D. P. ABHUSHAN LTD.

L74999MP2017PLC043234

Date: February 11, 2021

To,

Listing Compliance Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra East, Mumbai – 400051.

Dear Sir,

Sub: Submission of Unaudited Standalone & Consolidated Financial Result of the Company for the quarter and nine months ended on December 31, 2020 along with Limited Review Report.

Ref: D. P. Abhushan Limited (Symbol: DPABHUSHAN)

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

- 1. Unaudited Standalone & Consolidated Financial Results for the quarter and nine months ended on December 31, 2020 as per Indian Accounting Standards;
- 2. Reconciliation of Standalone & Consolidated Net Profit for the quarter and nine months ended on December 31, 2019 as per Indian Accounting Standards;
- 3. Limited Review Reports on Standalone & Consolidated Financial Results.

Kindly take the same on your record and disseminate the same on your website and oblige us.

Thanking You,

Yours faithfully,

For, D. P. ABHUSHAN LIMITED



Place: Ratlam



CIN: L74999MP2017PLC043234 Registered Office: 138, Chandani Chowk, Ratlam - 457001, Madhya Pradesh Corporate Office: 19, Chandani Chowk, Ratlam - 457001, Madhya Pradesh

Statement of Standalone Financial Results for the quarter ended on December 31, 2020

	CONTRACTOR CONTRA		Quarter Ended		Year to	Date
	Particulars	31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019
	Data of short of reporting paried	01-10-2020	01-07-2020	01-10-2019	01-04-2020	01-04-2019
A	Date of start of reporting period	31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019
B	Date of end of reporting period			Unaudited	Unaudited	Unaudited
C	Whether results are audited or unaudited	Unaudited	Unaudited			
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
1	Revenue From Operations					
	Net sales or Revenue from Operations	41,427.92	17,215.03	23,614.26	62,799.03	57,508.88
11	Other Income	1.56	2.60	0.65	4.79	1.88
III	Total Income (I+II)	41,429.48	17,217.63	23,614.91	62,803.82	57,510.70
IV	Expenses			1		
(a)	Cost of materials consumed	7,324.58	2,483.95	5,136.29	10,335.72	13,677.75
(b)	Purchases of stock-in-trade	35,684.21	16,007.29	17,441.96	51,795.05	42,566.9
(c)	Changes in inventories of finished goods, work-in-progress and stock in-trade	(4,374.95)	(3,178.53)	(883.14)	(5,102.69)	(3,459.8
(d)	Employee benefit expense	358.97	275.97	287.71	859.07	844.2
(e)	Finance Costs	296.36	197.55	~ 211.45	698.87	675.5
(f)	Depreciation and amortisation expense	85.61	80.67	99.12	245.77	224.1
(g)	Other Expenses	879.55	399.09	758.32	1,408.57	1,509.5
	Total expenses (IV)	40,254.32	16,265.99	23,051.72	60,240.35	56,038.3
V	Profit/(loss) before exceptional items and tax (III-IV)	1,175.17	951.64	563.19	2,563.47	1,472.4
VI	Exceptional items	-	-		-	s
VII	Profit (loss) after exceptional items and before Tax (V-VI)	1,175.17	951.64	563.19	2,563.47	1,472.4
VIII	Tax Expense	302.81	239.81	148.80	651.13	370.8
(a)	Current Tax	293.22	235.34	146.71	634.92	354.0
(b)	(Less):- MAT Credit	-		• •	-	-
(c)	Current Tax Expense Relating to Prior years		-		-	-
(d)	Deferred Tax (Asset)/Liabilities	9.59	4.47	2.09	16.21	16.7
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	872.36	711.83	414.39	1,912.34	1,101.6
X	Profit/(loss) from discontinued operations		· · · · ·	· · ·		-
XI	Tax expenses of discontinued operations	-	-			-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)		-			-
XIII A	Profit(Loss) For Period Before Minority Interest	872.36	711.83	414.39	1,912.34	1,101.6
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	•	1		-
XIII C	Profit/Loss Of Minority Interset	-	-			-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)	872.36	711.83	414.39	1,912.34	1,101.6
XV	Other Comprehensive Income	0,2.00			.,	.,
	a. i). Items that will not be reclassifled to profit or loss	-	-			7
	ii). Income tax relating to items that will not be reclassified to profit or loss	-	•		•	•
	b. i). Item that will be reclassifed to profit or loss				-	
	 ii). Income tax relating to items that will be reclassifed to profit or loss 				×.	
	Total Comprehensive income	-	-	-	-	-
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	872.36	711.83	- 414.39	1,912.34	1,101.6



