



# DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555



Registered Office : 7B Shreelekha, 7th Floor, 42A Park Street, Kolkata 700 016, India  
Tel : +91(33) 2229-5735, 2229-7995, 4600-2601, 4600-2602  
E-mail : info@dhpindia.com

Ref : 19(B)(B)/30620

To

13/08/2024

The General Manager /Asst. General Manager - Deptt. 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]

Sub : Sending of Statutory Auditors Limited Review Report on Unaudited Financial Results for the First Quarter ended 30/06/2024 as per Regulation 33 & 47(1)(b) of SEBI (LODR) Regulations 2015 in compliance with Ind AS.

We are sending herewith Statutory Auditors Limited Review Report of Unaudited Financial Results of First Quarter ended 30/06/2024 (from 01/04/2024 to 30/06/2024) duly Signed Statutory Auditors (UDIN Mentioned) as per Annexure - "I" as per Regulation 33 & Regulation 47(1)(b) of SEBI (LODR) Regulations 2015 in compliance with Ind AS.

The Meeting of the Board of Directors commenced at 11.30 A.M. and concluded at 12.00 P.M. on 13/08/2024 (Tuesday) approved the above Financial Results.

Kindly acknowledge the same.

Thanking You,

Yours Faithfully,  
FOR DHP INDIA LIMITED



(CA Ashok Kumar Singh)  
Chief Financial Officer

Enclosed : As Stated

**NKSJ & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

Embassy Building,  
Flat No. 1B, 1st Floor,  
4, Shakespeare Sarani, Kolkata – 700 071

Phone: 033-40625151 / 40627100  
Mobile : 98305 35004 / 94332 40011  
Email: [nksjandassociates@gmail.com](mailto:nksjandassociates@gmail.com)

**LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF DHP INDIA LIMITED FOR QUARTER ENDED 30<sup>TH</sup> JUNE, 2024 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 AS AMENDED**

**UDIN - 24234454BKCITB9155**

**TO**  
**THE BOARD OF DIRECTORS,**  
**DHP INDIA LIMITED**

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **DHP India Limited** (“the Company”) for the quarter ended on 30<sup>th</sup> June, 2024 (“the Statement”) attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the “ the Regulation”) read with relevant circulars issued by the SEBI from time to time;
- This Statement, which is the responsibility of the Company’s Management and approved by the Board of Directors in their meeting held on 13th August , 2024 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5<sup>th</sup> July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, issued by the “Institute of Chartered Accountants of India”. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



**NKSJ & ASSOCIATES**  
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- Based on our review conducted as 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 applicable Indian Accounting Standards (Ind AS) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NKSJ & Associates  
Chartered Accountants  
(Registration No. 329563E)  
UDIN: 24234454 BK CIT B 9155

*Sneha Jain*

(CA Sneha Jain)

Partner

(Membership No. 234454)

Place: Kolkata

Dated the 13<sup>th</sup> day of August, 2024



UDIN : 24234464BKCITB9155

ANNEXURE - "I"

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE FIRST QUARTER ENDED 30TH JUNE, 2024 AS PER REG.33 &amp; REG.52 AND REG.47(1)(b) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

ANN-I of Reg.33/52 &amp; Reg.47(1)(b) of the SEBI (LODR) Reg,2015 of the Unaudited Standalone Ind AS Financial Results for the Quarter/Year Ended (Amt. Rs. In Lakh)

