

August 13, 2019

To, BSE Limited Phiroze Jeejeebhoy Towers, 25 th Floor, Dalal Street, Fort, Mumbai – 400 001.	To, Metropolitan Stock Exchange of India Limited Vibgyor Towers, 4 th Floor, Plot No. C 62, G-Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098.
Scrip Code: 512165	Symbol: ABANS

Dear Sir / Madam,

Sub: Outcome of Board Meeting

In terms of Regulation 30 read with Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors in their meeting held today have considered and approved following matters:

- **Approval of Unaudited Financial Results (Standalone and Consolidated) for Quarter ended June 30, 2019 along with Limited review report.**

In continuation of our letter dated August 5, 2019, pursuant to Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results (Standalone and Consolidated) set out in compliance with Indian Accounting Standards (Ind –AS) for the Quarter ended June 30, 2019, duly approved by the Board of Directors of the Company in their meeting held today i.e. August 13, 2019 together with Limited review report thereon are enclosed as “Annexure I”.

The aforesaid results are also being disseminated on Company’s website at <http://www.abansenterprises.com>.

- **Change in Chief Financial Officer of the Company.**

We further inform you that, Mr. Amit Gupta has resigned as Chief Financial Officer from August 13, 2019 (after closure of business hours). The Board of Directors have taken note of the same and have appointed Mr. Karan Jain as the Chief Financial Officer pursuant to Section 203 of the Companies Act, 2013 w.e.f. August 14, 2019. The disclosure pursuant to Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015 is enclosed as “Annexure II”.

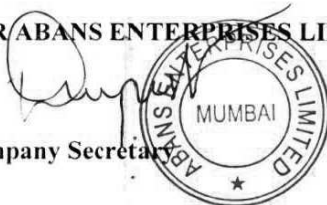
Meeting commenced at 5.00 P.M. and concluded at 8.40 P.M.

You are requested to kindly update above information on your record.

Thanking You,

FOR ABANS ENTERPRISES LIMITED

Company Secretary



Abans Enterprises Limited

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

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CIN: L74120MH1985PLC035243

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

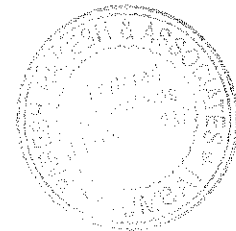
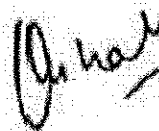
**Review Report To,
The Board of Directors
Abans Enterprises Limited.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Abans Enterprises Limited for the Quarter ended 30th June 2019, attached herewith being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing and Disclosure Requirements) Regulation 2015 read with SEBI circular CIR/CFD/FAC/62/2016 dated 5th July,2016 as amended ('the Regulation'), read with SEBI Circular No. CIRICFD/CMD1/44/2019 dated March 29,2019 ('the Circular').
2. The preparation of the Statement 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the



Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Paresh Rakesh & Associates
Chartered Accountants
FRN: 119728W**



**Date: August 13, 2019
Place: Mumbai**

**Rakesh Chaturvedi
Partner
Membership. no 102075
UDIN: 19102075AAAAEG4297**

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019					
(₹ In Lakhs Except Earning per Share)					
Particulars		For The Quarter Ended			
		30.06.2019 (Unaudited)	31.03.2019 (Audited)	30.06.2018 (Unaudited)	Year Ended 31.03.2019 (Audited)
I.	Revenue from Operations	14,695.56	3,720.41	5,082.56	13,139.37
II.	Other Income	119.64	1.71	0.09	0.16
III.	TOTAL INCOME (I + II)	14,815.20	3,722.12	5,082.65	13,139.53
IV.	Expenses:				
	Cost of Materials Consumed	-	-	-	-
	Purchase of stock-in-trade	16,856.49	3,356.19	4,051.39	11,956.57
	Changes in Inventories of Finished Good, Stock in Trade & Work in Progress	-2,097.49	278.28	9.50	285.35
	Employee benefits expense	13.72	10.48	12.99	50.20
	Finance Costs	17.18	0.50	0.00	0.54
	Depreciation and amortisation expense	0.08	0.08	0.08	0.34
	Other Expenses	8.21	19.91	993.79	644.79
IV.	TOTAL EXPENSES	14,798.19	3,665.44	5,067.75	12,937.79
V.	Profit before exceptional items and tax (III-IV)	17.01	56.68	14.90	201.74
VI.	Exceptional items	-	-	-	-
VII.	Profit before tax (V-VI)	17.01	56.68	14.90	201.74
VIII.	Tax Expense:				
	(1) Current Tax	4.42	22.83	3.87	60.54
	(2) Deferred Tax	0.06	-	-	0.36
	(3) Earlier Year	-	-	-	0.00
IX.	Profit (Loss) for the period from continuing Operations (VII-VIII)	12.53	33.85	11.03	140.84
X.	Profit / (Loss) from discontinuing Operations	-	-	-	-
XI.	Tax expenses of discontinued operations	-	-	-	-
XII.	Profit / (Loss) from discontinuing operations (after tax) (X-XI)	-	-	-	-
XIII.	Profit (Loss) for the period (IX+XII)	12.53	33.85	11.03	140.84
XIV.	Other comprehensive Income				
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other comprehensive Income	-	-	-	-
XV.	Total Comprehensive Income for the Period (XIII+XIV)	12.53	33.85	11.03	140.84
XVI.	Earning per equity share (For continuing operation)				
	(1) Basic	0.09	0.24	0.08	1.01
	(2) Diluted	0.09	0.24	0.08	1.01
XVII.	Earning per equity share (For discontinued operation)				
	(1) Basic	-	-	-	-
	(1) Diluted	-	-	-	-
XVIII.	Earning per equity share (For continuing & discontinued operation)				
	(1) Basic	0.09	0.24	0.08	1.01
	(2) Diluted	0.09	0.24	0.08	1.01
XIX.	Paid up Equity Share Capital Equity Shares of Rs. 10/- each	1,394.98	1,394.98	1,394.98	1,394.98
XX.	Other Equity excluding Revaluation Reserve				225.82

