



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)/29985

12/08/2022

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 Statutory Auditors Limited Review Report on Unaudited Financial Results of First Quarter Ended 30-06-2022 for Unmodified Opinion as per Regulation 33 & 47(1)(b) of SEBI (LODR) Regulations 2015 in compliance with Ind AS.

We are sending herewith the Statutory Auditors Limited Review Report with unmodified opinion of First Quarter Ended 30-06-2022 (from 01-04-2022 to 30-06-2022) along with Un-audited Financial Results (with limited review by auditors) for the Quarter ended 30-06-2022 duly Signed Statutory Auditors (UDIN Mentioned) in prescribed form "Annexure - I" as per Regulation 33 & Regulation 47(1)(b) of SEBI (LODR) Regulations 2015 in compliance with Ind AS.

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 First Quarter Ended 30th June, 2022

UDIN : 22053267AOWMGR4847

Independent Auditor's Limited Review Report on Quarter ended Unaudited Standalone Financial Result for First Quarter Ended 30th June, 2022 (From 01/04/2022 to 30/06/2022) 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 **First Quarter** ended 30th June, 2022 (from 01/04/2022 to 30/06/2022), 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 12th day of August, 2022

UDIN : 22053267AOWMGR4847

For NAVIN NAYAR & COMPANY

Firm Registration No. 317117E

Chartered Accountants



NAVIN NAYAR

Proprietor

Membership No. 053267

Enclosed : Quarterly ended Unaudited (with limited review) Financial Results in Annexure-"I"

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

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

ANNEXURE - "I"

UDIN : 22053267AOWMGR4847

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE FIRST QUARTER ENDED 30TH JUNE, 2022 AS PER REGULATION 33, REGULATION 52 AND REGULATION 47(1)(b) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

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/Year Ended (Amt. Rs. In Lakh)

Sl. No.	Particulars	Current Quarter ended on 30/06/2022 Unaudited	Preceding Quarter ended on 31-03-2022 Audited	Corresponding Quarter ended in the previous year on 30-06-2021 Unaudited	Previous Year ended on 31/03/2022 Audited
STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED : 30TH JUNE, 2022					
1	Revenue from Operations				
	(a) Sale of Products (inclusive of GST on Domestic Sales)	3680.47	3280.60	1763.32	10449.94
	(b) Other Operating Income (inclusive of GST on Domestic Scrap Sales)	550.40	476.60	284.86	1740.42
	Gross Revenue from Operations (a+b)	4230.87	3757.20	2048.18	12190.36
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	(73.89)	(63.70)	(37.18)	(239.63)
	Net Revenue from Operations (net of GST)	4156.98	3693.50	2011.00	11950.73
2	Other Income	111.38	396.49	27.76	1,016.52
3	Total Income (1+2)	4268.36	4089.99	2038.76	12967.25
4	Expenses				
	(a) Cost of Materials Consumed	2120.26	1871.96	1027.76	6007.77
	(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	39.50	(34.30)	(28.16)	94.28
	(d) Excise Duty	---	---	---	---
	(e) Employees Benefits Expense	297.22	264.18	258.66	1111.42
	(f) Finance Costs	2.89	0.18	3.24	3.98
	(g) Depreciation / Amortisation Expenses	66.39	63.69	41.90	205.95
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	---	33.28	---	33.28
	(i) Other Expenses	270.81	256.30	151.78	870.99
	Total Expenses (a+b+c+d+e+f+g+h+i)	2797.07	2455.29	1455.18	8327.67
5	Profit for the Period Before Tax (3-4)	1471.29	1634.70	583.58	4639.58
6	Tax Expense :-				
	(a) Current Income Tax	371.00	396.34	147.25	1066.23
	(b) Income Tax Related to earlier Year	0.09	---	---	8.37
	(c) Add/(Less) : Net of Deferred Tax Liabilities/(Assets)	0.08	0.64	(0.56)	4.23
	Total Tax Expense (a+b+c)	371.17	396.98	146.69	1078.83
7	Profit for the Period After Tax (5-6)	1100.12	1237.72	436.89	3560.75
8	Other Comprehensive (Loss)/Income (Refer Note 2) :				
	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	(829.39)	(592.49)	869.21	718.10
	(ii) Income tax relating to items that will not be reclassified to P & L				
	Deferred Tax Assets/(Liability) on Other Comprehensive Income	95.23	65.39	(104.78)	(101.21)
	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)]	(734.16)	(527.10)	764.43	616.89
9	Total Comprehensive Income for the period (7+8) (Comprise Profit and Other Comprehensive Income for the Period)	365.96	710.62	1201.32	4177.64
10	Earning per equity share-Rs.10/- each (Profit for the Period After Tax) :-				
	(a) Basic	36.67	41.26	14.56	118.69
	(b) Diluted	36.67	41.26	14.56	118.69

Place : Kolkata

Date : 12/08/2022

[Auditors' Authentication]

Membership No. 053267

[Asheesh Dabriwal-Managing Director]

Cont. page 2



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

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

ANNEXURE - "I"

UDIN : 23053267AOWMGR4847

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE FIRST QUARTER ENDED 30TH JUNE, 2022 AS PER REGULATION 33, REGULATION 52 AND REGULATION 47(1)(b) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

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/Year Ended (Amt. Rs. In Lakh)

Sl. No.	Particulars	Current Quarter ended on 30/06/2022 Unaudited	Preceding Quarter ended on 31-03-2022 Audited	Corresponding Quarter ended in the previous year on 30-06-2021 Unaudited	Previous Year ended on 31/03/2022 Audited
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	15063.23	14697.26	11840.94	14697.26
13	Net Worth (including Retained Earning)	15363.23	14997.26	12140.94	14997.26
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	510.10	9082.67	181.12	1166.72
16	Debt-Equity Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)

Notes :

- The above results were approved by the Audit Committee & also at the meeting of the Board of Directors of the Company held on 12th August, 2022. 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 30/06/2022.
- The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations were adversely impacted. The Company's operations maintained 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 30th June, 2022 and difference recognised during the quarter ended as "Other Comprehensive Income/(Loss)" group as Income of "Value of appreciation/ (demutation) of Investment in Equity Mutual Fund" and their deferred tax liabilities/(assets) are calculated as below (Rs. In Lakhs) :-

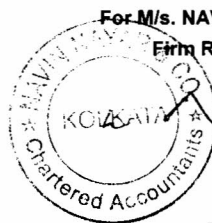
PARTICULARS	Quarter ended 30-06-2022	Year Ended 31-03-2022
The Value of (demutation)/appreciation of Invest. in Eq. Mutual Fund recognised as Other Com.Income in P/L	(829.39)	718.10
Add/(Less) : Deferred Tax Assets/(Liability) on above Other Comprehensive Income/(Loss)	95.23	(101.21)
Net of Other Comp. (Loss)/Income (Net of Tax) Recog. as "Value of app/(demon.) of Inv. in Equity Mutual Fund"	(734.16)	616.89

- 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).
- 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.
- This is First Quarter Ended result, hence the Cash Flow Statement and Statement of Affairs are not applicable.
- The Full Format of results for the First Quarter Ended June 30, 2022 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 M/s. NAVIN NAYAR & COMPANY

Firm Registration No : 317117E

Chartered Accountants



[Navin Nayar]

Proprietor

Membership No. : 053267

FOR DHP INDIA LIMITED

asheesh

[ASHEESH DABRIWAL]

Managing Director

DIN : 00044783

Place : Kolkata

Date : 12/08/2022

UDIN : 23053267AOWMGR4847