

# 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 1948 —  
A VENTURE OF D.P. ABHUSHAN LIMITED

Date: October 28, 2024

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"**

**Subject: Intimation under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 - Outcome of Board Meeting.**

Dear Sir / Madam,

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 Monday, October 28 2024, at the Registered Office of the Company which was commenced at 11:30 A.M. and concluded at 12:15 P.M., have, apart from other businesses, considered, approved and taken on record the unaudited Financial Results of the Company for the quarter ended on September 30, 2024 along with Limited Review Reports.

In this regards, we are hereby submitting the followings:

1. Unaudited Financial Results along with the Limited Review Report thereon of the Company for the quarter ended September 30, 2024 and
2. Statement of Utilization of issue proceed of Preferential Issue.

The above information is also available on the Company's website at [www.dpjewellers.com](http://www.dpjewellers.com)

You are requested to kindly note the same.

Thanking you,

FOR AND ON BEHALF OF  
D. P. ABHUSHAN LIMITED



**SANTOSH KATARIA**  
Chairman and Managing Director  
DIN: 02855068

Enclosed: Annexures

**D. P. Abhushan Limited**

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**D. P. Jewellers**— A BOND OF TRUST SINCE 1940 —  
A VENTURE OF D.P. ABHUSHAN LIMITED**STATEMENT OF DEVIATION / VARIATION IN UTILIZATION OF FUNDS RAISED****FOR THE QUARTER ENDED ON SEPTEMBER 30, 2024**

<b>Name of listed entity</b>		D. P. Abhushan Limited				
<b>Mode of Fund Raising</b>		<del>Public Issues / Rights Issues / Preferential Issues / QIP / Others</del>				
<b>Date of Raising Funds</b>		05/07/2024				
<b>Amount Raised (in Rs crores)</b>		42.09				
<b>Report filed for Quarter ended</b>		30/09/2024				
<b>Monitoring Agency</b>		Applicable	√	Not Applicable		
<b>Is there a Deviation / Variation in use of funds raised</b>		Yes	√	No		
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders</b>		NA				
<b>If Yes, Date of shareholder Approval</b>		NA				
<b>Explanation for the Deviation / Variation</b>		NA				
<b>Comments of the Audit Committee after review</b>		NA				
<b>Comments of the auditors, if any</b>		NA				
<b>Objects for which funds have been raised and where there has been a deviation, in the following table</b>		As follows				
Original Object	Modified Object, if any	Original Allocation (Amount in Rs crores)	Modified allocation, if any	Funds Utilized (Amount in Rs crores)	Amount of Deviation / Variation for the quarter according to applicable object	Remarks if any
Increased working capital requirement, Capital Expenditure, repayment of loan(s) and	--	42.09	0	42.09	0	NA

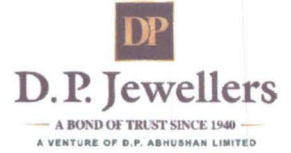
**D. P. Abhushan Limited**

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<b>General Corporate Purpose</b>						
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**Deviation or variation could mean:**

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

**For and on behalf of  
D. P. Abhushan Limited**



**Santosh Kataria  
Chairman and Managing Director  
DIN: 02855068**

**Place: Ratlam  
Date: 28/10/2024**

**For, Jeevan Jagetiya & Co.  
Chartered Accountants  
FRN No: 121335W**



**Nilesh Asava  
Partner  
M. No. 142577  
UDIN:24142577BKBQTT9906**

**Place: Ahmedabad  
Date: 28/10/2024**



## 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 01<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024.
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. N. Asava*

**CA Nilesh Asava**  
M. No. 142577  
**UDIN: 24142577BKBQTU5581**



**Place: Ahmedabad**  
**Date: 28<sup>th</sup> October, 2024**



# D. P. Jewellers

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

## D. P. ABHUSHAN LIMITED

CIN: L74999MP2017PLC043234

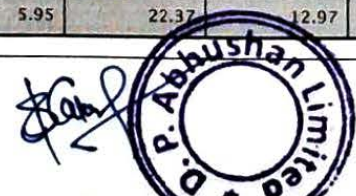
Registered Office: 138, Chandani Chowk, Ratlam - 457 001, Madhya Pradesh, India  
Corporate Office: 19, Chandani Chowk, Ratlam - 457 001, Madhya Pradesh, India