Note:

- The above 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.
- The above standalone 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. Financial results were duly reviewed by the Audit Committee and were approved in the Board Meeting held on August 13th, 2019. The Statutory auditors have carried out a Limited Review of the result for the quarter ended June 30th, 2019.
- During the quarter ended June 30th, 2019, Company acquired Abans Jewels Private Limited (AJPL) and thus AJPL became wholly-owned subsidiary of the Company w.e.f May 29, 2019.
- During the quarter ended June 30th, 2019 Company incorporated wholly owned subsidiary namely Tout Comtrade Private Limited (Tout).
- The Company's operating segments are established on the basis of those components that are evaluated regularly by the management in deciding how to allocate resources and in assessing performance. These have been identified taking into account nature of business activity, the differing risks and returns and the internal business reporting systems. The Company has two principal operating and reporting segments: viz. general trading in commodities (Precious metals/ Agri commodities) and trading in derivatives on recognized exchanges. The accounting policies adopted for segment reporting are in line with the accounting policy of the Company.
- Except for audited figure for 12 months period April 2018 to March 2019 EPS is not annualized.
- The Previous period figures have been regrouped / rearranged, wherever necessary to conform to the current period's classification.

For Abans Enterprises Limited

Abhishek Bansal
DIN: 01448730
Chairman & Managing Director

Place: Mumbai
Date: 13/08/2019

Abans Enterprises Limited

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

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CIN: L74120MH1985PLC035243

ABANS ENTERPRISES LIMITED
CIN: L74120MH1985PLC035243
Regd. Off.: 36/37/38A, 3rd Floor, 227 Nariman Bhavan, Backbay Reclamation, Nariman Point, Mumbai-400021.
Tel No.: 022 61790000, Email: compliance@abansenterprises.com, Web: www.abansenterprises.com
UNAUDITED STANDALONE SEGMENT WISE REVENUE , RESULTS , ASSETS , LIABILITIES
(Rs. in Lakhs)

Particulars	For The Quarter Ended			Year Ended
	30.06.2019 (Unaudited)	31.03.2019 (Audited)	30.06.2018 (Unaudited)	31.03.2019 (Audited)
1 SEGMENT REVENUE				
a) General Trading of commodities	14,695.56	3,720.41	5,082.56	13,139.37
b) Trading in Derivatives	119.64	1.71	-	-
c) Others / Un-allocable	-	-	-	-
Total	14,815.20	3,722.12	5,082.56	13,139.37
Less : Inter Segment Revenue	-	-	-	-
Revenue from Operations	14,815.20	3,722.12	5,082.56	13,139.37
Other Revenue	-	-	0.09	0.16
Total Revenue	14,815.20	3,722.12	5,082.65	13,139.53
2 SEGMENT RESULT BEFORE TAX & FINANCE COST				
a) General Trading of commodities	-85.45	55.47	1,005.35	816.12
b) Trading in Derivatives	119.64	1.71	-990.54	-614.00
c) Others / Un-allocable	-	-	0.09	0.16
Total	34.19	57.18	14.90	202.28
Less : Finance Costs	17.18	0.50	-	0.54
Less : Other unallocable Expenses	-	-	-	-
Profit before Tax	17.01	56.68	14.90	201.74
3 SEGMENT ASSETS				
a) General Trading of commodities	10,834.62	2,451.36	4,026.45	2,451.36
b) Trading in Derivatives	181.66	-	845.64	-
c) Others / Un-allocable	568.00	-	-	-
Total Assets	11,584.28	2,451.36	4,872.09	2,451.36
4 SEGMENT LIABILITIES				
a) General Trading of commodities	8,016.19	750.21	3,358.66	750.21
b) Trading in Derivatives	-	-	-	-
c) Others / Un-allocable	1,934.78	80.36	22.44	80.36
Total Liabilities	9,950.97	830.57	3,381.10	830.57


