

D.P. ABHUSHAN LIMITED

CIN : U74999MP2017PLC043234

DP **D.P. Jewellers**
Kataria
— A BOND OF TRUST SINCE 1948 —

Date: May 30, 2019

To,
National Stock Exchange of India Limited
Exchange Plaza, BandraKurla Complex,
Bandra East,
Mumbai - 400 051

Dear Sir/Ma'am,

Sub: Submission of Audited Financial Result of the Company for the half year and year ended on March 31, 2019 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

Ref: D. P. Abhushan Limited (Security Id.: DPABHUSHAN)

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

1. Audited Financial Results for the half year and year ended on March 31, 2019.
2. Statement of Assets and Liabilities
3. Audit Report (unmodified opinion) on the Audited Financial Results.
4. Declaration by the Company (for audit report with unmodified opinion)

Kindly take the same on your record and disseminate the same on your website and oblige us.

Thanking You,

For, D. P. Abhushan Limited



Vikas Kataria
Managing Director
DIN 02855136

Place: Ratlam

✉ dpj@dpjewellers.com

www.dpjewellers.com

📍 Registered Office - 138, Chandni Chowk, Ratlam - 457001 (M.P) ☎ +91 7412 408900

📍 Corporate Office - 19, Chandni Chowk, 2nd Flr., Ratlam - 457001 (M.P) ☎ +91 7412 408899 📠 +91 7412 302822

D.P. ABHUSHAN LIMITED

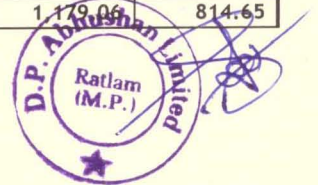
CIN : U74999MP2017PLC043234

DP D.P. Jewellers
Kataria
A BOND OF TRUST SINCE 1960

Statement of Profit and Loss for the Half Year and Year Ended 31st March 2019

(* In Lakh except per share data)

| Particulars | Half year ended | | | Year Ended | | |
|-------------|--|------------|------------|------------|------------|------------|
| | 31-03-2019 | 30-09-2018 | 31-03-2018 | 31-03-2019 | 31-03-2018 | |
| A | Date of start of reporting period | 01-10-2018 | 01-04-2018 | 01-10-2017 | 01-04-2018 | 02-05-2017 |
| B | Date of end of reporting period | 31-03-2019 | 30-09-2018 | 31-03-2018 | 31-03-2019 | 31-03-2018 |
| C | Whether results are audited or unaudited | Audited | Unaudited | Audited | Audited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone | Standalone | Standalone | Standalone |
| I | Revenue From Operations | | | | | |
| | Net sales or Revenue from Operations | 49,318.05 | 31,895.18 | 45441.41 | 81,213.23 | 65,974.13 |
| II | Other Income | 3.56 | 0.04 | 7.36 | 3.60 | 17.16 |
| III | Total Income (I+II) | | | | | |
| IV | Expenses | | | | | |
| (a) | Cost of materials consumed | 15,614.04 | 13,836.18 | 22189.78 | 29,450.22 | 31,449.51 |
| (b) | Purchases of stock-in-trade | 31,293.77 | 17,176.74 | 20132.77 | 48,470.51 | 33,672.35 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | (751.48) | (1,781.41) | (225.71) | (2,532.89) | (3,902.38) |
| (d) | Employee benefit expense | 498.91 | 440.74 | 536.72 | 939.65 | 884.56 |
| (e) | Finance Costs | 464.28 | 497.49 | 690.82 | 961.77 | 951.44 |
| (f) | Depreciation and amortisation expense | 96.78 | 86.48 | 83.55 | 183.26 | 131.36 |
| (g) | Other Expenses | 1,366.02 | 732.95 | 1160.17 | 2,098.97 | 1,679.69 |
| | (Disclosed each and every item that is being included in Other Expenses and is more than 10% of the Total Expense) | - | - | - | - | - |
| | Total expenses (IV) | 48,582.32 | 30,989.17 | 44,568.10 | 79,571.49 | 64,866.53 |
| V | Profit/(loss) before exceptional and extraordinary items and tax (III-IV) | 739.29 | 906.05 | 880.67 | 1,645.34 | 1,124.75 |
| VI | Exceptional items | - | - | - | - | - |
| VII | Profit before extraordinary items and tax (V - VI) | 739.29 | 906.05 | 880.67 | 1,645.34 | 1,124.75 |
| VIII | Extraordinary items | - | - | - | - | - |
| IX | Profit before tax (VII- VIII) | 739.29 | 906.05 | 880.67 | 1,645.34 | 1,124.75 |
| X | Tax Expense | 209.19 | 257.09 | 242.70 | 466.28 | 310.10 |
| (a) | Current Tax | 214.70 | 241.30 | 205.64 | 456.00 | 273.04 |
| (b) | (Less):- MAT Credit | - | - | - | - | - |
| (c) | Current Tax Expense Relating to Prior years | - | - | - | - | - |
| (d) | Deferred Tax (Asset)/Liabilities | (5.51) | 15.79 | 37.06 | 10.28 | 37.06 |
| XI | Profit (Loss) for the period from continuing operations (IX-X) | 530.10 | 648.96 | 637.97 | 1,179.06 | 814.65 |
| XII | Profit/(loss) from discontinued operations before tax | - | - | - | - | - |
| XIII | Tax expenses of discontinued operations | - | - | - | - | - |
| XIV | Profit/(loss) from Discontinued operations (after tax) (XII-XIII) | - | - | - | - | - |
| XV | Profit (Loss) for the period (XI + XIV) | 530.10 | 648.96 | 637.97 | 1,179.06 | 814.65 |



