

Date: 25/10/2021

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

Dear Sir,

**Sub: Submission of Unaudited Standalone & Consolidated Financial Result of the Company for the quarter ended on September 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 Q2 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

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**D. P. ABHUSHAN LIMITED**

CIN - L74999MP2017PLC043234

Registered Office: 138, Chandani Chowk, Ratlam (M.P.) - 457001, 07412-408900



**LIMITED REVIEW REPORT**

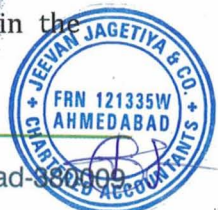
**Limited Review Report on unaudited quarterly and year to date standalone financial results of M/s D.P. Abhushan Limited pursuant to Regulation 33 (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

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 01<sup>st</sup> April 2021 to 30<sup>th</sup> September 2021.
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





# Jeevan Jagetiya & Co

Chartered Accountants

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

**CA Jeevan Jagetiya**  
M. No. 046553  
UDIN: 21046553AAAAHB7973



**Place: Ahmedabad**  
**Date: 25 October, 2021**



# D. P. ABHUSHAN LIMITED

CIN: 174999MP2017PLC043234

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

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

Particulars		Quarter Ended			Half Year Ended		Year Ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
(₹ In Lakh except per share data)							
A	Date of start of reporting period	01-07-2021	01-04-2021	01-07-2020	01-04-2021	01-04-2020	01-04-2020
B	Date of end of reporting period	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
I	<b>Revenue From Operations</b>						
	Net sales or Revenue from Operations	44,826.64	17,533.94	17,215.03	62,360.58	21,371.10	121,816.90
II	Other Income	0.65	1.65	2.60	2.30	3.23	11.46
III	<b>Total Income (I+II)</b>	<b>44,827.29</b>	<b>17,535.59</b>	<b>17,217.63</b>	<b>62,362.88</b>	<b>21,374.34</b>	<b>121,828.36</b>
IV	<b>Expenses</b>						
(a)	Cost of materials consumed	13,432.52	4,818.05	2,483.95	18,250.58	3,011.15	21,997.38
(b)	Purchases of stock-in-trade	31,209.78	9,994.82	16,007.29	41,204.59	16,110.84	97,667.55
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,897.77)	1,147.50	(3,178.53)	(1,750.28)	(727.74)	(6,423.89)
(d)	Employee benefit expense	486.88	306.25	275.97	793.13	500.10	1,287.32
(e)	Finance Costs	354.93	348.80	197.55	703.73	402.51	1,079.31
(f)	Depreciation and amortisation expense	118.83	118.87	80.67	237.70	160.16	394.70
(g)	Other Expenses	664.68	228.87	399.09	893.55	529.02	2,156.45
	<b>Total expenses (IV)</b>	<b>43,369.84</b>	<b>16,963.16</b>	<b>16,265.99</b>	<b>60,333.00</b>	<b>19,986.04</b>	<b>118,158.81</b>
V	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>1,457.45</b>	<b>572.43</b>	<b>951.64</b>	<b>2,029.88</b>	<b>1,388.30</b>	<b>3,669.55</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit (loss) after exceptional items and before Tax (V-VI)</b>	<b>1,457.45</b>	<b>572.43</b>	<b>951.64</b>	<b>2,029.88</b>	<b>1,388.30</b>	<b>3,669.55</b>
VIII	<b>Tax Expense</b>	<b>371.67</b>	<b>145.92</b>	<b>239.81</b>	<b>517.60</b>	<b>348.32</b>	<b>923.34</b>
(a)	Current Tax	370.18	145.44	235.34	515.62	341.70	919.69
(b)	(Less):- MAT Credit	-	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	1.49	0.48	4.47	1.98	6.62	3.65
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>1,085.78</b>	<b>426.51</b>	<b>711.83</b>	<b>1,512.29</b>	<b>1,039.98</b>	<b>2,746.21</b>
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	<b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII A	<b>Profit(Loss) For Period Before Minority Interest</b>	<b>1,085.78</b>	<b>426.51</b>	<b>711.83</b>	<b>1,512.29</b>	<b>1,039.98</b>	<b>2,746.21</b>
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-	-
XIII C	Profit/Loss Of Minority Interest	-	-	-	-	-	-
XIV	<b>Profit (Loss) for the period (XIII A + XIII B + XIII C)</b>	<b>1,085.78</b>	<b>426.51</b>	<b>711.83</b>	<b>1,512.29</b>	<b>1,039.98</b>	<b>2,746.21</b>
XV	<b>Other Comprehensive Income</b>						
	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	-	-	-	-	-	-
	<b>Total Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XVI	<b>Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)</b>	<b>1,085.78</b>	<b>426.51</b>	<b>711.83</b>	<b>1,512.29</b>	<b>1,039.98</b>	<b>2,746.21</b>
XVII	<b>Details of equity share capital</b>						
	Paid-up equity share capital	2,225.49	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/-	Rs. 10/-
XIX	<b>Earnings per share</b>						
(a)	<b>Earnings per share (not annualised for quarter ended)</b>						
	Basic earnings (loss) per share from continuing operation	4.88	1.92	3.20	6.80	4.67	12.34
	Diluted earnings (loss) per share from continuing operation	4.88	1.92	3.20	6.80	4.67	12.34
(b)	<b>Earnings per share (not annualised for quarter ended)</b>						
	Basic earnings (loss) per share from discontinued operation	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operation	-	-	-	-	-	-
(c)	<b>Earnings per share (not annualised for quarter ended)</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	4.88	1.92	3.20	6.80	4.67	12.34
	Diluted earnings (loss) per share continuing and discontinued operations	4.88	1.92	3.20	6.80	4.67	12.34





