



To,
Listing Compliance,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai - 400051

Date: 05th August, 2021

Dear Sir,

Sub: Submission of Unaudited Standalone & Consolidated Financial Result of the Company for the quarter ended on June 30, 2021 along with Limited Review Report.

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

This is to provide the quarterly standalone & consolidated unaudited financial results along with Limited Review Report for Q1 of FY 2021-22 as furnished in the attached document.

Thanking You,
Yours Faithfully.

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

✓

Santosh Kataria



Whole-Time Director
DIN 02855068

Place: Ratlam

D. P. ABHUSHAN LTD.

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 , E-Mail : accounts@dpjewellers.com



Limited Review Report on quarterly standalone financial results of D.P. Abhushan Limited pursuant to the Regulation 33 of the SEBI(LODR) Regulations, 2015 as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019

To,
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 ended 30.06.2021. 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), as amended. 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.





Jeevan Jagetiya & Co

Chartered Accountants

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

Firm's Registration No: 121335W



Jeevan Jagetiya

Partner

Membership No. 046553

Place: Ahmedabad

Date: 05th August, 2021

UDIN: 21046553AAAAFK6313

D. P. ABHUSHAN LIMITED

CIN: L74999MP2017PLC043234

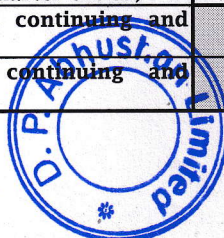
Registered Office: 138, Chandani Chowk, Ratlam - 457001, Madhya Pradesh

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

Statement of Standalone Financial Results for the quarter ended on June 30, 2021

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year Ended
	30-06-2021	31-03-2021	30-06-2020	31-03-2021
A Date of start of reporting period	01-04-2021	01-01-2021	01-04-2020	01-04-2020
B Date of end of reporting period	30-06-2021	31-03-2021	30-06-2020	31-03-2021
C Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone
I Revenue From Operations				
Net sales or Revenue from Operations	17,533.94	59,017.87	4,156.08	121,816.90
II Other Income	1.65	6.67	-	11.46
III Total Income (I+II)	17,535.59	59,024.54	4,156.08	121,828.36
IV Expenses				
(a) Cost of materials consumed	4,818.05	11,661.66	527.20	21,997.38
(b) Purchases of stock-in-trade	9,994.82	45,872.51	103.55	97,667.55
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,147.50	(1,321.20)	2,450.79	(6,423.89)
(d) Employee benefit expense	306.25	428.25	224.12	1,287.32
(e) Finance Costs	348.80	380.44	190.96	1,079.31
(f) Depreciation and amortisation expense	118.87	148.94	53.02	394.70
(g) Other Expenses	228.87	747.88	171.29	2,156.45
Total expenses (IV)	16,963.16	57,918.46	3,720.93	118,158.81
V Profit/(loss) before exceptional items and tax (III-IV)	572.43	1,106.08	435.14	3,669.55
VI Exceptional items	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	572.43	1,106.08	435.14	3,669.55
VIII Tax Expense	145.92	272.21	109.95	923.34
(a) Current Tax	145.44	284.77	106.36	919.69
(b) (Less):- MAT Credit	-	-	-	-
(c) Current Tax Expense Relating to Prior years	-	-	-	-
(d) Deferred Tax (Asset)/Liabilities	0.48	(12.56)	3.59	3.65
IX Profit (Loss) for the period from continuing operations (VII-VIII)	426.51	833.87	325.19	2,746.21
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	426.51	833.87	325.19	2,746.21
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)	426.51	833.87	325.19	2,746.21
XV Other Comprehensive Income				
a. i). Items that will not be reclassified to profit or loss	-	-	-	-
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	-	-	-	-
Total Comprehensive income	-	-	-	-
XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	426.51	833.87	325.19	2,746.21
XVII Details of equity share capital				
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 Earnings per share				
(a) Earnings per share (not annualised for quarter ended)				
Basic earnings (loss) per share from continuing operation	1.92	3.75	1.46	12.34
Diluted earnings (loss) per share from continuing operation	1.92	3.75	1.46	12.34
(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	1.92	3.75	1.46	12.34
Diluted earnings (loss) per share continuing and discontinued operations	1.92	3.75	1.46	12.34



D. P. ABHUSHAN LIMITED

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 June 30, 2021

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year Ended
	30-06-2021	31-03-2021	30-06-2020	31-03-2021
A Date of start of reporting period	01-04-2021	01-01-2021	01-04-2020	01-04-2020
B Date of end of reporting period	30-06-2021	31-03-2021	30-06-2020	31-03-2021
C Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone

Notes on Financial Results:-

1	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
2	The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circulars.
3	The Company has adopted Ind AS with effect from 1st April 2020 with comparatives being restated. Accordingly the impact of transition has been provided in the Opening Reserves as at 1st April 2019 and all the periods presented have been restated accordingly.
4	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.
5	The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 05th August, 2021.
6	The Statutory Auditors of the Company have carried out limited review of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

For, D. P. Abhushan Limited



Santosh Kataria
Whole-Time Director
DIN 02855068

Date : 05th August, 2021

Place: Ratlam



Limited Review Report on quarterly consolidated financial results of D.P. Abhushan Limited pursuant to the Regulation 33 of SEBI(LODR) Regulations, 2015 as amended read with SEBI Circular No. CIR/CFD/CMD1/44/2019

To,
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 subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter 30th June, 2021 ("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. This Statement 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 issue 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. 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.





