



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)/ 31019

11/11/2025

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 Second Quarter and First Half Year Ended 30/09/2025 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 Second Quarter Ended 30/09/2025 (from 01/07/2025 to 30/09/2025) and First Half Year ended 30/09/2025 (from 01/04/2025 to 30/09/2025) along with Un-audited Financial Results (with limited review by auditors) for the Quarter & Half Year ended 30/09/2025 duly Signed Statutory Auditors (UDIN Mentioned) in prescribed form "Annexure - I" (Financial Results) and Annexure-"IX" (Cash Flow Statement and Statement of Affairs) 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

LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF DHP INDIA LIMITED FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025 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 six month ended on 30th September, 2025 ("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 11th November , 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 5th 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.
- 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.



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- 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 recognized 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: 25234454BMLHA05695



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

Place: Kolkata
Dated the 11th day of November, 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 & Website : www.dilindia.co.in

UDIN : 25334454 BMLHA05695

ANNEXURE - "I"

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE SECOND QUARTER AND FIRST HALF-YEAR ENDED 30TH SEPTEMBER, 2025 AS PER REG.33 & REG.52 AND REG.47(1)(b) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

ANN-I of Reg.33/52 & Reg.47(1)(b) of the SEBI (LODR) Reg, 2015 of the Un-audited Financial Results (with limited review by auditors) for the Quarter/Half-Year Ended (Amt.Rs.in Lakhs)							
Sl. No.	Particulars	Current Quarter ended on 30/09/2025 Unaudited	Preceding Quarter ended on 30/06/2025 Unaudited	Corresponding Quarter ended in the previous year on 30/09/2024 Unaudited	Current Half-year ended on 30/09/2025 Unaudited	Corresponding Half-year ended in the previous year on 30/09/2024 Unaudited	Previous Year ended on 31/03/2025 Audited

STATEMENT OF UNAUDITED FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE QTR/HALF-YEAR ENDED : 30TH SEPTEMBER, 2025

1	Revenue from Operations						
	(a) Sale of Products (inclusive of GST on Domestic Sales)	1,232.66	1,819.62	948.92	3,052.28	2147.56	5,081.00
	(b) Other Operating Income (inclusive of GST on Domestic/Scrap Sales)	234.09	277.03	196.02	511.12	310.41	801.64
	Gross Revenue from Operations (a+b)	1,466.75	2,096.65	1,144.94	3,563.40	2457.97	5,882.64
	(Less) : GST Recovered on Domestic Sale of Product and Sale of Scrap	(29.92)	(36.71)	(27.91)	(66.63)	(42.23)	(105.30)
	Net Revenue from Operations (net of GST)	1,436.83	2,059.94	1,117.03	3,496.77	2415.74	5,777.34
2	Other Income	28.71	190.05	22.73	218.76	29.89	7,408.25
3	Total Income (1+2)	1,465.54	2,249.99	1,139.76	3,715.53	2445.63	13,185.59
4	Expenses						
	(a) Cost of Materials Consumed	601.65	988.84	461.08	1,590.49	1138.77	2,841.81
	(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	19.00	(13.75)	49.33	5.25	(7.08)	(13.58)
	(d) Excise Duty	---	---	---	---	---	---
	(e) Employees Benefits Expense	381.81	332.06	344.51	713.87	647.67	1,261.12
	(f) Finance Costs	12.26	6.11	8.23	18.37	17.18	23.07
	(g) Depreciation / Amortisation Expenses	91.50	89.14	87.71	180.64	179.61	359.25
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	---	---	---	---	---	69.42
	(i) Other Expenses	200.03	234.92	164.65	434.95	362.68	756.18
	Total Expenses (a+b+c+d+e+f+g+h+i)	1,306.25	1,637.32	1,115.51	2,943.57	2338.83	5,297.27
5	Profit for the Period Before Tax (3-4)	159.29	612.67	24.25	771.96	106.80	7,888.32
6	Tax Expense :-						
	(a) Current Income Tax Expenses	44.18	156.42	6.71	200.60	30.24	1,237.21
	(b) Income Tax (Refund) Related to earlier Year	-	---	---	---	(0.01)	(2.70)
	(c) (Less) / Add : Net of Deferred Tax (Assets) / Liabilities	(1.09)	(0.21)	(1.52)	(1.30)	(4.28)	0.38
	Total Tax Expense (a+b+c)	43.09	156.21	5.19	199.30	25.95	1,234.89
7	Profit for the Period After Tax (5-6)	116.20	456.46	19.06	572.66	80.85	6,653.43
8	Other Comprehensive (Loss)/Income (Refer Note 2 & 3) :						
	A (i) Items that will not be reclassified to profit or loss on Equity/Debt Instruments						
	Unrealised (Loss)/Gain on Valuation of Fair Market Value of Investments	(518.72)	567.00	1,511.65	48.28	3,979.65	(5,063.77)
	(ii) Income tax relating to items that will not be reclassified to P & L						
	Deferred Tax Assets/(Liabilities) on Other Comprehensive (Loss)/Income	118.68	(129.73)	(365.01)	(11.05)	(703.02)	652.53
	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)]	(400.04)	437.27	1,146.64	37.23	3,276.63	(4,411.24)
9	Total Comprehensive (Loss)/Income for the period (7+8) (Comprise Profit and Other Comprehensive Income for the Period)	(283.84)	893.73	1,165.70	609.89	3,357.48	2,242.19
10	Earning Per Share (before & after extraordinary/exceptional items) for continuing						
	(a) Basic	3.87	15.22	0.64	19.09	2.69	221.78
	(b) Diluted	3.87	15.22	0.64	19.09	2.69	221.78
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	23,998.39	24,402.23	24,623.78	23,998.39	24,623.78	23,508.50