# D. P. ABHUSHAN LIMITED

CIN: L74999MP2017PLC043234

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

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

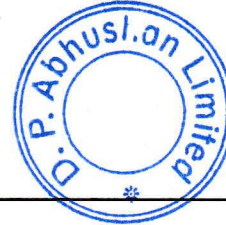
(₹ In Lakh except per share data)


Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
A Date of start of reporting period	01-07-2021	01-04-2021	01-07-2020	01-04-2021	01-04-2020	01-04-2020
B Date of end of reporting period	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	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 25th October, 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 :- 25th October, 2021

Place:- Ratlam

# D. P. ABHUSHAN LIMITED

CIN: L74999MP2017PLC043234

Registered Office: 138, Chandani Chowk, Ratlam - 457001, Madhya Pradesh  
Corporate Office: 19, Chandani Chowk, Ratlam - 457001, Madhya Pradesh

## Standalone Statement of Assets and Liabilities as on September 30, 2021

(₹ In Lakh)

Particulars	Half Year Ended	Year ended
	30-09-2021	31-03-2021
<b>A</b>	<b>Date of start of reporting period</b>	<b>01-04-2021</b>
<b>B</b>	<b>Date of end of reporting period</b>	<b>31-03-2021</b>
<b>C</b>	<b>Whether results are audited or unaudited</b>	<b>Unaudited</b>
<b>D</b>	<b>Nature of report standalone or consolidated</b>	<b>Standalone</b>
<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>	
a)	Property, Plant and Equipment	3,768.45
b)	Right to Use Assets	1,289.98
c)	Capital work-in-progress	58.92
d)	Investment Property	-
e)	Goodwill	-
f)	Other Intangible assets	0.73
g)	Intangible assets under development	-
h)	Biological Assets other than bearer plants	-
i)	Financial Assets	-
(i)	Investments	250.00
(ii)	Trade receivables	-
(iii)	Loans	-
(iv)	Security Deposit	-
(v)	Other Financial Assets	70.33
j)	Deferred tax assets (net)	-
k)	Other non-current assets	9.69
	<b>Total Non-Current Assets</b>	<b>5,448.10</b>
<b>2)</b>	<b>Current assets</b>	
a)	Inventories	33,427.98
b)	Financial Assets	-
(i)	Investments	-
(ii)	Trade receivables	327.49
(iii)	Cash and cash equivalents	638.15
(iv)	Bank balances	-
(v)	Loans	-
(vi)	Others (to be specified)	241.27
c)	Current Tax Assets (Net)	-
d)	Other current assets	803.85
	<b>Total Current Assets</b>	<b>35,438.73</b>
	<b>TOTAL ASSETS</b>	<b>40,886.83</b>
<b>EQUITY &amp; LIABILITIES :</b>		
<b>EQUITY:</b>		
a)	Equity Share Capital	2,225.49
b)	Other Equity	9,004.64
	<b>Equity attributable to equity holders of the Company</b>	<b>11,230.12</b>
<b>LIABILITIES :</b>		
<b>1)</b>	<b>Non-Current Liabilities</b>	
a)	Financial Liabilities	-
(i)	Borrowings	846.61
(ii)	Lease liabilities	-
(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 (other than those specified in item (b), to be specified)	1,186.07
b)	Provisions	101.21
c)	Deferred tax liabilities (Net)	89.44
d)	Other non-current liabilities	-
	<b>Total Non-Current Liabilities</b>	<b>2,223.34</b>
<b>2)</b>	<b>Current liabilities</b>	
a)	Financial Liabilities	-
(i)	Borrowings	13,142.53
(ii)	Lease liabilities	-
(iii)	Trade payables	-
i)	Total outstanding dues of micro enterprises and small enterprises	2,543.99
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	5,703.70
(iv)	Other financial liabilities	316.76
b)	Other current liabilities	5,726.37
c)	Provisions	-
d)	Current Tax Liabilities (Net)	-
	<b>Total Current Liabilities</b>	<b>27,433.36</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>40,886.83</b>