Sl. No.	Particulars	Current	Preceding	Corresponding	Previous
		Quarter ended on	Quarter ended on	Quarter ended in the previous year on	Year ended on
		30/06/2024	31/03/2024	30/06/2023	31/03/2024
		Unaudited	Audited	Unaudited	Audited
<b>STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED : 30TH JUNE, 2024</b>					
1	<b>Revenue from Operations</b>				
	(a) Sale of Products (inclusive of GST on Domestic Sales)	1198.64	1345.35	1496.77	4588.58
	(b) Other Operating Income (inclusive of GST on Domestic Scrap Sales)	114.39	336.30	219.88	819.55
	<b>Gross Revenue from Operations (a+b)</b>	<b>1313.03</b>	<b>1681.65</b>	<b>1716.65</b>	<b>5408.13</b>
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	(14.32)	(40.25)	(28.76)	(86.41)
	<b>Net Revenue from Operations (net of GST)</b>	<b>1298.71</b>	<b>1641.40</b>	<b>1687.89</b>	<b>5321.72</b>
2	<b>Other Income</b>	<b>7.16</b>	<b>54.93</b>	<b>214.74</b>	<b>2690.57</b>
3	<b>Total Income (1+2)</b>	<b>1305.87</b>	<b>1696.33</b>	<b>1902.63</b>	<b>8012.29</b>
4	<b>Expenses</b>				
	(a) Cost of Materials Consumed	677.69	660.35	773.46	2490.33
	(b) Purchase of Stock-in-Trade	---	---	---	---
	(c) Changes in Inventories i.e. (increase) / Decrease in Value of Finished Goods, Scrap, Work-in-Progress and Stock-in-Trade	(56.41)	175.46	73.88	142.13
	(d) Excise Duty	---	---	---	---
	(e) Employees Benefits Expense	303.16	276.29	275.04	1171.35
	(f) Finance Costs	8.95	4.15	---	11.69
	(g) Depreciation / Amortisation Expenses	91.90	99.82	88.74	368.27
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	---	65.36	---	65.36
	(i) Other Expenses	198.03	180.74	193.43	712.05
	<b>Total Expenses (a+b+c+d+e+f+g+h+i)</b>	<b>1223.32</b>	<b>1462.17</b>	<b>1404.55</b>	<b>4961.18</b>
5	<b>Profit for the Period Before Tax (3-4)</b>	<b>82.55</b>	<b>234.16</b>	<b>498.08</b>	<b>3051.11</b>
6	<b>Tax Expense :-</b>				
	(a) Current Income Tax Expenses	23.53	92.69	85.99	408.45
	(b) Income Tax (Refund) / Liabilities Related to earlier Year	(0.01)	0.03	(0.89)	(0.86)
	(c) (Less) / Add : Net of Deferred Tax (Assets) / Liabilities	(2.76)	8.43	(1.73)	3.05
	<b>Total Tax Expense (a+b+c)</b>	<b>20.76</b>	<b>101.15</b>	<b>83.37</b>	<b>410.64</b>
7	<b>Profit for the Period After Tax (5-6)</b>	<b>61.79</b>	<b>133.01</b>	<b>414.71</b>	<b>2640.47</b>
8	<b>Other Comprehensive Income (Refer Note 2) :</b>				
	A (i) Items that will not be reclassified to profit or loss on Equity Instruments				
	Unrealised Gain on Valuation of Fair Market Value of Investments	2468.00	757.67	1,272.96	2224.58
	(ii) Income tax relating to items that will not be reclassified to P & L				
	Deferred Tax (Liabilities) on Other Comprehensive Income	(338.01)	(88.25)	(161.88)	(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	---	---	---	---
	<b>Net of Other Comprehensive Income [A(i)+A(ii)+B(i)+B(ii)]</b>	<b>2129.99</b>	<b>669.42</b>	<b>1,111.08</b>	<b>1880.58</b>
9	<b>Total Comprehensive Income for the period (7+8)</b> (Comprise Profit and Other Comprehensive Income for the Period)	<b>2191.78</b>	<b>802.43</b>	<b>1,525.79</b>	<b>4521.05</b>
10	<b>Earning per equity share-Rs.10/- each (Profit for the Period After Tax) :-</b>				
	(a) Basic	2.06	4.43	13.82	88.02
	(b) Diluted	2.06	4.43	13.82	88.02

