



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)/30695

To

11/11/2024

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.

Dear Sir,

Re : DHP INDIA LIMITED [ISIN : INE590D01016, Security Code : 531306]

Sub : Sending of outcome of today's Board Meeting dated 11/11/2024 (Monday) for approval of Unaudited Financial Results (with limited review by auditors) of Second Quarter ended and First Half year ended 30/09/2024

The "Audit Committee" Meeting of DHP INDIA LIMITED started at 11.00 AM on 11/11/2024 (Monday) and concluded at 11.30 AM and aforesaid committee approved the Unaudited Financial Results (with limited review by auditors) of Second Quarter ended and First half-year ended 30/09/2024, and forwarded for approval of "the Boards" on today's Meeting.

The "Board of Directors Meeting" of DHP INDIA LTD started at 11.30 AM on 11/11/2024 (Monday) and concluded at 12.00 PM and approved the recommendation of Audit Committee as the Unaudited Financial Results (with limited review by auditors) of Second Quarter ended & First Half Year ended 30/09/2024.

Kindly acknowledge the same.

Thanking You,



Yours Faithfully,
FOR DHP INDIA LIMITED


(CA ASHOK KUMAR SINGH)
Chief Financial Officer

Enclosed : Unaudited Financial Results (with limited review by auditors) of Second Quarter/First Half Year Ended 30/09/2024 as per Annexure-"I" & "IX"

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

Ref : 19(B)/30675

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

11/11/2024

ANNEXURE - "I" & "IX"

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

Sub: Sending of Outcomes of Board Meeting & approval of Unaudited 2nd Qtr & 1st Half-year Ended Results of Quarter/Half-year Ended 30/09/2024 & allied Matters

The Members of the "Audit Committee" [Meeting started at 11.00 AM on 11/11/24 (Monday) and Meeting ended at 11.30 AM on 11/11/24 (Monday) and thereafter the Members of the "Board of Directors Meeting" [Meeting started at 11.30 AM on 11/11/24 (Monday) and Meeting ended at 12.00 PM on 11/11/24 (Monday)] of DHP INDIA LTD were approved the Unaudited Financial Results (with limited review by auditors) of Second Quarter & First Half-year ended 30/09/2024.