For, D. P. Abhushan Limited



*Santosh Kataria*  
Santosh Kataria  
Whole Time Director  
DIN 02855068

Date :- 25th October, 2021  
Place:- Ratlam



# D. P. ABHUSHAN LIMITED

CIN: L74999MP2017PLC043234

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

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

## Standalone Statement of Cash Flow

(₹ In Lakh)

	Particulars	Half Year Ended	Year ended
		30-09-2021	31-03-2021
A	Date of start of reporting period	01-04-2021	01-04-2020
B	Date of end of reporting period	30-09-2021	31-03-2021
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Net Profit as per P & L A/c. before Income Tax	2,029.88	3,669.55
	<b>ADD/(LESS): - Adjustment for :</b>		
	Depreciation	237.70	394.70
	Finance Cost	703.73	1,079.31
	Gratuity Expense	8.03	16.46
	Loss on Sale of Windmill Business	-	0.49
	Loss /(Profit) on sale of Assets	-	(3.53)
	Interest Income	(2.30)	(7.90)
	Non Cash Rental Expense	(135.95)	(187.79)
	<b>Operating Profit before changes in working capital</b>	<b>2,841.09</b>	<b>4,961.30</b>
	<b>Movement in Working Capital Changes:</b>		
	(Inc)/Dec in Inventories	(1,410.79)	(9,027.16)
	(Inc)/Dec in Trade Receivables	(76.47)	(147.19)
	(Inc)/Dec in Other Current Assets	106.95	(570.79)
	(Inc)/Dec in Other Non-Current Assets	(0.83)	(1.97)
	(Inc)/Dec in Other Current Financial Assets	5.95	(158.47)
	(Inc)/Dec in Other Non-Current Financial Assets	0.32	(37.11)
	(Inc)/Dec in Trade Payables	467.85	1,931.86
	(Inc)/Dec in Other Current Liabilities	782.89	1,011.04
	(Inc)/Dec in Other Non - Current Liabilities	-	-
	(Inc)/Dec in Other Current Financial Liabilities	107.54	39.64
	(Inc)/Dec in Other Non-Current Financial Liabilities	-	-
	(Inc)/Dec in Provisions	-	-
	<b>Cash Generated from Operations</b>	<b>2,824.50</b>	<b>(1,998.83)</b>
	Direct Taxes paid (Net of refund)	(462.74)	(930.48)
	<b>Net Cash Flow From Operating Activities</b>	<b>2,361.76</b>	<b>(2,929.32)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
	Capital Exp. On Fixed Assets		
	Purchase of Fixed Assets	(1,130.72)	(847.19)
	Interest Received	2.30	5.02
	Proceeds from sale of Property, Plant & Equipment	-	7.16
	Proceeds from sale of Property, Plant & Equipment (Windmill Slump Sale)	-	452.01
	Investment in Subsidiaries	-	(250.00)
	Advance Against Property	578.14	(578.14)
	<b>Net Cash From Investment Activities</b>	<b>(550.29)</b>	<b>(1,211.15)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Changes in long term borrowings	(186.44)	521.79
	Changes in short term borrowings	(1,417.12)	5,523.69
	Changes in Long term provisions	-	-
	Interest Income	-	-
	Finance Cost	(677.27)	(1,024.74)
	<b>Net Cash From Financing Activities</b>	<b>(2,280.83)</b>	<b>5,020.74</b>
	<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>	<b>(469.35)</b>	<b>880.27</b>
	Opening Cash & Cash Equivalents	1,107.50	227.23
	<b>Closing Cash and Cash Equivalents</b>	<b>638.15</b>	<b>1,107.50</b>