CIN: L74999MP2017PLC043234 Registered Office: 138, Chandani Chowk, Ratlam - 457001, Madhya Pradesh Corporate Office: 19, Chandani Chowk, Ratlam - 457001, Madhya Pradesh

Statement of Standalone Financial Results for the quarter ended on December 31, 2020

A			0		Vernh	per share data
	Particulars		Quarter Ended		Year to	
		31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019
	Date of start of reporting period		01-07-2020	01-10-2019	01-04-2020	01-04-2019
В	Date of end of reporting period		30-09-2020	31-12-2019	31-12-2020	31-12-2019
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
D .	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
XVII Details of equi	ty share capital			*!		-
Paid-up equity	share capital	2,225.49	2,225.49	2,225.49	2,225.49	2,225.4
Face value of e	quity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/
XIX Earnings per st	nare					
(a) Earnings per sl	nare (not annualised for quarter ended)				and the second	
Basic earnings	loss) per share from continuing operation	3.92	3.20	- 1.86	8.59	4.9
Diluted earning	s (loss) per share from continuing operation	3.92	3.20	1.86	8.59	4.9
(b) Earnings per sl	nare (not annualised for quarter ended)					
	loss) per share from discontinued operation	-				
	s (loss) per share from discontinued operation			-	-	-
	hare (not annualised for guarter ended)					
Basic earnings	(loss) per share from continuing and discotinued	3.92	3.20	1.86	8.59	4.9
operations Diluted earnir operations	gs (loss) per share continuing and discotinued	3.92	3.20	1.86	8.59	4.9
Notes on Financial Res	ulter-					
	the corresponding previous period have been restate	d / was a such as d such a		. to make them	anmarahla	
the nine month	December 2020 are in compliance with Ind AS. Consense of the complexity of the compl	d to comply wit	for the quarter h Ind AS to mak	ended 31st Dec them compar	ember 2019 as w rable. Further, t	he company h
the nine month opted to avail		d to comply wit requirements for	for the quarter h Ind AS to mak r implementatio	ended 31st Dec them compar n of Ind AS duri	ember 2019 as w rable. Further, t ng the first year	vell as result f he company h
the nine month opted to avail dated 5th July 3 The Company a	ns ended on 31st December 2019 have been restate relaxation provided by SEBI in relation to disclosure 2016. Accordingly, Ind-AS compliant financial results is adopted Ind AS with effect from 1st April 2020 with	d to comply wit requirements for for the year end comparatives b	for the quarter h Ind AS to mak r implementatio ed 31st March 20 eing restated. A	ended 31st Dec them compare n of Ind AS duri 020 are not prov ccordingly the in	ember 2019 as w rable. Further, t ng the first year vided. mpact of transiti	vell as result f he company h vide its circul
3 The Company a provided in the 4 As per Indian A	ns ended on 31st December 2019 have been restate relaxation provided by SEBI in relation to disclosure 2016. Accordingly, Ind-AS compliant financial results	d to comply wit requirements for for the year end comparatives b iods presented H AS 108), the Com acturing of Jewe	for the quarter h Ind AS to mak r implementatio ed 31st March 20 eing restated. A have been restat upany has report llery and orname	ended 31st Dec te them compar n of Ind AS duri 020 are not prov ccordingly the in ted accordingly. ed 'Segment Inf ents made of Pro	ember 2019 as w rable. Further, t ng the first year vided. mpact of transiti 'ormation', as de ecious metals & d	vell as result f he company h vide its circul on has been scribed below diamonds.
the nine month opted to avail dated 5th July 3 The Company a provided in the 4 As per Indian A A. Gems & Jew B. Windmill ind 5 The Audit Com	ns ended on 31st December 2019 have been restate relaxation provided by SEBI in relation to disclosure 2016. Accordingly, Ind-AS compliant financial results is adopted Ind AS with effect from 1st April 2020 with Opening Reserves as at 1st April 2019 and all the per coounting Standard 108 on 'Operating Segment' (Ind A vellery includes Wholesale & Retail Trade and manufa	d to comply wit requirements fo for the year end comparatives b riods presented H AS 108), the Com acturing of Jewe energy and sellin	for the quarter h Ind AS to mak r implementatio ed 31st March 20 eing restated. A have been restat pany has report llery and orname g the same to co	ended 31st Dec te them compar n of Ind AS duri 020 are not prov ccordingly the in ted accordinlgy. ed 'Segment Inf ents made of Prr ompany owned t	ember 2019 as w rable. Further, t ng the first year vided. mpact of transiti formation', as de ecious metals & d by State Governm	vell as result f he company h vide its circul on has been scribed below, diamonds. hent.

