



DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555



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Ref : 19(B)(B)/ 30765

27/01/2025

To
The General Manager /Asst. General Manager - Department of Corporate Services,
Bombay Stock Exchange Ltd., [Securities Code : 531306]
25, P. J. Towers, Dalal Street, Mumbai - 400 001.

Dear Sir, **Re : DHP INDIA LIMITED [ISIN : INE590D01016, Security Code : 531306]**
Sub : Sending of outcome of today's Board Meeting dated 27/01/2025 (Monday) for approval of Unaudited Financial Results (with limited review by auditors) of Third Quarter ended and First Nine Months ended 31/12/2024, approval of Resignation of Mr. Buddhadeb Basu (Non-Executive & Independent Director) and payment of CSR Expenses of F.Y. 2024-25 etc.

The "Corporate and Social Responsibility (CSR) Committee" Meeting of DHP INDIA LIMITED started at 11.00 AM on 27/01/2025 (Monday) and concluded at 11.30 AM and aforesaid committee approved the CSR Activities & Payment made for CSR Expenses of F.Y.2024-25 by way of Donation to "Prime Minister's National Relief Fund" as per Schedule VII {Point No. (viii)} and U/s.135 of the Companies Act, 2013, and forwarded for approval of "the Audit Committee" and "the Boards" on today's Meeting.

The "Audit Committee" Meeting of DHP INDIA LIMITED started at 11.30 AM on 27/01/2025 (Monday) and concluded at 12.00 PM and aforesaid committee approved the (a) approval of Unaudited Financial Results (with limited review by auditors) of Third Quarter ended and First Nine-Months ended 31/12/2024, (b) approval of Resignation of Mr. Buddhadeb Basu (DIN-00061771) from the post of Non-Executive & Independent Director as well as from the post of "Members" of all of our Four Committees ["Audit Committees", "Nomination and Remuneration Committees", "Stakeholder Relationship Committees" and "CSR Committees"] w.e.f. today's Meeting dated 27/01/2025, and (c) approval of the CSR Activities & Payment made for CSR Expenses of F.Y.2024-25 by way of Donation to "Prime Minister's National Relief Fund" as per Schedule VII {Point No. (viii)} and U/s.135 of the Companies Act, 2013, and forwarded for approval of "the Boards" on today's Meeting.

The "Board of Directors Meeting" of DHP INDIA LTD started at 12.00 PM on 27/01/2025 (Monday) and concluded at 12.30 PM and approved the recommendation of the "CSR Committee" and "Audit Committee" as the - (a) approval of Unaudited Financial Results (with limited review by auditors) of Third Quarter ended and First Nine-Months ended 31/12/2024, (b) approval of Resignation of Mr. Buddhadeb Basu (DIN-00061771) from the post of Non-Executive & Independent Director as well as from the post of "Members" of all of our Four Committees ["Audit Committees", "Nomination and Remuneration Committees", "Stakeholder Relationship Committees" and "CSR Committees"] w.e.f. today's Board Meeting dated 27/01/2025, and (c) approval of the CSR Activities & Payment made for CSR Expenses of F.Y.2024-25 by way of Donation to "Prime Minister's National Relief Fund" as per Schedule VII {Point No. (viii)} and U/s.135 of the Companies Act, 2013.


However we are sending herewith the Unaudited Financial Results (with limited review by auditors) for Third Quarter and First Nine-Months ended 31/12/2024 with unmodified opinion as per ANNEXURE-I (Financial Results).

Kindly acknowledge the same.

Thanking You,



Yours Faithfully,
FOR DHP INDIA LIMITED


(CA ASHOK KUMAR SINGH)
Chief Financial Officer

Enclosed : Unaudited Financial Results (with limited review by auditors) for Third Quarter and First Nine-Months ended 31/12/2024 with unmodified opinion as per ANNEXURE-"I"

Factory : Dhulagarh Industrial Park, P.O. Kanduah, P.S. Sankrail, N.H.-6, Howrah 711 302, West Bengal
Tel : (+91) 76050-00585, 76050-00586

To
The General Manager/Asst.General Manager, BSE Limited., [Securities Code : 531306], Mumbai

27/01/2025

ANNEXURE - "I"

Dear Sir, **Re: DHP INDIA LIMITED [Issuer ID : INE 590D 01016, Securities Code with BSE : 531306]**

Sub: Sending of Outcomes of Board Meeting & approval of Unaudited 3rd Qtr & 1st Nine-Month Ended Results of Quarter/Nine-Months Ended 31/12/2024 & allied Matters

The Members of the "Audit Committee" [Meeting started at 11.00 AM on 27/01/25 (Monday) and Meeting ended at 11.30 AM on 27/01/25 (Monday) and thereafter the Members of the "Board of Directors Meeting"[Meeting started at 11.30 AM on 27/01/25(Monday) and Meeting ended at 12.00 PM on 27/01/25(Monday)] of DHP INDIA LTD were approved the Unaudited Financial Results (with limited review by auditors) of Third Quarter & First Nine-Months ended 31/12/2024 & Resignation of Mr.Buddhadeb Basu from the Board.