**Note:**

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement For, D. P. Abhushan Limited

Date :- 25th October, 2021  
Place:- Ratlam



*Santosh Kataria*  
Santosh Kataria  
Whole Time Director  
DIN 02855068



**LIMITED REVIEW REPORT**

**Limited Review Report on unaudited quarterly and year to date consolidated 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 Consolidated Financial Results of **M/s. D.P. Abhushan Limited** ("the Parent") and its subsidiary - **M/s Gatha Trendz Limited** (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended and year to date results for the period from 01<sup>st</sup> April 2021 to 30<sup>th</sup> September 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.
2. This Statement, which 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 express a conclusion 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. The Statement includes the results of the following entities: -  
**D.P. Abhushan Limited (Holding Company)**  
**Gatha Trendz Limited (Subsidiary Company)**
5. 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

  
CA Jeevan Jagetiya

M. No. 046553

UDIN: 21046553AAAAHC1238



Place: Ahmedabad  
Date: 25 October, 2021



# 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 September 30, 2021

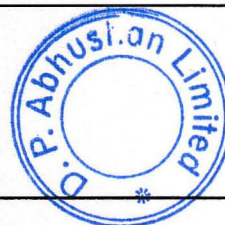
(₹ In Lakh except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
A Date of start of reporting period	01-07-2021	01-04-2021	01-07-2020	01-04-2021	01-04-2020	01-04-2020
B Date of end of reporting period	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D Nature of report Standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
<b>I Revenue From Operations</b>						
Net sales or Revenue from Operations	44,826.64	17,533.94	17,215.03	62,360.58	21,371.10	121,816.90
II Other Income	0.65	1.65	2.60	2.30	3.23	11.46
<b>III Total Income (I+II)</b>	<b>44,827.29</b>	<b>17,535.59</b>	<b>17,217.63</b>	<b>62,362.88</b>	<b>21,374.34</b>	<b>121,828.36</b>
<b>IV Expenses</b>						
(a) Cost of materials consumed	13,432.52	4,818.05	2,483.95	18,250.58	3,011.15	21,997.38
(b) Purchases of stock-in-trade	31,209.78	9,994.82	16,007.29	41,204.59	16,110.84	97,667.55
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,897.77)	1,147.50	(3,178.53)	(1,750.28)	(727.74)	(6,423.89)
(d) Employee benefit expense	486.88	306.25	275.97	793.13	500.10	1,287.32
(e) Finance Costs	354.93	348.80	197.55	703.73	402.51	1,079.31
(f) Depreciation and amortisation expense	118.83	118.87	80.67	237.70	160.16	394.70
(g) Other Expenses	666.88	228.93	399.09	895.81	529.02	2,162.47
<b>Total expenses (IV)</b>	<b>43,372.04</b>	<b>16,963.22</b>	<b>16,265.99</b>	<b>60,335.27</b>	<b>19,986.04</b>	<b>118,164.83</b>
<b>V Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>1,455.25</b>	<b>572.37</b>	<b>951.64</b>	<b>2,027.61</b>	<b>1,388.30</b>	<b>3,663.53</b>
VI Exceptional items	-	-	-	-	-	-
<b>VII Profit (loss) after exceptional items and before Tax (V-VI)</b>	<b>1,455.25</b>	<b>572.37</b>	<b>951.64</b>	<b>2,027.61</b>	<b>1,388.30</b>	<b>3,663.53</b>
<b>VIII Tax Expense</b>	<b>371.67</b>	<b>145.92</b>	<b>239.81</b>	<b>517.60</b>	<b>348.32</b>	<b>923.34</b>
(a) Current Tax	370.18	145.44	235.34	515.62	341.70	919.69
(b) (Less):- MAT Credit	-	-	-	-	-	-
(c) Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(d) Deferred Tax (Asset)/Liabilities	1.49	0.48	4.47	1.98	6.62	3.65
<b>IX Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>1,083.57</b>	<b>426.44</b>	<b>711.83</b>	<b>1,510.02</b>	<b>1,039.98</b>	<b>2,740.19</b>
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-	-
<b>XII Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII A Profit/(Loss) For Period Before Minority Interest</b>	<b>1,083.57</b>	<b>426.44</b>	<b>711.83</b>	<b>1,510.02</b>	<b>1,039.98</b>	<b>2,740.19</b>
XIII B Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-	-
XIII C Profit/Loss Of Minority Interest	-	-	-	-	-	-
<b>XIV Profit (Loss) for the period (XIII A + XIII B + XIII C)</b>	<b>1,083.57</b>	<b>426.44</b>	<b>711.83</b>	<b>1,510.02</b>	<b>1,039.98</b>	<b>2,740.19</b>
<b>XV Other Comprehensive Income</b>						
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	-	-	-	-	-	-
<b>Total Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)</b>	<b>1,083.57</b>	<b>426.44</b>	<b>711.83</b>	<b>1,510.02</b>	<b>1,039.98</b>	<b>2,740.19</b>
<b>XVII Details of equity share capital</b>						
Paid-up equity share capital	2,225.49	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/-	Rs. 10/-
<b>XIX Earnings per share</b>						
(a) <b>Earnings per share (not annualised for quarter ended)</b>						
Basic earnings (loss) per share from continuing operation	4.87	1.92	3.20	6.79	4.67	12.31
Diluted earnings (loss) per share from continuing operation	4.87	1.92	3.20	6.79	4.67	12.31
(b) <b>Earnings per share (not annualised for quarter ended)</b>						
Basic earnings (loss) per share from discontinued operation	-	-	-	-	-	-
Diluted earnings (loss) per share from discontinued operation	-	-	-	-	-	-
(c) <b>Earnings per share (not annualised for quarter ended)</b>						
Basic earnings (loss) per share from continuing and discontinued operations	4.87	1.92	3.20	6.79	4.67	12.31
Diluted earnings (loss) per share continuing and discontinued operations	4.87	1.92	3.20	6.79	4.67	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 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 25th October, 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 :- 25th October, 2021  
Place:- Ratlam



