



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)/30077

To
The General Manager /Asst. General Manager - Department of Corporate Services,
Bombay Stock Exchange Ltd., [Securities Code : 531306]
25, P. J. Towers, Dalal Street, Mumbai - 400 001.

12/11/2022

Dear Sir,

Re : DHP INDIA LIMITED [ISIN : INE590D01016, Security Code : 531306]
Sub : Sending of outcome of today's Board Meeting dated 12/11/2022 (Saturday) for approval of Second Quarter and First Half-year Ended Unaudited Financial Results (with limited review by auditors) of Quarter/Half-year Ended 30-09-2022.

The Audit Committee and thereafter The Board of Directors of DHP INDIA LTD, on their Meetings on today Saturday dated 12-11-2022, have approved the Second Quarter and First half-year Ended Un-audited Financial Results (with limited review by auditors) for the Quarter/Half-year ended 30-09-2022 as per Annexure-"I" & "IX" (Financial Results, Cash Flow Statements and Statement of Affairs etc.) with Unmodified Opinion of Unaudited Financial Results of Second Quarter and First Half-year Ended 30-09-2022. This Statement is required to inform as per Regulation 33 of SEBI (LODR) Regulations, 2015,

Kindly acknowledge the same.

Thanking You,



Yours Faithfully,
FOR DHP INDIA LIMITED

asheesh
(ASHEESH DABRIWAL)
Managing Director
DIN : 00044783

Enclosed : As Stated above

DHP INDIA LIMITED

Regd. Office : 7B, Shreelekh, 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

Ref : 19(B)(B)/ **30077**

To
The General Manager/Asst.General Manager, BSE Limited., (Securities Code : 531306), Mumbai

12-11-2022

ANNEXURE - "I" & "IX"

Dear Sir, **Re: DHP INDIA LIMITED [Issuer ID : INE 590D 01016, Securities Code with BSE : 531306]**

Sub: Sending of approval of Unaudited Second Quarter & First Half-year ended Results (with limited review by auditors) of Quarter/Half-year ended 30-09-2022.

The Members of the Audit Committee and the Board of the Directors of DHP India Ltd. were approved the Unaudited Financial Results for the Second Quarter and First Half-year ended (with limited review by auditors) of Quarter/Half-year Ended 30-09-2022 at 11.00 AM & 11.30 AM on today 12-11-2022 respectively.

ANNEXURE - "I"

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/Half-year/Year Ended (Amt. Rs. In Lakh)							
Sl. No.	Particulars	Current Quarter ended on 30/09/2022	Preceding Quarter ended on 30-06-2022	Corresponding Quarter ended in the previous year on 30-09-2021	Current Half-year ended on 30/09/2022	Corresponding Half-year ended in the previous year on 30-09-2021	Previous Year ended on 31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER, HALF-YEAR AND YEAR ENDED : 30TH SEPTEMBER, 2022							
1	Revenue from Operations						
	(a) Sale of Products (inclusive of GST on Domestic Sales)	2852.14	3680.47	2639.67	6532.61	4402.99	10449.94
	(b) Other Operating Income (inclusive of GST on Domestic Scrap Sales)	644.99	550.40	548.88	1195.39	833.74	1740.42
	Gross Revenue from Operations (a+b)	3497.13	4230.87	3188.55	7728.00	5236.73	12190.36
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	(71.34)	(73.89)	(77.69)	(145.23)	(114.87)	(239.63)
	Net Revenue from Operations (net of GST)	3425.79	4156.98	3110.86	7582.77	5121.86	11950.73
2	Other Income	67.79	111.38	512.67	179.17	540.43	1,016.52
3	Total Income (1+2)	3493.58	4268.36	3623.53	7761.94	5662.29	12967.25
4	Expenses						
	(a) Cost of Materials Consumed	1690.97	2120.26	1414.31	3811.23	2442.07	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	(29.18)	39.50	183.03	10.32	154.87	94.28
	(d) Excise Duty	---	---	---	---	---	---
	(e) Employees Benefits Expense	342.93	297.22	310.16	640.15	568.82	1111.42
	(f) Finance Costs	---	2.89	0.39	2.89	3.63	3.98
	(g) Depreciation / Amortisation Expenses	73.43	66.39	48.07	139.82	89.97	205.95
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	---	---	---	---	---	33.28
	(i) Other Expenses	286.45	270.81	266.20	557.26	417.98	870.99
	Total Expenses (a+b+c+d+e+f+g+h+i)	2364.60	2797.07	2222.16	5161.67	3677.34	8327.67
5	Profit for the Period Before Tax (3-4)	1128.98	1471.29	1401.37	2600.27	1984.95	4639.58
6	Tax Expense :-						
	(a) Current Income Tax	284.19	371.00	266.99	655.19	414.24	1066.23
	(b) Income Tax Related to earlier Year	---	0.09	---	0.09	---	8.37
	(c) Add/(Less) : Net of Deferred Tax Liabilities/(Assets)	(0.04)	0.08	3.11	0.04	2.55	4.23
	Total Tax Expense (a+b+c)	284.15	371.17	270.10	655.32	416.79	1078.83
7	Profit for the Period After Tax (5-6)	844.83	1100.12	1131.27	1944.95	1568.16	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	1,071.24	(829.39)	459.35	241.85	1328.56	718.10
	(ii) Income tax relating to items that will not be reclassified to P & L						
	Deferred Tax Assets/(Liability) on Other Comprehensive Income	(126.08)	95.23	(69.16)	(30.85)	(173.94)	(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)]	945.16	(734.16)	390.19	211.00	1154.62	616.89
9	Total Comprehensive Income for the period (7+8) (Comprise Profit and Other Comprehensive Income for the Period)	1789.99	365.96	1521.46	2155.95	2722.78	4177.64
10	Earning per equity share-Rs.10/- each (Profit for the Period After Tax) :-						
	(a) Basic	28.16	36.67	37.71	64.83	52.27	118.69
	(b) Diluted	28.16	36.67	37.71	64.83	52.27	118.69

