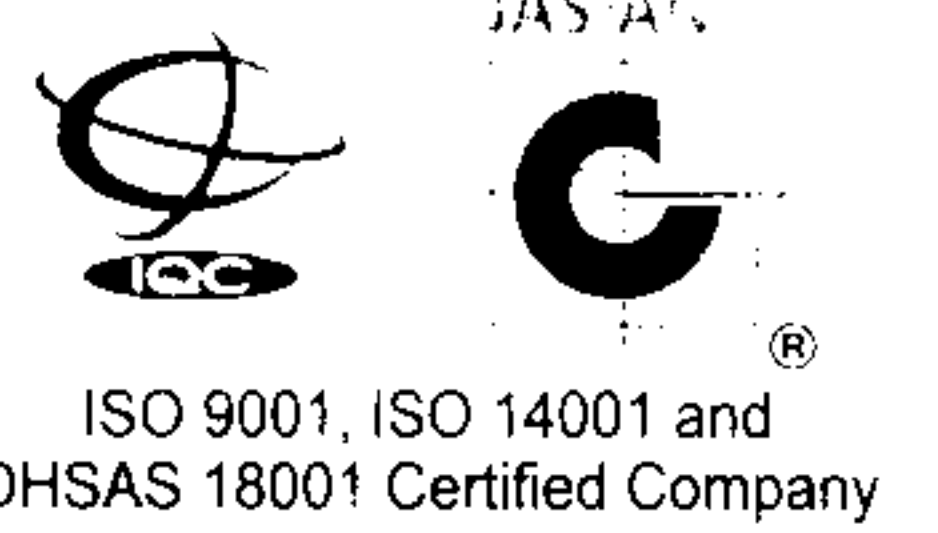




# DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555



Registered Office : 10 Middleton Row, Kolkata 700 071, India  
Tel : +91(33) 2229-5735, 2229-7995, 2229-7929, 2229-9626  
Fax : +91(33) 2217-2751, E-mail : info@dhpindia.com

Ref : 19(B)(C)/ 27914

13/01/2018

To

- 1) The Secretary  
The Calcutta Stock Exchange Ltd. [Securities Code : 10014058]  
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

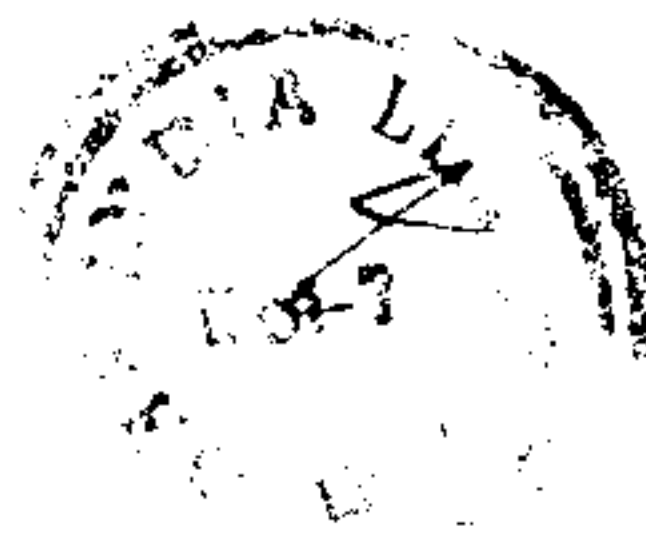
Sub : Intimation of Outcome of Board Meeting for approval of Resignation of Old Company Secretary, Appointment of New Company Secretary, Approval of Unaudited (with limited review by auditors) Financial Results of Qtr/Nine months ended 31/12/2017 as per SEBI (LODR) Reg.33 & approval of CSR Activities & Payment made for F.Y. 2017-18 by way of Donation to "Prime Minister's National Relief Fund" & other statutory allied matters.

We would like to inform you that, the Board of Directors in their meeting held today i.e. on 13/01/2018, and approve the following circulated business activity :-

- 1) Approve the Resignation of Mr. TARUN KUMAR DAS w.e.f. 31/12/2017 from the post of Company Secretary-cum-Compliance Officer & KMP of the Company as per their request.
- 2) Approve the appointment of Ms. SURUCHI TIWARI as New Company Secretary-cum-Compliance Officer & KMP of the Company w. e. f. 13/01/2018 and she is also appointed as Secretary of all of our four committee - Audit Committee, CSR Committee, Nomination Committee & Stakeholders Committee etc.
- 3) Approve the Unaudited Financial Statement & Results (with limited review by auditors) for Third Quarter ending 31/12/2017 (from 01/10/2017 to 31/12/2017) and First Nine Months ended 31/12/2017 (from 01/04/2017 to 31/12/2017) as per SEBI(LODR) Regulation 33 in IND AS Format of Annexure - "I". Details of accounts enclosed separately.
- 4) Approve the CSR Activities Expenses Payment made for F.Y. 2017-18 by way of Donation to "Prime Minister's National Relief Fund"
- 5) Other statutory allied matters.

