

Date: August 7, 2022

To,  
Listing Compliance Department

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

Dear Sir,

**Sub: Revised Financial Result of the Company.**

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

We refer the Outcome of Board Meeting submitted by the Company on today for considering and approving unaudited financial result of the Company.

We apologize for error in the PDF file submitted by the Company. The Financial Result as uploaded by the Company did not contained the Column Head – “Quarter Result for the quarter ended on 31-03-2022.

Accordingly, we are submitting herewith the revised financial Result of the Company for the quarter ended on June 30, 2022.

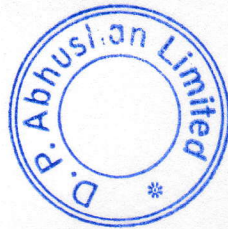
We again apologies for the inconvenience caused due to erroneous submission.

Kindly take the same on your record and oblige us.

Thanking you

**For, D. P. Abhushan Limited**

  
**Anil Kataria**  
Whole Time Director  
DIN: 00092730



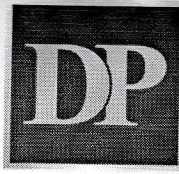
Place: Ratlam

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**D. P. ABHUSHAN LIMITED**

CIN - L74999MP2017PLC043234

**Registered Office:** 138, Chandani Chowk, Ratlam (M.P.) - 457001, 07412-408900  
**Corporate Office:** 19, Chandani Chowk, Ratlam (M.P.) - 457001, 07412-490966, Fax: 07412-247022  
Web : [www.dpjewellers.com](http://www.dpjewellers.com) , E-Mail : [accounts@dpjewellers.com](mailto:accounts@dpjewellers.com)



Date: August 7, 2022

To,  
Listing Compliance Department

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

Dear Sir,

**Sub: Outcome of Board meeting held today i.e. on August 7, 2022 and Submission of Unaudited Standalone Financial Result of the Company for the quarter ended on June 30, 2022 along with Limited Review Report.**

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

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on August 7, 2022, at the Corporate Office of the Company which was commenced at 02: 10 P.M. and concluded at 03: 15 P.M., have, apart from other businesses,

1. Considered, approved and taken on record the Unaudited Standalone Financial Result of the Company for the quarter ended on June 30, 2022 along with Limited Review Report;
2. Approved Draft Directors' Report for the financial year 2021-22 along with its Annexures and other reports to be included in the Annual Report 2021-22 and
3. Decided to call the 5th Annual General Meeting of the Company on Friday, September 30, 2022 at 11.00 a.m. IST through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") in compliance with the applicable circulars of Ministry of Corporate Affairs (MCA) and SEBI and approved the Draft Notice of 5th Annual General Meeting of the Company.

Kindly take the same on your record and oblige us.

Thanking you

Yours faithfully,

For, D. P. Abhushan Limited

  
**Anil Kataria**  
Whole Time Director  
DIN: 00092730  
Place: Ratlam



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**D. P. ABHUSHAN LIMITED**

CIN - L74999MP2017PLC043234

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Corporate Office: 19, Chandani Chowk, Ratlam (M.P.) - 457001, 07412-490966, Fax: 07412-247022

Web : www.dpjewellers.com , E-Mail : accounts@dpjewellers.com



# D. P. Jewellers

A BOND OF TRUST SINCE 1940

A VENTURE OF D.P. ABHUSHAN LIMITED

## D. P. ABHUSHAN LIMITED

CIN: L74999MP2017PLC043234

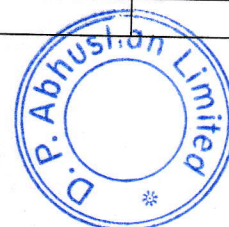
Registered Office: 138, Chandani Chowk, Ratlam - 457 001, Madhya Pradesh, India

Registered Office: 19, Chandani Chowk, Ratlam - 457 001, Madhya Pradesh, India

### Statement of Financial Results for the quarter ended on June 30, 2022

(₹ In Lakh except per share data)

