

D.P. ABHUSHAN LIMITED

CIN : L74999MP2017PLC043234

Date: February 12, 2024

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

Dear Sir/Ma'am,

Sub: Outcome of Board meeting held today i.e. on February 12, 2024

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

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on February 12, 2024, at the Corporate Office of the Company which was commenced at 01.30 P.M. and concluded at 02:10 P.M., have, apart from other businesses considered and approved the unaudited Standalone Financial Result of the Company for the quarter ended on December 31, 2023 along with Limited Review Reports;

In this regard, we attach herewith;

- Unaudited (Standalone) Financial Results for the quarter ended on December 31, 2023;
- Limited Review Reports;

Kindly take the same on your record and oblige us.

Thanking you

For, D. P. Abhushan Limited

Anil Kataria
Whole Time Director
DIN: 00092730
Place: Ratlam



D.P. Jewellers

— A BOND OF TRUST SINCE 1940 —

Registered Office : 138, Chandni Chowk, Ratlam (M.P) - 457001 | **T :** +91 7412 408900
Corporate Office : 19, Chandni Chowk, 2nd Floor, Ratlam (M.P) - 457001 | **T :** +91 7412 408899 | **F :** +91 7412 247022
E : dpj@dpjewellers.com | **W :** www.dpjewellers.com



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 Standalone Financial Results for the quarter ended on December 31, 2023

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
A	Date of start of reporting period	01-10-2023	01-07-2023	01-10-2022	01-04-2023	01-04-2022
B	Date of end of reporting period	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-03-2023
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	76,545.91	54,625.01	67,181.99	1,78,317.72	1,59,047.14
II	Other Income	26.08	2.92	4.92	33.77	21.18
III	Total Income (I+II)	76,571.98	54,627.94	67,186.91	1,78,351.49	1,59,068.32
IV	Expenses					
(a)	Cost of materials consumed	13,115.94	11,206.58	11,834.75	33,119.59	29,116.71
(b)	Purchases of stock-in-trade	62,921.81	45,129.90	51,040.99	1,41,336.42	1,18,890.01
(c)	Changes in inventories of finished goods and stock-in-trade	(4,416.46)	(5,171.34)	(438.39)	(8,220.50)	51.72
(d)	Employee benefit expense	561.91	546.95	394.39	1,608.09	1,450.73
(e)	Finance Costs	528.67	279.42	417.77	1,115.01	1,024.98
(f)	Depreciation and amortisation expense	147.42	138.34	117.67	422.94	354.71
(g)	Other Expenses	1,484.98	723.85	1,214.40	2,885.20	2,735.92
	Total expenses (IV)	74,344.26	52,853.69	64,581.57	1,72,266.76	1,53,624.79
V	Profit/(loss) before exceptional items and tax (III-IV)	2,227.72	1,774.25	2,605.34	6,084.73	5,443.53
VI	Exceptional items	-	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	2,227.72	1,774.25	2,605.34	6,084.73	5,443.53
VIII	Tax Expense	556.26	441.38	649.50	1,518.08	1,360.01
(a)	Current Tax	584.93	443.73	649.50	1,551.54	1,359.05
(b)	(Less):- MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	(28.67)	(2.35)	(0.01)	(33.46)	0.96
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	1,671.46	1,332.87	1,955.84	4,566.65	4,083.52
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	1,671.46	1,332.87	1,955.84	4,566.65	4,083.52
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)	1,671.46	1,332.87	1,955.84	4,566.65	4,083.52
XV	Other Comprehensive Income					
	a. i). Items that will not be reclassified to profit or loss	(4.39)	(8.79)	-	(13.18)	(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	(4.39)	(8.79)	-	(13.18)	(8.66)
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	1,667.07	1,324.08	1,955.84	4,553.47	4,074.85
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	7.51	5.95	8.79	20.46	18.31
	Diluted earnings (loss) per share from continuing operation	7.51	5.95	8.79	20.46	18.31
(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	7.51	5.95	8.79	20.46	18.31
	Diluted earnings (loss) per share continuing and discontinued operations	7.51	5.95	8.79	20.46	18.31



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

Notes on Financial Results:-

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|---|--|
| 1 | The above unaudited standalone financial results for the quarter ended December 31, 2023 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on February 12, 2024. 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. |

For, D. P. Abhushan Limited




Anil Kataria
Whole Time Director
DIN : 00092730

Date :- 12th February, 2024
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 and nine months ended 31st December, 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 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

Nilesh Asava



CA Nilesh Asava
M. No. 142577
UDIN:24142577BKBQQN6815

Place: Ahmedabad
Date: 12th February, 2024