



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)/ 30545

27th May, 2024

To
The General Manager/Asst. General Manager
BSE Limited [Securities Code No. 531306 ISIN : INE590D01016]
25, PJ Towers, Dalal Street, Mumbai-400001.

Re : DHP INDIA LIMITED [ISIN-INE590D01016, BSE Sec.Code No.531306]

Sub : Intimation about Resignation of M/s.Navin Nayar & Co.,Chartered Accountants (FRN-317117E) as Statutory Auditors of the Company and also Intimation about Appointment of M/s. NKSJ & Associates, Chartered Accountants (FRN-329563E) as New statutory Auditors of the Company – Information under Regulation 30 of SEBI (LODR).Regulations, 2015.

Pursuant to Sub-Clause (7A) inserted under Clause A in Part A of Schedule III under Regulation 30(2) read with SEBI Circular No.-CIR/CFD/CMD1/114/2019 dated October 18, 2019, this is to inform you that the existing Statutory Auditors of the Company, M/s. Navin Nayar & Co. Chartered Accountants (FRN-317117E), have tender their resignation from the post of the Statutory Auditor of the Company which would come into effect from closing of business hours of the todays Board Meeting dated 27th May, 2024 i.e. after signature of all allied Statutory Audit Report/Financial Results Certificate/Income Tax Audit Report etc. of Year ended 31st March, 2024 (Reports duly signed on 27th May, 2024).

A Photocopy of the letter received from M/s. Navin Nayar & Co. Chartered Accountants (FRN-317117E) along with Annexure-"A" is enclosed

The Board of Directors will take note on the resignation of Statutory Auditors on todays Board Meeting dated 27th May, 2024 and accept the resignation.

Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, the Board of Directors on their todays Meeting dated 27th May, 2024 appointed a New Statutory Auditors M/s. NKSJ & Associates, Chartered Accountants (FRN-329563E & Peer Review Certificate No.014684) for FY 2024-25 (from 01/04/2024 to 31/03/2025) and circulated to Notice of 33rd AGM for approval of Shareholders to be held on 29th July, 2024.

Disclosure as required under Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 are enclosed herewith as "Annexure-I". Similarly a copy of New Statutory Auditors Consent letter dt.15/05/2024 along with their "Peer Review Certificate" also enclosed.

You are requested to take the Note on your records as Resignation of Existing Statutory Auditors & Appointment of New Statutory Auditors (Both).

Thanking
Yours Faithfully,
For DHP INDIA LIMITED


[Asheesh Dabriwal]
DIN : 00044783
Managing Director



Enc : 1) Resignation Letter of Existing Statutory Auditors along with their Annexure-A
2) Disclosure of Ann-I of Appoint. of New Statutory Auditors their Consent & Peer Rev. Cert.

Factory : Dhulagarh Industrial Park, P.O. Kanduah, P.S. Sankrail, N.H.-6, Howrah 711 302, West Bengal
Tel : (+91) 76050-00585, 76050-00586



NAVIN NAYAR & COMPANY

Chartered Accountants

Date : 27th May, 2024

To
The Board of Directors
DHP INDIA LIMITED [CIN : L6921WB1991PLC051555]
7B, Shreelekha, 7th Floor, 42A, Park Street
Kolkata – 700 016.

Sub : Resignation as Statutory Auditors of the Company w.e.f F.Y. 2024-25

Dear Sir,

We refer to our appointment as the Statutory Auditors of DHP INDIA LTD ("the Company") pursuant to shareholders resolution passed in 32nd AGM dated 25/09/2023 to hold office for a period of 5 consecutive years ending of March 31, 2028.

With refer to our communication dated 15th May 2024 (and also our earlier discussions) where we emphasised onto the recent changes and amendments of Statutory Audit of Listed Company require "Peer Review Certificate", which is not obtained in our Firm.

Under this circumstances, we have released our liability to continue as auditors in terms of Standards on Auditing and Standards on Quality issued by the Institute of Chartered Accountants of India and whether it is commensurate with the additional efforts and reporting involved. Accordingly, we wish to hereby convey our intention to resign as Statutory Auditors of the Company after signing of the Annual Audited Statutory Reports of Year ended 31/03/2024 and all allied Statutory Report, Tax Audit Report etc. of FY 2023-24 (from 01/04/2023 to 31/03/2024) on today and thereafter the conclusion of the todays Board Meeting held on 27th May, 2024.

We would like to state that our firm neither have any sort of dispute nor have any concern relating to information provided or provided of details by the management of the Company for the purpose of the audit. Please note that there are no other reasons except stated above our resignation.

We have completed Statutory Audit/Income Tax Audit in respect of Financial Statements for the year ended 31/03/2024 and issued Audit Reports relating to the Audit of Standalone Financial Statements on 27/05/2024 and also issue of Audited Financial Results Certificate/Report for the Quarter/Year ended 31/03/2024. Our Resignation will be effective from closing business hours of 27th May, 2024.

