



**May 12, 2026**

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
25<sup>th</sup> Floor, Dalal Street,  
Fort, Mumbai – 400 001.

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

**Scrip Code: 512165**

**Symbol: ABANS**

**Subject: Outcome of Board Meeting held on May 12, 2026**

Dear Sir/ Ma'am,

In continuation to our letter dated May 06, 2026 and pursuant to Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**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. May 12, 2026 have, *inter alia*, considered and approved the Audited Financial Results (Standalone and Consolidated) set out in compliance with Indian Accounting Standards (Ind-AS) along with the Audit Report for the quarter and year ended March 31, 2026, along with the Statement of Assets and Liabilities and Cash Flow Statement for the year ended March 31, 2026 ("Financial Results")

A copy of the Financial Results, Audit Report on the Financial Results for the quarter and year ended March 31, 2026, issued by M/s. CLASS & CO LLP, Chartered Accountants (Firm Registration No.: 101717W/W101120), Statutory Auditors of the Company along with a declaration in respect of unmodified opinion on the Standalone and Consolidated Financial Results, signed by the Chief Financial Officer of the Company, is enclosed.

The meeting of Board of Directors of the Company commenced at 17:00 IST and concluded at 18:00 IST.

The above is being made available on the website of the Company i.e. [www.abansenterprises.com](http://www.abansenterprises.com).

We request you to take the same on record.

Thanking You,

Yours Faithfully,

**For Abans Enterprises Limited**

**Sahil Gurav**  
**Company Secretary & Compliance Officer**  
**Membership No.: A65385**

**Encl.: A/a**

Abans Enterprises Limited

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

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CIN: L74120MH1985PLCO35243

May 12, 2026

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
25<sup>th</sup> Floor, Dalal Street,  
Fort, Mumbai – 400 001

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

**Scrip Code: 512165**

**Symbol: ABANS**

Dear Sir / Madam,

**Subject: Declaration in respect of Unmodified Opinion on Annual Audited Financial Results for the Financial Year ended March 31, 2026**

Dear Sir/Ma'am,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that M/s. CLASS & Co. LLP, Chartered Accountants, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the Financial Year ended March 31, 2026.

We request you to take the same on record.

Thanking You,

Yours faithfully,

**For Abans Enterprises Limited**



**Ankit Joshi**  
Chief Financial Officer



**Abans Enterprises Limited**

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CIN: L74120MH1985PLC036243

**CLAS & CO. LLP**

Chartered Accountants

FUTURE FOCUSED GROWTH

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**Independent Auditor's Report on the Quarter and Year End Audited Standalone Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

**TO  
THE BOARD OF DIRECTORS OF  
ABANS ENTERPRISES LIMITED.**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying Standalone Quarter and year-end financial results of Abans Enterprises Limited (the company) for the Quarter and year ended March 31, 2026 ("the statements"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the statements:

- i. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information for the Quarter and Year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter**

We draw attention to Note no. 7 to the standalone Financial results, which describes that the Board of Directors of the Company has on February 5, 2026 approved for withdrawal of Scheme of Amalgamation for the proposed merger of its wholly owned subsidiary, Abans Jewels Limited, with the Company, with an appointed date of April 1, 2024 which was approved by the Board on November 8, 2024. As stated in the said note, the withdrawal of Merger scheme will not have any effect on the financial position/ results of the Company for the year/period ended March 31, 2026. The said scheme has been withdrawn vide order of NCLT dated March 12, 2026.

**Branch Address**

- Kandivali (Head Office)
- Malad
- Andheri
- Mulund
- Grant Road

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### **Management's Responsibilities for the Standalone Financial Results**

The Statements have been prepared based on Standalone Financial Statements. The Board of Directors of the Company are responsible for the preparation of these financial results that give a true and fair view of the net profit, other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

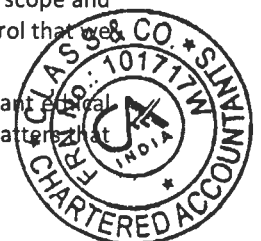
Our objectives are to obtain reasonable assurance about whether the statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial results of the Company to express an opinion on the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that

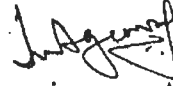


may reasonably be thought to bear on our independence, and where applicable, related safeguards.

