

February 12, 2021

To, BSE Limited Phiroze Jeejeebhoy Towers, 25 th Floor, Dalal Street, Fort, Mumbai – 400 001. <u>Scrip Code: 512165</u>	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. <u>Symbol: ABANS</u>
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Dear Sir,

Sub: Outcome of Board Meeting

In continuation to our letter dated February 04, 2021 and 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 December 31, 2020 duly approved by the Board of Directors of the Company in their meeting held today i.e. February 12, 2021 together with Independent Auditors report thereon are enclosed.

The aforesaid results are also being disseminated on Company's website at www.abansenterprises.com

The Board Meeting commenced at 03.00 p.m. and concluded at 06.50 p.m.

Kindly acknowledge and oblige.

Thanking you,

FOR ABANS ENTERPRISES LIMITED

Deepesh Jain
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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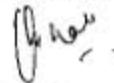
CIN: L74120MH1985PLC035243

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 (the "Company") for the quarter and Nine Month ended December 31, 2020 (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 Pareesh Rakesh & Associates
Chartered Accountants
FRN: 119728W



Rakesh Chaturvedi
M. no: 102075
UDIN: 21102075AAAACX4748



Date: 12th February 2021
Place: Mumbai

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 Nine Month ended December 31, 2020 (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 Private Limited	Subsidiary Company (w.e.f: 28 th May 2019)
3	Tout Comtrade Private Limited	Wholly owned Subsidiary Company (w.e.f: 4 th April 2019)
4.	Zicuro Technologies Pvt Ltd	Wholly owned Subsidiary Company (w.e.f: 15 th November 2019)
5.	Lifesurge Biosciences Private Limited	Wholly owned Subsidiary Company (w.e.f: 1 st January 2020)
5.	Splendid International Limited (Incorporated in Mauritius)	Wholly owned Subsidiary Company (w.e.f: 8 th October 2019)
6.	Abans Creations Private Limited	Wholly owned Subsidiary Company (w.e.f: 16 th April 2020)
7.	Abans Gems & Jewels Trading FZE (Incorporated in Dubai)	Subsidiary of Abans Jewels Private Limited (w.e.f: 28 th May 2019)

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. **Subsidiary reviewed by other Auditors:**

The accompanying Statement includes unaudited interim financial results and other unaudited financial information of one foreign subsidiary, whose interim financial results reflect Group's share of total assets of Rs. 37548.973 Lakhs as at December 31, 2021, and Group's share of total revenues of Rs.35,309.06 lakhs and 66,631.38 lakhs, Group's share of total net profit after tax of Rs.1466.25 lakhs and 2779.82 lakhs and Group's share of total comprehensive income of Rs. 1466.25 lakhs and 2779.82 lakhs for quarter and Nine Month ended December 31, 2020 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.

This 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 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.

7. **Subsidiary not being Material not reviewed by any auditors:**

The accompanying Statement includes unaudited interim financial result and other unaudited financial information in respect of one foreign subsidiary, whose interim financial results reflect Group's share of total Assets of Rs. 36.67 Lakhs Group's share of total revenues of Rs. NIL, Group's share of total net profit/(Loss) after tax of Rs. (1.58) Lakhs and Rs. (4.83) lakhs and Group's share of total comprehensive income of Rs. Rs. (1.58) Lakhs and Rs. (4.83) lakhs for the quarter and Nine Month ended on 31st December 2020, as considered in the Statement. This unaudited interim financial results and other unaudited financial information has been approved and furnished to us by the Management and is not subjected to review by any auditors. Our conclusion on the Statement, in so far as it relates to the affairs of this subsidiary, is based solely on such unaudited interim financial results and other unaudited financial information provided to us by the Management of the Holding Company. According to the information and explanations given to us by the Management, the interim financial result of this subsidiary is not material to the Group.