We further agree to provide all necessary assistance, clarification and information as may be required by the Company including Without limitation, the information required in accordance with the circular issued by the Securities and Exchange Board of India bearing number CIR/CFD/CMD1/114/2019 dated 18 October 2019. – Please find the attached information in **Annexure-A**.

We thank the Company for the co-operation extended during our tenure as statutory auditors.

Thanking You,

Yours Sincerely,
For NAVIN NAYAR & co.
Chartered Accountants
FRN : 317117E

NAVIN NAYAR
Proprietor [Membership No.053267]
Enclosed : Annexure – A as stated





NAVIN NAYAR & COMPANY

Chartered Accountants

Annexure – "A"

Information of Resignation of Auditors

[In accordance with SEBI Circulars No. CIR/CFD/CMD1/114/2019 dated 18th October, 2019]

SN.	Particulars	Details
1	Name of listed entity :	DHP INDIA LIMITED ("the Company") CIN – L65921WB1991PLC051555
2	Details of the Statutory Auditors : a) Name b) Registration No. c) Address d) Phone No. & Email	M/s. NAVIN NAYAR & Co., Chartered Accountants, Firm Registration Number – 317117E 8, Camac Street, 9 th Floor, Room No-15, Kolkata – 700 017 Phone No: 9831025559, Email:navinayar.nnco@yahoo.com
3	Details of association with the listed entity : a) Date on which the Statutory auditor was appointed b) Date on which the term of the statutory auditor was schedule to expire c) Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	On 32nd AGM dated 25/09/2023 For 5 years terms i.e. Conclusion of the Company's 37 th AGM to be held in the year 2028. We have issued Audit Report for the year ended March 31, 2024 on May 27, 2024 and also issued the Audited Financial Results Report of Last Quarter/Annual Year ended March 31, 2024 on May 27, 2024.
4	Details reason for resignation	Refer to resignation letter dated May 27, 2024.
5	In case of any concerns, efforts made by the auditor prior to resignation(including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not Applicable
6	In case the information requested by the auditor was not provided,then following shall be disclosed: a).Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management. b).whether the lack of information would have significant impact on the financial statements/results. c).Whether the auditor has performed alternative procedure to obtain appropriate evidence for the purpose of audit/limited review as laid down in SA 705 (Revised). d).Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.	Not Applicable
7	Any other facts relevant to the resignation :	Not Applicable

Declaration : (1) We hereby confirm that the information given in this letter and its attachments is correct and complete. (2) We hereby confirm that there is no other material reason other than those provided above for the resignation of my firm.

For NAVIN NAYAR & co.
Chartered Accountants
FRN : 317117E

NAVIN NAYAR
Proprietor [Membership No.053267]
Place : Kolkata, Dated : May 27, 2024.



"Shantiniketan Building" 8, Camac Street, 9th Floor, Room No. : 15, Kolkata - 700 017
Email : navinayar.nnco@yahoo.com



DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555



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27th May, 2024

To
The General Manager/Asst. General Manager
BSE Limited [Securities Code No. 531306 ISIN : INE590D01016]
25, PJ Towers, Dalal Street, Mumbai-400001.

Re : DHP INDIA LIMITED [ISIN-INE590D01016, BSE Sec.Code No.531306]

Annexure – "I"

Disclosure of Appointment of New Statutory Auditors

[In accordance with SEBI Circulars No. CIR/CFD/CMD/4/2015 dated 9th September, 2015]

SN.	Particulars	Details
1	Reason for Change	Appointment of New Statutory Auditors for filling of casual vacancy [Resign by Existing Statutory Auditors]
2	Date of Appointment	On Board Meeting dated 27 th May, 2024, subject to the approval of the Shareholders in 33 rd AGM to be held on 29 th July, 2024.
3	Terms of Appointment	For Statutory Audit of one financial year 2024-25 (From 01/04/2024 to 31/03/2025), subject to the approval of the shareholders from the conclusion of ensuing 33 rd AGM to be held in 29 th July, 2024 until the conclusion of the next 34 th AGM to be held in 2025.
4	Brief Profile (in case of Appointment)	M/s. NKSJ & Associates, Chartered Accountants, a Partnership Firm registered with the Institute of Chartered Accountants of India (ICAI) with Firm Registration No.329563E and having the "Peer Review Certificate from the Peer Review Board of ICAI vide Peer Review Certificate No. 014684 (Valid from 04/11/2022 to 30/11/2025) and have the experience of handling listed companies statutory audit.
5	Disclosure of relationship between Directors (in case of appointment of a Director)	Not Applicable

Yours Faithfully,
For DHP INDIA LIMITED


[Asheesh Dabriwal]
DIN : 00044783
Managing Director



Place : Kolkata, Dated : 27/05/2024

NKSJ & ASSOCIATES

Chartered Accountants

EMBASSY BUILDING
FLAT NO 1B, 1ST FLOOR,
4 SHAKESPEARE SARANI
KOLKATA 700071

PHONES 033 4062-5151/4062-7100
EMAIL nksjandassociates@gmail.com
MOBILE 94333 92299/9107 51 9107

15th day of May, 2024

The Board of Directors
DHP INDIA LIMITED
[CIN-L65921WB1991PLC051555]
7B Shreelekha, 7th Floor,
42A, Park Street,
Kolkata - 700 016.