### Statement of Standalone Financial Results for the quarter ended on September 30, 2024

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
<b>A</b> Date of start of reporting period	01-07-2024	01-04-2024	01-07-2023	01-04-2024	01-04-2023	01-04-2023
<b>B</b> Date of end of reporting period	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
<b>C</b> Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>D</b> Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
<b>I Revenue From Operations</b>						
Net sales or Revenue from Operations	1,00,471.98	50,469.26	54,625.01	1,50,941.24	1,01,771.81	2,33,995.99
<b>II Other Income</b>	9.45	3.18	2.92	12.63	7.69	40.75
<b>III Total Income (I+II)</b>	<b>1,00,481.43</b>	<b>50,472.44</b>	<b>54,627.94</b>	<b>1,50,953.87</b>	<b>1,01,779.50</b>	<b>2,34,036.74</b>
<b>IV Expenses</b>						
(a) Cost of materials consumed	18,096.77	8,116.52	11,206.58	26,213.29	20,003.66	44,203.04
(b) Purchases of stock-in-trade	90,858.53	34,730.94	45,129.90	1,25,589.47	78,414.61	1,82,821.37
(c) Changes in inventories of finished goods and stock-in-trade	(14,595.60)	2,228.80	(5,171.34)	(12,366.80)	(3,804.04)	(9,318.11)
(d) Employee benefit expense	716.38	612.63	546.95	1,329.01	1,046.18	2,232.45
(e) Finance Costs	291.25	303.89	279.42	595.14	586.35	1,161.70
(f) Depreciation and amortisation expense	179.47	158.78	138.34	338.25	275.53	558.72
(g) Other Expenses	1,598.78	955.84	723.85	2,554.62	1,400.22	4,038.85
<b>Total expenses (IV)</b>	<b>97,145.58</b>	<b>47,107.40</b>	<b>52,853.69</b>	<b>1,44,252.98</b>	<b>97,922.51</b>	<b>2,25,698.02</b>
<b>V Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>3,335.85</b>	<b>3,365.03</b>	<b>1,774.25</b>	<b>6,700.89</b>	<b>3,856.99</b>	<b>8,338.72</b>
<b>VI Exceptional Items</b>	-	-	-	-	-	-
<b>VII Profit (loss) after exceptional items and before Tax (V-VI)</b>	<b>3,335.85</b>	<b>3,365.03</b>	<b>1,774.25</b>	<b>6,700.89</b>	<b>3,856.99</b>	<b>8,338.72</b>
<b>VIII Tax Expense</b>	<b>822.99</b>	<b>857.34</b>	<b>441.38</b>	<b>1,680.33</b>	<b>961.82</b>	<b>2,152.51</b>
(a) Current Tax	850.58	860.77	443.73	1,711.35	966.61	2,133.21
(b) (Less):- MAT Credit	-	-	-	-	-	-
(c) Current Tax Expense Relating to Prior years	-	-	-	-	-	16.61
(d) Deferred Tax (Asset)/Liabilities	(27.58)	(3.43)	(2.35)	(31.01)	(4.79)	2.69
<b>IX Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>2,512.85</b>	<b>2,507.69</b>	<b>1,332.87</b>	<b>5,020.55</b>	<b>2,895.17</b>	<b>6,186.21</b>
<b>X Profit/(loss) from discontinued operations</b>	-	-	-	-	-	-
<b>XI Tax expenses of discontinued operations</b>	-	-	-	-	-	-
<b>XII Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
<b>XIII A Profit(Loss) For Period Before Minority Interest</b>	<b>2,512.85</b>	<b>2,507.69</b>	<b>1,332.87</b>	<b>5,020.55</b>	<b>2,895.17</b>	<b>6,186.21</b>
<b>XIII B Share Of Profit / Loss of Associates and joint ventures accounted for using equity method</b>	-	-	-	-	-	-
<b>XIII C Profit/Loss Of Minority Interest</b>	-	-	-	-	-	-
<b>XIV Profit (Loss) for the period (XIII A + XIII B + XIII C)</b>	<b>2,512.85</b>	<b>2,507.69</b>	<b>1,332.87</b>	<b>5,020.55</b>	<b>2,895.17</b>	<b>6,186.21</b>
<b>XV Other Comprehensive Income</b>						
a. i). Items that will not be reclassified to profit or loss	(18.48)	(2.05)	(8.79)	(20.53)	(8.79)	(8.20)
ii). Income tax relating to items that will not be reclassified to profit or loss	4.65	0.52	-	5.17	-	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	-	-	-	-	-	-
<b>Total Comprehensive income</b>	<b>(13.83)</b>	<b>(1.53)</b>	<b>(8.79)</b>	<b>(15.36)</b>	<b>(8.79)</b>	<b>(6.14)</b>
<b>XVI Total Comprehensive Income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)</b>	<b>2,499.02</b>	<b>2,506.16</b>	<b>1,324.08</b>	<b>5,005.19</b>	<b>2,886.38</b>	<b>6,180.07</b>
<b>XVII Details of equity share capital</b>						
Paid-up equity share capital	2,261.09	2,225.49	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/-
<b>XIX Earnings per share</b>						
(a) Earnings per share (not annualised for quarter ended)						
Basic earnings (loss) per share from continuing operation	11.21	11.27	5.95	22.39	12.97	27.80
Diluted earnings (loss) per share from continuing operation	11.20	11.27	5.95	22.37	12.97	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	11.21	11.27	5.95	22.39	12.97	27.80
Diluted earnings (loss) per share continuing and discontinued operations	11.20	11.27	5.95	22.37	12.97	27.80

