

D. P. Abhushan Limited

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



D. P. Jewellers

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

Date: February 07, 2025

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex
Bandra East, Mumbai – 400051
Symbol: “DPABHUSHAN”

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

Dear Sir / Madam,

Sub: Integrated Financials for the quarter ended December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with NSE Circular No. NSE/CML/2025/02 and BSE Circular No. 20250102-4 dated January 02, 2025, please find attached the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024:

A. FINANCIAL RESULTS

Attached as **Annexure I**.

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

The Company has not raised any fund through Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement during the quarter ended on December 31, 2024. Further, the Monday raised till September 30, 2024 have already been utilized till September 30, 2024.

C. QUARTERLY DISCLOSURE OF OUTSTANDING DEFAULT ON LOANS / DEBT SECURITIES

Not Applicable, No default.

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings)

Not Applicable for the quarter ended 31st December, 2024.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing)

Not Applicable for the quarter ended 31st December, 2024.

Kindly take the same on your record and oblige us.

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

Thanking you

For and on behalf of
D. P. ABHUSHAN LIMITED



Aashi Neema
Company Secretary



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Statement of Standalone Financial Results for the quarter ended on December 31, 2024

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended	
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024	
A	Date of start of reporting period						01-10-2023
B	Date of end of reporting period						01-04-2023
C	Whether results are audited or unaudited						Unaudited
D	Nature of report standalone or consolidated						Standalone
I	Revenue From Operations						
	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
II	Other Income	102.44	9.45	26.08	115.07	33.77	40.75
III	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						
(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
(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
	Total expenses (IV)	1,03,578.01	97,145.58	74,344.26	2,47,830.99	1,72,266.76	2,25,698.02
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	8,338.72
VI	Exceptional items	-	-	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	4,938.55	3,335.85	2,227.72	11,639.43	6,084.73	8,338.72
VIII	Tax Expense						
(a)	Current Tax	1,204.82	822.99	556.26	2,885.15	1,518.08	2,152.51
(b)	(Less):- MAT Credit	1,210.32	850.58	584.93	2,921.66	1,551.54	2,133.21
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-	16.61
(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	-	-	-	-	-	-
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	3,733.73	2,512.85	1,671.46	8,754.28	4,566.65	6,186.21
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)	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 reclassified 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 profit or loss	2.58	4.65	-	7.75	-	2.06
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	(7.68)	(13.83)	(4.39)	(23.04)	(13.18)	(6.14)
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	3,726.05	2,499.02	1,667.07	8,731.24	4,553.47	6,180.07
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						
(a)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from continuing operation	16.60	11.21	7.51	38.93	20.46	27.80
	Diluted earnings (loss) per share from continuing operation	16.59	11.20	7.51	38.89	20.46	27.80
(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	16.60	11.21	7.51	38.93	20.46	27.80
	Diluted earnings (loss) per share continuing and discontinued operations	16.59	11.20	7.51	38.89	20.46	27.80



D. P. ABHUSHAN LIMITED

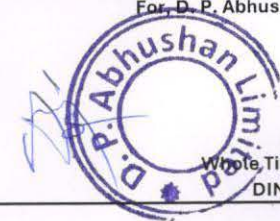
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Notes on Financial Results:-

1	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.
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.
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

Whole Time Director

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

N. Nilesh Asava



CA Nilesh Asava
M. No. 142577
UDIN: 25142577BMKOLA4078

Place: Ahmedabad
Date: 7th February, 2025