# D. P. ABHUSHAN LIMITED

CIN: L74999MP2017PLC043234

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

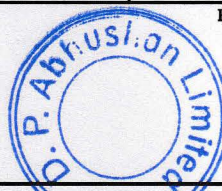
Corporate Office: 19, Chandani Chowk, Ratlam - 457001, Madhya Pradesh

## Consolidated Statement of Assets and Liabilities as on September 30, 2021

(₹ In Lakh)

Particulars	Half Year Ended	Year ended
	30-09-2021	31-03-2021
<b>A</b>	Date of start of reporting period	01-04-2021
<b>B</b>	Date of end of reporting period	30-09-2021
<b>C</b>	Whether results are audited or unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Consolidated
<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>	
a)	Property, Plant and Equipment	3,768.45
b)	Right to Use Assets	1,289.98
c)	Capital work-in-progress	58.92
d)	Investment Property	-
e)	Goodwill	-
f)	Other Intangible assets	0.73
g)	Intangible assets under development	18.13
h)	Biological Assets other than bearer plants	-
i)	Financial Assets	
(i)	Investments	-
(ii)	Trade receivables	-
(iii)	Loans	-
(iv)	Security Deposits	-
(v)	Other Financial Assets	70.33
h)	Deferred tax assets (net)	-
k)	Other non-current assets	9.79
	<b>Total Non-Current Assets</b>	<b>5,216.33</b>
<b>2)</b>	<b>Current assets</b>	
a)	Inventories	33,427.98
b)	Financial Assets	-
(i)	Investments	-
(ii)	Trade receivables	327.49
(iii)	Cash and cash equivalents	639.72
(iv)	Bank balances	-
(v)	Loans	241.27
(vi)	Others (to be specified)	-
c)	Current Tax Assets (Net)	808.46
d)	Other current assets	1,546.08
	<b>Total Current Assets</b>	<b>35,444.91</b>
	<b>TOTAL ASSETS</b>	<b>40,661.24</b>
<b>EQUITY &amp; LIABILITIES:</b>		
<b>EQUITY:</b>		
a)	Equity Share Capital	2,225.49
b)	Other Equity	8,992.47
	<b>Equity attributable to equity holders of the Company</b>	<b>11,217.95</b>
<b>LIABILITIES:</b>		
<b>1)</b>	<b>Non-Current Liabilities</b>	
a)	Financial Liabilities	
(i)	Borrowings	846.61
(ii)	Lease liabilities	1,033.06
(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	1,186.07
b)	Provisions	101.21
c)	Deferred tax liabilities (Net)	89.44
d)	Other non-current liabilities	-
	<b>Total Non-Current Liabilities</b>	<b>2,223.34</b>
<b>2)</b>	<b>Current liabilities</b>	
a)	Financial Liabilities	
(i)	Borrowings	12,928.57
(ii)	Lease liabilities	14,343.17
(iii)	Trade payables	-
i)	Total outstanding dues of micro enterprises and small enterprises	2,543.99
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	2,609.65
(iii)	Other financial liabilities	5,703.70
b)	Other current liabilities	316.76
c)	Provisions	454.20
d)	Current Tax Liabilities (Net)	4,944.42
	<b>Total Current Liabilities</b>	<b>27,219.95</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>40,661.24</b>

