Date: November 06, 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 November 06, 2026

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held today, i.e. on November 06, 2026, at the Corporate Office of the Company which was commenced at 04:00 P.M. and concluded at 04:30 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 and half-year ended September 30, 2026.

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. Abhushan Limited

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

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2026

(₹ In Lakh except per share data)

Particulars		Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
A	**Date of start of reporting period**	**01-07-2026**	**01-04-2026**	**01-07-2025**	**01-04-2026**	**01-04-2025**	**01-04-2025**
B	**Date of end of reporting period**	**30-09-2026**	**30-06-2026**	**30-09-2025**	**30-09-2026**	**30-09-2025**	**31-03-2026**
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**
I	**Revenue from Operations**						
	Net sales or Revenue from Operations	75,990.36	85,239.97	96,765.39	1,61,230.33	1,50,802.51	406,512.83
II	Other Income	137.14	122.82	9.01	259.96	103.82	519.80
III	**Total Income (I+II)**	**76,127.49**	**85,362.80**	**96,774.39**	**1,61,490.29**	**1,50,906.32**	**4,07,032.64**
IV	**Expenses**						
(a)	Cost of materials consumed	7,643.42	16,140.89	22,484.25	23,784.31	31,403.95	77,795.84
(b)	Purchases of stock-in-trade	75,642.97	67,514.72	76,293.14	1,43,157.69	1,09,103.60	3,01,180.36
(c)	Changes in inventories of finished goods and stock-in-trade	(16,302.87)	(10,535.55)	(12,407.89)	(26,838.42)	(7,955.59)	(14,237.42)
(d)	Employee benefit expense	1,209.46	1,149.05	928.00	2,358.50	1,828.74	4,000.92
(e)	Finance Costs	543.96	527.92	377.72	1,071.88	780.38	1,621.91
(f)	Depreciation and amortisation expense	262.32	250.09	271.80	512.41	534.48	1,075.61
(g)	Other Expenses	1,820.15	1,694.44	1,896.48	3,514.59	3,420.55	7,325.54
	Total expenses (IV)	**70,819.40**	**76,741.56**	**89,843.49**	**1,47,560.97**	**1,39,116.10**	**378,762.75**
V	**Profit/(loss) before exceptional items and tax (III-IV)**	**5,308.09**	**8,621.23**	**6,930.90**	**13,929.32**	**11,790.22**	**28,269.89**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit (loss) after exceptional items and before Tax (V-VI)**	**5,308.09**	**8,621.23**	**6,930.90**	**13,929.32**	**11,790.22**	**28,269.89**
VIII	**Tax Expense**	**1,333.65**	**2,176.28**	**1,784.86**	**3,509.93**	**3,001.81**	**7,085.85**
(a)	Current Tax	1,329.60	2,188.59	1,773.15	3,518.19	3,017.93	7,110.76
(b)	(Less):- MAT Credit	-	-	-			-
(c)	Current Tax Expense Relating to Prior years	-	-	7.18	-	7.18	7.62
(d)	Deferred Tax (Asset)/Liabilities	4.05	(12.31)	4.53	(8.26)	(23.30)	(32.54)
IX	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**3,974.45**	**6,444.95**	**5,146.05**	**10,419.39**	**8,788.42**	**21,184.04**
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**	**3,974.45**	**6,444.95**	**5,146.05**	**10,419.39**	**8,788.42**	**21,184.04**
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)**	**3,974.45**	**6,444.95**	**5,146.05**	**10,419.39**	**8,788.42**	**21,184.04**

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

CIN : L74999MP2017PLC043234

Registered Office : 138, Chandni Chowk, Ratlam (M.P.) - 457001 | **T :** +91 7412 408900
Corporate Office : 2nd Floor, 1, Dwarkapuri, Gopal Gaushala Colony, Ratlam (M.P.)- 457001
T : +91 7412 408899 | **F :** +91 7412 247022

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2026

(₹ In Lakh except per share data)

