



# 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)/ 30767

27/01/2025

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 Third Quarter Ended & First Nine-Months Ended 31/12/2024 with 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 Opinions of Third Quarter Ended 31/12/2024 (from 01/10/2024 to 31/12/2024) and First Nine-Months Ended 31/12/2024 (from 01/04/2024 to 31/12/2024) along with Un-audited Financial Results (with limited review by auditors) for the Quarter/Nine Months ended 31/12/2024 duly Signed Statutory Auditors (UDIN Mentioned) in prescribed form "Annexure - I" (Financial Results) 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

**NKSJ & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

Embassy Building,  
Flat No. 1B, 1st Floor,  
4, Shakespeare Sarani, Kolkata – 700 071

Phone: 033-40625151 / 40627100  
Mobile : 98305 35004 / 94332 40011  
Email: [nksjandassociates@gmail.com](mailto:nksjandassociates@gmail.com)

UDIN - 25234454 BMLG XZ 7693

**LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF DHP INDIA LIMITED FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2024, PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 AS AMENDED**

TO  
THE BOARD OF DIRECTORS,  
DHP INDIA LIMITED

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **DHP INDIA LIMITED** (“the Company”) for the quarter and nine months ended on 31<sup>st</sup> December, 2024 and year to date from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024 (“the Statement”) attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the “ the Regulation”) read with relevant circulars issued by the SEBI from time to time;
- This Statement, which is the responsibility of the Company’s Management and approved by the Board of Directors in their meeting held on 27<sup>th</sup> January, 2025 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5<sup>th</sup> July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.



**NKSJ & ASSOCIATES  
CHARTERED ACCOUNTANTS**

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UDIN: 25234454-BMLG-X2-7693

- We conducted our review of the Statement in accordance with the Standard 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion
- 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NKSJ & Associates  
Chartered Accountants  
(Registration No. 329563E)  
UDIN : 25234454-BMLG-X2-7693

*Sneha Jain*

(CA Sneha Jain)  
Partner  
(Membership No. 234454)

Place: Kolkata  
Dated the 27<sup>th</sup> day of January, 2025



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

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

ANNEXURE - "I"

UDIN : 25234454 BMLG X2 7693

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE THIRD QUARTER AND FIRST NINE-MONTHS ENDED 31ST

DECEMBER, 2024 AS PER REG.33 &amp; REG.52 AND REG.47(1)(b) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

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

Sl. No.	Particulars	Current Quarter	Preceding Quarter	Corresponding Quarter ended in	Current nine-months	Corresponding nine-months ended on	Previous Year
		ended on 31/12/2024	ended on 30/09/2024	the previous year on 31/12/2023	ended on 31/12/2024	the previous year on 31/12/2023	ended on 31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER/NINE-MONTHS AND YEAR ENDED : 31ST DECEMBER, 2024</b>							
1	Revenue from Operations						
	(a) Sale of Products (inclusive of GST on Domestic Sales)	1184.14	948.92	800.37	3331.70	3243.23	4588.58
	(b) Other Operating Income (inclusive of GST on Domestic/Scrap Sales)	237.20	196.02	81.19	547.61	483.25	819.55
	Gross Revenue from Operations (a+b)	1421.34	1144.94	881.56	3879.31	3726.48	5408.13
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	(27.09)	(27.91)	(10.45)	(69.32)	(46.16)	(86.41)
	Net Revenue from Operations (net of GST)	1394.25	1117.03	871.11	3809.99	3680.32	5321.72
2	Other Income	14.66	22.73	11.05	44.55	2635.64	2690.57
3	Total Income (1+2)	1408.91	1139.76	882.16	3854.54	6315.96	8012.29
4	Expenses						
	(a) Cost of Materials Consumed	680.30	461.08	560.30	1819.07	1829.98	2490.33
	(b) Purchase of Stock-in-Trade	---	---	---	---	---	---
	(c) Changes in Inventories i.e. Decrease/(Increase) in Value of Finished Goods, Scrap, Work-in-Progress and Stock-in-Trade	22.89	49.33	(133.90)	15.81	(33.33)	142.13
	(d) Excise Duty	---	---	---	---	---	---
	(e) Employees Benefits Expense	305.60	344.51	275.55	953.27	895.06	1171.35
	(f) Finance Costs	1.64	8.23	2.90	18.82	7.54	11.69
	(g) Depreciation / Amortisation Expenses	87.40	87.71	89.90	267.01	268.45	368.27
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	---	---	---	---	---	65.36
	(i) Other Expenses	182.85	164.65	135.68	545.53	531.31	712.05
	Total Expenses (a+b+c+d+e+f+g+h+i)	1280.68	1115.51	930.43	3619.51	3499.01	4961.18
5	Profit/(Loss) for the Period Before Tax (3-4)	128.23	24.25	(48.27)	235.03	2,816.95	3051.11
6	Tax Expense / (Tax Shield) :-						
	(a) Current Income Tax Expenses/(Tax Shield)	33.79	6.71	(10.22)	64.03	315.76	408.45
	(b) Income Tax (Refund) / Liabilities Related to earlier Year	(2.11)	---	---	(2.12)	(0.89)	(0.86)
	(c) (Less) / Add : Net of Deferred Tax (Assets) / Liabilities	(1.34)	(1.52)	(1.86)	(5.62)	(5.38)	3.05
	Total Tax Expense/(Tax Shield) (a+b+c)	30.34	5.19	(12.08)	56.29	309.49	410.64
7	Profit/(Loss) for the Period After Tax (5-6)	97.89	19.06	(36.19)	178.74	2507.46	2640.47
8	Other Comprehensive (Loss)/Income (Refer Note 3 & 4) :						
	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	(1,176.08)	1,511.65	1,726.80	2803.57	1,466.91	2224.58
	(ii) Income tax relating to items that will not be reclassified to P & L						
	Deferred Tax Assets/ (Liabilities) on Other Comprehensive Income	229.14	(365.01)	(253.80)	(473.88)	(255.75)	(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 (Loss)/Income [A(i)+A(ii)+B(i)+B(ii)]	(946.94)	1146.64	1,473.00	2329.69	1,211.16	1880.58
9	Total Comprehensive (Loss)/Income for the period (7+8) (Comprise Profit and Other Comprehensive Income for the Period)	(849.05)	1165.70	1,436.81	2508.43	3718.62	4521.05
10	Earning/(Loss) Per Share (before & after extraordinary/exceptional items) for continuing						
	(a) Basic	3.26	0.64	(1.21)	5.96	83.58	88.02
	(b) Diluted	3.26	0.64	(1.21)	5.96	83.58	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	23774.74	24623.78	20583.87	23774.74	20583.87	21386.29