Cont. page 2

Place : Kolkata

Date : 13/08/2024



[Auditors' Authentication]

Membership No. 234454 &amp; Peer Review Cert. No.014684

[Asheesh Dabriwal-Managing Director]

DIN : 00044783

Regd. Office : 7B, Shreelekha, 7th Floor, 42A, Park Street, Kolkata-700016. Phone No. (033) 4600-2601/2602, E-mail : info@dhpindia.com,

CIN : L65921WB1991PLC051555 &amp; Website : www.dilindia.co.in

UDIN : 24234454BKCITB9155

ANNEXURE - "1"

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE FIRST QUARTER ENDED 30TH JUNE, 2024 AS PER REG.33 &amp; REG.52 AND REG.47(1)(b) OF THE SEBI(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)REGULATIONS, 2015

ANN-I of Reg.33/52 &amp; Reg.47(1)(b) of the SEBI (LODR) Reg,2015 of the Unaudited Standalone Ind AS Financial Results for the Quarter/Year Ended (Amt. Rs. In Lakh)

Sl. No.	Particulars	Current Quarter ended on 30/06/2024	Preceding Quarter ended on 31/03/2024	Corresponding Quarter ended in the previous year on 30/06/2023	Previous Year ended on 31/03/2024
		Unaudited	Audited	Unaudited	Audited
STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED : 30TH JUNE, 2024					
11	Paid up Equity Share Capital, Equity Shares of Rs.10/- each	300.00	300.00	300.00	300.00
12	Other Equity excluding revaluation Reserve	23578.08	21386.29	18511.04	21386.29
13	Net Worth (including Retained Earning)	23878.08	21686.29	18811.04	21686.29
14	Debt Service Coverage Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)
15	Interest Service Coverage Ratio	10.22	57.42	N.A. (No Int.)	262.00
16	Debt-Equity Ratio	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 13th August, 2024 (Tuesday). 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 of Current First Quarter Ended Results of the Quarter Ended 30/06/2024.

- 2) The Net Asset Value (NAV) taken for the valuation of Fair Market Value of Investment in Equity Instrument (Investment in Mutual Fund) as on 30th June, 2024 and difference recognised during the quarter 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 30/06/2024	Year Ended 31/03/2024
	The Value of appreciation of Invest.in Eq. Mutual Fund recognised as Other Comprehensive Income in P/L	2,468.00
(Less) : Deferred Tax (Liability) on above Other Comprehensive Income	(338.01)	(344.00)
Net of Other Comprehensive Income (Net of Tax) Recog.as "Value of appreciation of Inv. in Eq. Mutual Fund"	2,129.99	1,880.58

- 3) The Board of Directors in today's Board meeting approved and designated New Chairman as "Mr. Rajat Banerjee" of "Audit Committee" and "Nomination & Remuneration Committee" instead of earlier "Mr. Buddhadeb Basu" and "Mr. Buddhadeb Basu" represents the both Committee as only "Member" w.e.f. 13th August, 2024.
- 4) The Board of Directors in today's Board meeting approved and designated New Chairman as "Ms. Aditi Bagchi" of "Stakeholders Committee" and "CSR Committee" instead of earlier "Mr. Buddhadeb Basu" and "Mr. Buddhadeb Basu" represents the both Committee as only "Members" w.e.f. 13th August, 2024.
- 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 First Quarter Ended result, hence the Cash Flow Statement and Statement of Affairs as per Annexure-IX are not applicable.
- 8) The Full Format of results for the First Quarter Ended June 30, 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).



Place : Kolkata

Date : 13/08/2024

UDIN : 24234454BKCITB9155

For M/s. NKSJ &amp; ASSOCIATES

Firm Registration No : 329563E &amp; Peer Review Cert.No.014684

Chartered Accountants

[Sneha Jain]

Partner [Membership No. 234454]

FOR DHP INDIA LIMITED

[ASHEESH DABRIWAL]

Managing Director

DIN : 00044783