

D.P. Abhushan Limited

www.dpjewellers.com | NSE: DPABHUSHAN | BSE: 544161 | ISIN: INE266Y01019



Date: November 03, 2025

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex
Bandra East, Mumbai – 400051
Symbol: “DPABHUSHAN”

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
BSE SCRIP Code – “544161”

Dear Sir / Madam,

Subject: Outcome of Board meeting held today i.e. on November 03, 2025

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 November 03, 2025, at the Corporate Office of the Company which was commenced at 11:00 A.M. and concluded at 12:00 Noon, have, apart from other businesses, considered and approved the unaudited financial results of the Company as per Indian Accounting Standards (“INDAS”) for the quarter and half-year ended September 30, 2025.

The said Results along with Limited Review Report of the Statutory Auditors on the said Results are enclosed and being uploaded on the website of the Company. The said Results will also be published in the newspapers in the prescribed format.

You are requested to kindly note the same.

Thanking you

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



Santosh Kataria
Chairman and Managing Director
DIN: 02855068



D.P. Jewellers

A BOND OF TRUST SINCE 1960
A VENTURE OF D.P. ABHUSHAN LIMITED

CIN: L74999MP2017PLC043234

Registered Office: 138, Chandani Chowk, Ratlam (M.P.) – 457001 | T: +91 7412 408900

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2025

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended	
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025	
A	Date of start of reporting period	01-07-2025	01-04-2025	01-07-2024	01-04-2025	01-04-2024	01-04-2024
B	Date of end of reporting period	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
I	Revenue from Operations						
	Net sales or Revenue from Operations	96,765.39	54,037.12	1,00,471.98	1,50,802.51	1,50,941.24	3,31,079.01
II	Other Income	9.01	94.81	9.45	103.82	12.63	155.52
III	Total Income (I+II)	96,774.39	54,131.93	1,00,481.43	1,50,906.32	1,50,953.87	3,31,234.54
IV	Expenses						
(a)	Cost of materials consumed	22,484.25	8,919.70	18,096.77	31,403.95	26,213.29	70,380.03
(b)	Purchases of stock-in-trade	76,293.14	32,810.46	90,858.53	1,09,103.60	1,25,589.47	2,60,067.30
(c)	Changes in inventories of finished goods and stock-in-trade	(12,407.89)	4,452.30	(14,595.60)	(7,955.59)	(12,366.80)	(25,954.00)
(d)	Employee benefit expense	928.00	900.74	716.38	1,828.74	1,329.01	2,983.76
(e)	Finance Costs	377.72	402.66	291.25	780.38	595.14	1,443.92
(f)	Depreciation and amortisation expense	271.80	262.68	179.47	534.48	338.25	911.18
(g)	Other Expenses	1,896.48	1,524.07	1,598.78	3,420.55	2,554.62	6,304.70
	Total expenses (IV)	89,843.49	49,272.62	97,145.58	1,39,116.10	1,44,252.98	3,16,136.89
V	Profit/(loss) before exceptional items and tax (III-IV)	6,930.90	4,859.31	3,335.85	11,790.22	6,700.89	15,097.65
VI	Exceptional items	-	-	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	6,930.90	4,859.31	3,335.85	11,790.22	6,700.89	15,097.65
VIII	Tax Expense	1,784.86	1,216.95	822.99	3,001.81	1,680.33	3,828.10
(a)	Current Tax	1,773.15	1,244.78	850.58	3,017.93	1,711.35	3,881.12
(b)	(Less):- MAT Credit	-	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	7.18	-	-	7.18	-	16.28
(d)	Deferred Tax (Asset)/Liabilities	4.53	(27.83)	(27.58)	(23.30)	(31.01)	(69.30)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	5,146.05	3,642.36	2,512.85	8,788.42	5,020.55	11,269.55
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	5,146.05	3,642.36	2,512.85	8,788.42	5,020.55	11,269.55
XIII B	Share of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-	-
XIII C	Profit/Loss of Minority Interest	-	-	-	-	-	-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)	5,146.05	3,642.36	2,512.85	8,788.42	5,020.55	11,269.55
XV	Other Comprehensive Income						
	a. i). Items that will not be reclassified to profit or loss	4.79	(7.49)	(18.48)	(2.70)	(20.53)	(29.96)
	ii). Income tax relating to items that will not be reclassified to profit or loss	(1.21)	1.89	4.65	0.68	5.17	7.54
	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	-	-	-	-	-	-
	Total Comprehensive Income	3.58	(5.60)	(13.83)	(2.02)	(15.36)	(22.42)
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	5,149.63	3,636.75	2,499.02	8,786.40	5,005.19	11,247.13



