

# D. P. Abhushan Limited

NSE : DPABHUSHAN | BSE: 544131 | ISIN: INE266Y01019  
www.dpjewellers.com | investor@dpjewellers.com



Date: January 23, 2026

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,

**Subject: Outcome of Board meeting held today i.e. on January 23, 2026**

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 January 23, 2026, at the Corporate Office of the Company which was commenced at 01:00 P.M. and concluded at 01:30 P.M., have, apart from other businesses, considered and approved the unaudited financial results of the Company as per Indian Accounting Standards (“INDAS”) for the quarter ended December 31, 2025.

The said Results along with Limited Review Report of the Statutory Auditors on the said Results are enclosed and being uploaded on the website of the Company. The said Results will also be published in the newspapers in the prescribed format.

You are requested to kindly note the same.

Thanking you,

Yours faithfully,

For, **D. P. Abhushan Limited**



**Anil Kataria**  
**Whole-time Director**  
**DIN: 00092730**

**DP**  
**D.P. Jewellers**

— A BOND OF TRUST SINCE 1940 —  
A VENTURE OF D. P. ABHUSHAN LTD.

CIN : L74999MP2017PLC043234

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## STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED ON DECEMBER 31, 2025

Particulars		Quarter Ended			Nine Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
<b>A</b>	<b>Date of start of reporting period</b>	<b>01-10-2025</b>	<b>01-07-2025</b>	<b>01-10-2024</b>	<b>01-04-2025</b>	<b>01-04-2024</b>	<b>01-04-2024</b>
<b>B</b>	<b>Date of end of reporting period</b>	<b>31-12-2025</b>	<b>30-09-2025</b>	<b>31-12-2024</b>	<b>31-12-2025</b>	<b>31-12-2024</b>	<b>31-03-2025</b>
<b>C</b>	<b>Whether results are audited or unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Audited</b>
<b>D</b>	<b>Nature of report standalone or consolidated</b>	<b>Standalone</b>	<b>Standalone</b>	<b>Standalone</b>	<b>Standalone</b>	<b>Standalone</b>	<b>Standalone</b>
<b>I</b>	<b>Revenue from Operations</b>						
	Net sales or Revenue from Operations	1,22,237.69	96,765.39	1,08,414.11	2,73,040.20	2,59,355.35	3,31,079.01
<b>II</b>	<b>Other Income</b>	(0.25)	9.01	102.44	103.57	115.07	155.52
<b>III</b>	<b>Total Income (I+II)</b>	<b>1,22,237.45</b>	<b>96,774.39</b>	<b>1,08,516.55</b>	<b>2,73,143.77</b>	<b>2,59,470.42</b>	<b>3,31,234.54</b>
<b>IV</b>	<b>Expenses</b>						
(a)	Cost of materials consumed	21,866.07	22,484.25	28,022.68	53,270.02	54,235.97	70,380.03
(b)	Purchases of stock-in-trade	95,020.04	76,293.14	75,335.38	2,04,123.64	2,00,924.85	2,60,067.30
(c)	Changes in inventories of finished goods and stock-in-trade	(8,348.12)	(12,407.89)	(3,338.00)	(16,303.71)	(15,704.80)	(25,954.00)
(d)	Employee benefit expense	1,024.92	928.00	789.23	2,853.66	2,118.24	2,983.76
(e)	Finance Costs	464.97	377.72	445.62	1,245.35	1,040.75	1,443.92
(f)	Depreciation and amortisation expense	270.27	271.80	195.57	804.74	533.82	911.18
(g)	Other Expenses	2,111.41	1,896.48	2,127.54	5,531.96	4,682.16	6,304.70
	<b>Total expenses (IV)</b>	<b>1,12,409.56</b>	<b>89,843.49</b>	<b>1,03,578.01</b>	<b>2,51,525.66</b>	<b>2,47,830.99</b>	<b>3,16,136.89</b>
<b>V</b>	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>9,827.89</b>	<b>6,930.90</b>	<b>4,938.55</b>	<b>21,618.11</b>	<b>11,639.43</b>	<b>15,097.65</b>
<b>VI</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>VII</b>	<b>Profit (loss) after exceptional items and before Tax (V-VI)</b>	<b>9,827.89</b>	<b>6,930.90</b>	<b>4,938.55</b>	<b>21,618.11</b>	<b>11,639.43</b>	<b>15,097.65</b>
<b>VIII</b>	<b>Tax Expense</b>	<b>2,492.40</b>	<b>1,784.86</b>	<b>1,204.82</b>	<b>5,494.21</b>	<b>2,885.15</b>	<b>3,828.10</b>
(a)	Current Tax	2,502.23	1,773.15	1,210.32	5,520.15	2,921.66	3,881.12
(b)	(Less):- MAT Credit	-			-		
(c)	Current Tax Expense Relating to Prior years	0.44	7.18	-	7.62	-	16.28
(d)	Deferred Tax (Asset)/Liabilities	(10.27)	4.53	(5.50)	(33.57)	(36.51)	(69.30)



