CIN: L74999MP2017PLC043234

Registered Office: 138, Chandani Chowk, Ratlam – 457001, Madhya Pradesh Corporate Office: 19, Chandani Chowk, Ratlam – 457001, Madhya Pradesh Email: cs@dpjewellers.com; Web: www.dpjewellers.com; Phone: +91 7412 247 122



Date: February 07, 2025

To,
National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex Bandra East, Mumbai – 400051

Symbol: "DPABHUSHAN"

Dear Sir / Madam,

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
BSE SCRIP Code – "544161"

Subject: Intimation under Regulation 30 of SEBI (LODR) Regulation, 2015 - Outcome of Board Meeting held on 07/02/2025.

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 Friday, February 07, 2025, at the Corporate Office of the Company which was commenced at 10:25 A.M. and concluded at 11:10 A.M., have, apart from other businesses,

1. considered, approved and taken on record the unaudited Financial Results of the Company for the quarter ended on December 31, 2024 along with Limited Review Reports.

In this regard, we are hereby submitting unaudited Financial Results along with the Limited Review Report thereon of the Company for the quarter ended December 31, 2024 as **Annexure I**.

2. Considered and approved raising of funds through issuance of equity shares and / or convertible bonds (CBs), and / or non-convertible instruments and / or any other instruments and / or combination of instruments with or without detachable warrants with a right exercisable by the warrant holders to convert or subscribe to the equity shares or otherwise (hereinafter collectively referred to as the "Securities") or any combination of the Securities, in one or more tranches, by way of one or more public and/or private offerings including on a preferential allotment basis and/or a qualified institutions placement for an amount not exceeding ₹ 6000 million in terms of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "SEBI ICDR Regulations") and/or any other permissible mode(s), in accordance with the SEBI ICDR Regulations and other applicable regulations, subject to necessary approvals including the approval of the members of the Company and such other regulatory/ statutory approvals as may be required;

Information pursuant to Regulation 30 of SEBI Listing Regulations w.r.t. SEBI circular SEBI/HO/CFD/CFD-PoD- 1/P/CIR/2023/123 dated July 13, 2023) is enclosed herewith as an **Annexure II**.

3. The Notice of Postal Ballot to seek approval of the shareholders for the aforesaid issuance of Securities and ancillary actions, pursuant to Section 110 and other applicable provisions of the Companies Act, 2013, read with the Companies (Management and Administration) Rules, 2014 and fixed the cut-off date i.e. Friday, February 07, 2025 for the purpose of dispatching of Postal Ballot Notice and reckoning of E-Voting Rights.

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The notice of Postal Ballot shall be submitted to the stock exchanges once circulated to the Members of the Company as per the applicable provision of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations").

4. Appointment of M/s. ALAP & Co. LLP, Company Secretaries as Secretarial Auditor for issuing Secretarial Audit Report and Annual Secretarial Compliance Report for F.Y. 2024-25. In this regards, relevant information of /s. Alap & Co. LLP, Company Secretaries as required under Regulation 30 of SEBI Listing Regulations w.r.t. SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023) are attached as **Annexure III.**

The above information is also available on the Company's website at www.dpjewellers.com

You are requested to kindly note the same.

Thanking you,

For and on behalf of

D. P. ABHUSHAN LIMITED



Aashi Neema Company Secretary

Enclosed: A/a.