ANNEXURE - "I"

ANN-I of Reg.33/52 & Reg.47(1)(b) of the SEBI (LODR) Reg,2015 of the Unaudited Standalone Ind AS Financial Results for the Quarter/Nine-Months/Year Ended (Amt. Rs. In Lakh)							
Sl. No.	Particulars	Current Quarter	Preceding Quarter	Corresponding Quarter ended in	Current nine-months	Corresponding nine-months ended on	Previous Year
		ended on	ended on	the previous year on	ended on	the previous year on	ended on
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER/NINE-MONTHS AND YEAR ENDED : 31ST DECEMBER, 2024							
1	Revenue from Operations						
	(a) Sale of Products (inclusive of GST on Domestic Sales)	1184.14	948.92	800.37	3331.70	3243.23	4588.58
	(b) Other Operating Income (inclusive of GST on Domestic/Scrap Sales)	237.20	196.02	81.19	547.61	483.25	819.55
	Gross Revenue from Operations (a+b)	1421.34	1144.94	881.56	3879.31	3726.48	5408.13
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	(27.09)	(27.91)	(10.45)	(69.32)	(46.16)	(86.41)
	Net Revenue from Operations (net of GST)	1394.25	1117.03	871.11	3809.99	3680.32	5321.72
2	Other Income	14.66	22.73	11.05	44.55	2635.64	2690.57
3	Total Income (1+2)	1408.91	1139.76	882.16	3854.54	6315.96	8012.29
4	Expenses						
	(a) Cost of Materials Consumed	680.30	461.08	560.30	1819.07	1829.98	2490.33
	(b) Purchase of Stock-in-Trade	---	---	---	---	---	---
	(c) Changes in Inventories i.e. Decrease/(Increase) in Value of Finished Goods, Scrap, Work-in-Progress and Stock-in-Trade	22.89	49.33	(133.90)	15.81	(33.33)	142.13
	(d) Excise Duty	---	---	---	---	---	---
	(e) Employees Benefits Expense	305.60	344.51	275.55	953.27	895.06	1171.35
	(f) Finance Costs	1.64	8.23	2.90	18.82	7.54	11.69
	(g) Depreciation / Amortisation Expenses	87.40	87.71	89.90	267.01	268.45	368.27
	(h) Contribution to Prime Minister National Relief Fund [CSR Expenses]	---	---	---	---	---	65.36
	(i) Other Expenses	182.85	164.65	135.68	545.53	531.31	712.05
	Total Expenses (a+b+c+d+e+f+g+h+i)	1280.68	1115.51	930.43	3619.51	3499.01	4961.18
5	Profit/(Loss) for the Period Before Tax (3-4)	128.23	24.25	(48.27)	235.03	2,816.95	3051.11
6	Tax Expense / (Tax Shield) :-						
	(a) Current Income Tax Expenses/ (Tax Shield)	33.79	6.71	(10.22)	64.03	315.76	408.45
	(b) Income Tax (Refund) / Liabilities Related to earlier Year	(2.11)	---	---	(2.12)	(0.89)	(0.86)
	(c) (Less) / Add : Net of Deferred Tax (Assets) / Liabilities	(1.34)	(1.52)	(1.86)	(5.62)	(5.38)	3.05
	Total Tax Expense/(Tax Shield) (a+b+c)	30.34	5.19	(12.08)	56.29	309.49	410.64
7	Profit/(Loss) for the Period After Tax (5-6)	97.89	19.06	(36.19)	178.74	2507.46	2640.47
8	Other Comprehensive (Loss)/Income (Refer Note 3 & 4) :						
	A (i) Items that will not be reclassified to profit or loss on Equity Instruments						
	Unrealised (Loss)/Gain on Valuation of Fair Market Value of Investments	(1,176.08)	1,511.65	1,726.80	2803.57	1,466.91	2224.58
	(ii) Income tax relating to items that will not be reclassified to P & L						
	Deferred Tax Assets/ (Liabilities) on Other Comprehensive Income	229.14	(365.01)	(253.80)	(473.88)	(255.75)	(344.00)
	B (i) Items that will be reclassified to profit or loss	---	---	---	---	---	---
	(ii) Income tax relating to items that will be reclassified to P & L	---	---	---	---	---	---
	Net of Other Comprehensive (Loss)/Income [A(i)+A(ii)+B(i)+B(ii)]	(946.94)	1146.64	1,473.00	2329.69	1,211.16	1880.58
9	Total Comprehensive (Loss)/Income for the period (7+8) (Comprise Profit and Other Comprehensive Income for the Period)	(849.05)	1165.70	1,436.81	2508.43	3718.62	4521.05
10	Earning/(Loss) Per Share (before & after extraordinary/exceptional items) for continuing						
	(a) Basic	3.26	0.64	(1.21)	5.96	83.58	88.02
	(b) Diluted	3.26	0.64	(1.21)	5.96	83.58	88.02
11	Paid up Equity Share Capital, Equity Shares of Rs.10/- each	300.00	300.00	300.00	300.00	300.00	300.00
12	Other Equity excluding revaluation Reserve	23774.74	24623.78	20583.87	23774.74	20583.87	21386.29