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

For Paresh Rakesh & Associates
Chartered Accountants
FRN: J19728W

Rakesh Chaturvedi
M. no: 102075
UDIN: 21102075AAAACY4128



Date: 12th February 2021
Place: Mumbai

Abans Enterprises Limited

Un audited Consolidated Financial Results - Statement of Profit & Loss for the quarter and nine month ended;

(Rs.in lakhs - Except per share data)

Particulars	Quarter ended Dec 31, 2020 (Unaudited)	Quarter ended Sep 30, 2020 (Unaudited)	Quarter ended Dec 31, 2019 (Unaudited)	Nine Months ended Dec 31, 2020 (Unaudited)	Nine Months ended Dec 31, 2019 (Unaudited)	Year ended March 31, 2020 (Audited)
Revenue from Operations	1,17,961.61	95,928.63	1,01,940.81	2,64,516.75	2,50,433.41	4,53,647.75
Other Income	1,242.31	387.95	391.77	1,776.28	1,237.59	1,729.42
Total Income - A	1,19,203.92	96,316.58	1,02,332.58	2,66,293.03	2,51,671.00	4,55,377.17
Expenses						
Cost of Materials Consumed	10,934.25	19,626.84	27,146.48	33,290.30	54,262.50	98,317.84
Purchase of stock-in-trade	1,06,154.24	84,428.06	73,505.23	2,37,028.70	1,92,843.31	3,56,557.47
Changes in Inventories of Finished Good, Stock in Trade & Work in Progress	-702.99	-9,265.66	111.58	-9,581.37	845.18	-4,450.18
Employee benefits expense	186.18	183.06	120.86	571.70	367.53	677.60
Finance costs	494.80	289.35	270.46	952.38	403.81	790.20
Depreciation & Amortisation expense	37.06	32.62	53.21	101.71	119.03	175.15
Other expenses	1,000.74	395.89	138.50	1,558.88	382.31	455.50
Total Expenses - B	1,18,104.28	95,690.16	1,01,346.32	2,63,922.30	2,49,223.67	4,52,523.58
Profit before exceptional items and tax (A-B)	1,099.64	626.42	986.26	2,370.73	2,447.33	2,853.59
Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
Profit before tax	1,099.64	626.42	986.26	2,370.73	2,447.33	2,853.59
Tax Expense :						
Current Tax	-38.26	38.47	75.87	31.55	124.76	145.29
Deferred Tax	-45.36	-39.29	-2.36	-104.29	-4.10	-54.02
Earlier Year	-20.41	0.00	0.00	-20.41	0.00	-0.81
Profit for the period	1,203.66	627.24	912.75	2,463.87	2,326.67	2,763.13
Other Comprehensive Income						
Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.75
Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the Period	1,203.66	627.24	912.75	2,463.87	2,326.67	2,763.88
Net Profit attributable to :						
Owners of the Company	1,125.66	627.24	912.75	2,385.87	2,326.67	2,763.13
Non controlling Interests	78.00	0.00	0.00	78.00	0.00	0.00
Other Comprehensive Income attributable to :						
Owners of the Company	0.00	0.00	0.00	0.00	0.00	0.75
Non controlling Interests	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income attributable to :						
Owners of the Company	1,125.66	627.24	912.75	2,385.87	2,326.67	2,763.88
Non controlling Interests	78.00	0.00	0.00	78.00	0.00	0.00
Earning per equity share of face value of Rs 10/- each (not annualised for the quarter)						
Basic - before exceptional item	8.63	4.50	6.54	17.66	16.68	19.81
Diluted - before exceptional item	8.63	4.50	6.54	17.66	16.68	19.81
Basic - after exceptional item	8.63	4.50	6.54	17.66	16.68	19.81
Diluted - after exceptional item	8.63	4.50	6.54	17.66	16.68	19.81
Paid up Equity Share Capital						
(Equity Share of Rs.10/- each)	1,394.98	1,394.98	1,394.98	1,394.98	1,394.98	1,394.98
Other Equity excluding Revaluation Reserve						4,073.13

Abans Enterprises Limited

Abans Enterprises Limited

Un audited Consolidated Financial Results - Segment wise Revenue, Results and Capital employed for the quarter and nine month ended;