Notes on Financial Results:-



## D. P. ABHUSHAN LIMITED

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Registered Office: 138, Chandani Chowk, Ratlam - 457 001, Madhya Pradesh, India  
Corporate Office: 19, Chandani Chowk, Ratlam - 457 001, Madhya Pradesh, India

1	The above unaudited standalone financial results for the quarter ended September 30, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on October 28, 2024. 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 30/09/2024

For, D. P. Abhushan Limited



  
Santosh Kataria  
Managing Director  
DIN : 02855068

Date :- 28th October 2024  
Place:- Ratlam



# D. P. Jewellers

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A VENTURE OF D. 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

### Standalone Statement of Assets and Liabilities as on September 30, 2024

Particulars		(₹ In Lakh)	
		Half Year Ended	Year ended
A	Date of start of reporting period	30-09-2024	31-03-2024
B	Date of end of reporting period	01-04-2024	01-04-2023
C	Whether results are audited or unaudited	30-09-2024	31-03-2024
D	Nature of report standalone or consolidated	Unaudited	Audited
		Standalone	Standalone
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
a)	Property, Plant and Equipment		
b)	Right to Use Assets	3,905.54	3,771.10
c)	Capital work-in-progress	1,405.66	1,044.54
d)	Investment Property	140.04	49.46
e)	Goodwill	-	-
f)	Other Intangible assets	-	-
g)	Intangible assets under development	41.22	34.90
h)	Biological Assets other than bearer plants	-	-
i)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits	-	-
(v)	Other Financial Assets	-	-
i)	Deferred tax assets (net)	103.92	71.28
j)	Other non-current assets	-	-
	<b>Total Non-Current Assets</b>	<b>5,881.63</b>	<b>5,018.25</b>
2)	<b>Current assets</b>		
a)	Inventories	60,648.57	45,454.96
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	96.92	57.55
(iii)	Cash and cash equivalents	2,935.81	2,920.93
(iv)	Bank balances other than(iii) above	-	-
(v)	Loans	-	-
(vi)	Others (to be specified)	115.06	58.39
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	2,517.52	226.65
	<b>Total Current Assets</b>	<b>66,313.89</b>	<b>48,718.48</b>
	<b>TOTAL ASSETS</b>	<b>72,195.52</b>	<b>53,736.73</b>
	<b>EQUITY &amp; LIABILITIES :</b>		
	<b>EQUITY:</b>		
a)	Equity Share Capital	2,261.09	2,225.49
b)	Other Equity	31,472.40	21,649.57
	<b>Equity attributable to equity holders of the Company</b>	<b>33,733.49</b>	<b>23,875.06</b>
	<b>LIABILITIES :</b>		
1)	<b>Non-Current Liabilities</b>		
a)	Financial Liabilities		
(i)	Borrowings	157.37	346.54
(ii)	Lease liabilities	1,238.81	1,020.68
(iii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	-	-
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iv)	Other financial liabilities	-	-
b)	Provisions	146.87	112.70
c)	Deferred tax liabilities (Net)	42.06	73.07
d)	Other non-current liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>1,585.12</b>	<b>1,552.99</b>
2)	<b>Current liabilities</b>		
a)	Financial Liabilities		
(i)	Borrowings	18,029.36	15,694.41