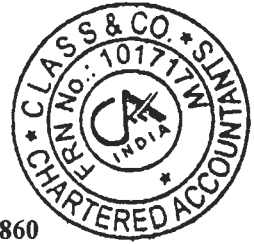
**Other Matter**

The Statement includes the results for the Quarter ended for March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to third quarter of the current financial year, which were subjected to a limited review by us, as required under Listing regulations.

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



**Laxminarayan Agarwal  
M. no: 033472  
UDIN:26033472JRNCHL4860**

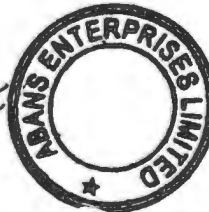


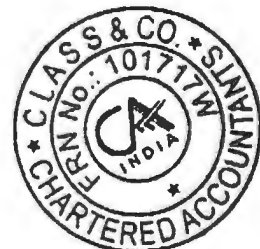
**Date: May 12, 2026  
Place: Mumbai**

**Abans Enterprises Limited**  
**Standalone Financial Results - Statement of Profit & Loss for the quarter and year**  
**ended March 31, 2026**

(Rs.in lakhs - except per share)

Particulars	For the Quarter Ended			For the Year Ended	
	March 31,2026 (Audited)	Dec 31, 2025 (Unaudited)	March 31,2025 (Audited)	March 31,2026 (Audited)	March 31,2025 (Audited)
<b>Income</b>					
Revenue from Operations	1,876.39	950.21	8,305.97	18,843.74	10,545.39
Other Income	87.98	98.71	59.29	330.47	255.75
<b>Total Income (A)</b>	<b>1,964.37</b>	<b>1,048.92</b>	<b>8,365.26</b>	<b>19,174.21</b>	<b>10,801.14</b>
<b>Expenses</b>					
Purchase of stock-in-trade	0.00	-	8,313.95	13,094.02	11,555.84
Changes in inventories of stock in trade	1,592.51	709.32	(501.33)	5,415.66	(2,143.57)
Employee benefit expense	20.80	17.65	9.73	64.67	36.08
Finance costs	93.33	156.24	162.79	401.81	681.01
Net loss on fair value changes	(0.00)	466.94	-	-	-
Depreciation and amortization expense	38.07	36.81	0.81	107.64	0.99
Other expenses	75.11	70.55	53.71	282.57	230.75
<b>Total Expenses (B)</b>	<b>1,819.82</b>	<b>1,457.51</b>	<b>8,039.66</b>	<b>19,366.37</b>	<b>10,361.10</b>
<b>Profit/(Loss) before tax [C = (A-B)]</b>	<b>144.55</b>	<b>(408.59)</b>	<b>325.60</b>	<b>(192.16)</b>	<b>440.04</b>
<b>Tax Expense:</b>					
Current tax (incl earlier years)	(4.72)	(5.27)	53.01	9.96	160.96
Deferred Tax	45.49	(86.13)	29.64	(43.96)	(38.28)
<b>Total (D)</b>	<b>40.77</b>	<b>(91.40)</b>	<b>82.65</b>	<b>(34.00)</b>	<b>122.68</b>
<b>Profit/(loss) after tax (C-D)</b>	<b>103.78</b>	<b>(317.19)</b>	<b>242.95</b>	<b>(158.16)</b>	<b>317.36</b>
<b>Other Comprehensive Income</b>					
<u>Items that will not be reclassified to profit or loss</u>					
- Remeasurement gain/(loss) on defined benefit plan	(2.49)	-	(0.55)	(2.49)	(0.55)
<u>Income tax relating to items that will not be reclassified to profit or loss</u>					
- Deferred Tax on OCI	0.63	-	0.14	0.63	0.14
<b>Total Other Comprehensive Income</b>	<b>(1.86)</b>	<b>-</b>	<b>(0.41)</b>	<b>(1.86)</b>	<b>(0.41)</b>
<b>Total Comprehensive Income</b>	<b>101.92</b>	<b>(317.19)</b>	<b>242.54</b>	<b>(160.02)</b>	<b>316.95</b>
<b>Earning per equity share of face value of Rs. 2/- each (not annualised)</b>					
Basic (in ₹)	0.15	(0.45)	0.35	(0.23)	0.46
Diluted (in ₹)	0.15	(0.45)	0.35	(0.23)	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
Other Equity excluding revaluation reserve				826.72	986.74

