



# DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555



JAS-ANZ



ISO 9001, ISO 14001 and  
ISO 45001 Certified Company

Registered Office : 10 Middleton Row, Kolkata 700 071, India  
Tel : +91(33) 2229-5735, 2229-7995, 4006-7930, 4604-9626  
E-mail : info@dhpindia.com

Ref : 19(B)(B)/29744

09/02/2022

To  
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 limited review reports of Statutory Auditors along with accounts  
for Third Quarter and First Nine-months ended 31/12/2021 as per Regulation 33 & 47(1)(b)  
of SEBI (LODR) Regulations 2015 in compliance with Ind AS.

We are sending herewith Limited Review Report along with Accounts duly signed by our Statutory Auditors (mentioning UDIN) for the Third Quarter (from 01/10/2021 to 31/12/2021) and First Nine-Months (01/04/2021 to 31/12/2021) ended 31/12/2021 as per Annexure - "I" of Regulation 33 & Regulation 47(1)(b) of SEBI (LODR) Regulations 2015 in compliance with Ind AS. Details of Limited Review Report and Financial Accounts etc., are attached in a separate sheet

Kindly acknowledge the same.

Thanking You,

Yours Faithfully,  
FOR DHP INDIA LIMITED

  
(CA Ashok Kumar Singh)  
Chief Financial Officer

Enclosed : As Stated



# NAVIN NAYAR & COMPANY

## Chartered Accountants

### ANNEXURE - VII

**Unmodified Opinion is expressed on the Quarterly Unaudited (with limited review by auditors) Financial Results (for companies other than banks) for the Third Quarter & First Nine-Months Ended 31<sup>st</sup> December, 2021 Independent Auditor's Limited Review Report on Quarter ended Unaudited Standalone Ind AS Financial Result for Third Quarter Ended 31<sup>st</sup> December, 2021 (From 01/10/2021 to 31/12/2021) and First Nine-Months Ended 31<sup>st</sup> December, 2021 (From 01/04/2021 to 31/12/2021) of the Company Pursuant to the Regulation 33 and 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

#### Limited Review Report to

The Board of Directors of DHP India Limited [CIN: L65921WB1991PLC051555]

1. We have reviewed the accompanying Standalone Ind AS Statement of Unaudited financial results of **DHP India Limited ("the Company")** for the **Third Quarter** ended 31<sup>st</sup> December, 2021 (from 01/10/2021 to 31/12/2021) & **First Nine-Months** ended 31<sup>st</sup> December, 2021 (from 01/04/2021 to 31/12/2021), being submitted by the Company in compliance with Indian Accounting Standards ("Ind AS") pursuant to the requirement of Regulation 33 and Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015 and Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
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 recognition and measurement principals laid down in Indian Accounting Standard 34 (**Ind AS 34**) "*Interim Financial Reporting*" as prescribed under Section 133 of the Companies Act, 2013 ("**the Act**") read with relevant rules issued thereunder and other accounting principals generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the standards 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 Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 aforesaid Indian Accounting Standards ("**Ind AS**") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015 and Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

8, Camac Street  
Kolkata - 700 017  
The 9<sup>th</sup> day of February, 2022  
UDIN : 22053267AAYDLT9997



For NAVIN NAYAR & COMPANY  
Firm Registration No. 317117E  
Chartered Accountants

NAVIN NAYAR  
Proprietor

Membership No. 053267

**Enclosed : Quarter/Nine-Months ended Unaudited (with limited review) Financial Results in Annexure-"I"**