ANN-I of Reg.33/52 & Reg.47(1)(b) of the SEBI (LODR) Reg,2015 of the Unaudited Standalone Ind AS Financial Results for the Quarter/Nine-Months/Year Ended (Amt. Rs. In Lakh)							
Sl. No.	Particulars	Current Quarter ended on	Preceeding Quarter ended on	Corresponding Quarter ended in the previous year on	Current nine-months ended on	Corresponding nine-months ended on the previous year on	Previous Year ended on
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited

STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER/NINE-MONTHS AND YEAR ENDED : 31ST DECEMBER, 2024							
13	Net Worth (including Retained Earning)	24074.74	24923.78	20883.87	24074.74	20883.87	21686.29
14	Debt Service Coverage Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)
15	Interest Service Coverage Ratio	79.19	3.95	(15.64)	13.49	374.60	262.00
16	Debt-Equity Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)

Notes :1) The above results were approved by the "Audit Committee [Meeting started at 11.00 AM and concluded at 11.30 AM]" & also at the meeting of "The Board of Directors [Meeting started at 11.30 AM and concluded at 12.00 PM]" of the Company held at 27th January, 2025 (Monday). The figures for the corresponding period have been regrouped/reclassified wherever necessary, to make them comparable. The Statutory Auditors of the Company have carried out a Limited Review Report and Provide Unaudited Financial Results of Current Third Quarter and Current First Nine-Months Ended Results of the Quarter/Nine-Months Ended 31/12/2024.

2) The Board of Directors also approved the Resignation of Mr. Buddhadeb Basu from our Board of Directors as per their request and the above is effective from the Board Meeting dated 27/01/2025.

3) The Net Asset Value (NAV) taken for the valuation of Fair Market Value of Investment in Equity Instrument (Investment in Mutual Fund) as on 31st December, 2024 and difference recognised during the quarter ended and nine-months ended as "Other Comprehensive Income" group as Income of "Value of appreciation of Investment in Equity Mutual Fund" and their deferred tax liabilities are calculated as below (Rs. In Lakhs) :-

PARTICULARS	Quarter ended	Nine-months ended	Year Ended
	31/12/2024	31/12/2024	31/03/2024
The Value of appreciation of Invest.in Eq. Mutual Fund recognised as Other Comprehensive (Loss)/Income in P/L	(1,176.08)	2,803.57	2,224.58
Add/(Less) : Deferred Tax Assets/(Liability) on above Other Comprehensive Income	229.14	(473.88)	(344.00)
Net of Other Comprehensive (Loss)/Income (Net of Tax) Recog.as "Value of appreciation of Inv. in Eq.Mutual Fund"	(946.94)	2,329.69	1,880.58

4) Events after the Reporting Period - The company sold its all Investment in Mutual Fund as on 15th January, 2025 and the entire actual profit & their tax are recognised in the next Quarter ending and subsequently their Deferred Tax Liabilities and Other Comprehensive Income etc. written back/written off in next quarter ended.

5) The above report is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and according to Ind AS and also as per Schedule III of the Companies Act,2013 (as amended).

6) The Company is engaged primarily in the business of Manufacturing of Engineering Goods and there are no separate reportable segment as per Indian Accounting Standards (Ind AS) - 108 dealing with segment reporting.

7) This is Third Quarter and First Nine-Months Ended result, hence the Cash Flow Statement and Statement of Affairs as per Annexure-IX is not required.

8) The Full Format of results for the Third Quarter Ended and First Nine-Months Ended December 31,2024 are available on the Stock Exchange website BSE Limited website (URL : www.bseindia.com) and the Company's website (URL : www.dilindia.co.in).



FOR DHP INDIA LIMITED

asheesh
[ASHEESH DABRIWAL]
Managing Director
DIN : 00044783

Place : Kolkata
Date : 27/01/2025