



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

Statement of Financial Results for the quarter ended on June 30, 2023

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	30-06-2023	31-03-2023	30-06-2022	31-03-2023	
A	Date of start of reporting period	01-04-2023	01-01-2023	01-04-2022	01-04-2022
B	Date of end of reporting period	30-06-2023	31-03-2023	30-06-2022	31-03-2023
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	47,146.80	38,464.88	43,332.15	197,512.02
II	Other Income	4.77	1.81	6.86	22.99
III	Total Income (I+II)	47,151.56	38,466.68	43,339.01	197,535.00
IV	Expenses				
(a)	Cost of materials consumed	8,797.08	4,920.31	7,532.08	34,037.02
(b)	Purchases of stock-in-trade	33,284.71	30,168.74	27,686.84	149,058.76
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,367.30	985.19	4,717.85	1,036.91
(d)	Employee benefit expense	499.23	470.04	423.70	1,920.77
(e)	Finance Costs	306.93	277.44	374.57	1,302.41
(f)	Depreciation and amortisation expense	137.19	136.43	118.52	491.14
(g)	Other Expenses	676.37	887.28	758.37	3,623.21
	Total expenses (IV)	45,068.82	37,845.43	41,611.93	191,470.22
V	Profit/(loss) before exceptional items and tax (III-IV)	2,082.74	621.25	1,727.09	6,064.78
VI	Exceptional items	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	2,082.74	621.25	1,727.09	6,064.78
VIII	Tax Expense	522.88	171.64	430.91	1,530.69
(a)	Current Tax	522.88	171.64	430.91	1,530.69
(b)	(Less):- MAT Credit	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	(2.44)	1.44	4.06	2.41
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	1,562.30	448.17	1,292.11	4,531.69
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	1,562.30	448.17	1,292.11	4,531.69
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)	1,562.30	448.17	1,292.11	4,531.69
XV	Other Comprehensive Income				
a. i.	Items that will not be reclassified to profit or loss	-	0.81	-	(7.85)
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	-	0.81	-	(7.85)
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	1,562.30	448.99	1,292.11	4,523.84
XVII	Details of equity share capital				
	Paid-up equity share capital	2,225.49	2,225.49	2,225.49	2,225.49
	Reserves excluding revaluation reserve	-	-	-	15,881.91
	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	7.02	2.02	5.81*	20.33
	Diluted earnings (loss) per share from continuing operation	7.02	2.02	5.81	20.33
(b)	Earnings per share (not annualised for quarter ended)				



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D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone
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	7.02	2.02	5.81	20.33
Diluted earnings (loss) per share continuing and discontinued operations	7.02	2.02	5.81	20.33

Notes on Financial Results:-

- The above unaudited standalone financial results for the quarter ended June 30, 2023 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on August 11, 2023. 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), 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.
- Figures of the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full financial year 2022-23 and year to date figures up to the third quarter of the financial year 2022-23.
- 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 :- 11-Aug-23
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, 2023 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



JEEVAN JAGETIYA & Co.

Chartered Accountants

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. N. Asava

CA Nilesh Asava
M. No. 142577
UDIN : 23142577BGYNID1689



Place: Ahmedabad
Date: 11th August, 2023