CIN: L74999MP2017PLC043234

Registered Office: 138, Chandani Chowk, Ratlam - 457001, Madhya Pradesh Corporate Office: 19, Chandani Chowk, Ratlam - 457001, Madhya Pradesh

Standalone Statement of Segment Reporting for the quarter ended and as at December 31, 2020

			Quarter ended		Year to	Date
		31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019
		01-10-2020	01-07-2020	01-10-2019	01-04-2020	01-04-2019
	Particulars	31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019
		Unaudited	Unaudited	Standalone	Unaudited	Unaudited
		Standalone	Standalone	Standalone	Standalone	Standalone
1.	Segment Revenue					
(a)	Segment -A (Gems & Jewellery)	41,412.40	17,172.83	23,608.07	62,710.63	57,412.17
(b)	Segment -B (Windmill)	15.52	42.20	6.19	88.40	96.71
(c)	Unallocated	•	-		1.0	•
	Total	41,427.92	17,215.03	23,614.26	62,799.03	57,508.88
Less	: Inter Segment Revenue	•	*.	-	-	•
	Net sales/Income From Operations	41,427.92	17,215.03	23,614.26	62,799.03	57,508.88
	Segment Results (Profit) (+) / Loss (-) before tax and interest n Each segment					
(a)	Segment - A (Gems & Jewellery)	1,489.98	1,133.85	796.86	3,262.16	2,129.56
(b)	Segment -B (Windmill)	(18.46)	, 15.34	(22.22)	0.17	18.41
(c)	Unallocated *		-			•
	Total	1,471.53	1,149.19	774.64	3,262.34	2,147.97
Less	s: (i) Interest	(296.36)	(197.55)	(211.45)	(698.87)	(675.55
	(ii) Other Un-allocable Expenditure net off	-		-	-	-
	(iii) Un-allocable income	-	•		-	
	Total Profit Before Tax	1,175.17	951.64	563.19	2,563.47	1,472.43
3.	Segment Asset					
(a)	Segment - A (Gems & Jewellery)	35,099.43	28,841.39	26,927.99	35,099.43	26,927.99
(b)	Segment -B (Windmill)	639.14	585.82	821.90	639.14	821.90
(c)	Unallocated		· ·		-	•
4	Total	35,738.57	29,427.21	27,749.89	35,738.57	27,749.89
4.	Segment Liabilities:			1		
(a)	Segment -A (Gems & Jewellery)	26,210.40	20,447.70	20,950.41	26,210.40	20,950.41
(b)	Segment -B (Windmill)	8.77	23.85	17.40	8.77	17.40
(c)	Unallocated	652.95	961.56	371.68	652.95	371.68
	Total	26,872.12	21,433.11	21,339.49	26,872.12	21,339.49

For, D. P. Abhushan Limited

Santosh Kataria Whole-Time Director DIN 02855068

Date: 11-Feb-21 Place:- Ratlam



Jeevan Jagetiya & Co

Chartered Accountants

LIMITED REVIEW REPORT

Τo,

The Board of Directors of D.P. Abhushan Limited, 138, Chandni Chowk, Ratlam – 457001

We have reviewed the accompanying statement of standalone unaudited financial results of M/s D.P. Abhushan Limited for the Quarter and nine months ended 31.12.2020. This statement has been prepared by the company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 (the Listing Regulation, 2015) read with circular no. CR\CFD\FAC\62\2016 dated 5th July, 2016 .This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are 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.