D.P. Jewellers A BOND OF TRUST SINCE 1940 A VENTURE OF O.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

						f In Lakh except	per share data
	Particulars	,	Quarter Ended		Nine Mont	hs Ended	Year Ended
	raitiodalis	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
Α	Date of start of reporting period	01-10-2024	01-07-2024	01-10-2023	01-04-2024	01-04-2023	01-04-2023
В	Date of end of reporting period	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
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
1	Revenue From Operations	-		- Cidina Cidina	- Constant	Otalidations	- Charles and
-	Net sales or Revenue from Operations	1,08,414.11	1,00,471.98	76,545.91	2,59,355.35	1,78,317.72	2,33,995.99
П	Other Income	102.44	9.45	26.08	115.07	33.77	40.7
111	Total Income (I+II)	1,08,516.55	1,00,481.43	76,571.99	2,59,470.42	1,78,351.49	2,34,036.74
IV	Expenses	1,00,010.00	1,00,401.45	70,071.00	2,00,470.42	1,70,001.40	2,04,000.7
(a)	Cost of materials consumed	28,022.68	18,096.77	13,115.94	54,235.97	33,119.59	44,203.04
(b)	Purchases of stock-in-trade	75,335.38	90,858.53	62,921.81	2,00,924.85	1,41,336.42	1,82,821.37
(12)	Pulchases of stock-iii-trade		50,030.33	02,321.01	2,00,324.03	1,41,000.42	1,02,021.0
(c)	Changes in inventories of finished goods and stock-in-trade	(3,338.00)	(14,595.60)	(4,416.46)	(15,704.80)	(8,220.50)	(9,318.11
(d)	Employee benefit expense	789.23	716.38	561.91	2,118.24	1,608.09	2,232.45
(e)	Finance Costs	445.62	291,25	528.67	1,040.75	1,115.01	1,161.70
(f)	Depreciation and amortisation expense	195.57	179.47	147.42	533.82	422.94	558.72
(g)	Other Expenses	2,127.54	1,598.78	1,484.98	4,682.16	2,885.20	4,038.85
10/	Total expenses (IV)	1,03,578.01	97,145.58	74,344.26	2,47,830.99	1,72,266.76	2,25,698.0
V	Profit/(loss) before exceptional items and tax (III-IV)	4,938.55	3,335.85	2,227.72	11,639.43	6,084.73	8,338.7
VI		4,530.55	3,333.63	2,221.12	11,039.43	0,004.73	0,336.74
VII	Exceptional items	4 020 EF	2 225 05	2 227 70	11 620 42	6 004 70	0 220 70
VIII	Profit (loss) after exceptional items and before Tax (V-VI)	4,938.55	3,335.85 822.99	2,227.72	11,639.43	6,084.73	8,338.7
	Tax Expense	1,204.82		556.26	2,885.15	1,518.08	2,152.5
(a)	Current Tax	1,210.32	850.58	584.93	2,921.66	1,551.54	2,133.2
(b)	(Less):- MAT Credit	-					40.04
(c)	Current Tax Expense Relating to Prior years	e:	Van vai	10.0.000			16.6
(d)	Deferred Tax (Asset)/Liabilities	(5.50)	(27.58)	(28.67)	(36.51)	(33,46)	2.69
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	3,733.73	2,512.85	1,671.46	8,754.28	4,566.65	6,186.21
X	Profit/(loss) from discontinued operations	-				2	2
XI	Tax expenses of discontinued operations	÷	1				
vii	B 6000 14 B1 17 1 17 1 17 1 17 1 17 1 17 1						100
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	*	C. (5)	**			*
AIII	Profit(Loss) For Period Before Minority Interest	3,733.73	2,512.85	1,671.46	8,754.28	4,566.65	6,186.2
/III D	Share Of Profit / Loss of Associates and joint ventures accounted						×
XIII B	for using equity method	-				*	
KIII C	Profit/Loss Of Minority Interset	-		-		2	-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)	3,733.73	2,512.85	1,671.46	8,754.28	4,566.65	6,186.21
XV	Other Comprehensive Income						-
	a. i). Items that will not be reclassifled to profit or loss	(10.26)	(18.48)	(4.39)	(30.79)	(13.18)	(8.20
	ii). Income tax relating to items that will not be reclassified to	0.50	4.00		120020		0.04
	profit or loss	2.58	4.65		7.75		2.06
	b. i). Item that will be reclassifed to profit or loss	-	-		4	u	-
	ii). Income tax relating to items that will be reclassifed to profit or						
	toss						-
	Total Comprehensive income	(7.68)	(13.83)	(4.39)	(23.04)	(13.18)	(6.14
		(1,100)	(10.00)	((==:::/	(151.15)	(
XVI	Total Comprehensive income [Comprising Profit for the Period	3,726.05	2,499.02	1,667.07	8,731.24	4,553.47	6,180.07
	and Other comprehensive income] (XIV+XV)	0,720,00	2,100.02	1,007.107	0,707124	4,000.47	0,100101
XVII	Details of equity share capital						
	Paid-up equity share capital	2,261.09	2,261.09	2,225.49	2,261.09	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	Earnings per share	13, 10/*	N5. 10/-	115. 10/-	na. 10/-	115, 10/-	ns, 10/
(a)	Earnings per share (not annualised for quarter ended)	10.00	44.04	7 54	20.00	00.40	07.0
	Basic earnings (loss) per share from continuing operation	16.60	11.21	7.51	38.93	20.46	27.80
/h\	Diluted earnings (loss) per share from continuing operation	16.59	11.20	7.51	38.89	20.46	27.8
(b)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from discontinued operation	•	₹	-	2 1	*	
	Diluted earnings (loss) per share from discontinued operation				-	я	
(c)	Earnings per share (not annualised for quarter ended)						
101	Basic earnings (loss) per share from continuing and		-				
		10.00	11.21	7.51	38.93	20.46	27.8
		16.60	11.21	7.51	00.00	20.40	
	discotinued operations Diluted earnings (loss) per share continuing and discotinued	16.60	11.21	7.01	00.00	20.40	