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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/Half-year/Year Ended (Amt. Rs. in Lakh)							
Sl. No.	Particulars	Current	Preceding	Corresponding	Current	Corresponding	Previous
		Quarter	Quarter	Quarter ended in	Half-year	Half-year ended in	Year
		ended on 30/09/2022	ended on 30-06-2022	the previous year on 30-09-2021	ended on 30/09/2022	the previous year on 30-09-2021	ended on 31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER, HALF-YEAR AND YEAR ENDED : 30TH SEPTEMBER, 2022							
11	Paid up Equity Share Capital, Equity Shares of Rs.10/- each	300.00	300.00	300.00	300.00	300.00	300.00
12	Other Equity excluding revaluation Reserve	16733.22	15063.23	13242.40	16733.22	13242.40	14697.26
13	Net Worth (including Retained Earning)	17033.22	15363.23	13542.40	17033.22	13542.40	14997.26
14	Debt Service Coverage Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)
15	Interest Service Coverage Ratio	N.A. (No Int.)	510.10	3594.26	900.75	547.82	1166.72
16	Debt-Equity Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)

ANN-IX of Reg.33/52 & Reg.47(1)(b) of the SEBI (LODR) Reg,2015 of the Unaudited Cash Flow Ind AS Statement of the First Half-Year Ended : 30th September,2022-Rs. in lakhs			
PARTICULARS	As at Current	As at Previous	As at Previous
	Half-Year Ended on 30-09-2022 (Unaudited)	Half-Year Ended on 30-09-2021 (Unaudited)	Year ended on 31/03/2022 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Exceptional Items and Tax	2600.27	1984.95	4639.58
Adjustment for :			
Depreciation and amortisation expense	139.82	89.97	205.95
Finance Costs (for Separate Consideration)	2.89	3.63	3.98
(Less) : Profit on Sale of Fixed Assets (for Separate Consideration)	---	(1.45)	(1.45)
(Less)/Add : Provision for Gratuity (written back-credited)/Provisions -Debited	---	---	(5.32)
(Less) : Income from Investment on Mutual Fund (for Separate Consideration)	---	(485.00)	(763.77)
(Less) : Interest Income (for Separate Consideration)	(1.95)	(1.32)	(2.60)
Operating Profit before Working Capital Changes	2741.03	1590.78	4076.37
Changes in Working Capital :			
Adjustment for (increase)/decrease in operating assets :-			
Inventories	33.99	(440.90)	(935.21)
Trade Receivables	654.05	(254.37)	(1,133.25)
Other Financial Assets	14.07	(109.92)	(134.36)
Adjustment for increase/(decrease) in operating liabilities :-			
Trade Payables	(266.12)	39.89	7.44
Other Financial Liabilities (Unclaimed Dividend)	120.00	119.39	(0.05)
Other Current Liabilities (excluding Gratuity provision)	(145.80)	(143.64)	(65.66)
Cash Generated from Operations	3,151.22	801.23	1,815.28
(Less) : Net of Income Tax (Paid)	(650.21)	(439.37)	(987.57)
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	2,501.01	361.86	827.71
B CASH FLOW (USED IN) INVESTING ACTIVITIES			
Interest Income	1.95	1.32	2.60
Sale of Fixed Assets	---	1.45	1.45
(Less) : Investment in Acquisition of Property, Plant & Machinery, Capital Work-in-Progress (Fixed Assets)	(398.29)	(718.94)	(1,157.25)
Current Investment not considered as Cash and Cash Equivalent :-			
(a) (Less) : Investment of Mutual Fund	(1,679.91)	(419.98)	(1,189.94)
(b) Net of Sale Proceeds from Redemption of Mutual Fund	---	1,010.00	1,608.76
NET CASH (USED IN) INVESTMENT ACTIVITIES (B)	(2,076.25)	(126.15)	(734.38)
C CASH FLOW (USED IN) FINANCING ACTIVITIES			
Net (Decrease) in Borrowings (Working Capital)	(27.88)	(57.87)	(29.99)
(Less) : Payment of Dividend and Dividend Tax	(120.00)	(120.00)	(120.00)
(Less) : Finance Cost	(2.89)	(3.63)	(3.98)
NET CASH FLOW (USED IN) FINANCING ACTIVITIES (C)	(150.77)	(181.50)	(153.97)
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	273.99	54.21	(60.64)
Cash and Cash Equivalent at the Beginning of the Year/Period	161.88	222.52	222.52
Cash and Cash Equivalent at the End of the Period	435.87	276.73	161.88