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Place : Kolkata

Date : 27/01/2025

[Auditors' Authentication]

Membership No. 234454 &amp; Peer Review Cert. No.014684

[Asheesh Dabriwal-Managing Director]

DIN : 00044783



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

UDIN: 25234454 BMLGX27693

ANNEXURE - "I"

Sl. No.	Particulars	Current Quarter	Preceding Quarter	Corresponding Quarter ended in	Current nine-months	Corresponding nine-months ended on	Previous Year
		ended on 31/12/2024	ended on 30/09/2024	the previous year on 31/12/2023	ended on 31/12/2024	the previous year on 31/12/2023	ended on 31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited

## STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER/NINE-MONTHS AND YEAR ENDED : 31ST DECEMBER, 2024

13	Net Worth (including Retained Earning)	24074.74	24923.78	20883.87	24074.74	20883.87	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	79.19	3.95	(15.64)	13.49	374.60	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)

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 27th January, 2025 (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 Third Quarter and Current First Nine-Months Ended Results of the Quarter/Nine-Months Ended 31/12/2024.

- 2) The Board of Directors also approved the Resignation of Mr. Buddhadeb Basu from our Board of Directors as per their request and the above is effective from the Board Meeting dated 27/01/2025.
- 3) 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 December, 2024 and difference recognised during the quarter ended and nine-months 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	Nine-months ended	Year Ended
	31/12/2024	31/12/2024	31/03/2024
The Value of appreciation of Invest. in Eq. Mutual Fund recognised as Other Comprehensive (Loss)/Income in P/L	(1,176.08)	2,803.57	2,224.58
Add/(Less) : Deferred Tax Assets/(Liability) on above Other Comprehensive Income	229.14	(473.88)	(344.00)
Net of Other Comprehensive (Loss)/Income (Net of Tax) Recog. as "Value of appreciation of Inv. in Eq. Mutual Fund"	(946.94)	2,329.69	1,880.58

- 4) Events after the Reporting Period - The company sold its all Investment in Mutual Fund as on 15th January, 2025 and the entire actual profit & their tax are recognised in the next Quarter ending and subsequently their Deferred Tax Liabilities and Other Comprehensive Income etc. written back/written off in next quarter ended.
- 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 Third Quarter and First Nine-Months Ended result, hence the Cash Flow Statement and Statement of Affairs as per Annexure-IX is not required.
- 8) The Full Format of results for the Third Quarter Ended and First Nine-Months Ended December 31, 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 M/s. NKSJ &amp; ASSOCIATES

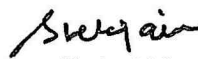
Firm Registration No : 329563E & Peer Review Certificate No.014684  
Chartered Accountants

FOR DHP INDIA LIMITED

Place : Kolkata

Date : 27/01/2025

UDIN : 25234454 BMLGX27693



[Sneha Jain]

Partner [Membership No. 234454]

  
[ASHEESH DABRIWAL]

Managing Director

DIN : 00044783

