

D.P. Abhushan Limited

www.dpjewellers.com | NSE: DPABHUSHAN | BSE: 544161 | ISIN: INE266Y01019

Date: July 29, 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,

Subject: Outcome of Board meeting held today i.e. on July 29, 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 July 29, 2025, at the Corporate Office of the Company which was commenced at 11:00 A.M. and concluded at 11:45 A.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 June 30, 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,

For, D. P. Abhushan Limited

Santosh Kataria
Chairman and Managing Director
DIN: 02855068



D.P. Jewellers

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

CIN: L74999MP2017PLC043234

Registered Office: 138, Chandani Chowk, Ratlam (M.P.) – 457001 | T: +91 7412 408900

Corporate Office: 19, Chandni Chowk, 2nd Floor, Ratlam (M.P.) – 457001 | T: +91 7412 408899 | F: +91 7412 247022

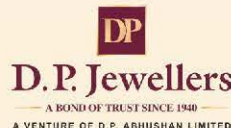
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STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2025

(₹ In Lakh except per share data)

Particulars		Quarter Ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
A	Date of start of reporting period	01-04-2025	01-01-2025	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2025	31-03-2025	30-06-2024	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone
I	Revenue from Operations				
	Net sales or Revenue from Operations	54,037.12	71,723.66	50,469.26	3,31,079.01
II	Other Income	94.81	40.45	3.18	155.52
III	Total Income (I+II)	54,131.93	71,764.12	50,472.44	3,31,234.54
IV	Expenses				
(a)	Cost of materials consumed	8,919.70	16,144.06	8,116.52	70,380.03
(b)	Purchases of stock-in-trade	32,810.46	59,142.45	34,730.94	2,60,067.30
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	4,452.30	(10,249.20)	2,228.80	(25,954.00)
(d)	Employee benefit expense	900.74	865.52	612.63	2,983.76
(e)	Finance Costs	402.66	403.16	303.89	1,443.92
(f)	Depreciation and amortisation expense	262.68	377.36	158.78	911.18
(g)	Other Expenses	1,524.07	1,622.54	955.84	6,304.70
	Total expenses (IV)	49,272.62	68,305.89	47,107.41	3,16,136.89
V	Profit/(loss) before exceptional items and tax (III-IV)	4,859.31	3,458.23	3,365.03	15,097.65
VI	Exceptional items	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	4,859.31	3,458.23	3,365.03	15,097.65
VIII	Tax Expense	1,216.95	942.94	857.34	3,828.10
(a)	Current Tax	1,244.78	959.45	860.77	3,881.12
(b)	(Less):- MAT Credit	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	16.28	-	16.28
(d)	Deferred Tax (Asset)/Liabilities	(27.83)	(32.79)	(3.43)	(69.30)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	3,642.36	2,515.29	2,507.69	11,269.55
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	3,642.36	2,515.29	2,507.69	11,269.55
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)	3,642.36	2,515.29	2,507.69	11,269.55
XV	Other Comprehensive Income				
	a. i). Items that will not be reclassified to profit or loss	(7.49)	0.83	(2.05)	(29.96)
	ii). Income tax relating to items that will not be reclassified to profit or loss	1.89	(0.21)	0.52	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	-	-	-	-
	Total Comprehensive income	(5.60)	0.62	(1.53)	(22.42)
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	3,636.75	2,515.91	2,506.15	11,247.13
XVII	Details of equity share capital				
	Paid-up equity share capital	2,266.04	2,266.04	2,225.49	2,266.04
	Face value of equity share capital (Per Share)	₹ 10/-	₹ 10/-	₹ 10/-	₹ 10/-



CIN: L74999MP2017PLC043234

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STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2025

(₹ In Lakh except per share data)

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B	Date of end of reporting period	30-06-2025	31-03-2025	30-06-2024	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone
XIX	Earnings per share				
(a)	Earnings per share (not annualised for quarter ended)				
	Basic earnings (loss) per share from continuing operation	16.07	10.96	11.27	50.04
	Diluted earnings (loss) per share from continuing operation	16.05	10.92	11.27	49.98
(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	16.07	10.96	11.27	50.04
	Diluted earnings (loss) per share continuing and discontinued operations	16.05	10.92	11.27	49.98

Notes on Financial Results:

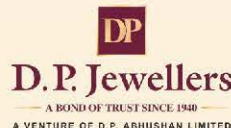
- The above unaudited standalone financial results for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on July 29, 2025. The statutory auditors have carried out limited review of above result.
- 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.
- 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.
- The figures for the corresponding previous period have been restated/ regrouped wherever necessary, to make them comparable.
- The Company presents Standalone Financial Results since the Company does not have any Subsidiary or Associate Companies or Joint venture as on June 30, 2025.

For, D. P. Abhushan Limited



Santosh Kataria
Chairman and Managing Director
DIN: 02855068

Date: July 29, 2025
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 ended 30th June, 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 : 25142577BMKOOS7111



Place: Ahmedabad

Date: 29th July, 2025