*Handwritten Signature*  




Abans Enterprises Limited

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

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CIN: L74120MH1985PLC035243

**Abans Enterprises Limited**  
**Standalone Financial Results - Statement of Asset & Liabilities as at March 31, 2026**

(₹ in Lakhs)

Particulars	March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	174.93	84.63
Right to use assets	311.58	-
Financial Assets		
(a) Investments	1,744.46	1,744.47
(b) Other Non Current Financial Assets	28.70	2.00
Deferred tax assets (Net)	26.23	-
	<b>2,285.90</b>	<b>1,831.10</b>
<b>Current Assets</b>		
Inventories	99.06	5,514.72
Financial Assets		
(a) Investments	88.90	1,222.00
(b) Trade Receivables	31.16	-
(c) Cash and Cash Equivalents	253.83	182.13
(d) Bank balances other than above	468.88	442.55
(e) Loans	-	1,033.85
(f) Other Current Financial Assets	15.74	50.74
(g) Derivative Financial Instrument	-	26.25
Current Tax Assets [Net]	41.49	-
Other Current Assets	90.60	255.61
	<b>1,089.66</b>	<b>8,727.85</b>
<b>Total Assets</b>	<b>3,375.56</b>	<b>10,558.95</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,394.98	1,394.98
Other Equity	826.72	986.74
	<b>2,221.70</b>	<b>2,381.72</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
i) Borrowings	47.48	60.75
ii) Other Non Current Financial Liabilities	249.73	-
Provisions	3.11	4.91
Deferred tax Liabilities (Net)	-	18.36
	<b>300.32</b>	<b>84.02</b>
<b>Current Liabilities</b>		
Financial Liabilities		
(a) Borrowings	473.26	7,883.67
(b) Other Financial Liabilities	71.09	59.51
(c) Derivative Financial Instrument	5.01	-
Provisions	0.14	0.48
Current Tax Liabilities [Net]	-	137.01
Other Current Liabilities	304.04	12.54
	<b>853.54</b>	<b>8,093.21</b>
<b>Total Equity and Liabilities</b>	<b>3,375.56</b>	<b>10,558.95</b>



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Abans Enterprises Limited

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CIN: L74120MH1985PLC035243



**Abans Enterprises Limited**  
**Standalone Financial Results - Cash Flow Statement for the year ended March 31, 2026**

(₹ in Lakhs)

Particulars	March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit/(Loss) before tax as per Statement of Profit and Loss	(192.16)	440.04
Adjustment for:		
Depreciation and amortisation expense	54.75	0.99
Depreciation on Lease	52.89	-
Finance Cost on Lease	22.67	-
Interest Income on Lease	(2.88)	-
Employee defined benefit plan expenses	(4.64)	1.26
Changes in fair value of financial assets at FVTPL	54.85	(33.66)
Interest Income	(258.50)	(218.41)
Finance cost	379.09	673.10
	<b>106.07</b>	<b>863.32</b>
Working capital adjustments :		
(Increase)/Decrease in Inventories	5,415.66	(2,143.57)
(Increase)/Decrease in Trade and other receivables	(15.84)	-
(Increase)/Decrease in Other Current Assets	210.94	254.70
Increase/(Decrease) in Trade Payables	-	(1.30)
Increase/(Decrease) in Other Current Liabilities	251.35	(30.37)
<b>Cash generated from operating activities</b>	<b>5,968.18</b>	<b>(1,057.22)</b>
Income taxes paid (net)	(188.47)	(82.24)
<b>Net Cash from/(used in) Operating Activities (A)</b>	<b>5,779.71</b>	<b>(1,139.46)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
(Increase) / Decrease of Investments (Net)	1,078.25	(505.90)
Sale/ (Purchase) of property, plant and equipment (Net)	(145.04)	(85.47)
(Increase) / Decrease in Fixed Deposits	(25.26)	(39.95)
Loans and Advances	1,033.85	(1,033.85)
Interest Income	258.50	218.41
<b>Net cash from/(used in) investing activities (B)</b>	<b>2,200.30</b>	<b>(1,446.76)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Increase / (Decrease) in Borrowings	(7,423.66)	3,424.70
Payment of Lease Liabilities	(37.65)	-
Finance Cost on Lease	(22.67)	-
Security deposit paid	(45.24)	-
Finance cost paid	(379.09)	(673.10)
<b>Net cash from/(used in) financing activities (C)</b>	<b>(7,908.31)</b>	<b>2,751.60</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>71.70</b>	<b>165.38</b>
<b>Cash and cash equivalents at beginning of the period</b>	<b>182.13</b>	<b>16.75</b>
<b>Cash and cash equivalents at end of the period</b>	<b>253.83</b>	<b>182.13</b>