| Particulars | Quarter Ended   |                  |                  | Year Ended       |                   |
|-------------|---|------------------|------------------|------------------|-------------------|
|             | 30/06/2022  | 31/03/2022       | 30/06/2021       | 31/03/2021       | 31/03/2022        |
| A           | Date of start of reporting period   |                  |                  |                  |                   |
| B           | Date of end of reporting period   |                  |                  |                  |                   |
| C           | Whether results are audited or unaudited  |                  |                  |                  |                   |
| D           | Nature of report standalone or consolidated   |                  |                  |                  |                   |
| I           | <b>Revenue From Operations</b>  |                  |                  |                  |                   |
|             | Net sales or Revenue from Operations  | 43,332.15        | 43,966.46        | 17,533.94        | 173,137.99        |
| II          | Other Income  | 6.86             | 26.45            | 1.65             | 32.00             |
| III         | <b>Total Income (I+II)</b>  | <b>43,339.01</b> | <b>43,992.91</b> | <b>17,535.59</b> | <b>173,169.99</b> |
| IV          | <b>Expenses</b>   |                  |                  |                  |                   |
| (a)         | Cost of materials consumed  | 7,532.08         | 10,221.27        | 4,818.05         | 44,361.65         |
| (b)         | Purchases of stock-in-trade   | 27,686.84        | 33,093.53        | 9,994.82         | 121,684.30        |
| (c)         | Changes in inventories of finished goods, work-in-progress and stock-in-trade             | 4,717.85         | (2,557.53)       | 1,147.50         | (4,941.98)        |
| (d)         | Employee benefit expense  | 423.70           | 439.02           | 306.25           | 1,742.24          |
| (e)         | Finance Costs   | 374.57           | 412.40           | 348.80           | 1,519.35          |
| (f)         | Depreciation and amortisation expense   | 118.52           | 180.71           | 118.87           | 537.03            |
| (g)         | Other Expenses  | 758.37           | 884.70           | 228.87           | 2,807.02          |
|             | <b>Total expenses (IV)</b>  | <b>41,611.93</b> | <b>42,674.10</b> | <b>16,963.16</b> | <b>167,709.62</b> |
| V           | <b>Profit/(loss) before exceptional items and tax (III-IV)</b>                            | <b>1,727.09</b>  | <b>1,318.80</b>  | <b>572.43</b>    | <b>5,460.37</b>   |
| VI          | Exceptional items   | -                | -                | -                | -                 |
| VII         | <b>Profit (loss) after exceptional items and before Tax (V-VI)</b>                        | <b>1,727.09</b>  | <b>1,318.80</b>  | <b>572.43</b>    | <b>5,460.37</b>   |
| VIII        | <b>Tax Expense</b>  |                  |                  |                  |                   |
| (a)         | Current Tax   | 434.97           | 370.93           | 145.92           | 1,416.83          |
| (b)         | (Less):- MAT Credit   | 430.91           | 353.04           | 145.44           | 1,396.56          |
| (c)         | Current Tax Expense Relating to Prior years   | -                | -                | -                | -                 |
| (d)         | Deferred Tax (Asset)/Liabilities  | 4.06             | 17.89            | 0.48             | 20.27             |
| IX          | <b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>                 | <b>1,292.11</b>  | <b>947.88</b>    | <b>426.51</b>    | <b>4,043.54</b>   |
| X           | Profit/(loss) from discontinued operations  | -                | -                | -                | -                 |
| XI          | Tax expenses of discontinued operations   | -                | -                | -                | -                 |
| XII         | <b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>                      | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>          |
| XIII A      | <b>Profit(Loss) For Period Before Minority Interest</b>                                   | <b>1,292.11</b>  | <b>947.88</b>    | <b>426.51</b>    | <b>4,043.54</b>   |
| XIII B      | Share Of Profit / Loss of Associates and joint ventures accounted for using equity method | -                | -                | -                | -                 |
| XIII C      | Profit/Loss Of Minority Interest  | -                | -                | -                | -                 |
| XIV         | <b>Profit (Loss) for the period (XIII A + XIII B + XIII C)</b>                            | <b>1,292.11</b>  | <b>947.88</b>    | <b>426.51</b>    | <b>4,043.54</b>   |
| XV          | <b>Other Comprehensive Income</b>   |                  |                  |                  |                   |





# D. P. Jewellers

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## D. P. ABHUSHAN LIMITED

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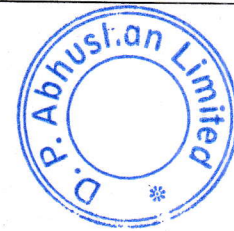
### Statement of Financial Results for the quarter ended on June 30, 2022

(₹ In Lakh except per share data)