Kindly acknowledge the same & obliged.

Thanking You,



FOR DHP INDIA LIMITED

*Asheesh*

[ASHEESH DABRIWAL]

Managing Director & C.E.O.

DIN - 00044783

Enclosed : Enclosed as stated Annexure-I

To

Ref : 19(B)(C)/ 27914

1) The Secretary, The Calcutta Stock Exchange Ltd. [Securities Code : 10014058], Kolkata

13/01/2018

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

ANNEXURE - I

Dear Sir,

Re: DHP INDIA LIMITED

Sub: Sending of Revised Un-audited Financial Results for the Third Quarter/First Nine-Months Ended 31-12-2017 in Compliance with "Ind AS" Format

The Members of the Audit Committee of DHP India Ltd. and the Board of the Directors of DHP India Ltd. approved the Unaudited Financial Results (with limited

review by auditors) for the Third Quarter & First nine-months Ended 31-12-2017 as per Ind AS at 12.00 P.M. & 12.30 P.M. respectively :-

ANNEXURE - I of Regulation 33 of the SEBI (LODR) Regulations, 2015 of the Third Quarter/First Nin-Months Ended : 31st December, 2017 in Compliance with "Ind AS" (Amount-₹ in lacs)							
Sl. No.	Particulars	Current Quarter ended on 31/12/2017	Preceding Quarter ended on 30-09-2017	Corresponding Quarter ended in the previous year on 31/12/2016	Current Nine-Months ended on 31/12/2017	Corresponding Nine-Months ended in the previous year on 31/12/2016	Previous Year ended on 31/03/2017
		Unaudited & Limited Review by Statutory Auditors					
<b>STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE-MONTHS ENDED AND LAST YEAR ENDED AS PER "Ind AS"</b>							
1	Revenue from Operations						
	(a) Sale of Products	1223.39	909.60	1167.19	3070.39	2965.12	3981.34
	(b) Other Operating Income (Incl. of of excise duty/GST)	247.55	127.61	159.34	501.55	473.47	745.52
	<b>Total Revenue from Operations (a+b)</b>	<b>1470.94</b>	<b>1037.21</b>	<b>1326.53</b>	<b>3571.94</b>	<b>3438.59</b>	<b>4726.86</b>
2	Other Income / (-) Loss	443.24	172.51	(-) 126.85	749.05	188.68	533.90
3	<b>Total Income (1+2)</b>	<b>1914.18</b>	<b>1209.72</b>	<b>1199.68</b>	<b>4320.99</b>	<b>3627.27</b>	<b>5260.76</b>
4	Expenses						
	(a) Cost of Materials consumed	718.34	531.38	493.95	1872.90	1612.29	2180.94
	(b) Purchase of stock-in-trade	---	---	---	---	---	7.75
	(c) Changes in inventories of finished goods, scrap, work-in-progress and stock-in-trade	67.45	(-) 105.30	80.49	(-) 41.31	7.43	19.52
	(d) Excise duty/GST recovered on sales	34.40	15.96	15.71	58.40	41.08	65.30
	(e) Employees benefits expense	204.87	163.04	138.02	541.45	443.42	604.11
	(f) Finance Costs	5.99	4.08	5.15	17.55	17.51	22.02
	(g) Depreciation and amortisation expenses	34.06	32.72	37.06	100.38	104.69	146.52
	(h) Contribution to PMNRF [CSR Expenses paid]	---	---	---	---	---	17.41
	(i) Other expenses	142.99	151.13	175.72	490.48	519.55	684.56
	<b>Total Expenses (a+b+c+d+e+f+g+h+i)</b>	<b>1208.10</b>	<b>793.01</b>	<b>946.10</b>	<b>3039.85</b>	<b>2745.97</b>	<b>3748.13</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>706.08</b>	<b>416.71</b>	<b>253.58</b>	<b>1281.14</b>	<b>881.30</b>	<b>1512.63</b>
6	Exceptional Items	---	---	---	---	---	---
7	<b>Profit before tax (5-6)</b>	<b>706.08</b>	<b>416.71</b>	<b>253.58</b>	<b>1281.14</b>	<b>881.30</b>	<b>1512.63</b>
8	<b>Tax expense :-</b>						
	(a) Current income tax	86.31	86.11	136.25	193.64	251.40	382.82
	(b) Net of deferred tax liabilities / assets (-)	56.25	25.48	(-) 7.64	73.72	12.80	34.51
	<b>Total tax expense (a+b)</b>	<b>142.56</b>	<b>111.59</b>	<b>128.61</b>	<b>267.36</b>	<b>264.20</b>	<b>417.33</b>
9	<b>Profit for the period from continuing operations (7-8)</b>	<b>563.52</b>	<b>305.12</b>	<b>124.97</b>	<b>1013.78</b>	<b>617.10</b>	<b>1095.30</b>
10	Profit/(Loss) from discontinuing operations	---	---	---	---	---	---
11	Tax expenses of discontinued operations	---	---	---	---	---	---
12	<b>Profit/(Loss) from discontinued operations (after tax) (10-11)</b>	---	---	---	---	---	---
13	<b>Profit for the period (9+12)</b>	<b>563.52</b>	<b>305.12</b>	<b>124.97</b>	<b>1013.78</b>	<b>617.10</b>	<b>1095.30</b>
14	Other Comprehensive Income :						
	A (i) Items that will not be reclassified to profit or loss	---	---	---	---	---	---
	(ii) Income tax relating to items that will not be reclassified to P & L	---	---	---	---	---	---
	B (i) Items that will be reclassified to profit or loss	---	---	---	---	---	---
	(ii) Income tax relating to items that will be reclassified to P & L	---	---	---	---	---	---
15	<b>Total Comprehensive Income for the period (13+14)</b> (Comprise Profit and Other Comprehensive Income for the period)	<b>563.52</b>	<b>305.12</b>	<b>124.97</b>	<b>1013.78</b>	<b>617.10</b>	<b>1095.30</b>
16	<b>Earning per equity share-Rs.10/- each (for continuing operation) :-</b>						
	(a) Basic	18.78	10.17	4.17	33.79	20.57	36.51
	(b) Diluted	18.78	10.17	4.17	33.79	20.57	36.51
17	<b>Earning per equity share-Rs.10/- each (for discontinuing operation) :-</b>						
	(a) Basic	---	---	---	---	---	---
	(b) Diluted	---	---	---	---	---	---
18	<b>Earning per equity share -Rs.10/-each (for continuing and discontinuing operations) :-</b>						
	(a) Basic	18.78	10.17	4.17	33.79	20.57	36.51
	(b) Diluted	18.78	10.17	4.17	33.79	20.57	36.51