(ii)	Lease liabilities	388.49	218.52
(iii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	1,746.75	1,194.47
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	9,046.67	6,024.67
(iv)	Other financial liabilities	268.28	211.78
b)	Other current liabilities	6,433.37	4,783.11
c)	Provisions	479.69	106.34
d)	Current Tax Liabilities (Net)	484.31	75.37
	<b>Total Current Liabilities</b>	<b>36,876.91</b>	<b>28,308.67</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>72,195.52</b>	<b>53,736.71</b>

For, D. P. Abhushan Limited



*[Signature]*  
Santosh Kataria  
Managing Director  
DIN : 02855068

Date :- 28th October 2024

Place:- Ratlam



# D. P. Jewellers

A BOND OF TRUST SINCE 1940  
A VENTURE OF D. 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

### Standalone Statement of Cash Flow

(₹ In Lakh)

Particulars	Half Year Ended	Year ended
	30-09-2024	31-03-2024
<b>A</b>	Date of start of reporting period	01-04-2024
<b>B</b>	Date of end of reporting period	31-03-2024
<b>C</b>	Whether results are audited or unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit as per P & L A/c. before Income Tax	6,700.89	8,338.72
<b>ADD/(LESS): - Adjustment for :</b>		
Depreciation	338.25	558.72
Finance Cost	595.14	1,161.70
Liabilities written back: Lease termination A/c	-	(2.26)
Loss /(Profit) on sale of Assets	-	1.49
Interest Income	(4.47)	(13.75)
<b>Operating Profit before changes in working capital</b>	<b>7,629.81</b>	<b>10,044.62</b>
<b>Movement in Working Capital Changes:</b>		
(Inc)/Dec in Inventories	(15,193.61)	(10,834.56)
(Inc)/Dec in Trade Receivables	(39.37)	8.04
(Inc)/Dec in Other Current Assets	(2,290.87)	472.13
(Inc)/Dec in Other Non-Current Assets	44.14	(0.85)
(Inc)/Dec in Other Current Financial Assets	(65.33)	(5.46)
(Inc)/Dec in Other Non-Current Financial Assets	(32.64)	1.85
(Inc)/Dec in Trade Payables	3,574.27	917.53
(Inc)/Dec in Other Current Liabilities	1,650.25	1,342.31
(Inc)/Dec in Other Non - Current Liabilities	-	-
(Inc)/Dec in Other Current Financial Liabilities	62.54	29.32
(Inc)/Dec in Other Non-Current Financial Liabilities	-	-
(Inc)/Dec in Provisions	386.99	72.02
<b>Cash Generated from Operations</b>	<b>(4,273.81)</b>	<b>2,046.95</b>
Direct Taxes paid (Net of refund)	(1,297.24)	(2,075.07)
<b>Net Cash Flow From Operating Activities</b>	<b>(5,571.05)</b>	<b>(28.12)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	-	-
Interest Received	1.06	8.22
Purchase Made	(273.10)	(279.14)
Capital Work in progress	(93.73)	(49.46)
Proceeds from sale of property, plant and equipment	-	0.14
Intangible Asset : Addition	(10.36)	(38.44)
Advances	(282.43)	(28.75)
<b>Net Cash From Investment Activities</b>	<b>(658.56)</b>	<b>(387.43)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment in Non Current borrowings	(189.17)	(1,666.20)
Proceeds from Non Current Borrowings	-	34.30
Proceeds from Current Borrowings	2,334.95	6,106.81
Lease Liability Payment	(153.34)	(263.68)
Finance Cost	(595.14)	(1,161.70)
Share Application Money Received - Pending Allotment	4,853.24	-
Dividend Paid	(6.05)	(216.12)
<b>Net Cash From Financing Activities</b>	<b>6,244.49</b>	<b>2,833.41</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>	<b>14.88</b>	<b>2,417.86</b>
Opening Cash & Cash Equivalents	2,920.93	503.07
<b>Closing Cash and Cash Equivalents</b>	<b>2,935.81</b>	<b>2,920.93</b>

**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

Date :- 28th October 2024  
Place:- Ratlam



Santosh Kataria  
Managing Director  
DIN : 02855068