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D.P. ABHUSHAN LIMITED

CIN : U74999MP2017PLC043234

DP D.P. Jewellers
Kataria
A BOND OF TRUST SINCE 1940

Statement of Profit and Loss for the Half Year and Year Ended 31st March 2019

(* In Lakh except per share data)

| Particulars | Half year ended | | | Year Ended | |
|---|-----------------|------------|------------|------------|------------|
| | 31-03-2019 | 30-09-2018 | 31-03-2018 | 31-03-2019 | 31-03-2018 |
| A Date of start of reporting period | 01-10-2018 | 01-04-2018 | 01-10-2017 | 01-04-2018 | 02-05-2017 |
| B Date of end of reporting period | 31-03-2019 | 30-09-2018 | 31-03-2018 | 31-03-2019 | 31-03-2018 |
| C Whether results are audited or unaudited | Audited | Unaudited | Audited | Audited | Audited |
| D Nature of report standalone or consolidated | Standalone | Standalone | Standalone | Standalone | Standalone |
| 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) | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| XIX Earnings per share | | | | | |
| (c) Earnings per share (not annualised for half year ended) | | | | | |
| Basic earnings (loss) per share from continuing and discontinued operations | 2.38 | 2.92 | 3.31 | 5.30 | 4.22 |
| Diluted earnings (loss) per share continuing and discontinued operations | 2.38 | 2.92 | 3.31 | 5.30 | 4.22 |

For D.P. ABHUSHAN LIMITED

Vikas Kataria
Managing Director
DIN-02855136



Date :- 30th May 2019
Place:- Ratlam

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D.P. ABHUSHAN LIMITED

CIN : U74999MP2017PLC043234

DP **D.P. Jewellers**
Kerala
A BOND OF TRUST SINCE 1948

Statement of Assets and Liabilities as at 31st March 2019

([^] In Lakh)

| Particulars | Year ended | Year ended | |
|-----------------------------------|---|------------------|------------------|
| | 31-03-2019 | 31-03-2018 | |
| A | Date of start of reporting period | 01-04-2018 | 02-05-2017 |
| B | Date of end of reporting period | 31-03-2019 | 31-03-2018 |
| C | Whether results are audited or unaudited | Audited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| (A) EQUITY AND LIABILITIES | | | |
| 1 | Shareholders' funds | | |
| a | Share capital | 2,225.49 | 2,225.49 |
| b | Reserves and surplus | 3,061.46 | 1,882.41 |
| c | Money received against share warrants | - | - |
| 2 | Share application money pending allotment | - | - |
| 3 | Deferred Government grants | - | - |
| 4 | Non-current liabilities | | |
| a | Long-term borrowings | 4,751.65 | 7,458.19 |
| b | Deferred tax liabilities (Net) | 47.35 | 37.06 |
| c | Foreign Currency monetary item translation difference liability account | - | - |
| d | Other Long term liabilities | 64.56 | 59.77 |
| e | Long-term provisions | - | - |
| 5 | Current liabilities | | |
| a | Short-term borrowings | 4,960.09 | 4,712.49 |
| b | Trade Payables:- | | |
| i | Total outstanding dues of micro enterprises and small enterprises | 1,824.02 | - |
| ii | Total outstanding dues of creditors other than micro enterprises and small enterprises. | 3,262.37 | 1,532.45 |
| c | Other current liabilities | 2,221.32 | 1,165.09 |
| d | Short-term provisions | 583.99 | 407.23 |
| | Total | 23,002.30 | 19,480.18 |
| (B) ASSETS | | | |
| | Non-current assets | | |
| 1 a | Fixed assets | | |
| i | Tangible assets | 2,692.45 | 2,609.54 |
| ii | Producing Properties | - | - |
| iii | Intangible assets | 0.95 | 1.15 |
| iv | Pre-producing Properties | - | - |
| v | Tangible assets capital work-in-progress | - | - |
| vi | Intangible assets under development or work in progress | - | - |
| b | Non-current investments | - | - |
| c | Deferred tax assets (net) | - | - |
| d | Foreign Currency monetary item translation difference asset account | - | - |
| e | Long-term loans and advances | 103.85 | 103.08 |
| f | Other non-current assets | - | - |