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:-

- The above unaudited standalone financial results for the quarter ended December 31, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on February 07, 2025. 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.
- 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.
- The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
- 5 The Company presents Standalone Financial Results as Company does not have any Subsidiary or Associate Companies or Joint venture as on 31.12.2024.

For, D. P. Abhushan Limited

Anil Kataria

/DIN: 00092730

Date:- 07th February, 2025

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, 2024 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

CA Nilesh Asava

M. No. 142577

UDIN: 25142577BMKOLA4078

Nipush Asaver

Place: Ahmedabad

Date: 7th February, 2025



CIN: L74999MP2017PLC043234

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Annexure II

Fund Raising - Details as per Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/cFDPoD-1/P/CIR/2023/123 dated July 13, 2023.

Sr. No.	Particulars	Details
1.	Type of securities proposed to be issued (viz. equity shares, convertibles etc.);	Equity shares and / or convertible bonds (CBs), and / or non-convertible instruments and / or any other instruments and / or combination of instruments with or without detachable warrants with a right exercisable by the warrant holders to convert or subscribe to the equity shares or otherwise (hereinafter referred to as "Securities") or any combination thereof, in accordance with applicable law, in one or more tranches
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.);	Qualified institutions placements ("QIP") in accordance with the provisions of Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, Section 42 and other applicable provisions of the Companies Act, 2013, the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other applicable laws, or through any other permissible mode and/or combination thereof as may be considered appropriate under applicable laws.
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately);	Up to an aggregate amount not exceeding ₹ 6000 million at such price or prices as may be permissible under applicable law.
4.	In case of preferential issue, the listed entity shall disclose the following additional details to the stock exchange(s): i names of the investors; ii post allotment of securities - outcome of the subscription, issue price / allotted price (in case of convertibles), number of investors; iii in case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument;	Not Applicable
5.	In case of bonus issue the listed entity shall disclose the following additional details to the stock exchange(s): i whether bonus is out of free reserves created out of profits or share premium account;	Not Applicable