210, Shilp-II, Above HDFC Bank, Near Sales India, Income Tax, Ashram Road, Ahmedabad-380009.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jeevan Jagetiya & Co Chartered Accountants

UNCET/

FRN: 121335W

FRN 12133

JEEVAN JAGETIYA PARTNER M.NO. 046553 UDIN:21046553AAAABF3662 Ahmedabad: 11-02-2021

CIN: L74999MP2017PLC043234 Registered Office: 138, Chandani Chowk, Ratlam - 457001, Madhya Pradesh Corporate Office: 19, Chandani Chowk, Ratlam - 457001, Madhya Pradesh

Statement of Consolidated Financial Results for the quarter ended on December 31, 2020 (In Lakh except per share dat								
			Quarter Ended		Year t	o Date		
	Particulars	31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019		
A	Date of start of reporting period	01-10-2020	01-07-2020	01-10-2019	01-04-2020	01-04-2019		
B	Date of end of reporting period		30-09-2020	31-12-2019	31-12-2020	31-12-2019		
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		
D	Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		
1	Revenue From Operations				Carl Contraction			
	Net sales or Revenue from Operations	41,427.92	17,215.03	23,614.26	62,799.03	57,508.8		
11	Other Income	1,56	• 2.60	0.65	4.79	1.8		
111	Total Income (I+II)	41,429.48	17,217.63	23,614.91	62,803.82	57,510.70		
IV	Expenses							
(a)	Cost of materials consumed	7,324.58	2,483.95	5,136.29	10,335.72	13,677.7		
	Purchases of stock-in-trade	35,684.21	16,007.29	17,441.96	51,795.05	42,566.9		
(c)	Changes in inventories of finished goods, work-in-progress and stock- in-trade	(4,374.95)	(3,178.53)	(883.14)	(5,102.69)	(3,459.8		
(d)	Employee benefit expense	358.97	275.97	287.71	859.07	844.2		
	Finance Costs	296.36	197.55	211.45	698.87	675.5		
	Depreciation and amortisation expense	85.61	80.67	99.12	245.77	224.1		
	Other Expenses	879.55	399.09	758.32	1,408.57	1,509.5		
	Total expenses (IV)	40,254.32	16,265.99	23,051.72	60,240.35	56,038.3		
V	Profit/(loss) before exceptional items and tax (III-IV)	1,175.17	951.64	563.19	2,563.47	1,472.4		
VI	Exceptional items	-	-		1. A. A. A. A.	-		
VII	Profit (loss) after exceptional items and before Tax (V-VI)	1,175.17	951.64	563.19	2,563.47	1,472.4		
VIII	Tax Expense	302.81	239.81	148.80	651.13	370.8		
(a)	Current Tax	293.22	235.34	146.71	634.92	354.0		
(b)	(Less):- MAT Credit	-	-	• -	-			
(C)	Current Tax Expense Relating to Prior years	-	-	· · ·	•			
(d)	Deferred Tax (Asset)/Liabilities	9.59	4.47	2.09	16.21	16.7		
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	872.36	711.83	414.39	1,912.34	1,101.6		
X	Profit/(loss) from discontinued operations	•	1999.992	-				
XI	Tax expenses of discontinued operations			1 - 1	-	•		
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)			1				
XIII A	Profit(Loss) For Period Before Minority Interest	872.36	711.83	414.39	1,912.34	1,101.6		
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method					1		
XIII C	Profit/Loss Of Minority Interset		-	-	-	-		
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)	872.36	711.83	414.39	1,912.34	1,101.6		
XV	Other Comprehensive Income							
	a. i). Items that will not be reclassifled to profit or loss	-	-		-			
1	ii). Income tax relating to items that will not be reclassified to profit or toss					•		
	b. i). Item that will be reclassifed to profit or loss	-		ان		•		
	ii). Income tax relating to items that will be reclassifed to profit or loss		•	-	•			
	Total Comprehensive income				1.	-		
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	872.36	711.83	414.39	1,912.34	1,101.6		



