

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	23-01-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19-01-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Third 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	Unaudited	
Segment Reporting	Single segment	
Description of single segment	GEMS & JEWELLERY	
Start date and time of board meeting	23-01-2026 13:00	
End date and time of board meeting	23-01-2026 13:30	
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 December 31, 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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
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	122237.69	273040.2
	Other income	-0.25	103.57
	Total income	122237.44	273143.77
2	Expenses		
(a)	Cost of materials consumed	21866.07	53270.02
(b)	Purchases of stock-in-trade	95020.04	204123.64
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-8348.12	-16303.71
(d)	Employee benefit expense	1024.92	2853.66
(e)	Finance costs	464.97	1245.35
(f)	Depreciation, depletion and amortisation expense	270.27	804.74
(g)	Other Expenses		
1	Other Expenses	2111.41	5531.96
	Total other expenses	2111.41	5531.96
	Total expenses	112409.56	251525.66
3	Total profit before exceptional items and tax	9827.88	21618.11
4	Exceptional items	0	0
5	Total profit before tax	9827.88	21618.11
6	Tax expense		
7	Current tax	2502.23	5520.15
8	Deferred tax	-9.84	-25.95
9	Total tax expenses	2492.39	5494.2
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	7335.49	16123.91
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	7335.49	16123.91
17	Other comprehensive income net of taxes	-1.01	-3.03
18	Total Comprehensive Income for the period	7334.48	16120.88
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	2282.79	2282.79	
	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	32.21	70.8	
	Diluted earnings (loss) per share from continuing operations	32.11	70.58	
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	32.21	70.8	
	Diluted earnings (loss) per share from continuing and discontinued operations	32.11	70.58	
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 December 31, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on January 23, 2026. 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), 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 as Company does not have any Subsidiary or Associate Companies or Joint venture as on 31.12.2025.6. On 04th November, 2025 the Company has granted 62300 Options respectively, pursuant to Employees Stock Option Scheme. Out of which total 1200 Options have been forfeited on 17th December, 2025. Accordingly, necessary account treatment of ESOP has been given in accordance with IND AS 102.
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Other Comprehensive Income			
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
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	-1.35	-4.05
	Total Amount of items that will not be reclassified to profit and loss	-1.35	-4.05
2	Income tax relating to items that will not be reclassified to profit or loss	-0.34	-1.02
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	-1.01	-3.03