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CIN: L74120MH1985PLC035243

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 Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter ended June 30, 2019 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIRICFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 read with the Circular. 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. 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 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

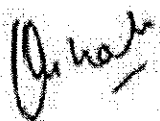
4. The Statement includes the results of the following entities:

List of Subsidiaries:

- a. Tout Comtrade Pvt Ltd – India (w.e.f 04th April 2019)
- b. Abans Jewels Pvt Ltd – India (w.e.f 29th May 2019)
- c. Abans Gems and Jewels FZE - UAE (Subsidiary of Abans Jewels Pvt Ltd)

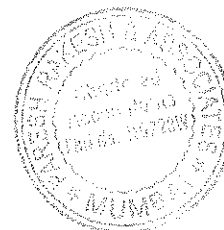
5. We did not review the interim financial results and other financial information in respect of One subsidiary - Abans Gems and Jewels FZE – UAE included in the unaudited consolidated financial result, whose interim financial results/information reflect total revenues of Rs. 10204.18 Lacs and total net profit after tax of Rs. 304.04 Lacs and total Comprehensive Income of Rs. 304.04 Lacs for the period 29th May 2019 to June 30, 2019. These interim financial results and other financial information have been reviewed by other auditor, whose report have been furnished to us by the management. Our conclusion, in so far as it relates to the affairs of such subsidiary, is based solely on the report of other auditor. Our conclusion is not modified in respect of this matter.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 Standard 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 Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Paresh Rakesh & Associates
Chartered Accountants
FRN: 119728W



Rakesh Chaturvedi
Partner

Membership. no 102075
UDIN: 19102075AAAAEH4867



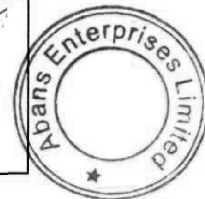
Date: August 13, 2019
Place: Mumbai

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019		
(Rs. In Lakhs Except Earning per Share)		
Particulars		For The Quarter
		Ended
		30.06.2019
		(Unaudited)
I.	Revenue from Operations	70,442.36
II.	Other Income	271.97
III.	TOTAL INCOME (I + II)	70,714.33
IV.	Expenses:	
	Cost of Materials Consumed	12,057.86
	Purchase of stock-in-trade	61,156.77
	Changes in Inventories of Finished Good , Stock in Trade & Work in Progress	-4,462.39
	Employee benefits expense	83.14
	Finance Costs	23.58
	Depreciation and amortisation expense	14.09
	Other Expenses	1,456.68
IV.	TOTAL EXPENSES	70,329.73
V.	Profit before exceptional items and tax (III-IV)	384.60
VI.	Exceptional items	-
VII.	Profit before tax (V-VI)	384.60
VIII.	Tax Expense :	
	(1) Current Tax	23.74
	(2) Deferred Tax	-2.64
	(3) Earlier Year	-
IX.	Profit (Loss) for the period from continuing Operations (VII-VIII)	363.50
X.	Profit / (Loss) from discontinuing Operations	-
XI.	Tax expenses of discontinued operations	-
XII.	Profit / (Loss) from discontinuing operations (after tax) (X-XI)	-
XIII.	Profit (Loss) for the period (IX +XII)	363.50
XIV.	Other comprehensive Income	
	A. (i) Items that will not be reclassified to profit or loss	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-
	B. (i) Items that will be reclassified to profit or loss	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-
	Total Other comprehensive Income	-
XV.	Total Comprehensive Income for the Period (XIII+XIV)	363.50
XVI.	Net profit attributable to:	
	(1) Owners of the Company	363.50
	(2) Non - controlling interest	-
XVII.	Other Comprehensive Income attributable to:	
	(1) Owners of the Company	-
	(2) Non - controlling interest	-
XVIII.	Total Comprehensive Income attributable to:	
	(1) Owners of the Company	363.50
	(2) Non - controlling interest	-
XIX.	Earning per equity share (For continuing operation)	
	(1) Basic	2.61
	(2) Diluted	2.61
XX.	Earning per equity share (For discontinued operation)	
	(1) Basic	-
	(1) Diluted	-
XXI.	Earning per equity share (For continuing & discontinued operation)	
	(1) Basic	2.61
	(2) Diluted	2.61
XXII.	Paid up Equity Share Capital Equity Shares of Rs. 10/- each	1,394.98
XXIII.	Other Equity excluding Revaluation Reserve	