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				(' In Lakh except	per snare data
			Quarter Ended		Year t	o Date
	Particulars	31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019
A	Date of start of reporting period	01-10-2020	01-07-2020	01-10-2019	01-04-2020	01-04-2019
В	Date of end of reporting period	31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019
С	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidate
XVII	Details of equity share capital					
	Paid-up equity share capital	2,225.49	2,225.49	2,225.49	2,225.49	2,225.4
	Face value of equity share capital (Per Share)	Rs. 10/-	• Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10
XIX	Earnings per share					
(a)	Earnings per share (not annualised for quarter ended)					10
	Basic earnings (loss) per share from continuing operation	3.92	3.20	1.86	8.59	4.9
	Diluted earnings (loss) per share from continuing operation	3.92	3.20	1.86	8.59	4.9
(b)	Earnings per share (not annualised for quarter ended)			:		
	Basic earnings (loss) per share from discontinued operation		-		-	-
	Diluted earnings (loss) per share from discontinued operation	-	-	- 45	•	-
(c)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from continuing and discotinued operations	3.92	3.20	1.86	8.59	4.9
	Diluted earnings (loss) per share continuing and discotinued operations	3.92	3.20	1.86	8.59	4.9
Notes o	n Financial Results:-	-		1 A		
2	133 of the Companies Act, 2013 and other recognised accounting pra (Listing Obligation and Disclosure Requirements) Regulations, 2015 a	nies (Indian Acc ctices and polic and SEBI Circula	ounting Standard ies to the extent rs. Result for th	applicable and e quarter ended	Ind AS), prescribe in terms of Regu and nine month	lation 33 of S is ended on 3
	133 of the Companies Act, 2013 and other recognised accounting pra	nies (Indian Acc ctices and polic and SEBI Circula for the quarter AS to make the nentation of Ind	ounting Standard ies to the extent rs. Result for the ended 31st Dece m comparable. Fi I AS during the	ls) Rules, 2015 (applicable and e quarter ended ember 2019 as v urther, the com	Ind AS), prescribe in terms of Regu I and nine month vell as result for pany has opted to	llation 33 of S is ended on 3 the nine mon o avail relaxat
2	133 of the Companies Act, 2013 and other recognised accounting pra (Listing Obligation and Disclosure Requirements) Regulations, 2015 a December 2020 are in compliance with Ind AS. Consequently, result ended on 31st December 2019 have been restated to comply with Ind provided by SEBI in relation to disclosure requirements for implem	nies (Indian Acc ctices and polic and SEBI Circula for the quarter AS to make ther nentation of Ind t March 2020 are rith comparative	ounting Standard ies to the extent rs. Result for the ended 31st Dece m comparable. Fi I AS during the e not provided.	Is) Rules, 2015 (applicable and e quarter ended ember 2019 as v urther, the comp first year vide	Ind AS), prescribe in terms of Regu and nine month vell as result for pany has opted to its circular dated	Ilation 33 of Si as ended on 3 the nine mon o avail relaxat d 5th July 20
2	133 of the Companies Act, 2013 and other recognised accounting pra (Listing Obligation and Disclosure Requirements) Regulations, 2015 a December 2020 are in compliance with Ind AS. Consequently, result ended on 31st December 2019 have been restated to comply with Ind provided by SEBI in relation to disclosure requirements for implem Accordingly, Ind-AS compliant financial results for the year ended 31s The Company as adopted Ind AS with effect from 1st April 2020 w	nies (Indian Acc ctices and polic and SEBI Circula for the quarter AS to make then rentation of Indi t March 2020 are with comparative ods presented ha tandard (AS) 21	ounting Standard ies to the extent rs. Result for thh ended 31st Deco m comparable. Fi I AS during the e not provided. es being restated on Consolidated	Is) Rules, 2015 (applicable and e quarter ended ember 2019 as v urther, the com first year vide I. Accordingly th accordin[gy.	Ind AS), prescribe in terms of Regu and nine month vell as result for pany has opted to its circular dated he impact of tra	Ilation 33 of Si is ended on 3 the nine moni- o avail relaxat d 5th July 20 insition has be
2	133 of the Companies Act, 2013 and other recognised accounting pra (Listing Obligation and Disclosure Requirements) Regulations, 2015 a December 2020 are in compliance with Ind AS. Consequently, result ended on 31st December 2019 have been restated to comply with Ind provided by SEBI in relation to disclosure requirements for implem Accordingly, Ind-AS compliant financial results for the year ended 31s The Company as adopted Ind AS with effect from 1st April 2020 w provided in the Opening Reserves as at 1st April 2019 and all the perio The consolidated accounts have been prepared as per Accounting S Gatha Trendz Limited, wholly owned subsidiary of the Company, effect	nies (Indian Acc ctices and polic and SEBI Circula for the quarter AS to make ther entation of Ind t March 2020 are with comparative ods presented ha tandard (AS) 21 ctive from Nover 5 108), the Comp curing of Jewelle	ounting Standard ies to the extent rs. Result for thh ended 31st Dece m comparable. Fi I AS during the e not provided. es being restated on Consolidated mber 25, 2020. eany has reported ery and ornament	Is) Rules, 2015 (applicable and e quarter ended ember 2019 as v urther, the comp first year vide I. Accordingly the accordingly. Financial State I 'Segment Inform s made of Precise	Ind AS), prescribe in terms of Regu and nine month vell as result for boany has opted to its circular dated he impact of tra ments and includ mation', as descr bus metals & dian	Ilation 33 of Si is ended on 3 the nine mon o avail relaxat d 5th July 20 nsition has be des the result ibed below; nonds.
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CIN: L74999MP2017PLC043234 Registered Office: 138, Chandani Chowk, Ratlam - 457001, Madhya Pradesh Corporate Office: 19, Chandani Chowk, Ratlam - 457001, Madhya Pradesh