*Handwritten Signature*

Abans Enterprises Limited

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CIN: L74120MH1985PLC035243

**Abans Enterprises Limited****Notes to the Audited Standalone Financial Results for the quarter and year ended March 31, 2026**

- 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. Audited Standalone Financial Results were duly reviewed by the Audit Committee and were approved in the Board Meeting held on May 12, 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 March 31, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year - to - date figures up to the third quarter of the financial year.
- 5 The information contained in this statement shall also available on Company's Website [www.abansenterprises.com](http://www.abansenterprises.com) and also on the website of the Stock Exchanges viz. BSE Limited -[www.bseindia.com](http://www.bseindia.com) and MSEI Limited - [www.msei.in](http://www.msei.in).
- 6 On November 21, 2025, the Government of India notified four Labour Codes—the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020—thereby consolidating 29 existing labour laws. The Ministry of Labour & Employment subsequently issued draft Central Rules and FAQs to facilitate assessment of the financial implications arising from these regulatory changes.

In response, the company has obtained an actuarial valuation report for gratuity and leave encachment liabilities of the company based on applicable rules and regulations in this regard which are in line with the Labour Codes, draft rules, FAQs, and relevant legal opinion. The Company continues to monitor the finalisation of Central and State Rules, as well as further clarifications from the Government on other aspects of the Labour Codes, and will account for any resulting impacts as and when necessary.

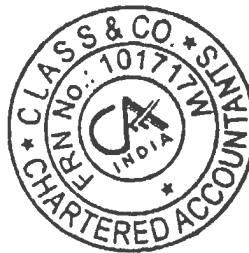
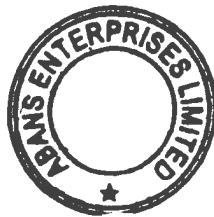
Accordingly, based on actuarial report company has recognised an amount of Rs. 22,367 as Past service cost in the statement of Profit & Loss account under the head Employee benefits expenses.

- 7 The Board of Directors of the Company, at its meeting held on February 05, 2026 based on the recommendation of the Audit Committee, has approved the withdrawal of the Scheme of Amalgamation of Abans Jewels Limited, a wholly owned subsidiary of the Company, with Abans Enterprises Limited, which was earlier approved by the Board and filed with the Hon'ble National Company Law Tribunal (NCLT). The Board noted that in view of the evolving business and market dynamics, the expected benefits of the proposed amalgamation are presently not sufficiently demonstrable, and accordingly considered it prudent to withdraw the said Scheme at this stage. The withdrawal of the Scheme does not have any impact on the financial position or financial results of the Company. The proposed merger has been withdrawn by the Transferor and Transferee Companies by passing their respective Resolutions and the Hon'ble National Company Law Tribunal (NCLT) has disposed of as withdrawn in its order sheet of the hearing held on 12.03.2026.