	(Rs.in lakhs)					
Particulars	Quarter ended Dec 31, 2020 (Unaudited)	Quarter ended Sep 30, 2020 (Unaudited)	Quarter ended Dec 31, 2019 (Unaudited)	Nine Months ended Dec 31, 2020 (Unaudited)	Nine Months ended Dec 31, 2019 (Unaudited)	Year ended March 31, 2020 (Audited)
Segment Revenue						
Trading of commodities	1,06,270.79	75,889.53	74,755.82	2,28,089.85	1,95,115.98	3,48,334.87
Manufacturing	12,797.89	20,156.66	27,210.08	37,766.06	55,556.14	1,06,304.94
Pharmaceutical	18.65	-1.43	0.00	24.94	0.00	13.00
Information technology	0.60	-1.20	0.00	1.80	0.00	70.16
Trading in derivatives	69.74	0.00	47.51	69.74	331.68	431.61
Others/ Un-allocable	46.24	273.02	319.17	340.64	667.20	222.59
Total	1,19,203.92	96,316.58	1,02,332.58	2,66,293.03	2,51,671.00	4,55,377.17
Less : Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	1,19,203.92	96,316.58	1,02,332.58	2,66,293.03	2,51,671.00	4,55,377.17
Segment result before tax						
Trading of commodities	660.14	-2,138.41	1,101.41	-2,499.92	1,299.85	-4,172.28
Manufacturing	1,364.60	3,051.43	72.01	6,482.99	1,293.65	8,270.21
Pharmaceutical	-43.98	-71.45	0.00	-153.17	0.00	-119.75
Information technology	-57.40	-54.35	0.00	-170.85	0.00	2.15
Trading in derivatives	55.37	-8.97	48.68	44.01	330.50	381.18
Others/ Un-allocable	288.61	273.75	317.65	584.82	667.19	222.50
Total	2,267.34	1,052.00	1,539.75	4,287.88	3,591.19	4,584.01
Less : Finance Costs	745.08	289.35	270.46	1,202.66	403.81	790.20
Less: un allocable expenses	422.62	136.23	283.03	714.49	740.05	940.22
Profit before tax	1,099.64	626.42	986.26	2,370.73	2,447.33	2,853.59
Segment Assets						
Trading of commodities	61,260.05	25,802.27	67,018.47	61,260.05	67,018.47	43,685.01
Manufacturing	3,646.06	9,396.48	11,838.62	3,646.06	11,838.62	8,975.91
Pharmaceutical	314.49	298.52	0.00	314.49	0.00	268.08
Information technology	1,435.85	1,284.84	0.00	1,435.85	0.00	1,071.65
Trading in derivatives	4,732.85	61.02	134.99	4,732.85	134.99	102.38
Others/ Un-allocable	211.13	16,549.23	5,207.67	211.13	5,207.67	10,015.21
Total Assets	71,600.42	53,392.36	84,199.75	71,600.42	84,199.75	64,118.24
Segment Liabilities						
Trading of commodities	46,666.45	25,515.30	59,363.51	46,666.45	59,363.51	33,141.63
Manufacturing	3,795.40	8,122.61	18,610.85	3,795.40	18,610.85	12,081.79
Pharmaceutical	1,206.91	1,136.72	0.00	1,206.91	0.00	982.91
Information technology	1,567.13	1,372.85	0.00	1,567.13	0.00	1,060.48
Trading in derivatives	0.00	0.00	0.00	0.00	0.00	0.00
Others/ Un-allocable	754.95	730.33	1,333.93	754.95	1,333.93	11,383.32
Total Liabilities	53,990.84	36,877.81	79,308.29	53,990.84	79,308.29	58,650.13

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

Notes to the Unaudited Consolidated Financial Results for quarter and nine months ended December 31, 2020:

