

General information about company

Scrip code*	544161	
NSE Symbol*	DPABHUSHAN	
MSEI Symbol*	NOTLISTED	
ISIN*	INE266Y01019	
Name of company	D. P. ABHUSHAN LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	29-07-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-07-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	GEMS & JEWELLERY	
Start date and time of board meeting	29-07-2025 11:00	
End date and time of board meeting	29-07-2025 11:45	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There has been no default on Loans and Debt Securities is made by the Company during Quarter ended June 30, 2025.

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	54037.12	54037.12
	Other income	94.81	94.81
	Total income	54131.93	54131.93
2	Expenses		
(a)	Cost of materials consumed	8919.7	8919.7
(b)	Purchases of stock-in-trade	32810.46	32810.46
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	4452.3	4452.3
(d)	Employee benefit expense	900.74	900.74
(e)	Finance costs	402.66	402.66
(f)	Depreciation, depletion and amortisation expense	262.68	262.68
(g)	Other Expenses		
1	Other Expenses	1524.08	1524.08
	Total other expenses	1524.08	1524.08
	Total expenses	49272.62	49272.62
3	Total profit before exceptional items and tax	4859.31	4859.31
4	Exceptional items	0	0
5	Total profit before tax	4859.31	4859.31
6	Tax expense		
7	Current tax	1244.78	1244.78
8	Deferred tax	-27.83	-27.83
9	Total tax expenses	1216.95	1216.95
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	3642.36	3642.36
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	3642.36	3642.36
17	Other comprehensive income net of taxes	-5.6	-5.6
18	Total Comprehensive Income for the period	3636.76	3636.76
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		

	Paid-up equity share capital	2266.04	2266.04	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	16.07	16.07	
	Diluted earnings (loss) per share from continuing operations	16.05	16.05	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	16.07	16.07	
	Diluted earnings (loss) per share from continuing and discontinued operations	16.05	16.05	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)	<p>Notes on Financial Results:</p> <ol style="list-style-type: none">1. The above unaudited standalone financial results for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on July 29, 2025. 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), 2016.3. 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.5. The Company presents Standalone Financial Results since the Company does not have any Subsidiary or Associate Companies or Joint venture as on June 30, 2025.
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Other Comprehensive Income			
	Date of start of reporting period	01-04-2025	01-04-2025
	Date of end of reporting period	30-06-2025	30-06-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to profit or loss	-7.49	-7.49
	Total Amount of items that will not be reclassified to profit and loss	-7.49	-7.49
2	Income tax relating to items that will not be reclassified to profit or loss	-1.89	-1.89
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-5.60	-5.60