Particulars		Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06- 2026	30-09-2025	30-09-2025	30-09-2025	31-03-2026
A	Date of start of reporting period	01-07-2025	01-04-2026	01-07-2025	01-04-2025	01-04-2025	01-04-2025
B	Date of end of reporting period	30-09-2025	30-06-2026	30-09-2025	30-09-2025	30-09-2025	31-03-2026
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
XV	**Other Comprehensive Income**						
	a. i). Items that will not be reclassified to profit or loss	(1.18)	1.46	4.79	0.27	(2.70)	5.84
	ii). Income tax relating to items that will not be reclassified to profit or loss	0.30	(0.37)	(1.21)	(0.07)	0.68	(1.47)
	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	**(0.89)**	**1.09**	**3.58**	**0.21**	**(2.02)**	**4.37**
XVI	**Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)**	**3,973.56**	**6,446.04**	**5,149.63**	**10,419.60**	**8,786.40**	**21,188.41**
XVII	**Details of equity share capital**						
	Paid-up equity share capital	2,282.79	2,282.79	2,282.79	2,282.79	2,282.79	2,282.79
	Reserves excluding Revaluation Reserves	-	-	-	-	-	60,978.45
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XVII I	**Earnings per share**						
(a)	**Earnings per share (not annualised for quarter ended)**						
	Basic earnings (loss) per share from continuing operation	**17.41**	**28.23**	**22.57**	**45.64**	**38.64**	**92.97**
	Diluted earnings (loss) per share from continuing operation	**17.37**	**28.16**	**22.56**	**45.53**	**38.61**	**92.84**
(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	**17.41**	**28.23**	**22.57**	**45.64**	**38.64**	**92.97**
	Diluted earnings (loss) per share continuing and discontinued operations	**17.37**	**28.16**	**22.56**	**45.53**	**38.61**	**92.84**

Notes on Financial Results:

1. The above unaudited standalone financial results for the quarter ended September 30, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on November 06, 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 September 30, 2026.

For D. P. Abhushan Limited

D. P. Abhushan Limited DP

Santosh Kataria
Chairman & Managing Director
DIN: 02855068

Date: November 06, 2026
Place: Ratlam

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2026

(₹ In Lakh)

	Particulars	Half Year Ended 30-09-2026	Year ended 31-03-2026
A	**Date of start of reporting period**	**01-04-2026**	**01-04-2025**
B	**Date of end of reporting period**	**30-09-2026**	**31-03-2026**
C	**Whether results are audited or unaudited**	**Unaudited**	**Audited**
D	**Nature of report**	**Standalone**	**Standalone**
	ASSETS		
1)	**Non-current assets**		
a)	Property, Plant and Equipment	6,261.86	6,014.10
b)	Capital work-in-progress	173.52	54.62
c)	Right to Use Assets	1,467.49	1,383.34
d)	Other Intangible assets	82.80	69.43
e)	**Financial Assets**		
(i)	Investments	873.39	1,250.09
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits	-	-
(v)	Other Financial Assets	175.95	126.04
e)	Deferred tax assets (net)	30.45	22.19
f)	Other non-current assets	211.40	217.65
	Total Non-Current Assets	**9,276.86**	**9,137.45**
2)	**Current assets**		
a)	Inventories	1,25,006.53	1,00,394.33
b)	**Financial Assets**	-	-
(i)	Investments	-	-
(ii)	Trade receivables	33.00	164.37
(iii)	Cash and cash equivalents	1,635.27	2,575.46
(iv)	Other Financial Assets	64.55	76.42
c)	Other current assets	3,512.34	1,913.63
	Total Current Assets	**1,30,251.69**	**1,05,124.21**
	TOTAL ASSETS	**1,39,528.55**	**1,14,261.67**
	EQUITY & LIABILITIES:		
1)	**EQUITY:**		
a)	Equity Share Capital	2,282.79	2,282.79
b)	Other Equity	71,632.41	60,978.45
	Equity attributable to equity holders of the Company	**73,915.21**	**63,261.24**
	LIABILITIES:		
2)	**Non-Current Liabilities**		
a)	**Financial Liabilities**		
(i)	Borrowings	412.87	336.90
(ii)	Lease liabilities	1,439.84	1,379.03
b)	Provisions	237.18	205.68
	Total Non-Current Liabilities	**2,089.89**	**1,921.61**

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2026

Particulars		Half Year Ended	Year ended
		30-09-2026	31-03-2026
A	**Date of start of reporting period**	**01-04-2026**	**01-04-2025**
B	**Date of end of reporting period**	**30-09-2026**	**31-03-2026**
C	**Whether results are audited or unaudited**	**Unaudited**	**Audited**
D	**Nature of report**	**Standalone**	**Standalone**
3)	**Current liabilities**		
a)	**Financial Liabilities**		
(i)	Borrowings	35,409.89	28,401.25
(ii)	Lease liabilities	305.98	265.41
(iii)	**Trade payables**		
i)	Total outstanding dues of micro enterprises and small enterprises	1,762.76	5,343.72
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	12,743.20	6,017.02
(iv)	Other financial liabilities	318.03	353.09
b)	Other current liabilities	11,513.99	8,282.96
c)	Provisions	688.70	156.68
d)	Current Tax Liabilities (Net)	780.90	258.69
	Total Current Liabilities	**63,523.45**	**49,078.82**
	TOTAL EQUITY AND LIABILITIES	**1,39,528.55**	**1,14,261.67**

