



D. P. Jewellers

A BRAND OF ERU'S 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 Standalone Financial Results for the quarter ended on September 30, 2023

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
A	Date of start of reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022
B	Date of end of reporting period	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I	Revenue From Operations					
	Net sales or Revenue from Operations	54,625.01	47,146.80	48,533.00	1,01,771.81	91,865.15
II	Other Income	2.92	4.77	9.40	7.69	16.26
III	Total Income (I+II)	54,627.94	47,151.56	48,542.40	1,01,779.50	91,881.41
IV	Expenses					
(a)	Cost of materials consumed	11,206.58	8,797.08	9,749.88	20,003.66	17,281.96
(b)	Purchases of stock-in-trade	45,129.90	33,284.71	40,162.19	78,414.61	67,849.03
(c)	Changes in inventories of finished goods and stock-in-trade	(5,171.34)	1,367.30	(4,227.74)	(3,804.04)	490.11
(d)	Employee benefit expense	546.95	499.23	632.65	1,046.18	1,056.35
(e)	Finance Costs	279.42	306.93	232.64	586.35	607.21
(f)	Depreciation and amortisation expense	138.34	137.19	118.52	275.53	237.04
(g)	Other Expenses	723.85	676.37	763.15	1,400.22	1,521.53
	Total expenses (IV)	52,853.69	45,068.82	47,431.29	97,922.51	89,043.22
V	Profit/(loss) before exceptional items and tax (III-IV)	1,774.25	2,082.74	1,111.10	3,856.99	2,838.19
VI	Exceptional items	-	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	1,774.25	2,082.74	1,111.10	3,856.99	2,838.19
VIII	Tax Expense	441.38	520.44	275.55	961.82	710.52
(a)	Current Tax	443.73	522.88	278.63	966.61	709.55
(b)	(Less) - MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	(2.35)	(2.44)	(3.09)	(4.79)	0.97
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	1,332.87	1,562.30	835.56	2,895.17	2,127.67
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	1,332.87	1,562.30	835.56	2,895.17	2,127.67
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)	1,332.87	1,562.30	835.56	2,895.17	2,127.67
XV	Other Comprehensive Income					
a. i.)	Items that will not be reclassified to profit or loss	(8.79)	-	(8.66)	(8.79)	(8.66)
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	(8.79)	-	(8.66)	(8.79)	(8.66)
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	1,324.08	1,562.30	826.89	2,886.38	2,119.01
XVII	Details of equity share capital					
	Paid-up equity share capital	2,225.49	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/-	Rs. 10/-
XIX	Earnings per share					
(a)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from continuing operation	5.95	7.02	3.72	12.97	9.52
	Diluted earnings (loss) per share from continuing operation	5.95	7.02	3.72	12.97	9.52
(b)	Earnings per share (not annualised for quarter ended)					



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	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	5.95	7.02	3.72	12.97	9.52	20.33
	Diluted earnings (loss) per share continuing and discontinued operations	5.95	7.02	3.72	12.97	9.52	20.33

Notes on Financial Results:-

- 1 The above unaudited standalone financial results for the quarter ended September 30, 2023 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on November 09, 2023. 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.

Date :- 9th November, 2023
Place:- Ratlam



For, D. P. Abhushan Limited

Anil Kataria
Whole Time Director
DIN : 00092730



D. P. Jewellers

A BOND OF TRUST SINCE 1940
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D. P. ABHUSHAN LIMITED

CIN: L74999MP2017PLC043234

Registered Office: 138, Chandani Chowk, Ratlam - 457 001, Madhya Pradesh, India

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Standalone Statement of Assets and Liabilities as on September 30, 2023

(₹ In Lakh)

Particulars	Half Year Ended	Year ended	
	30-09-2023	31-03-2023	
A	Date of start of reporting period	01-04-2023	01-04-2022
B	Date of end of reporting period	30-09-2023	31-03-2023
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	3,772.21	3,756.02
b)	Right to Use Assets	1,032.00	1,124.55
c)	Capital work-in-progress	-	-
d)	Investment Property	-	-
e)	Goodwill	-	-
f)	Other Intangible assets	0.50	0.50
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	73.85	73.13
(v)	Other Financial Assets	-	-
i)	Deferred tax assets (net)	-	-
j)	Other non-current assets	1,519.05	14.86
	Total Non-Current Assets	6,397.62	4,969.06
2)	Current assets		
a)	Inventories	39,191.47	34,620.40
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	139.25	65.59
(iii)	Cash and cash equivalents	2,428.26	503.07
(iv)	Bank balances other than(iii) above	-	-
(v)	Loans	-	-
(vi)	Others (to be specified)	60.93	64.12
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	1,241.95	594.00
	Total Current Assets	43,061.86	35,847.18
	TOTAL ASSETS	49,459.49	40,816.24
EQUITY & LIABILITIES :			
EQUITY:			
a)	Equity Share Capital	2,225.49	2,225.49
b)	Other Equity	18,768.29	15,881.91
	Equity attributable to equity holders of the Company	20,993.78	18,107.40
LIABILITIES :			
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	1,557.65	1,978.43
(ii)	Lease liabilities	766.30	824.41
(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	115.36	92.77
c)	Deferred tax liabilities (Net)	104.75	109.54
d)	Other non-current liabilities	-	-