ANN-IX of Reg.33/52 & Reg. 47(1)(b) of the SEBI (LODR) Reg.,2015 of the Unaudited Standalone Ind AS Statement of Assets and Liabilities: 30th September,2022 Rs. in lakhs

STANDALONE STATEMENT OF ASSETS AND LIABILITIES		As at Current Half-Year Ended on 30-09-2022 (Unaudited)	As at Previous Year ended on 31/03/2022 (Audited)
Particulars			
A	ASSETS		
1	Non-Current Assets : (a) Property, Plant and Equipment	1964.28	1811.79
	(b) Capital Work-in-Progress	272.55	166.57
	Total Non-Current Assets	2236.83	1978.36
2	Current Assets : (a) Inventories	2753.41	2787.40
	(b) Financial Assets :- (i) Investments	10623.80	8702.04
	(ii) Trade Receivables	1376.67	2030.72
	(iii) Cash & Cash Equivalents	435.87	161.88
	(iv) Other Financial Assets	459.49	473.56
	(c) Other Current Assets	28.46	28.46
	Total Current Assets	15677.70	14184.06
	TOTAL ASSETS	17914.53	16162.42
B	EQUITY & LIABILITIES		
1	Equity : (a) Equity Share Capital	300.00	300.00
	(b) Other Equity	16733.22	14697.26
	Total Equity	17033.22	14997.26
2	Liabilities		
	Total Non-Current Liabilities : Deferred Tax Liabilities - Net	312.71	281.82
	Current Liabilities : (a) Financial Liabilities :- (i) Borrowings	---	27.88
	(ii) Trade Payables	59.47	325.59
	(iii) Other Financial Liabilities	124.93	4.93
	(b) Current Tax Liabilities (Net of Adv. Tax)	260.59	255.53
	(c) Other Current Liabilities	123.61	269.41
	Total Current Liabilities	568.60	883.34
	Total Liabilities	881.31	1165.16
	TOTAL EQUITY & LIABILITIES	17914.53	16162.42

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 November, 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 Second Quarter and Current First Half-year Ended 30/09/2022.
- 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 September, 2022 and difference recognised during the quarter/half-year 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	Half-year ended	Year Ended
	30-09-2022	30-09-2022	31-03-2022
The Value of appreciation of Investment in Equity Mutual Fund recognised as Other Comprehensive Income in P/L	1,071.24	241.85	718.10
(Less) : Deferred Tax (Liability) on above Other Comprehensive Income	(126.08)	(30.85)	(101.21)
Net of Other Comprehensive Income (Net of Tax) Recognised as "Value of appreciation of Investment in Eq. Mutual Fund"	945.16	211.00	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 Second Quarter and First Half-year Ended result, hence the Cash Flow Statement and Statement of Affairs as per Annexure-IX is also attached.
- The Full Format of results for the Second Quarter and First Half-year Ended September 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).

Kolkata
Date : 12th November, 2022



For DHP INDIA LIMITED
asheesh
{ASHEESH DABRIWAL}
Managing Director
DIN : 00044783