



DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555



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)(C)/ 29.3.80

Dated: 09.06.2021

To

1) The Secretary

The Calcutta Stock Exchange Ltd

SECURITIES CODE: 10014058

Kolkata

2) The General Manager/Asst. General Manager

Deptt. of Corporate Services

Bombay Stock Exchange Ltd

SECURITIES CODE: 531306

Mumbai 400 001

Dear Sir,

Re.: DHP INDIA LIMITED

Sub.: Outcome of Board meeting held on today i.e. 09.06.2021

for approval of Standalone Ind AS Audited Annual/4th Quarter

Accounts for Year/Quarter ended 31.03.2021, and proposal

of Dividend and other statutory allied matters along with

declaration U/R 33(3)(d)

We would like to inform you that today the Members of the Audit Committee and the Board of Directors of the Company, both have approved the Standalone Ind AS Audited Annual/4th Quarter ended Accounts for the year/quarter ended 31.03.2021.

We are sending herewith declaration U/R 33(3)(d) of SEBI (LODR) for unmodified opinion of audited financial results of year ended 31.03.2021.

We are also attaching the statement of Standalone Ind AS Audited Accounts for the Year/Quarter ended 31.03.2021 as per Annexure I & IX.

The Directors also proposed to pay a dividend of Rs.4/- per share (@ 40% of Share Capital) for the year ended 31.03.2021, subject to approval of the share holders in ensuing AGM.


Kindly acknowledge the same.

Thanking you,

Encl: as stated



Yours faithfully,
for DHP India Limited


Ashok Kumar Singh
Chief Financial Officer

Regd. Office : 10, Middleton Row, Kolkata - 700 071. Phone No. (033) 2229-5735/7995, Fax No. (033) 2217-2751, E-mail : info@dhpindia.com,

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

To

Ref : 19(B)(C)/ 29382

1) The Secretary, The Calcutta Stock Exchange Ltd. [Securities Code : 14058], Kolkata

09/06/2021

2) The General Manager/Asst.General Manager, Bombay Stock Exchange Limited., [Securities Code : 531306], Mumbai

ANNEXURE - "I" & "IX"

Dear Sir,

Re: DHP INDIA LIMITED [Issuer ID : INE 590D 01016]**Sub: Sending of Audited Standalone Ind AS Financial Results for the Fourth Quarter & Annual Year Ended : 31-03-2021 and Proposal of Dividend of FY 2020-21.**

The Members of the Audit Committee of DHP India Ltd. and the Board of the Directors of DHP India Ltd. approved the Audited Standalone Ind AS Financial Results for the Fourth Qtr. & Annual Year Ended 31-03-21 & Proposal of Dividend of FY 2020-21 at 11.30 AM & 12.00 PM on today's meeting Dt. 09-06-21.