	Total Non-Current Liabilities	2,544.06	3,005.16
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	11,771.29	8,814.49
(ii)	Lease liabilities	240.70	256.19
(iii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	2,552.34	3,829.60
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	4,550.75	2,473.25
(iv)	Other financial liabilities	854.74	773.11
b)	Other current liabilities	5,639.95	3,555.23
c)	Provisions	311.89	1.82
d)	Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	25,921.65	19,703.69
	TOTAL EQUITY AND LIABILITIES	49,459.49	40,816.24

For, D. P. Abhushan Limited



(Handwritten Signature)

Anil Rataria
Whole Time Director
DIN : 00092730

Date :- 9th November, 2023
Place:- Ratlam



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Registered Office: 138, Chandani Chowk, Raikam - 457 001, Madhya Pradesh, India

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

Standalone Statement of Cash Flow

(₹ in Lakh)

Particulars	Half Year Ended	Year ended
	30-09-2023	31-03-2023
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c. before Income Tax	3,856.99	6,064.78
ADD/(LESS): - Adjustment for :		
Depreciation	275.53	491.14
Finance Cost	586.35	1,302.41
Gratuity Expense	15.17	24.41
Assets Written Off	-	-
Loss on Sale of Subsidiary	-	-
Loss /(Profit) on sale of Assets	-	-
Interest Income	(3.09)	(6.34)
Rent Income	(2.62)	(14.86)
Gratuity paid	(1.38)	(4.71)
Cash Rental Expense	(172.65)	(312.91)
Deferred Tax Liability/(Asset)	-	-
Operating Profit before changes in working capital	4,554.30	7,543.93
Movement in Working Capital Changes:		
(Inc)/Dec in Inventories	(4,571.07)	419.88
(Inc)/Dec in Trade Receivables	(73.66)	200.73
(Inc)/Dec in Other Current Assets	(647.95)	(185.15)
(Inc)/Dec in Other Non-Current Assets	(1,504.20)	(4.48)
(Inc)/Dec in Other Current Financial Assets	3.19	11.69
(Inc)/Dec in Other Non-Current Financial Assets	-	-
(Inc)/Dec in Trade Payables	800.24	243.37
(Inc)/Dec in Other Current Liabilities	2,084.72	(724.31)
(Inc)/Dec in Other Non-Current Liabilities	-	-
(Inc)/Dec in Other Current Financial Liabilities	81.63	78.65
(Inc)/Dec in Other Non-Current Financial Liabilities	-	-
(Inc)/Dec in Provisions	-	-
Cash Generated from Operations	727.20	7,584.30
Direct Taxes paid (Net of refund)	(656.68)	(1,553.36)
Net Cash Flow From Operating Activities	70.52	6,030.94
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Property, Plant and Equipment	(146.20)	(110.84)
Interest Received	1.30	2.88
Rent Income	2.62	14.86
Sale of Property, Plant and Equipment	0.14	1.06
Proceeds from sale of Windmill Division	-	-
Investment in Subsidiaries	-	-
Sale of Subsidiaries	-	-
Advance Against Property	-	-
Net Cash From Investment Activities	(142.14)	(92.05)
CASH FLOW FROM FINANCING ACTIVITIES		
Changes in long term borrowings	(420.78)	(766.05)
Changes in short term borrowings	2,956.79	(3,699.10)
Changes in Long term provisions	-	-
Interest Income	-	-
Finance Cost	(539.20)	(1,219.24)
Dividend Paid	-	(222.55)
Net Cash From Financing Activities	1,996.81	(5,906.94)
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	1,925.19	31.96
Opening Cash & Cash Equivalents	503.07	471.11
Closing Cash and Cash Equivalents	2,428.26	503.07

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



Anil Kataria
Whole Time Director
DIN : 00092730

Date :- 9th November, 2023
Place:- Raikam



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 2023 to 30th September 2023.
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. N. Asava

CA Nilesh Asava
M. No. 142577
UDIN: 23142577BGYNJB9453



Place: Ahmedabad
Date: 09th November, 2023