For Abans Enterprises Limited



**Jinesh Savla**  
Whole-time Director and CEO  
DIN : 11286253  
Place : Mumbai  
Date : May 12, 2026



Abans Enterprises Limited

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

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CIN: L74120MH1985PLC035243

**INDEPENDENT AUDITOR'S REPORT  
TO THE BOARD OF DIRECTORS OF ABANS ENTERPRISES LIMITED**

**Report on the audit of the Consolidated Financial Results Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of Abans Enterprises Limited. ("Holding company") and its subsidiaries (Holding company and its subsidiaries together referred to as "the Group") for the quarter and year ended on 31<sup>st</sup> March 2026, ("the Statement"), attached herewith, being submitted by the Holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/financial results/financial information of subsidiaries, the Statement:

a. includes the results of the following subsidiaries:

Name of the Company	Relationship	Holding %	Country of Incorporation
Abans Jewels Limited	Subsidiary Company	100%	India
Abans Gems & Jewels Trading FZE	Subsidiary Company	100%	UAE
Splendid International Limited	Subsidiary Company	100%	Mauritius

- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the quarter and year ended on 31<sup>st</sup> March 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Consolidated Financial Results**

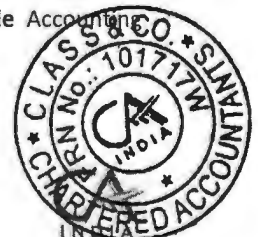
The statement has been prepared on the basis of consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the applicable Accounting

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- Andheri
- Mulund
- Grant Road

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Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

#### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated



Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

**Other Matters**

The consolidated Financial Results include the Audited Financial Results of 2 (Two) Subsidiary, whose Financial Statements/Financial Results/Financial Information reflect Group's share of total assets of Rs. 6,596.52 Lacs as at 31<sup>st</sup> March 2026, Group's share of total revenue of Rs. (3,503.35) Lakhs and Rs. 13,693.52 Lakhs and Group's share of total net profit/(loss) after tax of Rs. (6,803.71) Lakhs and Rs. 112.18 lakhs and Group's share of total comprehensive income of Rs. (6,675.85) Lakhs and Rs. 740.49 lakhs for the quarter and year ended on 31<sup>st</sup> March 2026 respectively, as considered in the consolidated Financial Results, which have been audited by their its independent auditor. The independent auditors' reports on Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above

These subsidiaries 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 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.

**Other Matter**

The consolidated annual financial results include the results for the quarter ended 31<sup>st</sup> March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Date: May 12, 2026

Place: Mumbai

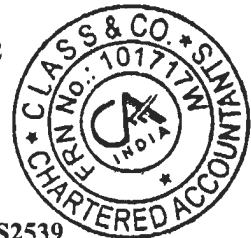
For CLASS & CO. LLP  
Chartered Accountants  
FRN: 101717W/W101102



Laxminarayan Agarwal

M. no: 033472

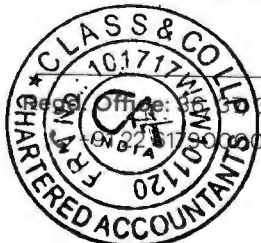
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**Abans Enterprises Limited**  
**Consolidated Financial Results - Statement of Profit & Loss for the quarter and year**  
**ended March 31, 2026**

(₹ in lakhs - Except per share data)