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

Sl. No.	Particulars	Current Quarter ended on 31/03/2021 Audited	Preceding Quarter ended on 31-12-2020 Unaudited	Corresponding Quarter ended in the previous year on 31-03-2020 Audited	Current Year ended on 31/03/2021 Audited	Previous Year ended on 31/03/2020 Audited
STATEMENT OF AUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED : 31ST MARCH, 2021						
1	Revenue from Operations					
	(a) Sale of Products (inclusive of GST on Domestic Sales)	2173.11	1767.44	1143.31	6199.76	4787.28
	(b) Other Operating Income (inclusive of GST on Domestic Scrap Sales)	428.65	317.11	165.54	953.66	859.29
	Gross Revenue from Operations (a+b)	2601.76	2084.55	1308.85	7153.42	5646.57
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	(58.86)	(45.14)	(22.33)	(126.66)	(93.56)
	Net Revenue from Operations (net of GST)	2542.90	2039.41	1286.52	7026.76	5553.01
2	Other Income	53.15	22.90	199.73	135.06	312.00
3	Total Income (1+2)	2596.05	2062.31	1486.25	7161.82	5865.01
4	Expenses					
	(a) Cost of Materials Consumed	1078.01	1124.13	653.95	3434.66	2835.75
	(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	(64.15)	(43.11)	(170.95)	8.23	(151.30)
	(d) Excise Duty	---	---	---	---	---
	(e) Employees Benefits Expense	238.18	249.39	207.30	932.61	898.27
	(f) Finance Costs	0.76	1.71	3.11	5.64	19.88
	(g) Depreciation / Amortisation Expenses	43.23	43.24	49.67	173.94	175.38
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	29.36	---	29.71	29.36	29.71
	(i) Other Expenses	173.69	156.86	102.32	570.82	589.94
	Total Expenses (a+b+c+d+e+f+g+h+i)	1499.08	1532.22	875.11	5155.26	4397.63
5	Profit Before Exceptional Items and Tax (3-4)	1096.97	530.09	611.14	2006.56	1467.38
6	Exceptional Items (Refer Note 2)					
	(Income from appreciation)/Loss due to diminution in Value of Mutual Fund on Fair Market Value due to COVID-19 pandemic considered as Exceptional Items	---	---	973.50	(973.50)	973.50
	Add/(Less) : Provision for Deferred Tax Liability/(Assets) on such Exceptional items	---	---	(141.15)	141.15	(141.15)
	Net of Tax of Exceptional Items Loss / (Income) Charged to P & L A/c.	---	---	832.35	(832.35)	832.35
7	Profit/(Loss) Before Tax and After Exceptional Items (5-6)	1096.97	530.09	(221.21)	2838.91	635.03
8	Tax Expense :-					
	(a) Current Income Tax	292.66	136.58	106.39	529.20	318.13
	(b) Net of Deferred Tax (Liabilities)/ Assets	(0.80)	(0.74)	6.80	(4.08)	7.77
	Total Tax Expense (a+b)	291.86	135.84	113.19	525.12	325.90
9	Profit for the Period After Tax but before the Exceptional Items (5-8)	805.11	394.25	497.95	1481.44	1141.48
10	Profit/(Loss) for the Period After Tax and also after the Exceptional Items (7-8)	805.11	394.25	(334.40)	2313.79	309.13
11	Other Comprehensive Income/(Losses) :					
	A (i) Items that will not be reclassified to profit or loss on Equity Instruments					
	Unrealised Gain/(Losses) on Valuation of Fair Market Value of Investments	610.83	1,248.13	(529.95)	2,044.03	(473.22)
	(ii) Income tax relating to items that will not be reclassified to P & L					
	Deferred Tax (Liability)/Assets on Other Comprehensive Income/Losses	(63.88)	(117.95)	24.64	(195.37)	11.24
	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 Income/(Losses) [A(i)+A(ii)+B(i)+B(ii)]	546.95	1130.18	(505.31)	1,848.66	(461.98)
12	Total Comprehensive Income/(Losses) for the period (10+11) (Comprise Profit and Other Comprehensive Income for the Period)	1352.06	1524.43	(839.71)	4162.45	(152.85)

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ANNEXURE - "I"

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

Sl. No.	Particulars	Current Quarter ended on	Preceding Quarter ended on	Corresponding Quarter ended in the previous year on	Current Year ended on	Previous Year ended on
		31/03/2021	31-12-2020	31-03-2020	31/03/2021	31/03/2020
		Audited	Unaudited	Audited	Audited	Audited
STATEMENT OF AUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED : 31ST MARCH, 2021						
13	Earning per equity share-Rs.10/- each (Profit After Tax before Exceptional Items) :-					
	(a) Basic	26.84	13.14	16.60	49.38	38.05
	(b) Diluted	26.84	13.14	16.60	49.38	38.05
14	Earning per equity share-Rs.10/- each (Profit After Tax and after Exceptional items) :-					
	(a) Basic	26.84	13.14	(11.15)	77.13	10.30
	(b) Diluted	26.84	13.14	(11.15)	77.13	10.30
15	Paid up Equity Share Capital, Equity Shares of Rs.10/- each	300.00	300.00	300.00	300.00	300.00
16	Other Equity excluding revaluation Reserve	N.A.	N.A.	N.A.	10639.62	6552.18
17	Net Worth (including Retained Earning)	N.A.	N.A.	N.A.	10939.62	6852.18
18	Debt Service Coverage Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)
19	Interest Service Coverage Ratio	1444.38	310.99	197.51	356.77	74.81
20	Debt-Equity Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)

ANNEXURE - "IX"

ANN-IX of Reg.33/52 & Reg.47(1)(b) of the SEBI (LODR) Reg., 2015 of the Audited Cash Flow Ind AS Statement of Year Ended: 31st March, 2021 Rs. in lakhs