Jeevan Jagetiya & Co

Chartered Accountants

The Statement includes the results of the following entities: -

D.P. Abhushan Limited
Gatha Trendz Limited

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 recognized 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

Firm's Registration No. 121335W



Jeevan Jagetiya

Partner

Membership No. 046553

Place: Ahmedabad

Date: 05th August, 2021

UDIN: 21046553AAAAFJ4661

D. P. ABHUSHAN LIMITED

CIN: L74999MP2017PLC043234

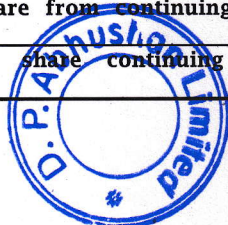
Registered Office: 138, Chandani Chowk, Ratlam - 457001, Madhya Pradesh

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

Statement of Consolidated Financial Results for the quarter ended on June 30, 2021

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year Ended
	30-06-2021	31-03-2021	30-06-2020	31-03-2021
A	Date of start of reporting period			
	01-04-2021	01-01-2021	01-04-2020	01-04-2020
B	Date of end of reporting period			
	30-06-2021	31-03-2021	30-06-2020	31-03-2021
C	Whether results are audited or unaudited			
	Unaudited	Audited	Unaudited	Audited
D	Nature of report standalone or consolidated			
	Consolidated	Consolidated	Consolidated	Consolidated
I	Revenue From Operations			
	Net sales or Revenue from Operations			
	17,533.94	59,017.87	4,156.08	121,816.90
II	Other Income			
	1.65	6.67	-	11.46
III	Total Income (I+II)			
	17,535.59	59,024.54	4,156.08	121,828.36
IV	Expenses			
(a)	Cost of materials consumed			
	4,818.05	11,661.66	527.20	21,997.38
(b)	Purchases of stock-in-trade			
	9,994.82	45,872.51	103.55	97,667.55
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade			
	1,147.50	(1,321.20)	2,450.79	(6,423.89)
(d)	Employee benefit expense			
	306.25	428.25	224.12	1,287.32
(e)	Finance Costs			
	348.80	380.44	190.96	1,079.31
(f)	Depreciation and amortisation expense			
	118.87	148.94	53.02	394.70
(g)	Other Expenses			
	228.93	753.90	171.29	2,162.47
	Total expenses (IV)			
	16,963.22	57,924.48	3,720.93	118,164.83
V	Profit/(loss) before exceptional items and tax (III-IV)			
	572.37	1,100.06	435.14	3,663.53
VI	Exceptional items			
	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)			
	572.37	1,100.06	435.14	3,663.53
VIII	Tax Expense			
(a)	Current Tax			
	145.44	284.77	106.36	919.69
(b)	(Less):- MAT Credit			
	-	-	-	-
(c)	Current Tax Expense Relating to Prior years			
	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities			
	0.48	(12.56)	3.59	3.65
IX	Profit (Loss) for the period from continuing operations (VII-VIII)			
	426.44	827.85	325.19	2,740.19
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			
	426.44	827.85	325.19	2,740.19
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)			
	426.44	827.85	325.19	2,740.19
XV	Other Comprehensive Income			
	a. i). Items that will not be reclassified to profit or loss			
	-	-	-	-
	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			
	-	-	-	-
	Total Comprehensive income			
	-	-	-	-
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)			
	426.44	827.85	325.19	2,740.19
XVII	Details of equity share capital			
	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	Earnings per share			
(a)	Earnings per share (not annualised for quarter ended)			
	Basic earnings (loss) per share from continuing operation			
	1.92	3.72	1.46	12.31
	Diluted earnings (loss) per share from continuing operation			
	1.92	3.72	1.46	12.31
(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			
	1.92	3.72	1.46	12.31
	Diluted earnings (loss) per share continuing and discontinued operations			
	1.92	3.72	1.46	12.31



Notes on Financial Results:-

1	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
2	The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circulars.
3	The Company as adopted Ind AS with effect from 1st April 2020 with comparatives being restated. Accordingly the impact of transition has been provided in the Opening Reserves as at 1st April 2019 and all the periods presented have been restated accordingly.
4	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.
5	The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 05th August, 2021.
6	The Statutory Auditors of the Company have carried out limited review of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

For, D. P. Abhushan Limited



Santosh Kataria
Whole-Time Director
DIN 02855068

Date :- 05th August, 2021
Place:- Ratlam