dubai, UAE. Pin Code -49640
c.	Phone number:	+971 559478735
d.	Email:	info@apnsdubai.com
3	Details of association with the Material Subsidiary	
	a. Date on which the statutory auditor was appointed	12 th November 2025
	b. Date on which the term of the statutory auditor was scheduled to expire	Date of the submission of audit report for the year ended 31 st March 2027
	c. Prior to resignation, the latest audit report/ limited review report submitted by the auditor and date of its submission	Financial statements for the year ended March 31, 2026 issued on 07 th May 2026.
4	Detailed reasons for resignation	Due to pre occupation.
5	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Nil
6	In case the information requested by the auditor was not provided, then following shall be disclosed:	Not Applicable
	a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or	

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	circumstances beyond the control of the management.	
	b. Whether the lack of information would have significant impact on the financial statements/results	
	c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	
	d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued	
7	Any other facts relevant to the resignation	None

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

Abdulaziz Panis & Shah Associates
For Abdulaziz Panis and Shah Associates Chartered Accountants L.L.C
FRN: 5656

Date: 13th August 2026

Place: Dubai, UAE



Annexure B

Details with respect to change in Auditors of the Material Subsidiary as required under Regulation 30 and read with Schedule III of the SEBI LODR Regulations and read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, in respect of Item no. 2.

Appointment of Statutory Auditors of Material Subsidiary (Abans Gems and Jewels Trading FZC, Ajman, UAE)

Sr. No.	Particular	Details
1.	Name of Statutory Auditor	M/s. Al Jeroudy Accounting & Auditing L.L.C (Registration No. 20041)
2.	Reason for change viz., appointment, resignation, removal, death or otherwise	Appointment to fill in the casual vacancy caused due to the resignation of M/s. Abdulaziz Panis and Shah Associates Chartered Accountants L.L.C (Registration No.: 5656)
3.	Date of appointment/ re-appointment/ cessation and term of appointment/ re-appointment	Date of appointment: August 13, 2026 Term of appointment: One year
4.	Brief Profile	Al Jeroudy Accounting & Auditing, Dubai, was established in 2000 and has over two decades of experience in providing accounting, auditing and financial consultancy services in the United Arab Emirates. The firm has developed a diverse client base across the U.A.E. and has earned the trust of businesses, financial institutions and government authorities through its professional approach, reliability and commitment to quality. Its services include statutory and external audit, internal audit, accounting and bookkeeping, financial and management consultancy, accounting systems and software solutions, and related corporate services. With a strong understanding of the U.A.E. business and regulatory environment, the firm provides practical, client-focused solutions while maintaining high standards of integrity, accuracy and confidentiality. Its established presence and inclusion among approved audit firms in

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		the Dubai Airport Freezone further reflect its standing in the U.A.E. professional services sector.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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