PARTICULARS	As at Current Year Ended on 31-03-2021	As at Previous Year ended on 31/03/2020
	(Audited)	(Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Exceptional Items and Tax	2006.56	1467.38
Adjustment for :		
Depreciation and amortisation expense	173.94	175.38
Finance Costs (for Separate Consideration)	5.64	19.88
(Less) : Profit on Sale of Fixed Assets (for Separate Consideration)	(0.24)	(164.89)
Add/(Less) : Provision for Gratuity debited/Provision for Gratuity written back (credited)	1.86	(37.80)
(Less) : Income from Investment on Mutual Fund (for Separate Consideration)	---	(55.20)
(Less) : Interest Income (for Separate Consideration)	(2.47)	(2.54)
Operating Profit before Working Capital Changes	2185.29	1402.21
Changes in Working Capital :		
Adjustment for (increase)/decrease in operating assets :-		
Inventories	(596.78)	(110.00)
Trade Receivables	(509.81)	304.44
Other Financial Assets	(208.21)	75.38
Adjustment for increase/(decrease) in operating liabilities :-		
Trade Payables	(23.54)	132.78
Other Financial Liabilities (Unclaimed Dividend)	0.32	0.56
Other Current Liabilities (excluding Gratuity provision)	188.04	(22.36)
Cash Generated from Operations	1,035.31	1,783.01
(Less) : Net of Income Tax (Paid)	(422.29)	(323.28)
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	613.02	1,459.73
B CASH FLOW (USED IN) INVESTING ACTIVITIES		
Interest Income	2.47	2.54
Sale of Fixed Assets	1.25	655.29
(Less) : Investment in Acquisition of Property, Plant & Machinery, Capital Work-in-Progress (Fixed Assets)	(160.05)	(207.98)
Current Investment not considered as Cash and Cash Equivalent :-		
(a) (Less) : Investment of Mutual Fund	(699.97)	(1,715.00)
(b) Net of Sale Proceeds from Redemption of Mutual Fund	---	680.98
NET CASH (USED IN) INVESTMENT ACTIVITIES (B)	(856.30)	(584.17)
C CASH FLOW (USED IN) FINANCING ACTIVITIES		
Net Increase/(Decrease) in Borrowings (Working Capital)	(142.13)	(112.90)
(Less) : Payment of Dividend and Dividend Tax	(75.00)	(90.42)
(Less) : Finance Cost	(5.64)	(19.88)
NET CASH FLOW (USED IN) FINANCING ACTIVITIES (C)	(222.77)	(223.20)
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	(466.05)	652.36
Cash and Cash Equivalent at the Beginning of the Year/Period	688.57	36.21
Cash and Cash Equivalent at the End of the Period	222.52	688.57

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ANN-IX of Reg.33/52 & Reg. 47(1)(b) of the SEBI (LODR) Reg.,2015 of the Audited Standalone Ind AS Statement of Assets and Liabilities: 31st March,2021 Rs. in lakhs

STANDALONE STATEMENT OF ASSETS AND LIABILITIES		As at Current Year Ended on 31-03-2021 (Audited)	As at Previous Year ended on 31/03/2020 (Audited)
Particulars			
A ASSETS			
1 Non-Current Assets : (a) Property, Plant and Equipment		976.49	1041.96
(b) Capital Work-in-Progress		50.57	—
Total Non-Current Assets		1027.06	1041.96
2 Current Assets : (a) Inventories		1852.19	1255.41
(b) Financial Assets :- (i) Investments		7638.99	3921.50
(ii) Trade Receivables		897.47	387.66
(iii) Cash & Cash Equivalents		222.52	688.57
(iv) Other Financial Assets		339.20	130.99
(c) Other Current Assets / (Liabilities)		23.14	25.00
Total Current Assets		10973.51	6409.13
TOTAL ASSETS		12000.57	7451.09
B EQUITY & LIABILITIES			
1 Equity : (a) Equity Share Capital		300.00	300.00
(b) Other Equity		10639.62	6552.18
Total Equity		10939.62	6852.18
2 Liabilities			
Total Non-Current Liabilities : Deferred Tax Liabilities /(Assets) - Net		176.38	(156.06)
Current Liabilities : (a) Financial Liabilities :- (i) Borrowings		57.87	200.00
(ii) Trade Payables		318.15	341.70
(iii) Other Financial Liabilities		4.98	4.65
(b) Current Tax Liabilities (Net of Adv. Tax)		168.50	61.59
(c) Other Current Liabilities		335.07	147.03
Total Current Liabilities		884.57	754.97
Total Liabilities		1060.95	598.91
TOTAL EQUITY & LIABILITIES		12000.57	7451.09

Notes: 1) The above results were approved by the Audit Committee & also at the meeting of the Board of Directors of the Company held on 9th June, 2021. The Statutory Auditors of the Company have carried out a Audit and provide Audited Results for the Current Fourth Qtr. and Annual Year Ended 31/03/2021.