1. The above financial results have been prepared in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. The above financial results are prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under. Unaudited Consolidated Financial results were duly reviewed by the Audit Committee and were approved in the Board Meeting held on February 12, 2021.
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	Subsidiary w.e.f.
1.	Tout Comtrade Private Limited	Subsidiary Company	100%	India	April 04, 2019
2.	Abans Jewels Private Limited	Subsidiary Company	93.90%	India	May 29, 2019
3.	Abans Gems & Jewels Trading FZE	Step down Subsidiary Company	93.90%	Dubai	May 29, 2019
4.	Splendid International Limited	Subsidiary Company	100%	Mauritius	October 09, 2019
5.	Zicuro Technologies Private Limited	Subsidiary Company	100%	India	November 15, 2019
6.	Lifesurge Biosciences Private Limited	Subsidiary Company	100%	India	January 01, 2020
7.	Abans Creations Private Limited	Subsidiary Company	100%	India	April 16, 2020

4. The Company's operating segments are established on the basis of those components of the Group that are evaluated regularly by the Chief operating decision maker 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 following principal operating and reporting segments; viz. trading in commodities, manufacturing, trading in derivatives on recognized exchanges, Pharmaceutical and Information technology. The accounting policies adopted for segment reporting are in line with the accounting policy of the Company.

5. The Previous period / year figures have been regrouped / rearranged, wherever necessary to conform to the current period's classification.
6. The figures for quarter ended December 31, 2020 are balancing figures between the un audited figures of the nine month period and the reviewed figures for the six months of the financial year.

Abans Enterprises Limited

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7. The information contained in this notice is also available on Company's Website www.abansenterprises.com as also on the website of the Stock Exchanges viz. BSE Limited www.bseindia.com and MSEI Limited - www.msei.in.

Place: Mumbai

Date: February 12, 2021

For Abans Enterprises Limited



Abhishek Bansal
(Managing Director)
DIN: 01445730



Abans Enterprises Limited

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CIN: L74120MH1985PLC035243

Abans Enterprises Limited

Un audited Standalone Financial Results - Statement of Profit & Loss for the quarter and nine month ended;

(Rs.in lakhs - Except per share data)

Particulars	Quarter ended Dec 31, 2020 (Unaudited)	Quarter ended Sep 30, 2020 (Unaudited)	Quarter ended Dec 31, 2019 (Unaudited)	Nine Months ended Dec 31, 2020 (Unaudited)	Nine Months ended Dec 31, 2019 (Unaudited)	Year ended March 31, 2020 (Audited)
Revenue from Operations	4,224.98	2,658.68	4,644.43	8,321.36	31,783.76	33,156.67
Other Income	6.45	0.35	47.51	2.13	331.69	434.03
Total Income - A	4,231.43	2,659.03	4,691.94	8,323.49	32,115.45	33,590.70
Expenses						
Purchase of stock-in-trade	4,369.11	2,583.91	3,936.42	7,897.48	32,287.31	33,758.50
Changes in inventories of finished goods, stock in trade	-248.73	-9.67	664.63	157.70	-421.76	-549.55
Employee benefits expense	27.33	19.77	19.28	67.72	54.39	75.94
Finance cost	7.69	9.33	12.05	25.86	54.94	65.83
Depreciation & Amortisation expense	0.00	0.00	0.09	0.00	0.26	0.28
Other expenses	26.52	16.17	17.55	48.13	59.90	93.60
Total Expenses - B	4,181.93	2,619.51	4,650.02	8,196.90	32,035.04	33,444.60
Profit before exceptional items and tax (A-B)	49.50	39.52	41.92	126.59	80.41	146.10
Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
Profit before tax	49.50	39.52	41.92	126.59	80.41	146.10
Tax Expense :						
Current Tax	12.62	9.47	10.50	31.55	20.32	40.73
Deferred Tax	-0.14	0.46	0.00	0.32	-0.02	-0.71
Earlier Year	0.00	0.00	0.00	0.00	0.01	-0.81
Profit for the period	37.03	29.59	31.42	94.73	60.10	106.89
Other Comprehensive Income						
Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.50
Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the Period	37.03	29.59	31.42	94.73	60.10	106.39
Earning per equity share of face value of Rs 10/- each (not annualised for the quarter)						
Basic - before exceptional item	0.27	0.21	0.23	0.68	0.43	0.77
Diluted - before exceptional item	0.27	0.21	0.23	0.68	0.43	0.77
Basic - after exceptional item	0.27	0.21	0.23	0.68	0.43	0.77
Diluted - after exceptional item	0.27	0.21	0.23	0.68	0.43	0.77
Paid up equity share capital (equity share of Rs.10/- each)	1,394.98	1,394.98	1,394.98	1,394.98	1,394.98	1,394.98
Other Equity excluding revaluation reserve						315.39