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D.P. ABHUSHAN LIMITED

CIN : U74999MP2017PLC043234

DP D.P. Jewellers
Kataria
A BOND OF TRUST SINCE 1940

Statement of Assets and Liabilities as at 31st March 2019

(` In Lakh)

| Particulars | Year ended | Year ended |
|---|------------|------------|
| | 31-03-2019 | 31-03-2018 |
| A Date of start of reporting period | 01-04-2018 | 02-05-2017 |
| B Date of end of reporting period | 31-03-2019 | 31-03-2018 |
| C Whether results are audited or unaudited | Audited | Audited |
| D Nature of report standalone or consolidated | Standalone | Standalone |
| 2 Current assets | | |
| a Current investments | - | - |
| b Inventories | 18482.77 | 14,789.96 |
| c Trade receivables | 278.77 | 225.09 |
| d Cash and cash equivalents | 280.04 | 374.09 |
| e Bank Balance other than cash and cash equivalents | 442.90 | 310.99 |
| f Short-term loans and advances | 17.45 | 167.89 |
| g Other current assets | 703.11 | 898.40 |
| Total | 23,002.30 | 19,480.18 |

Notes on Financial Results

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 30th May 2019.
- The company prepares its Financial Statements on annual basis and hence half year figures pertaining to statement of Assets and Liabilities could not be ascertained and thus not provided.
- As per MCA notification dated 16th February, 2015 companies whose shares are listed on SME exchange as referred to Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of of IND - AS.
- Earning per shares: Earning per shares are has been calculated on the weighted average of the share capital outstanding during the year. Half year EPS is not annualised.
- The company operates under two segment viz. Jewellery business and Generation of Wind Mill Energy.
- Previous year's/period's figure have been regrouped/rearranged wherever necessary.