For, D. P. Abhushan Limited



*(Signature)*

**Santosh Kataria**  
Whole Time Director  
DIN 02855068



# D. P. ABHUSHAN LIMITED

CIN: L74999MP2017PLC043234

Registered Office: 138, Chandani Chowk, Ratlam - 457001, Madhya Pradesh  
Corporate Office: 19, Chandani Chowk, Ratlam - 457001, Madhya Pradesh

## Consolidated Statement of Cash Flow

(₹ In Lakh)

	Particulars	Half Year Ended	Year ended
		30-09-2021	31-03-2021
A	Date of start of reporting period	01-04-2021	01-04-2020
B	Date of end of reporting period	30-09-2021	31-03-2021
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Net Profit as per P & L A/c. before Income Tax	2,027.61	3,663.53
	<b>ADD/(LESS):- Adjustment for :</b>		
	Depreciation	237.70	394.70
	Finance Cost	703.73	1,079.31
	Gratuity Expense	8.03	16.46
	Loss on Sale of Windmill Business	-	0.49
	Loss /(Profit) on sale of Assets	-	(3.53)
	Interest Income	(2.30)	(7.90)
	Non Cash Rental Expense	(135.95)	(187.79)
	<b>Operating Profit before changes in working capital</b>	<b>2,838.82</b>	<b>4,955.28</b>
	<b>Movement in Working Capital Changes:</b>		
	(Inc)/Dec in Inventories	(1,410.79)	(9,027.16)
	(Inc)/Dec in Trade Receivables	(76.47)	(147.19)
	(Inc)/Dec in Other Current Assets	106.60	(575.04)
	(Inc)/Dec in Other Non-Current Assets	(0.93)	(1.97)
	(Inc)/Dec in Other Current Financial Assets	5.95	(158.47)
	(Inc)/Dec in Other Non-Current Financial Assets	0.32	(37.11)
	(Inc)/Dec in Misc Expense W/off	-	(3.88)
	(Inc)/Dec in Trade Payables	467.65	1,932.06
	(Inc)/Dec in Other Current Liabilities	782.50	1,011.98
	(Inc)/Dec in Other Non - Current Liabilities	-	-
	(Inc)/Dec in Other Current Financial Liabilities	107.54	39.64
	(Inc)/Dec in Other Non-Current Financial Liabilities	-	-
	(Inc)/Dec in Provisions	-	-
	<b>Cash Generated from Operations</b>	<b>2,821.18</b>	<b>(2,011.86)</b>
	Direct Taxes paid (Net of refund)	(462.74)	(930.48)
	<b>Net Cash Flow From Operating Activities</b>	<b>2,358.44</b>	<b>(2,942.35)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
	Capital Exp. On Fixed Assets		
	Purchase of Fixed Assets	(1,130.72)	(865.32)
	Interest Received	2.30	5.02
	Proceeds from sale of Property, Plant & Equipment	-	7.16
	Proceeds from sale of Property, Plant & Equipment (Windmill Slump Sale)	-	452.01
	Investment in Subsidiaries	-	-
	Advance Against Property	578.14	(578.14)
	<b>Net Cash From Investment Activities</b>	<b>(550.29)</b>	<b>(979.27)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Changes in long term borrowings	(186.44)	521.79
	Changes in short term borrowings	(1,414.61)	5,307.21
	Changes in Long term provisions	-	-
	Interest Income	-	-
	Finance Cost	(677.27)	(1,024.74)
	<b>Net Cash From Financing Activities</b>	<b>(2,278.32)</b>	<b>4,804.27</b>
	<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>	<b>(470.16)</b>	<b>882.65</b>
	Opening Cash & Cash Equivalents	1,109.88	227.23
	<b>Closing Cash and Cash Equivalents</b>	<b>639.72</b>	<b>1,109.88</b>

**Note:**

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement For, D. P. Abhushan Limited

Date :- 25th October, 2021  
Place:- Ratlam



*Santosh Kataria*  
Santosh Kataria  
Whole Time Director  
DIN 02855068