Cont. 2



**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 13th January, 2018.
- 2) Results for the quarter/nine-months ended 31st December, 2017 are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs. Consequently, result for the quarter ended 31st December, 2016, nine-months ended 31st December, 2016 and previous year ended 31st March, 2017 have been restated to comply with Ind-AS to make comparable.
- 3) Transition to Ind-As :  
The Company has adopted Ind As with effect from 1st April, 2017 with comparatives being restated. Accordingly the impact of transition has been provided in the Opening Reserves as at 1st April, 2016 and all the periods presented have been restated accordingly.

**RECONCILIATION OF PROFIT AND RESERVE BETWEEN "IND-AS" AND PREVIOUS "INDIAN GAAP" FOR THE EARLIER PERIOD AND AS AT MARCH 31, 2017**

Sr. No.	Nature of Adjustments	Profit Reconciliation			Reserve Reconciliation
		Qtr. ended 31-12-2016	Nine-months ended 31-12-2016	Year ended 31-03-2017	As at 31-03-2017
	<b>Net Profit/Reserves as per Previous Indian GAAP</b>	<b>261.83</b>	<b>545.36</b>	<b>963.58</b>	<b>4172.09</b>
1	Fair valuation for financial assets (Investments)	(147.03)	74.59	157.81	157.81
2	Deferred Tax (Liabilities)	10.17	(2.85)	(26.09)	(26.09)
3	Others [Proposed Dividend & Dividend Tax]	-	-	-	72.21
	<b>Net Profit/Reserve as per Ind-AS</b>	<b>124.97</b>	<b>617.10</b>	<b>1095.30</b>	<b>4376.02</b>

- 3) (a) Fair valuation for Financial Assets :-The Company has valued financial assets (Investment in Mutual Funds - current assets) at fair value. Impact of fair value changes as on the date of transition, is recognised in opening reserves and changes thereafter are recognised in P & L A/c.
- (b) Deferred Tax :- The impact of transition adjustments together with Ind As mandate of using balance sheet approach (against profit and loss approach in the previous GAAP) for computation of deferred taxes has resulted in changes to the Reserves, on the date of transition, with consequential impact to the P & L A/c. for the subsequent periods.
- (c) Others :- Others adjustments the proposed dividend and provision for dividend tax recorded under previous GAAP and Under Ind AS, such obligation is recognised and measured at present value only.
- 4) The Audit Committee has reviewed the above results and the Board of Directors has approved the above results for effect of transition to Ind AS on their meeting held on 13th January, 2018. The Statutory Auditors of the Company have carried out a Limited Review of the results for the current quarter/nine months and of the previous period/year. The previous year/quarter/nine months figures have been regrouped/reclassified wherever necessary.
- 5) The above report 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.
- 6) Segment reporting as per AS-17 is considered not applicable. This is Nine Months Financial Results, hence Annexure-IX is considered not applicable.

For DHP INDIA LIMITED



*Asheesh*

[ASHEESH DABRIWAL]

Managing Director & C.E.O.

DIN - 00044783

Kolkata

Date : 13th January, 2018