| Particulars | Quarter Ended  |                 |               | Year Ended    |                 |
|-------------|--|-----------------|---------------|---------------|-----------------|
|             | 30/06/2022   | 31/03/2022      | 30/06/2021    | 31/03/2022    |                 |
| A           | Date of start of reporting period  |                 |               |               |                 |
|             | 01/04/2022   | 01/01/2022      | 01/04/2021    | 01/04/2021    |                 |
| B           | Date of end of reporting period  |                 |               |               |                 |
|             | 30/06/2022   | 31/03/2022      | 30/06/2021    | 31/03/2022    |                 |
| C           | Whether results are audited or unaudited   |                 |               |               |                 |
|             | Unaudited  | Audited         | Unaudited     | Audited       |                 |
| D           | Nature of report standalone or consolidated  |                 |               |               |                 |
|             | Standalone   | Standalone      | Standalone    | Standalone    |                 |
|             | a. i. Items that will not be reclassified to profit or loss  | -               | 44.73         | -             | 44.73           |
|             | ii. Income tax relating to items that will not be reclassified to profit or loss                             | -               | -             | -             | -               |
|             | b. i. Item that will be reclassified to profit or loss   | -               | -             | -             | -               |
|             | ii. Income tax relating to items that will be reclassified to profit or loss                                 | -               | -             | -             | -               |
|             | <b>Total Comprehensive income</b>  | -               | <b>44.73</b>  | -             | <b>44.73</b>    |
| XVI         | <b>Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)</b> | <b>1,292.11</b> | <b>992.61</b> | <b>426.51</b> | <b>4,088.27</b> |
| XVII        | <b>Details of equity share capital</b>   |                 |               |               |                 |
|             | Paid-up equity share capital   | 2,225.49        | 2,225.49      | 2,225.49      | 2,225.49        |
|             | Face value of equity share capital (Per Share)   | Rs. 10/-        | Rs. 10/-      | Rs. 10/-      | Rs. 10/-        |
| XIX         | <b>Earnings per share</b>  |                 |               |               |                 |
| (a)         | <b>Earnings per share (not annualised for quarter ended)</b>   |                 |               |               |                 |
|             | Basic earnings (loss) per share from continuing operation  | 5.81            | 4.26          | 1.92          | 18.17           |
|             | Diluted earnings (loss) per share from continuing operation  | 5.81            | 4.26          | 1.92          | 18.17           |
| (b)         | <b>Earnings per share (not annualised for quarter ended)</b>   |                 |               |               |                 |
|             | Basic earnings (loss) per share from discontinued operation  | -               | -             | -             | -               |
|             | Diluted earnings (loss) per share from discontinued operation  | -               | -             | -             | -               |
| (c)         | <b>Earnings per share (not annualised for quarter ended)</b>   |                 |               |               |                 |
|             | <b>Basic earnings (loss) per share from continuing and discontinued operations</b>                           | <b>5.81</b>     | <b>4.26</b>   | <b>1.92</b>   | <b>18.17</b>    |
|             | <b>Diluted earnings (loss) per share continuing and discontinued operations</b>                              | <b>5.81</b>     | <b>4.26</b>   | <b>1.92</b>   | <b>18.17</b>    |

#### Notes on Financial Results:-

|   |  |
|---|--|
| 1 | The above unaudited standalone financial results for the quarter ended June 30, 2022 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on August 7, 2022. The statutory auditors have carried out limited review of above result.  |
| 2 | The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016. |





# D. P. Jewellers

A BOND OF TRUST SINCE 1940  
A VENTURE OF D. P. ABHUSHAN LIMITED

## D. P. ABHUSHAN LIMITED

CIN: L74999MP2017PLC043234

Registered Office: 138, Chandani Chowk, Ratlam - 457 001, Madhya Pradesh, India

Registered Office: 19, Chandani Chowk, Ratlam - 457 001, Madhya Pradesh, India

### Statement of Financial Results for the quarter ended on June 30, 2022

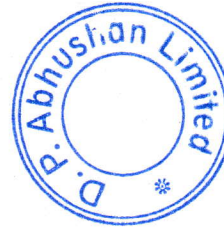
(₹ In Lakh except per share data)

| Particulars                                   | Quarter Ended |            |            | Year Ended |
|---|---------------|------------|------------|------------|
|   | 30/06/2022    | 31/03/2022 | 30/06/2021 | 31/03/2022 |
| A Date of start of reporting period           | 01/04/2022    | 01/01/2022 | 01/04/2021 | 01/04/2021 |
| B Date of end of reporting period             | 30/06/2022    | 31/03/2022 | 30/06/2021 | 31/03/2022 |
| C Whether results are audited or unaudited    | Unaudited     | Audited    | Unaudited  | Audited    |
| D Nature of report standalone or consolidated | Standalone    | Standalone | Standalone | Standalone |

3 As per Indian Accounting Standard 108 on 'Operating Segment' (Ind AS 108), effective from 01st April, 2021 the company has only one reportable segment i.e. Gems & Jewellery which includes Wholesale and Retail Trade and Manufacturing of Jewellery and Ornaments.

4 The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

For, D. P. Abhushan Limited



Anil Kataria

Whole Time Director

DIN : 00092730

Date :- August 7, 2022

Place:- Ratlam



LIMITED REVIEW REPORT

Limited Review Report on unaudited quarterly and year to date standalone financial results of M/s D.P. Abhushan Limited pursuant to Regulation 33 (Listing Obligation and Disclosure Requirements) Regulations, 2015.

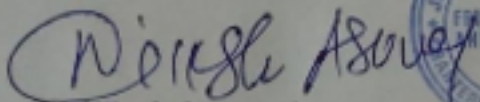
To,  
The Board of Directors of  
**D.P. Abhushan Limited,**  
138, Chandni Chowk,  
Ratlam – 457001

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. **D.P. Abhushan Limited ("the Company")**, for the quarter ended 30th June, 2022 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the 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 issue a report 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, to the extent applicable.

4. 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



CA Nilesh Asava

M. No. 142577

UDIN: 22142577AOMLZD9916



Place: Ahmedabad

Date: 07<sup>th</sup> August, 2022