2) The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. In view of the lock-down declared across the country by the Central/State Government from 22nd March 2020, the Company's operations were adversely impacted. The operations have been resumed in a phased manner from May, 2020 in accordance with the guidelines issued by the relevant regulatory authorities with regard to adhering of social distance and following prescribed hygiene standards. 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 March, 2021 and difference recognised during the quarter/year ended as "Exceptional Items" and "Other Comprehensive Income" group as Income of "Value of appreciation of Investment in Equity Mutual Fund" and their deferred tax liabilities calculated as below (Rs. In Lakhs) :-

PARTICULARS	Quarter ended 31-03-2021	Year Ended 31-03-2021
Total of "Value of appreciation of Investment in Equity Mutual Fund" recognised during Quarter/Year ended	610.83	3,017.53
[a] Out of above Value of appreciation of Investment in Equity Mutual Fund recognised as Exceptional Items in P & L	-	973.50
(Less) : Deferred Tax (Liability) on above Exceptional Items Income	-	(141.15)
Net of Exceptional Items Income (Net of Tax) Recognised as "Value of appreciation of Investment in Equity Mutual Fund"	-	832.35
[b] Out of above Value of appreciation of Investment in Equity Mutual Fund recognised as Other Comprehensive Income in P/L	610.83	2,044.03
(Less) : Deferred Tax (Liability) on above Other Comprehensive Income	(63.88)	(195.37)
Net of Other Comprehensive Income (Net of Tax) Recognised as "Value of appreciation of Investment in Equity Mutual Fund"	546.95	1,848.66

- 3) The Board of Directors also proposed to pay a Final Equity Dividend of FY 2020-21 of Rs.4/-per Eq.Share (@40%), subject to TDS and approval of AGM.
- 4) The figures for the corresponding period have been regrouped / reclassified wherever necessary, to make them comparable. The figures for the quarter ended 31st March, 2021 are balancing figures between the Audited figures of the Full Financial Year and reviewed year-to-date figures up to the Third Quarter of the Financial Year.
- 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 the Fourth/Last Quarter and Annual Year Ended result, hence the Cash Flow Statement and Statement of Affairs as per Annexure-IX is Annexed.
- 8) The Full Format of results for the Fourth/Last Quarter and Annual Year ended March 31, 2021 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

Kolkata
Date : 9th June, 2021



Asheesh Dabrial
[ASHEESH DABRIWAL]
Managing Director
DIN : 00044783



DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555



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To

Ref : 19(B)(C)/ 29.380

09/06/2021

- 1) The Secretary
The Calcutta Stock Exchange Ltd. [Securities Code : 14058]
7, Lyons Range, Kolkata - 700 001.
- 2) 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

Declaration under regulations 33(3)(b) of SEBI (LODR) for Unmodified Opinion of Audited Financial Result of Year Ended : 31/03/2021.

Subject : Sending of Declaration as per Regulation 33(3)(d) of SEBI (LODR) for publishing Unmodified Opinion(s) on the Audited Standalone Ind AS Financial Results of year ended 31/03/2021

We would like to inform you that, in terms of second proviso to Regulation 33 (3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is declared that the Auditors has expressed an Unmodified opinion(s) on the Audited Financial Results of the Company for the Fourth/Last Quarter and Annual year ended 31st March, 2021 and similarly they provide an Unmodified Opinion Audit Report dated 09/06/2021 as per ANNEXURE-VII prescribed by SEBI, along with Audited Standalone Financial Results both signed by as a capacity of Managing Director and as a capacity of Statutory Auditors.

We hereby declare that our Statutory Auditors has express an Unmodified Opinion(s) on the Audited Financial Results of the Company for the quarter/year ended 31/03/2021.

Kindly acknowledge the same.

Thanking You,

Place : KOLKATA

Dated : 09/06/2021



FOR DHP INDIA LIMITED

Asheesh
(ASHEESH DABRIWAL)

Managing Director

DIN - 00044783