					(` In Lakh	
		Quarter ended		Year to		
	31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019	
Particulars	01-10-2020	01-07-2020	01-10-2019	01-04-2020	01-04-2019	
Particulars	31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019	
그는 것이 아는 것이 같아? 그는 것이 같아? 것이 같아?	Unaudited	Unaudited	Standalone	Unaudited	Unaudited	
	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	
1. Segment Revenue						
(a) Segment - A (Gems & Jewellery)	41,412.40	17,172.83	23,608.07	62,710.63	57,412.17	
(b) Segment -B (Windmill)	15.52	42.20	6.19	88.40	96.71	
(c) Unallocated	•		-"	-		
Total	41,427.92	17,215.03	23,614.26	62,799.03	57,508.88	
Less: Inter Segment Revenue		•		-		
Net sales/Income From Operations	41,427.92	17,215.03	23,614.26	62,799.03	57,508.88	
 Segment Results (Profit) (+) / Loss (-) before tax and interest from Each segment 			-			
(a) Segment - A (Gems & Jewellery)	1,489.98	1,133.85	796.86	3,262.16	2,129.56	
(b) Segment - B (Windmill)	(18.46)	.15.34	(22.22)	0.17	18.41	
(c) Unallocated *	-			-	×	
Total	1,471.53	1,149.19	774.64	3,262.34	2,147.97	
Less: (i) Interest	(296.36)	(197.55)	(211.45)	(698.87)	(675.55	
(ii) Other Un-allocable Expenditure net off		-	-			
(iii) Un-allocable income	-			- C	1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	
Total Profit Before Tax	1,175.17	951.64	563.19	2,563.47	1,472.43	
3. Segment Asset						
(a) Segment - A (Gems & Jewellery)	35,099.43	28,841.39	26,927.99	35,099.43	26,927.99	
(b) Segment - B (Windmill)	639.14	585.82	821.90	639.14	821.90	
(c) Unallocated		•	· · ·	•		
Total	35,738.57	29,427.21	27,749.89	35,738.57	27,749.89	
4. Segment Liabilities:						
(a) Segment - A (Gems & Jewellery)	26,210.40	20,447.70	20,950.41	26,210.40	20,950.41	
(b) Segment -B (Windmill)	8.77	23.85	17.40	8.77	17.40	
(c) Unallocated	652.95	961.56	371.68	652.95	371.68	
Total	26,872.12	21,433.11	21,339.49	26,872.12	21,339.49	

Date: 11-Feb-21 Place:- Ratlam

For, D. P. Abhushan Limited

Santosh Kataria Whole-Time Director DIN 02855068



Chartered Accountants

LIMITED REVIEW REPORT

Τo,

The Board of Directors of D.P. Abhushan Limited, 138, Chandni Chowk, Ratlam – 457001

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s. D.P. Abhushan Limited ("the Parent") and its subsidiaries (the Parent and its subsidiary together referred to as "the Group"), for the quarter and nine months period ended 31st December, 2020 ("the statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under 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. 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations) and Disclosure Requirements) Regulations, 2015, as amended the extent applicable.