For D. P. Abhushan Limited

D. P. Abhushan Limited DP

Date: November 06, 2026
Place: Ratlam

Santosh Kataria
Chairman & Managing Director
DIN: 02855068

STANDALONE STATEMENT OF CASH FLOW AS ON SEPTEMBER 30, 2026

(₹ In Lakh)

	Particulars	Half -Year Ended 30-09-2026	Year Ended 31-03-2026
A	**Date of start of reporting period**	**01-04-2026**	**01-04-2025**
B	**Date of end of reporting period**	**30-09-2026**	**31-03-2026**
C	**Whether results are audited or unaudited**	**Unaudited**	**Audited**
D	**Nature of report**	**Standalone**	**Standalone**
	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit as per P & L A/c. before Income Tax	**13,929.32**	**28,269.89**
	ADD/(LESS): - Adjustment for:		
	Depreciation and Amortisations Expenses	512.41	1,075.61
	Payment of Gratuity	(3.32)	(9.59)
	Gratuity Charged to Profit and Loss	33.84	57.38
	Finance Cost	1,071.88	1,621.91
	Interest Income	(19.60)	(26.83)
	Assets Written Off	10.81	-
	ESOP Expenses	234.36	176.96
	Capital Gain - Short Term	(5.72)	(1.03)
	Profit on Sale of Fixed Assets	(16.35)	(1.10)
	Changes in Mark to Market Notional – Gold Metal Loan	38.63	(38.63)
	Changes in Mark to Market Notional - Gold on Lease	(182.95)	(356.59)
	Operating Profit before changes in working capital	**15,603.31**	**30,767.97**
	Movement in Working Capital Changes:		
	(Inc)/Dec in Inventories	(24,612.20)	(28,184.42)
	(Inc)/Dec in Trade Receivables	131.37	53.62
	(Inc)/Dec in Other Current Assets	(1,598.71)	(954.17)
	(Inc)/Dec in Other Non-Current Assets	5.69	(18.07)
	(Inc)/Dec in Other Current Financial Assets	11.88	52.67
	(Inc)/Dec in Other Non-Current Financial Assets	(49.91)	10.62
	Inc/(Dec) in Trade Payables	3,145.23	(6,309.94)
	Inc/(Dec) in Other Current Liabilities	3,231.03	1,915.63
	Inc/(Dec) in Other Current Financial Liabilities	(35.05)	85.74
	Inc/(Dec) in Current and Non-Current Provisions	533.29	31.12
	Cash generated from Operating activities	**(3,634.08)**	**(2,549.23)**
	Direct Taxes paid (Net of refund)	(2,995.98)	(7,181.29)
	Net Cash Flow from Operating Activities	**(6,630.06)**	**(9,730.52)**
	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Addition in Property, Plant and Equipment	(462.04)	(614.79)
	Addition in Capital Work in Progress	(134.08)	(45.87)
	Capital advances	(175.64)	(176.20)
	Addition in Intangible Assets	(14.36)	(57.69)
	Proceeds from Sale of Fixed Assets	46.00	1.10
	Investment in Liquid Fund	376.70	(1,250.09)
	Capital Gain - Short Term	5.72	1.03
	Interest Income	15.51	16.50
	Net Cash from Investment Activities	**(342.19)**	**(2,126.01)**

STANDALONE STATEMENT OF CASH FLOW AS ON SEPTEMBER 30, 2026

(₹ In Lakh)

	Particulars	Half -Year Ended	Year ended
		30-09-2026	31-03-2026
A	**Date of start of reporting period**	**01-04-2026**	**01-04-2025**
B	**Date of end of reporting period**	**30-09-2026**	**31-03-2026**
C	**Whether results are audited or unaudited**	**Unaudited**	**Audited**
D	**Nature of report**	**Standalone**	**Standalone**
	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds/(Repayment) of Non-Current Borrowings	75.97	(57.77)
	Proceeds/(Repayment) of Current Borrowings	7,152.95	12,694.36
	Proceeds from Issuance of Warrants	-	1,482.38
	Payment of Lease Liabilities	(124.98)	(355.37)
	Payment of Finance Cost	(1,071.88)	(1,621.91)
	Net Cash from Financing Activities	**6,032.07**	**12,141.69**
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	**(940.19)**	**285.16**
	Opening Cash & Cash Equivalents	2,575.46	2,290.30
	Closing Cash and Cash Equivalents	**1,635.27**	**2,575.46**

Note: The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows.

For D. P. Abhushan Limited

Santosh Kataria
Chairman & Managing Director
DIN: 02855068

Date: November 06, 2026
Place: Ratlam

JEEVAN JAGETIYA & Co.
Chartered Accountants

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,** for the quarter ended and year to date results for the period from 01st April 2026 to 30th September 2026.

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: 26142577DBCUOB2744



Place: Ahmedabad
Date: 06th November, 2026