

MARKET LINKED DEBENTURES

Kindly note, this document is not an offer of debentures, it illustrates how market linked debentures work

HOW DOES IT WORK?

Market Linked Debentures are aimed at providing targeted pay-off/ROI to investors

The issuer manages underlying risk by taking suitable positions in Futures and/or Options contract so that targeted returns can be generated.

Market Linked Debentures are issued under private placement guidelines. The investor receives debentures in Demat account.

Taxation – Gains/Returns at maturity are taxed as per investors tax slab

WHY ABANS FOR MLD?

- Abans Group has 2 listed companies, Abans Enterprises Ltd (listed on BSE) and Abans Holdings Limited (listed on BSE and NSE)
- Group net worth is more than ₹1,000 Crs and Debt/Equity ratio less than 20% as on March 2024
- 2 decades of Asset Management experience across equities, commodities, currencies and derivatives in Indian and Global Markets
- 20+ MLDs linked with Nifty matured in the last 5 years with average yearly outperformance of 2% - 7% net of all fees
- Product innovation through individual stock/commodity/interest rates linked MLDs

ABANS DUAL ADVANTAGE

- Tenure: 18 months**
- Payoff: Higher of 10% Coupon OR Nifty Returns (Capped at 25%)**

Issuer	Abans Jewels Limited	
Underlying	Nifty 50 Index	
Instrument	Market Linked, Secured, Principal Protected, Unrated, Unlisted, Redeemable, Non Convertible Debentures	
Tenor(days)	544 days (Redemption – 05/05/2026)	
ISIN	TBA (Series 112)	
Initial Fixing Level	Nifty 50 Index Closing Value on 7 th November, 2024	
Final Fixing Level	Nifty 50 Index Closing Value on 30 th April, 2026	
PR	100%	
Contingent Coupon	10%	
Nifty Performance (NP) (in %)	$\{(Final\ Fixing\ Level/Initial\ Fixing\ Level)-1\} * 100$	
Coupon Payoff	If Final Fixing Level is at or above Initial Fixing Level	Max [CC, Min(25, NP)] * PR
	If Final Fixing Level is below Initial Fixing Level	CC

SCENARIO ANALYSIS

ASSUMED INITIAL NIFTY = 24,000

Final Nifty Level	Nifty Return (Absolute)	Product Returns (Absolute)	Product Returns (CAGR)
0	-100.00%	10.00%	6.60%
21600	-10.00%	10.00%	6.60%
24000	0.00%	10.00%	6.60%
25200	5.00%	10.00%	6.60%
26400	10.00%	10.00%	6.60%
27600	15.00%	15.00%	9.83%
28800	20.00%	20.00%	13.01%
30000	25.00%	25.00%	16.15%
31200	30.00%	25.00%	16.15%

*Debentures will be transferred within 20 working days

- Product Name: Dual Advantage_1.5Yrs
- Trade Dates: All working days (First Trade – 7th Nov, 2024)
- Tenure: 18 months
- Initial Nifty: TBA

TARGETED RETURNS (POST TAX)

Tax Slab	Nil		10%		15%		20%		30%	
	Absolute	CAGR	Absolute	CAGR	Absolute	CAGR	Absolute	CAGR	Absolute	CAGR
*Product Return 25%	25.00%	16.15%	22.50%	14.59%	21.25%	13.80%	20.00%	13.01%	17.50%	11.43%

*Targeted Returns (absolute) assumed at 25%

ABANS DUAL ADVANTAGE -

Gives investors a unique opportunity to get the best of both Equity & Debt without having to decide which asset class to invest in:



FIXED INCOME RETURNS

- Fixed Coupon – 10%
- Fixed return of 10% (absolute) if Nifty gives less than 10% return or is negative in 18 months

OR



EQUITY RETURNS

- Equity Participation – 100% (capped at 25%)
- If Nifty gives more than 10% return in 18 months, product gives Nifty returns, upto 25%

Abans Dual Advantage

Offers Fixed Coupon OR Nifty returns whichever is higher

Trade Dates

All working days (First Trade – 7th November)

*Trade quantity – 1 debenture of F.V 1,00,000 and multiples of 1 debenture