For D.P. ABHUSHAN LIMITED

Vikas Kataria
Managing Director
DIN-02855136



Date 30th May 2019
Place Ratlam

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D.P. ABHUSHAN LIMITED

CIN : U74999MP2017PLC043234

DP **D.P. Jewellers**
A BOND OF TRUST SINCE 1960

| SEGMENT INFORMATION FOR THE PERIOD ENDED 31ST MARCH 2019 | | | | | | |
|--|---|------------------|------------------|------------------|------------------|------------------|
| (' In Lakh except per share data) | | | | | | |
| Particulars | Half year ended | | | Year Ended | | |
| | 31-03-2019 | 30-09-2018 | 31-03-2018 | 31-03-2019 | 31-03-2018 | |
| A | Date of start of reporting period | 01-10-2018 | 01-04-2018 | 01-10-2017 | 01-04-2018 | 02-05-2017 |
| B | Date of end of reporting period | 31-03-2019 | 30-09-2018 | 31-03-2018 | 31-03-2019 | 31-03-2018 |
| C | Whether results are audited or unaudited | Audited | Unaudited | Audited | Audited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone | Standalone | Standalone | Standalone |
| 1 | Segment Revenue (net sale/income from each segment should be disclosed under this head) | | | | | |
| (a) | Segment - A (Gems & Jewellery) | 49,234.74 | 31,831.02 | 45,405.67 | 81,065.76 | 65,864.34 |
| (b) | Segment - B (Windmill) | 83.31 | 64.16 | 35.74 | 147.47 | 109.79 |
| (c) | Unallocated | - | - | - | - | - |
| | Total | 49,318.05 | 31,895.18 | 45,441.41 | 81,213.23 | 65,974.13 |
| | Less: Inter Segment Revenue | - | - | - | - | - |
| | Net sales/Income From Operations | 49,318.05 | 31,895.18 | 45,441.41 | 81,213.23 | 65,974.13 |
| 2 | Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)# | | | | | |
| (a) | Segment - A (Gems & Jewellery) | 1,119.15 | 1,369.81 | 1,574.75 | 2,488.96 | 1,930.59 |
| (b) | Segment - B (Windmill) | 38.53 | 6.75 | -1.2 | 45.28 | 13.65 |
| (c) | Unallocated | - | - | - | - | - |
| | Total | 1,157.68 | 1,376.56 | 1,573.55 | 2,534.24 | 1,944.24 |
| | Less: | - | - | - | - | - |
| | Interest | -418.39 | -470.51 | -692.88 | -888.9 | -819.49 |
| | Other Un-allocable Expenditure net off | - | - | - | - | - |
| | Un-allocable income | - | - | - | - | - |
| | Total Profit Before Tax | 739.29 | 906.05 | 880.67 | 1,645.34 | 1,124.75 |
| 3 | Segment Assets | | | | | |
| (a) | Segment - A (Gems * Jewellery) | 22,277.10 | 20,287.60 | 18,793.21 | 22,277.10 | 18,793.21 |
| (b) | Segment - B (Windmill) | 725.20 | 560.13 | 686.97 | 725.20 | 686.97 |
| (c) | Unallocated | - | - | - | - | - |
| | Total | 23,002.30 | 20,847.73 | 19,480.18 | 23,002.30 | 19,480.18 |
| 4 | Segment Liabilities | | | | | |
| (a) | Segment - A (Gems * Jewellery) | 17,211.75 | 15,796.72 | 14,888.81 | 17,211.75 | 14,888.81 |
| (b) | Segment - B (Windmill) | 0.25 | - | 173.37 | 0.25 | 173.37 |
| (c) | Unallocated | 503.34 | 294.16 | 310.1 | 503.34 | 310.1 |
| | Total | 17,715.34 | 16,090.88 | 15,372.28 | 17,715.34 | 15,372.28 |
| 5 | Capital Employed (Segment assets - Segment Liabilities) | | | | | |
| (a) | Segment - A (Gems * Jewellery) | 5,065.35 | 4,490.88 | 3,904.40 | 5,065.35 | 3,904.40 |
| (b) | Segment - B (Windmill) | 724.95 | 560.13 | 513.60 | 724.95 | 513.60 |
| (c) | Unallocated | - 503.34 | - 294.16 | - 310.10 | - 503.34 | - 310.10 |
| | Total | 5,286.96 | 4,756.85 | 4,107.90 | 5,286.96 | 4,107.90 |

For D.P. ABHUSHAN LIMITED

Vikas Kataria
Managing Director
DIN-02855136



Date :- 30th May 2019
Place:- Ratlam

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www.dpjewellers.com

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Auditor's Report (Unmodified Opinion)

On Half Yearly Financial Results and Year to Date Results of the

D. P. ABHUSHAN LIMITED

Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors of

D. P. ABHUSHAN LIMITED,
138, Chandni Chowk,
Ratlam - 457001

We have audited the half yearly financial results of D. P. ABHUSHAN Limited for the half year ended March 31, 2019 and the year to date results for the period April 1, 2018 to March 31, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management.

Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 (AS 25) for Interim Financial Reporting, prescribed, under Companies (Accounting Standards) Rules, 2006, as applicable and other accounting principles generally accepted in India.

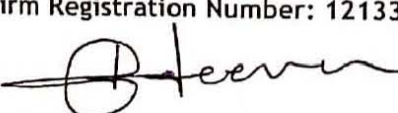
We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) Give a true and fair view of the net profit and other financial information for the half year ended March 31, 2019 as well as the year to date results for the period from April 1, 2018 to March 31, 2019.

For Jeevan Jagetiya & Co.
Chartered Accountants

Firm Registration Number: 121335W


Jeevan Jagetiya
Partner

Membership Number: - 046553

Place: Ratlam

Date: 30-05-2019



D.P. ABHUSHAN LIMITED

CIN : U74999MP2017PLC043234

DP **D.P. Jewellers**
KATKATA
— A BOND OF TRUST SINCE 1946 —

Date: May 30, 2019

To,
National Stock Exchange of India Limited
Exchange Plaza, BandraKurla Complex,
Bandra East,
Mumbai - 400 051

Dear Sir/Ma'am,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: D. P. Abhushan Limited (Security Id.: DPABHUSHAN)

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Jeevan Jagetiya & Co., Chartered Accountant have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the half year and year ended March 31, 2019.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For, D. P. Abhushan Limited




Vikas Kataria
Managing Director
DIN 02855136

Place: Ratlam

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www.dpjewellers.com

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