Particulars	For the Quarter Ended			For the Year Ended	
	Mar 31, 2026 (Audited)	Dec 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
Revenue from operations	6,51,039.84	3,45,652.28	1,97,388.14	13,81,282.32	3,84,976.04
Other Income	1,255.32	1,020.19	2,023.84	2,839.52	2,839.85
<b>Total Income (A)</b>	<b>6,52,295.16</b>	<b>3,46,672.47</b>	<b>1,99,411.98</b>	<b>13,84,121.84</b>	<b>3,87,815.89</b>
<b>Expenses</b>					
Cost of material consumed (Including Direct Expenses)	321.70	708.15	339.97	1,688.35	1,492.88
Purchase of stock- in- trade	6,40,743.57	3,42,775.68	2,05,943.88	13,56,414.25	3,91,686.93
Changes in inventories of finished goods & stock in trade	8,925.24	(4,255.32)	(8,572.62)	20,058.22	(12,441.87)
Employee benefit expense	343.26	322.78	200.43	1,152.77	695.21
Finance costs	346.86	400.43	358.01	1,228.13	1,811.82
Net loss on fair value changes	-	7,333.26	-	-	-
Impairment Losses	-	-	28.00	-	28.00
Depreciation and amortization expense	90.39	88.18	54.88	303.65	210.91
Other expenses	896.86	797.39	330.22	2,435.36	1,177.76
<b>Total Expenses (B)</b>	<b>6,51,667.88</b>	<b>3,48,170.55</b>	<b>1,98,682.77</b>	<b>13,83,280.73</b>	<b>3,84,661.64</b>
<b>Profit/(loss) before tax (C= A-B)</b>	<b>627.28</b>	<b>(1,498.08)</b>	<b>729.21</b>	<b>841.11</b>	<b>3,154.25</b>
<b>Tax Expense:</b>					
Current tax (Including earlier year)	(2,225.16)	1,037.19	(245.89)	493.17	1,359.91
Deferred Tax	3,647.27	(2,771.72)	547.58	(48.46)	(90.27)
<b>Total (D)</b>	<b>1,422.11</b>	<b>(1,734.53)</b>	<b>301.69</b>	<b>444.71</b>	<b>1,269.64</b>
<b>Profit/(loss) after tax (C-D)</b>	<b>(794.83)</b>	<b>236.45</b>	<b>427.52</b>	<b>396.40</b>	<b>1,884.61</b>
<b>Other Comprehensive Income</b>					
<u>Items that will not be reclassified to profit or loss.</u>					
Remeasurement gain/(loss) on defined benefit plan	1.52	(1.64)	(6.89)	(0.12)	(6.89)
Income tax relating to items that will not be reclassified to profit or loss	(0.38)	0.41	1.73	0.03	1.73
<u>Items that will be reclassified to profit or loss</u>					
Exchange difference in translating the financial statements of foreign operations	127.86	328.05	(5.20)	628.31	180.53
<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>129.00</b>	<b>326.82</b>	<b>(10.36)</b>	<b>628.22</b>	<b>175.37</b>
<b>Total Comprehensive Income for the period</b>	<b>(665.83)</b>	<b>563.27</b>	<b>417.16</b>	<b>1,024.62</b>	<b>2,059.98</b>
<b>Net Profit attributable to :</b>					
Owners of the Company	(794.83)	236.45	427.52	396.40	1,884.61
Non-Controlling Interest	-	-	-	-	-
<b>Other Comprehensive Income attributable to :</b>					
Owners of the Company	129.00	326.82	(10.36)	628.22	175.37
Non-Controlling Interest	-	-	-	-	-
<b>Total Comprehensive Income attributable to :</b>					
Owners of the Company	(665.83)	563.27	417.16	1,024.62	2,059.98
Non-Controlling Interest	-	-	-	-	-
<b>Earning per equity share of face value of Rs 2/- each (not annualised for the quarter)</b>					
Basic (in ₹)	(1.14)	0.34	0.61	0.57	2.70
Diluted (in ₹)	(1.14)	0.34	0.61	0.57	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
Other Equity excluding Revaluation Reserve	-	-	-	20,242.55	19,217.93



Abans Enterprises Limited



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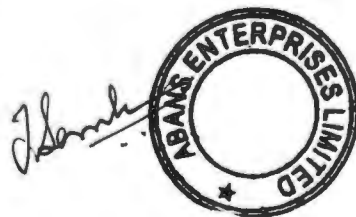
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**Abans Enterprises Limited**  
**Consolidated Financial Results - Statement of Asset & Liabilities as at March 31, 2026**

(₹ in Lakhs)