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 30/09/2024	Preceeding Quarter ended on 30/06/2024	Corresponding Quarter ended in the previous year on 30/09/2023	Current half-year ended on 30/09/2024	Corresponding half-year ended on the previous year on 30/09/2023	Previous Year ended on 31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER/HALF-YEAR AND YEAR ENDED : 30TH SEPTEMBER, 2024							
1	Revenue from Operations						
	(a) Sale of Products (inclusive of GST on Domestic Sales)	948.92	1198.64	946.09	2147.56	2442.86	4588.58
	(b) Other Operating Income (inclusive of GST on Domestic Scrap Sales)	196.02	114.39	182.18	310.41	402.06	819.55
	Gross Revenue from Operations (a+b)	1144.94	1313.03	1128.27	2457.97	2844.92	5408.13
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	(27.91)	(14.32)	(6.95)	(42.23)	(35.71)	(86.41)
	Net Revenue from Operations (net of GST)	1117.03	1298.71	1121.32	2415.74	2809.21	5321.72
2	Other Income	22.73	7.16	2409.85	29.89	2624.59	2690.57
3	Total Income (1+2)	1139.76	1305.87	3531.17	2445.63	5433.80	8012.29
4	Expenses						
	(a) Cost of Materials Consumed	461.08	677.69	496.22	1138.77	1269.68	2490.33
	(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	49.33	(56.41)	26.69	(7.08)	100.57	142.13
	(d) Excise Duty	—	—	—	—	—	—
	(e) Employees Benefits Expense	344.51	303.16	344.47	647.67	619.51	1171.35
	(f) Finance Costs	8.23	8.95	4.64	17.18	4.64	11.69
	(g) Depreciation / Amortisation Expenses	87.71	91.90	89.81	179.61	178.55	368.27
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	—	—	—	—	—	65.36
	(i) Other Expenses	164.65	198.03	202.20	362.68	395.63	712.05
	Total Expenses (a+b+c+d+e+f+g+h+i)	1115.51	1223.32	1164.03	2338.83	2568.58	4961.18
5	Profit for the Period Before Tax (3-4)	24.25	82.55	2367.14	106.80	2,865.22	3051.11
6	Tax Expense :-						
	(a) Current Income Tax Expenses	6.71	23.53	239.99	30.24	325.98	408.45
	(b) Income Tax (Refund) / Liabilities Related to earlier Year	—	(0.01)	—	(0.01)	(0.89)	(0.86)
	(c) (Less) / Add : Net of Deferred Tax (Assets) / Liabilities	(1.52)	(2.76)	(1.79)	(4.28)	(3.52)	3.05
	Total Tax Expense (a+b+c)	5.19	20.76	238.20	25.95	321.57	410.64
7	Profit for the Period After Tax (5-6)	19.06	61.79	2128.94	80.85	2543.65	2640.47
8	Other Comprehensive Income (Refer Note 2) :						
	A (i) Items that will not be reclassified to profit or loss on Equity Instruments						
	Unrealised Gain on Valuation of Fair Market Value of Investments	1511.65	2,468.00	(1,532.85)	3979.65	(259.89)	2224.58
	(ii) Income tax relating to items that will not be reclassified to P & L						
	Deferred Tax (Liabilities) on Other Comprehensive Income	(365.01)	(338.01)	159.93	(703.02)	(1.95)	(344.00)
	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 [A(i)+A(ii)+B(i)+B(ii)]	1146.64	2129.99	(1,372.92)	3276.63	(261.84)	1880.58
9	Total Comprehensive Income for the period (7+8) (Comprise Profit and Other Comprehensive Income for the Period)	1165.70	2191.78	756.02	3357.48	2281.81	4521.05
10	Earning per equity share-Rs.10/- each (Profit for the Period After Tax) :-						
	(a) Basic	0.64	2.06	70.96	2.69	84.79	88.02
	(b) Diluted	0.64	2.06	70.96	2.69	84.79	88.02
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	24623.78	23578.08	19147.06	24623.78	19147.06	21386.29

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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 Quarter	Preceding Quarter	Corresponding Quarter	Current half-year	Corresponding half-year	Previous Year
		ended on 30/09/2024 Unaudited	ended on 30/06/2024 Unaudited	ended on the previous year on 30/09/2023 Unaudited	ended on 30/09/2024 Unaudited	ended on the previous year on 30/09/2023 Unaudited	ended on 31/03/2024 Audited
STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER/HALF-YEAR AND YEAR ENDED : 30TH SEPTEMBER, 2024							
13	Net Worth (including Retained Earning)	24923.78	23878.08	19447.06	24923.78	19447.06	21686.29
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	3.95	10.22	511.16	7.22	618.50	262.00
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,2024-Rs.in lakhs		
PARTICULARS	As at Current Half-year Ended on 30-09-2024 (Unaudited)	As at Previous Year ended on 31/03/2024 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Exceptional Items and Tax	106.80	3,051.11
Adjustment for :		
Depreciation and amortisation expense	179.61	368.27
Finance Costs (for Separate Consideration)	17.18	11.69
(Less)/Add : Provision for Gratuity (Written Back)/Provided to P & L	----	(32.79)
(Less) : Income from Investment on Mutual Fund (for Separate Consideration)	(6.76)	(2,611.55)
(Less) : Interest Income (for Separate Consideration)	(2.62)	(5.29)
Operating Profit before Working Capital Changes	294.21	781.44
Changes in Working Capital :		
Adjustment for decrease/(increase) in operating assets :-		
Inventories	373.08	217.62
Trade Receivables	373.42	(369.17)
Other Financial Assets	(244.07)	(66.74)
Adjustment for increase / (decrease) in operating liabilities :-		
Trade Payables	(39.74)	37.42
Other Financial Liabilities (Unclaimed Dividend)	0.23	(0.45)
Other Current Liabilities (excluding Gratuity provision)	(39.57)	20.81
Cash Generated from Operations	717.56	620.93
(Less) : Net of Income Tax (Paid)	(102.46)	(438.03)
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	615.10	182.90
B CASH FLOW (USED IN) INVESTING ACTIVITIES		
Interest Income	2.62	5.29
(Less) : Investment in Acquisition of Property, Plant & Machinery, Capital Work-in-Progress (Fixed Assets)	(31.39)	(327.95)
Current Investment not considered as Cash and Cash Equivalent :-		
(a) (Less) : Investment of Mutual Fund	(199.99)	(7,214.64)
(b) Net of Sale Proceeds from Redemption of Mutual Fund	26.77	6,691.47
NET CASH (USED IN) INVESTMENT ACTIVITIES (B)	(201.99)	(845.83)
C CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		
Net Increase / (Decrease) in Borrowings (Working Capital)	(424.99)	513.12
(Less) : Payment of Dividend	(120.00)	(120.00)
(Less) : Finance Cost	(17.18)	(11.69)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)	(562.17)	381.43
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	(149.06)	(281.50)
Cash and Cash Equivalent at the Beginning of the Year	258.65	540.15
Cash and Cash Equivalent at the End of the Year	109.59	258.65