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Sr. No.	Particulars	Details
	ii bonus ratio;	
	iii details of share capital - pre and post	
	bonus issue;	
	iv free reserves and/ or share premium	
	required for implementing the bonus	
	issue; v free reserves and/ or share premium	
	v free reserves and/ or share premium available for capitalization and the date	
	as on which such balance is available;	
	vi whether the aforesaid figures are	
	audited;	
	vii estimated date by which such bonus	
	shares would be credited/dispatched;	
6.	In case of issuance of depository receipts	Not Applicable
	(ADR/GDR) or FCCB the listed entity shall	
	disclose following additional details to the	
	stock exchange(s):	
	i name of the stock exchange(s) where	
	ADR/GDR/FCCBs are listed (opening –	
	closing status) / proposed to be listed;	
	ii proposed no. of equity shares underlying the ADR/GDR or on conversion of FCCBs;	
	iii proposed date of allotment, tenure, date	
	of maturity and coupon offered, if any of	
	FCCB's;	
	iv issue price of ADR/GDR/FCCBs (in terms	
	of USD and in INR after considering	
	conversion rate);	
	v change in terms of FCCBs, if any;	
	vi details of defaults, if any, by the listed	
	entity in payment of coupon on FCCBs &	
	subsequent updates in relation to the	
	default, including the details of the	
7	corrective measures undertaken (if any); In case of issuance of debt securities or	Not Applicable
7.	other non-convertible securities the listed	Not Applicable
	entity shall disclose following additional	
	details to the stock exchange(s):	
	i size of the issue;	
	ii whether proposed to be listed? If yes,	
	name of the stock exchange(s);	
	iii tenure of the instrument - date of	
	allotment and date of maturity;	
	iv coupon/interest offered, schedule of	
	payment of coupon/interest and	
	principal;	

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Sr. No.	Particulars Particulars Particulars	Details
	v charge/security, if any, created over the assets;	
	vi special right/interest/privileges attached to the instrument and changes thereof;	
	vii delay in payment of interest / principal amount for a period of more than three months from the due date or default in payment of interest / principal;	
	viii details of any letter or comments regarding payment/non-payment of interest, principal on due dates, or any other matter concerning the security and /or the assets along with its comments thereon, if any;	
	ix details of redemption of preference shares indicating the manner of redemption (whether out of profits or out of fresh issue) and debentures;	
8.	Any cancellation or termination of proposal for issuance of securities including reasons thereof.	Not Applicable

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Annexure III Appointment of Secretarial Auditor - Details as per Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023.

Sr. No.	Particulars	Details
1.	Reason for change viz.	Appointment of M/s. ALAP & Co. LLP, Company
	appointment, re-appointment,	Secretaries as Secretarial Auditor for F.Y. 2024-25.
	resignation, removal, death or otherwise	
2.	Date of appointment/	07/02/2025
	reappointment/cessation (as	
	applicable) & term of	
	appointment/re-appointment	
3.	Brief profile (in case of appointment)	ALAP & CO. LLP, led by Mr. Anand Lavingia and Ms. Ankita Patel, is a professional services firm and leading corporate advisory firm that offers comprehensive solutions for all the secretarial and legal requirements of businesses. With a team of highly experienced professionals, the firm specializes in providing quality services in the areas of Corporate Laws, Listings and Capital Markets, Corporate Governance issues, Legal matters, and Corporate Restructuring, and other Regulatory Licensing. The firm understands the complex and dynamic nature of the corporate world and strives to provide its clients with a one-stop solution for all their legal and regulatory needs. The firm is characterized by its team of experienced professionals who bring a wealth of knowledge in their respective fields. Their expertise helps clients navigate complex financial regulations and optimize their business strategies. With a focus on delivering exceptional service and building long-term relationships with its clients, the firm has established itself as a trusted partner for businesses across a wide range of industries. Its commitment to excellence and dedication to providing practical and effective solutions have earned it a
		reputation as a leading corporate advisory firm in India.
4.	Disclosure of relationships	Neither ALAP & Co. LLP nor any of its Partner is related
	between directors (in case of	to any of the Directors of the Company.
	appointment of a director).	