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	461.88	341.11
Right of use assets	580.17	358.12
Intangible asset	5.45	9.31
Financial assets		
i) Investments	952.70	-
i) Other non current financial assets	99.46	31.91
	<b>2,099.66</b>	<b>740.45</b>
<b>Current Assets</b>		
Inventories	2,193.13	22,190.37
Financial assets		
i) Investments	9,439.51	5,313.13
ii) Trade receivables	13,189.67	14,541.00
iii) Cash and cash equivalents	1,839.19	1,426.71
iv) Other bank balance	470.68	672.61
v) Other current financial assets	368.69	171.58
Derivative financial instruments	1,793.80	2,618.06
Current tax assets [Net]	759.64	-
Other current assets	7,013.68	1,367.24
	<b>37,067.99</b>	<b>48,300.70</b>
	<b>39,167.65</b>	<b>49,041.15</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,394.98	1,394.98
Other Equity	20,242.55	19,217.93
	<b>21,637.53</b>	<b>20,612.91</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial liabilities		
i) Borrowings	1,928.59	2,710.88
ii) Lease Liabilities	471.41	306.01
Provisions	91.65	76.35
Deferred tax liabilities [Net]	387.44	443.12
	<b>2,879.09</b>	<b>3,536.36</b>
<b>Current Liabilities</b>		
Financial liabilities		
i) Borrowings	13,582.72	22,445.39
ii) Trade payable		
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues creditors other than micro enterprises and small enterprises	522.11	1,243.53
iii) Other financial liabilities	217.26	77.19
iv) Lease liabilities	141.09	69.64
Other current liabilities	175.07	97.63
Provisions	12.78	10.31
Current tax liabilities [Net]	-	948.19
	<b>14,651.03</b>	<b>24,891.88</b>
	<b>39,167.65</b>	<b>49,041.15</b>

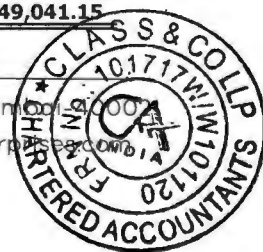


Abans Enterprises Limited

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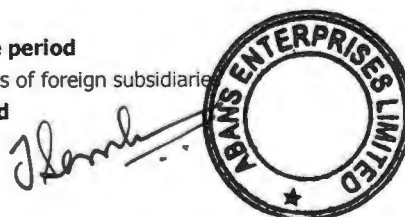
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**Abans Enterprises Limited**  
**Consolidated Financial Results - Cash Flow Statement for the year ended March 31, 2026**

(₹ in Lakhs)

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
<b>Profit before tax as per statement of Profit and Loss</b>	<b>841.11</b>	<b>3,154.25</b>
Adjustment for:		
Depreciation and amortisation	250.76	210.91
Reversal of Unclaimed liabilities	-	(1,752.11)
Impairment Losses	-	28.00
Depreciation, Finance Cost and Interest Income on Lease	114.01	-
Employee defined benefit plan expenses	17.65	22.78
Changes in fair value of investment	376.10	(193.07)
Changes in fair value of debentures	(354.10)	433.06
Interest expense on unwinding of ZOCD	10.14	-
Profit on Sale of Investment	-	(1,751.02)
(Profit)/Loss on sale of property, plant and equipment	(4.41)	-
Interest income	(842.95)	(86.67)
Interest expenses	1,096.82	1,578.24
<b>Operating profit before working capital changes</b>	<b>1,505.13</b>	<b>1,644.37</b>
Adjusted for :		
(Increase)/Decrease in inventories	19,997.22	(12,254.85)
(Increase)/Decrease in trade receivables	2,051.40	3,811.44
(Increase)/Decrease in other non current assets	(40.08)	26.82
(Increase)/Decrease in other current assets	(4,745.98)	(684.91)
Increase/(Decrease) in trade and other payables	(723.29)	(7,172.41)
Increase/(Decrease) in other liabilities	220.39	(3,876.11)
<b>Cash generated from operations</b>	<b>18,264.79</b>	<b>(18,505.65)</b>
Taxes refund / (paid) - (net)	(2,201.01)	(802.95)
<b>Net cash from/(used in) operating activities (A)</b>	<b>16,063.78</b>	<b>(19,308.60)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment	(273.58)	(159.72)
(Increase) / Decrease in Right to Use	-	(447.65)
(Increase)/Decrease in investments	(5,391.30)	8,433.35
(Increase) / Decrease in Fixed Deposits	203.01	38.02
Interest income	1,783.33	490.50
<b>Net cash from investing activities (B)</b>	<b>(3,678.54)</b>	<b>8,354.50</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Increase/(Decrease) in borrowings	(9,732.98)	13,372.93
Security deposit paid	(45.24)	-
Payment of Lease Liabilities	(148.62)	-
Interest expenses	(2,068.87)	(1,982.07)
<b>Net cash from financing activities (C)</b>	<b>(11,995.71)</b>	<b>11,390.86</b>
<b>Net cash and cash equivalents (A + B + C)</b>	<b>389.53</b>	<b>436.76</b>
<b>Cash and cash equivalents at beginning of the period</b>	<b>1,426.71</b>	<b>986.98</b>
Foreign currency translation impact on cash balances of foreign subsidiaries	13.43	2.97
<b>Cash and cash equivalents at end of the period</b>	<b>1,829.67</b>	<b>1,426.71</b>