210, Shilp-II, Above HDFC Bank, Near Sales India, Income Tax, Ashram Road, Ahm

- 4. The Statement includes the results of the following entities: :- Gatha Trendz Limited
- 5. Based on our review conducted as stated in paragraph 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jeevan Jagetiya & Co Chartered Accountants FRN: 121335W

JEEVAN JAGETIYA PARTNER M.NO. 046553 UDIN:21046553AAAABG9611 Ahmedabad: 11-02-2021

CIN: L74999MP2017PLC043234

Registered Office: 138, Chandani Chowk, Ratlam - 457001, Madhya Pradesh Corporate Office: 19, Chandani Chowk, Ratlam - 457001, Madhya Pradesh

Statement of Reconciliation of the Net Profit after Tax reported under

previous Generally Accepted Accounting Principles (GAAP) are summarised as follows:

		Quarter Ended	Year to Date	Quarter Ended	Year to Date
Particulars	1	31-12-2019	31-12-2019	31-12-2019	31-12-2019
Date of start of reporting period		01-10-2019	01-04-2019	01-10-2019	01-04-2019
Date of end of reporting period	Note	31-12-2019	31-12-2019	31-12-2019	31-12-2019
Whether results are audited or unaudited	Ref	Unaudited	Unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone	Consolidated	Consolidated
Profit After Tax as reported under previous GAAP		408.99	1084.41	408.99	1084.41
Adjustment					
Add:					
Interest Accrued on Security Deposit recognized at fair value	1	0.58	1.73	0.58	1.73
Preliminary Expenses charged off reversed	2	5.84	17.53	5.84	17.53
Deffered Tax on IND AS Adjustments	3	0.42	0.86	0.42	0.86
Total A		6.84	20.12	6.84	20.12
Less:		1	State of the state		4
Adjustment on Recognition of long term leases as per IND AS - 116	4	1.44	2.93	- 1.44	2.93
Total B		1.44	2.93	1.44	2.93
Profit After Tax as reported under Ind AS	1	414.39	1,101.60	414.39	1,101.60
Other Comprehensive Income (net of tax)			-		-
Total Comprehensive Income as reported under Ind AS		414.39	1,101.60	414.39	1,101.60

Notes:

1. Fair value for financial assets:

The Company has valued financial assets (other than investment in subsidiaries, which are accounted at cost) at fair value. Impact of fair value changes as on the date of transition is recognized in opening reserves and changes thereafter are recognized in profit and loss account.

2. Preliminary expenses charged off reversed:

On transition to Ind AS, Company has written off preliminary expenses not written off balance on transition date. Consequently, preliminary expenses charged off during the quarter ending / 9 months ending on 31 December 2019 have been reversed under Ind AS.

3. Deferred tax on transitional adjustments:

Under Ind AS, transitional adjustments are recognised net of applicable deferred tax. Accordingly computation of deferred taxes has resulted in charge to the Reserves, on the date of transition, with consequential impact to the Profit and Loss account for the subsequent periods.

4. Adjustments on recognition of long-term leases as per Ind AS 116:

Company has adopted Ind AS 116, Leases effective from 1 April 2019 i.e. its trasition date. The Company applied Ind AS 116 using the modified retrospective approach, under which the cumulative effect of initial application was recognized in retained earnings at 1 April 2019. On application of Ind AS 116, the nature of expenses has changed from lease rent recognized under Other expenses under IGAAP to depreciation cost for the Right-of-use asset and finance cost for interest accrued on lease liability.

Date: 11-Feb-21 Place: Ratlam

For, D. P. Abhushan Limited

Santosh Kataria

DIN 02855068

Whole-Time Director