Abans Enterprises Limited

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CIN: L74120MH1985PLC035243



Abans Enterprises Limited

Un audited Standalone Financial Results - Segment wise Revenue, Results and Capital employed for the quarter and nine month ended

(Rs.in lakhs)						
Particulars	Quarter ended Dec 31, 2020 (Unaudited)	Quarter ended Sep 30, 2020 (Unaudited)	Quarter ended Dec 31, 2019 (Unaudited)	Nine Months ended Dec 31, 2020 (Unaudited)	Nine Months ended Dec 31, 2019 (Unaudited)	Year ended March 31, 2020 (Audited)
Segment Revenue						
General Trading of commodities	4,224.98	2,658.68	4,644.43	8,321.36	31,783.76	33,156.67
Trading in derivatives	0.00	0.00	47.51	0.00	331.69	431.61
Others/ Un-allocable	6.45	0.35	0.00	2.13	0.00	2.42
Total	4,231.43	2,659.03	4,691.94	8,323.49	32,115.45	33,590.70
Less : Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	4,231.43	2,659.03	4,691.94	8,323.49	32,115.45	33,590.70
Segment result before tax						
General Trading of commodities	151.90	28.33	7.65	257.37	-195.16	-96.62
Trading in derivatives	-14.37	-8.97	46.32	-25.73	330.51	431.61
Others/ Un-allocable	0.98	0.35	0.00	2.13	0.00	2.42
Total	138.51	19.71	53.97	233.77	135.35	337.41
Less : Finance Costs	7.69	9.33	12.05	25.86	54.94	65.83
Less: un allocable expenses	81.31	-29.14	0.00	81.31	0.00	125.48
Profit before tax	49.50	39.52	41.92	126.59	80.41	146.10
Segment Assets						
General Trading of commodities	5,742.34	2,308.23	5,240.33	5,742.34	5,240.33	2,550.76
Trading in derivatives	19.69	61.02	134.99	19.69	134.99	102.38
Others/ Un-allocable	735.70	608.50	574.04	735.70	574.04	585.45
Total Assets	6,497.73	2,977.75	5,949.36	6,497.73	5,949.36	3,238.59
Segment Liabilities						
General Trading of commodities	4,608.85	1,131.02	4,030.42	4,608.85	4,030.42	1,468.32
Trading in derivatives	0.00	0.00	0.00	0.00	0.00	0.00
Others/ Un-allocable	97.74	78.66	254.86	97.74	254.86	59.90
Total Liabilities	4,706.58	1,209.68	4,285.28	4,706.58	4,285.28	1,528.22

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

Notes to the Unaudited Standalone Financial Results for quarter and nine months ended December 31, 2020:

1. The above financial results have been prepared in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. The above financial results are prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under. Unaudited Standalone Financial results were duly reviewed by the Audit Committee and were approved in the Board Meeting held on February 12, 2021.
3. The Company's operating segments are established on the basis of those components that are evaluated regularly by the Chief operating decision maker in deciding how to allocate resources and in assessing performance. These have been identified taking into account nature of products and services, the differing risks and returns and the internal business reporting systems.

The Company has two principal operating and reporting segments; viz. trading in 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.

4. The Previous period / year figures have been regrouped / rearranged, wherever necessary to conform to the current period's classification.
5. The figures for quarter ended December 31, 2020 are balancing figures between the un audited figures of the nine month period and the reviewed figures for the six months of the financial year.
6. The information contained in this notice is also available on Company's Website www.abansenterprises.com as also on the website of the Stock Exchanges viz. BSE Limited - www.bseindia.com and MSEI Limited - www.msei.in.

Place: Mumbai
Date: February 12, 2021

For Abans Enterprises Limited

Abhishek Bansal
(Managing Director)
DIN: 01445730



Abans Enterprises Limited

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