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 as at 30th September, 2024-Rs.in lakhs

STANDALONE STATEMENT OF ASSETS AND LIABILITIES		As at Current Half-year ended on 30/09/2024 (Unaudited)	As at Previous Year ended on 31/03/2024 (Audited)
Particulars			
A	ASSETS		
1	Non-Current Assets : (a) Property, Plant and Equipment	2486.58	2634.80
	(b) Capital Work-in-Progress	---	---
	Total Non-Current Assets	2486.58	2634.80
2	Current Assets : (a) Inventories	2013.04	2386.12
	(b) Financial Assets :- (i) Investments	21097.89	16938.26
	(ii) Trade Receivables	381.89	755.31
	(iii) Cash & Cash Equivalents	109.59	258.65
	(iv) Other Financial Assets	531.94	287.87
	(v) Current Tax Assets (Net)	6.70	---
	(c) Other Current Assets	47.44	47.44
	Total Current Assets	24188.49	20673.65
	TOTAL ASSETS	26675.07	23308.45
B	EQUITY & LIABILITIES		
1	Equity : (a) Equity Share Capital	300.00	300.00
	(b) Other Equity	24623.78	21386.29
	Total Equity	24923.78	21686.29
2	Liabilities		
	Total Non-Current Liabilities : Deferred Tax Liabilities - Net	1338.77	640.03
	Current Liabilities : (a) Financial Liabilities :- (i) Borrowings	88.13	513.12
	(ii) Trade Payables	114.87	154.61
	(iii) Other Financial Liabilities	4.52	4.29
	(b) Current Tax Liabilities (Net of Adv. Tax)	---	65.54
	(c) Other Current Liabilities	205.00	244.57
	Total Current Liabilities	412.52	982.13
	Total Liabilities	1751.29	1622.16
	TOTAL EQUITY & LIABILITIES	26675.07	23308.45

Notes :1) The above results were approved by the "Audit Committee [Meeting started at 11.00 AM and concluded at 11.30 AM]" & also at the meeting of "The Board of Directors [Meeting started at 11.30 AM and concluded at 12.00 PM]" of the Company held at 11th November, 2024 (Monday). 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 and Provide Unaudited Financial Results of Current Second Quarter and Current First half-year Ended Results of the Quarter/Half-year Ended 30/09/2024.

2) 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, 2024 and difference recognised during the quarter ended and 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 30/09/2024	Half-year ended 30/09/2024	Year Ended 31/03/2024
The Value of appreciation of Invest.in Eq. Mutual Fund recognised as Other Comprehensive Income in P/L	1,511.65	3,979.65	2,224.58
(Less) : Deferred Tax (Liability) on above Other Comprehensive Income	(365.01)	(703.02)	(344.00)
Net of Other Comprehensive Income (Net of Tax) Recog. as "Value of appreciation of Inv. in Eq. Mutual Fund"	1,146.64	3,276.63	1,880.58

3) 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).

4) 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.

5) 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 Annexed.

6) The Full Format of results for the Second Quarter Ended and First half-year Ended September 30, 2024 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

Asheesh

[ASHEESH DABRIWAL]

Managing Director

DIN : 00044783

Place : Kolkata
Date : 11/11/2024