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<b>IX</b>	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	7,335.49	5,146.05	3,733.73	16,123.91	8,754.28	11,269.55
<b>X</b>	Profit/(loss) from discontinued operations	-	-	-	-	-	-
<b>XI</b>	Tax expenses of discontinued operations	-	-	-	-	-	-
<b>XII</b>	<b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
<b>XIII A</b>	<b>Profit (Loss) For Period Before Minority Interest</b>	7,335.49	5,146.05	3,733.73	16,123.91	8,754.28	11,269.55
<b>XIII B</b>	Share of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-	-
<b>XIII C</b>	Profit/Loss of Minority Interest	-	-	-	-	-	-
<b>XIV</b>	<b>Profit (Loss) for the period (XIII A + XIII B + XIII C)</b>	7,335.49	5,146.05	3,733.73	16,123.91	8,754.28	11,269.55
<b>XV</b>	<b>Other Comprehensive Income</b>						
	a. i). Items that will not be reclassified to profit or loss	(1.35)	4.79	(10.26)	(4.05)	(30.79)	(29.96)
	ii). Income tax relating to items that will not be reclassified to profit or loss	0.34	(1.21)	2.58	1.02	7.75	7.54
	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>	(1.01)	3.58	(7.68)	(3.03)	(23.04)	(22.42)
<b>XVI</b>	<b>Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)</b>	7,334.48	5,149.63	3,726.05	16,120.88	8,731.24	11,247.13
<b>XVII</b>	<b>Details of equity share capital</b>						
	Paid-up equity share capital	2,282.79	2,282.79	2,261.09	2,282.79	2,261.09	2,266.04
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
<b>XIX</b>	<b>Earnings per share</b>						
<b>(a)</b>	<b>Earnings per share (not annualised for quarter ended)</b>						
	Basic earnings (loss) per share from continuing operation	32.21	22.57	16.60	70.80	38.93	50.04
	Diluted earnings (loss) per share from continuing operation	32.11	22.56	16.59	70.58	38.89	49.98
<b>(b)</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	-	-	-	-	-	-



**D.P. Jewellers**

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(c)	Earnings per share (not annualised for quarter ended)						
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	32.21	22.57	16.60	70.80	38.93	50.04
	<b>Diluted earnings (loss) per share continuing and discontinued operations</b>	32.11	22.56	16.59	70.58	38.89	49.98

## Notes on Financial Results:

1. The above unaudited standalone financial results for the quarter ended December 31, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on January 23, 2026. 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 31.12.2025.
6. On 04<sup>th</sup> November, 2025 the Company has granted 62300 Options respectively, pursuant to Employees Stock Option Scheme. Out of which total 1200 Options have been forfeited on 17<sup>th</sup> December, 2025. Accordingly, necessary account treatment of ESOP has been given in accordance with IND AS 102.

For, D. P. Abhushan Limited




**Anil Kataria**  
**Whole-time Director**  
**DIN: 00092730**

**Date:** 23/01/2026

**Place:** Ratlam



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## 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 31<sup>st</sup> December, 2025 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: 26142577VMRMXT5820



**Place: Ahmedabad**

**Date: 23<sup>rd</sup> January, 2026**