Certificate & Consent to act as Statutory Auditors Pursuant to the Provisions of
Section 139 of Chapter X of the Companies Act, 2013 for the Statutory Audit of DHP
INDIA LTD for F.Y.2024-25

Dear Sir,

Pursuant to the Section 139 of the Companies Act, 2013 read with rules made thereunder, We M/s. NKSJ & Associates, Chartered Accountants (Firm Registration No. 329563E) having requisite *Peer Review Certificate* give our consent for being appointed as Statutory Auditors of DHP INDIA LIMITED [CIN : L65921WB1991PLC051555] for the Financial Year 2024-25 (from 01/04/2024 to 31/03/2025) to hold office from the conclusion of Annual General Meeting to be held in 2024 till the conclusion of the next Annual General Meeting to be held in 2025. We the undersigned Auditor Firm in the capacity of a statutory auditor do hereby certify that :-

1. Our firm name is M/s. NKSJ & Associates, Chartered Accountants (Firm Registration No. 329563E) having requisite *Peer Review Certificate* and is eligible for, is not disqualified for appointment under the Companies Act, 2013, the Chartered Accountants Ac, 1949 and rules and regulations made thereunder;
2. We hereby give our consent to be appointed as Statutory Auditors of the Company u/s.139 of the Act. For F.Y. 2024-25 (Period from 01/04/2024 to 31/03/2025);
3. The proposed appointment is as per the terms provided under the Act;



NKSJ & ASSOCIATES

Chartered Accountants

EMBASSY BUILDING
FLAT NO 1B, 1ST FLOOR,
4 SHAKESPEARE SARANI
KOLKATA 700071

PHONES 033 4062-5151/4062-7100
EMAIL nksjandassociates@gmail.com
MOBILE 94333 92299/9107 51 9107

4. The proposed appointment is within the limits laid down by or under the authority of the Act;
5. No orders have been issued and there are no proceedings pending against the firm or any other partners of the firm with respect to professional matters or conduct before the Institute of Chartered Accountants of India, any competent authority, or any court; and
6. We hereby declare that the appointment, if made shall be in accordance with the conditions as prescribed under Rule 4(1) of the Companies [Audit and Auditors] Rules, 2014 and as provided in section 141 of the Companies act, 2013.

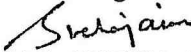
The Details of our Firm are as below :-

- | | |
|------------------------------------|---|
| 1. Name of Firm | : M/s. NKSJ & Associates, Chartered Accountants |
| 2. Constitution of the Firm | : Partnership Firm |
| 3. Firm Registration Number | : 329563E |
| 4. Address of Office of the Firm | : Embassy Building, Flat No1B, 1 st Floor,
4 Shakespeare Sarani, Kolkata 700071 |
| 5. Income Tax PAN of the Firm | : AANFN1473H |
| 6. GST Number of the Firm | : Not Applicable |
| 7. Name of Member Signing Report | : Mrs. Sneha Jain |
| 8. Membership Number of Auditor | : 234454 |
| 9. E-mail Id of the Firm | : nksjandassociates@gmail.com |
| 10. Peer Review Certificate Number | : 014684 Valid from 04/11/2022 to 30/11/2025. |

Thanking You,

Yours faithfully

For M/s. NKSJ & Associates,
Chartered Accountants
Firm Registration No 329563E


[CA SNEHA JAIN]

Partner

Membership No. : 234454





The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 014684

This is to certify that the Peer Review of

M/s NKS J & Associates

Embassy Building, Flat No. 1B, 1st Floor,

4, Shakespeare Sarani, Opp. A C Market,

Kolkata-700071

FRN No. 329563E

has been carried out for the period

01.04.2020-31.03.2022

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 04-11-2022

The Certificate shall remain valid till: 30-11-2025

Issued at New Delhi on 28-11-2022

CA. Chandrashekhar
Vasant Chitale
Chairman
Peer Review Board

CA. Anuj Goyal
Vice-Chairman
Peer Review Board

CA. Nidhi Singh
Secretary
Peer Review Board

Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the '*Peer Review Guidelines 2022*'.