For ABANS Enterprises Limited

Place : Mumbai
Date : 13/08/2019

Abhishek Bhasal
DIN: 02445730
Chairman & Managing Director



Abans Enterprises Limited

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UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE , RESULTS , ASSETS , LIABILITIES			(Rs. in Lakhs)
Particulars			For The Quarter Ended
			30.06.2019
			(Unaudited)
1	SEGMENT REVENUE		
	a)	General Trading of commodities	59,858.07
	b)	Trading in Derivatives	107.07
	c)	Manufacturing	10,747.98
	d)	Others / Un-allocable	1.21
	Total		70,714.33
	Less : Inter Segment Revenue		-
	Revenue from Operations		70,714.33
	Other Revenue		-
	Total Revenue		70,714.33
2	SEGMENT RESULT BEFORE TAX & FINANCE COST		
	a)	General Trading of commodities	3,196.40
	b)	Trading in Derivatives	107.07
	c)	Manufacturing	-2,895.27
	d)	Others / Un-allocable	-0.02
	Total		408.18
	Less : Finance Costs		23.58
	Less : Other unallocable Expenses		-
	Profit before Tax		384.60
3	SEGMENT ASSETS		
	a)	General Trading of commodities	76,984.70
	b)	Trading in Derivatives	243.71
	c)	Manufacturing	17,465.39
	d)	Others / Un-allocable	710.69
	Total Assets		95,404.49
4	SEGMENT LIABILITIES		
	a)	General Trading of commodities	59,568.04
	b)	Trading in Derivatives	-
	c)	Manufacturing	31,398.46
	d)	Others / Un-allocable	2,401.58
	Total Liabilities		93,368.08



Abans Enterprises Limited

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Abans Enterprises Limited

Notes to the unaudited Consolidated Financial Results for the quarter ended June 30, 2019.

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 Consolidated 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. Financial results were duly reviewed by the Audit Committee and were approved in the Board Meeting held on August 13th, 2019. The Statutory auditors have carried out a Limited Review of the result for the quarter ended June 30th, 2019 for Abans Enterprise Limited (AEL) and it's direct subsidiaries Abans Jewels Private Limited (AJPL) and Tout Comtrade Private Limited (Tout) on standalone basis. Accounts of the step down subsidiary Abans Gems & Jewels trading FZE (AGJ FZE) being foreign subsidiary are consolidated based on interim financial results reviewed by their auditors. The above results includes financial performance of the following subsidiaries;

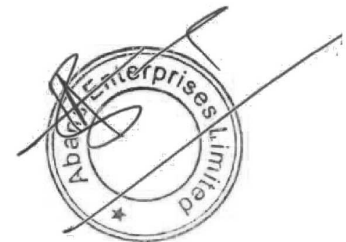
Sr No.	Name of the Company	Relationship	Holding percentage	Country of incorporation	Subsidiary w.e.f
1	Abans Jewels Private Limited	Subsidiary company	100%	India	May 29, 2019
2	Abans Gems & Jewels trading FZE	Step down subsidiary company	100%	Dubai	May 29, 2019
3	Tout Comtrade Private Limited	Subsidiary company	100%	India	April 04, 2019

3. The Company's operating segments are established on the basis of those components of the Group that are evaluated regularly by the management in deciding how to allocate resources and in assessing performance. These have been identified taking into account nature of activity, the differing risks and returns and the internal business reporting systems.

The Company has three principal operating and reporting segments; viz. trading in commodities, manufacturing / processing and trading in derivatives on recognized exchanges.

The accounting policies adopted for segment reporting are in line with the accounting policy of the Company.

4. Consolidation is applicable to the Company for the first time given it's investments in subsidiary companies and hence no comparable figures for the comparable previous year / period are provided.



Abans Enterprises Limited

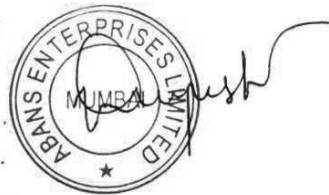
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Annexure II

Sr. No.	Particulars	Disclosures
1.	Reason for change	Appointment
2.	Date of appointment & term of appointment	Mr. Karan Jain has been appointed as the Chief Financial Officer of the Company with effect from August 14, 2019.
3.	Brief profile	Mr. Karan Jain is an Associate Member of the Institute of Chartered Accountants of India and holds B.Com Degree from Mumbai University. Mr. Jain has a work experience of more than 5 years in Accounting, Financial Management and Taxation.
4.	Disclosure of relationships between Directors	Mr. Karan Jain is not related to any Director of the Company.



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