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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2025

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended	
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025	
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C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
XVII	Details of equity share capital						
	Paid-up equity share capital	2,282.79	2,266.04	2,261.09	2,282.79	2,261.09	2,266.04
	Reserves excluding Revaluation Reserves						38,147.46
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	Earnings per share						
(a)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from continuing operation	22.57	16.07	11.21	38.64	22.39	50.04
	Diluted earnings (loss) per share from continuing operation	22.56	16.05	11.20	38.61	22.37	49.98
(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	-	-	-	-	-	-
(c)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from continuing and discontinued operations	22.57	16.07	11.21	38.64	22.39	50.04
	Diluted earnings (loss) per share continuing and discontinued operations	22.56	16.05	11.20	38.61	22.37	49.98

Notes on Financial Results:

- The above unaudited standalone financial results for the quarter ended September 30, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on November 03, 2025. The statutory auditors have carried out limited review of above result.
- 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.
- As per Indian Accounting Standard 108 on 'Operating Segment' (Ind AS 108), the company has only one reportable segment i.e. Gems & Jewellery which includes Wholesale and Retail Trade and Manufacturing of Jewellery and Ornaments.
- The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
- The Company presents Standalone Financial Results as Company does not have any Subsidiary or Associate Companies or Joint venture as on September 30, 2025.

For, D. P. Abhushan Limited



(Signature)

Santosh Kataria
Chairman and Managing Director
DIN: 02855068

Date: 03/11/2025

Place: Ratlam



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2025

(₹ In Lakh)

Particulars		Half Year Ended	Year ended
		30-09-2025	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	5,898.84	4,801.26
b)	Right to Use Assets	1,481.01	1,683.48
c)	Capital work-in-progress	31.50	1,094.01
d)	Investment Property	-	-
e)	Goodwill	-	-
f)	Other Intangible assets	21.90	29.98
g)	Intangible assets under development	-	-
h)	Biological Assets other than bearer plants	-	-
i)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits	-	-
(v)	Other Financial Assets	117.89	127.87
i)	Deferred tax Assets (Net)	12.95	-
j)	Other non-current assets	43.98	186.64
Total Non-Current Assets		7,608.09	7,923.24
2)	Current assets		
a)	Investments	0.05	-
b)	Inventories	85,551.40	72,209.90
c)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	368.90	217.99
(iii)	Cash and cash equivalents	1,906.16	2,290.30
(iv)	Bank balances other than(iii) above	-	-
(v)	Loans	-	-
(vi)	Other Financial Assets	135.64	129.09
d)	Current Tax Assets (Net)	-	-
e)	Other current assets	2,180.04	959.47
Total Current Assets		90,142.20	75,806.74
TOTAL ASSETS		97,750.29	83,729.98
EQUITY & LIABILITIES:			
EQUITY:			
a)	Equity Share Capital	2,282.79	2,266.04
b)	Other Equity	48,399.48	38,147.46
Equity attributable to equity holders of the Company		50,682.27	40,413.50
LIABILITIES:			
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	338.46	394.67
(ii)	Lease liabilities	1,413.92	1,537.64



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2025

(₹ In Lakh)

Particulars		Half Year Ended	Year ended
		30-09-2025	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
(iii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	-	-
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iv)	Other financial liabilities	-	-
b)	Provisions	190.51	167.00
c)	Deferred tax Liabilities (Net)	-	10.35
d)	Other non-current liabilities	-	-
	Total Non-Current Liabilities	1,942.89	2,109.66
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	20,520.10	16,102.11
(ii)	Lease liabilities	307.00	356.95
(iii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	6,252.65	8,974.03
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	6,990.16	8,696.64
(iv)	Other financial liabilities	273.90	267.34
b)	Other current liabilities	9,750.26	6,367.32
c)	Provisions	425.82	122.28
d)	Current Tax Liabilities (Net)	605.24	320.13
	Total Current Liabilities	45,125.12	41,206.82
	TOTAL EQUITY AND LIABILITIES	97,750.29	83,729.98