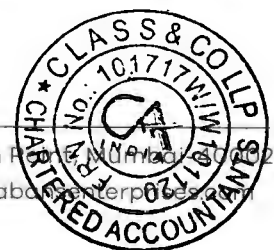


Abans Enterprises Limited

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CIN: L74120MH1985PLC035243



## Abans Enterprises Limited

### Notes to the Audited Consolidated Financial Results for the quarter and year ended March 31, 2026:

- 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.
- 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. Audited Consolidated Financial results were duly reviewed by the Audit Committee and were approved in the Board Meeting held on May 12, 2026.
- The above financial results includes financial performance of the following subsidiaries;

<u>Sr No</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

- 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.
- The information contained in this statement shall also be available on Company's Website [www.abansenterprises.com](http://www.abansenterprises.com) and also on the website of the Stock Exchanges viz. BSE Limited -[www.bseindia.com](http://www.bseindia.com) and MSEI Limited - [www.msei.in](http://www.msei.in).
- On November 21, 2025, the Government of India notified four Labour Codes—the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020—thereby consolidating 29 existing labour laws. The Ministry of Labour & Employment subsequently issued draft Central Rules and FAQs to facilitate assessment of the financial implications arising from these regulatory changes.

In response, the company has obtained an actuarial valuation report for gratuity and leave encachment liabilities of the company based on applicable rules and regulations in this regard which are in line with the Labour Codes, draft rules, FAQs, and relevant legal opinion. The Company continues to monitor the finalisation of Central and State Rules, as well as further clarifications from the Government on other aspects of the Labour Codes, and will account for any resulting impacts as and when necessary.

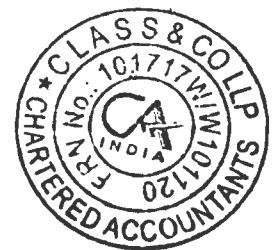
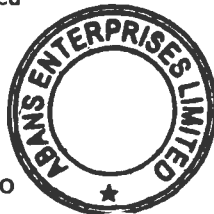
Accordingly, based on actuarial report company has recognised an amount of Rs. 22,367 as Past service cost in the statement of Profit & Loss account under the head Employee benefits expenses.

- The Board of Directors of the Company, at its meeting held on February 05, 2026 based on the recommendation of the Audit Committee, has approved the withdrawal of the Scheme of Amalgamation of Abans Jewels Limited, a wholly owned subsidiary of the Company, with Abans Enterprises Limited, which was earlier approved by the Board and filed with the Hon'ble National Company Law Tribunal (NCLT). The Board noted that in view of the evolving business and market dynamics, the expected benefits of the proposed amalgamation are presently not sufficiently demonstrable, and accordingly considered it prudent to withdraw the said Scheme at this stage. The withdrawal of the Scheme does not have any impact on the financial position or financial results of the Company. The proposed merger has been withdrawn by the Transferor and Transferee Companies by passing their respective Resolutions and the Hon'ble National Company Law Tribunal (NCLT) has disposed of as withdrawn in its order sheet of the hearing held on 12.03.2026.

For Abans Enterprises Limited



**Jinesh Savla**  
**Whole-time Director and CEO**  
**DIN : 11286253**  
**Place : Mumbai**  
**Date : May 12, 2026**



Abans Enterprises Limited

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