For, D. P. Abhushan Limited



Santosh Kataria
Chairman and Managing Director
DIN: 02855068

Date: 03/11/2025

Place: Ratlam

DP
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STANDALONE STATEMENT OF CASH FLOW

(₹ In Lakh)

Particulars		Half Year Ended	Year ended
		30-09-2025	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit as per P & L A/c. before Income Tax	11,790.22	15,097.65
	<i>ADD/(LESS): - Adjustment for:</i>		
	Depreciation	534.48	911.18
	Payment of Gratuity	(6.13)	(13.85)
	Gratuity Charged to Profit and Loss	26.27	43.13
	Finance Cost	780.38	1,443.92
	Liabilities written back: Lease termination A/c	-	(19.56)
	(Profit)/Loss on Sale of Property, Plant and Equipment	(1.10)	-
	(Profit)/Loss on Sale of Investments	(0.11)	-
	Interest Income	(11.90)	(11.77)
	Operating Profit before changes in working capital	13,112.11	17,450.70
	<i>Movement in Working Capital Changes:</i>		
	(Inc)/Dec in Inventories	(13,341.50)	(26,754.94)
	(Inc)/Dec in Trade Receivables	(150.92)	(160.43)
	(Inc)/Dec in Other Current Assets	(1,220.58)	(732.81)
	(Inc)/Dec in Other Non-Current Assets	(0.73)	(5.17)
	(Inc)/Dec in Other Current Financial Assets	(6.55)	(70.70)
	(Inc)/Dec in Other Non-Current Financial Assets	15.02	(82.40)
	Inc/(Dec) in Trade Payables	(4,427.87)	10,451.53
	Inc/(Dec) in Other Current Liabilities	3,382.94	1,584.21
	Inc/(Dec) in Other Current Financial Liabilities	6.55	61.61
	Inc/(Dec) in Current and Non-Current Provisions	304.21	11.00
	Cash Generated from Operations	(2,327.30)	1,752.60
	Direct Taxes paid (Net of refund)	(2,739.32)	(3,645.11)
	Net Cash Flow from Operating Activities	(5,066.62)	(1,892.51)
CASH FLOW FROM INVESTMENT ACTIVITIES			
	Purchase of Property, Plant and Equipment	(164.26)	(1,467.95)
	Capital Work in Progress	(31.50)	(1,050.70)
	Advances for Capital Assets	(19.87)	(163.26)
	Purchase of Intangible Asset	-	(10.36)
	Investment in Liquid Fund	(0.05)	-
	Profit on Sale of Liquid Fund	0.11	-
	Proceeds from sale of property, plant and equipment	1.10	-
	Interest Received	6.85	3.72
	Net Cash from Investment Activities	(207.61)	(2,688.55)



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CASH FLOW FROM FINANCING ACTIVITIES			
	Repayment in Non-Current borrowings	(56.21)	(433.15)
	Proceeds from Non-Current Borrowings	-	481.28
	Proceeds from Current Borrowings	4,417.99	407.70
	Proceeds from issuance of Equity shares on Pref Basis	1,482.38	4,793.84
	Proceeds from issuance of Warrants	-	497.48
	Lease Liability Payment	(173.68)	(346.75)
	Finance Cost	(780.38)	(1,443.92)
	Dividend Paid	-	(6.05)
	Net Cash from Financing Activities	4,890.10	3,950.43
	Net Change in Cash and Cash Equivalents [A+B+C]	(384.13)	(630.63)
	Opening Cash & Cash Equivalents	2,290.30	2,920.93
	Closing Cash and Cash Equivalents	1,906.16	2,290.30

Note:

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows.

For, D. P. Abhushan Limited



Santosh Kataria
Chairman and Managing Director
DIN: 02855068

Date: 03/11/2025

Place: Ratlam



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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**, for the quarter ended and year to date results for the period from 01st April 2025 to 30th September 2025.
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

N. Niles Asava

CA Niles Asava
M. No. 142577
UDIN: 25142577BMKOTC9269



Place: Ahmedabad
Date: 03rd November, 2025