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Place : Kolkata

Date : 11/11/2025



[Auditors' Authentication]

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



[Asheesh Dabriwal-Managing Director]

DIN : 00044783



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

UDIN : 35234454BMLHAC05695

ANNEXURE - "I"

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE SECOND QUARTER AND FIRST HALF-YEAR ENDED 30TH SEPTEMBER, 2025 AS PER REG.33 & REG.52 AND REG.47(1)(b) OF THE SEBI(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)REGULATIONS, 2015

ANN-I of Reg.33/52 & Reg.47(1)(b) of the SEBI (LODR)Reg,2015 of the Un-audited Financial Results (with limited review by auditors) for the Quarter/Half-Year Ended (Amt.Rs.in Lakhs)

Sl. No.	Particulars	Current Quarter ended on	Preceding Quarter ended on	Corresponding Quarter ended in the previous year on	Current Half-year ended on	Corresponding Half-year ended in the previous year on	Previous Year ended on
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
STATEMENT OF UNAUDITED FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE QTR/HALF-YEAR ENDED : 30TH SEPTEMBER, 2025							
13	Net Worth (including Retained Earning)	24,298.39	24,702.23	24,923.78	24,298.39	24,923.78	23808.50
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	13.99	101.27	3.95	43.02	7.22	342.93
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)

ANNEXURE - "IX"

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,2025 - Rs. in Lakhs

PARTICULARS	As at Current Half-year Ended on	As at Previous Year ended on
	on 30/09/2025 (Unaudited)	31/03/2025 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Exceptional Items and Tax	771.96	7,888.32
Adjustment for :		
Depreciation and amortisation expense	180.64	359.25
Finance Costs (for Separate Consideration)	18.37	23.07
(Less): Provision for Gratuity (Written Back)	---	(4.69)
(Less) : Income from Investment on Mutual Fund (for Separate Consideration)	---	(7,124.29)
(Less) : Profit on sale of Fixed Assets (for Separate Consideration)	(1.91)	---
(Less) : Interest Income (for Separate Consideration)	(185.50)	(233.16)
Operating Profit before Working Capital Changes	783.56	908.50
Changes in Working Capital :		
Adjustment for decrease/(increase) in operating assets :-		
Inventories	136.57	59.71
Trade Receivables	304.83	37.80
Other Financial Assets	245.51	(240.80)
Adjustment for increase / (decrease) in operating liabilities :-		
Trade Payables	(171.27)	202.78
Other Financial Liabilities (Unclaimed Dividend)	0.47	(0.70)
Other Current Liabilities (excluding Gratuity provision)	(137.77)	34.11
Cash Generated from Operations	1,161.90	1,001.40
(Less) : Net of Income Tax (Paid)	(202.79)	(1,153.66)
NET CASH FLOW/(USED IN) FROM OPERATING ACTIVITIES (A)	959.11	(152.26)
B CASH (USED IN)/ FLOW FROM INVESTING ACTIVITIES		
Interest Income	185.50	233.16
Sale of Fixed Assets	1.91	---
(Less) : Investment in Acquisition of Property, Plant & Machinery, Capital Work-in-Progress (Fixed Assets)	(37.26)	(626.86)
Current Investment not considered as Cash and Cash Equivalent :-		
(a) (Less) : Investment of Mutual Fund	(19,909.00)	(199.99)
(b) Net of Sale Proceeds from Redemption of Mutual Fund	---	19,198.76
NET CASH (USED IN) / FLOW FROM INVESTMENT ACTIVITIES (B)	(19,758.85)	18,605.07
C CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		
Net Increase / (Decrease) in Borrowings (Working Capital)	508.70	(117.45)
(Less) : Payment of Dividend	(120.00)	(120.00)
(Less) : Finance Cost	(18.37)	(23.07)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)	370.33	(260.52)
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	(18,429.41)	18,192.29
Cash and Cash Equivalent at the Beginning of the Year	18,450.94	258.65
Cash and Cash Equivalent at the End of the Year	21.53	18,450.94

Cont. page 3

Place : Kolkata
Date : 11/11/2025

[Auditors' Authentication]

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



[Asheesh Dabriwal-Managing Director]

DIN : 00044783

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ANNEXURE - "IX"

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, 2025 - Rs. in Lakhs

STANDALONE STATEMENT OF ASSETS AND LIABILITIES		As at Current Half-year Ended on 30/09/2025 (Unaudited)	As at Previous Year ended on 31/03/2025 (Audited)
Particulars			
A	ASSETS		
1	Non-Current Assets : (a) Property, Plant and Equipment	2,759.04	2,902.42
	(b) Deferred Tax Assets (Net)	2.37	12.12
	Total Non-Current Assets	2,761.41	2,914.54
2	Current Assets : (a) Inventories	2,189.84	2,326.41
	(b) Financial Assets :- (i) Investments	19,957.29	---
	(ii) Trade Receivables	412.68	717.51
	(iii) Cash & Cash Equivalents	21.53	18,450.94
	(iv) Other Financial Assets	283.16	528.67
	(c) Other Current Assets	52.13	52.13
	Total Current Assets	22,916.63	22,075.66
	TOTAL ASSETS	25,678.04	24,990.20
B	EQUITY & LIABILITIES		
1	Equity : (a) Equity Share Capital	300.00	300.00
	(b) Other Equity	23,998.39	23,508.50
	Total Equity	24,298.39	23,808.50
2	Liabilities : Current Liabilities :		
	Financial Liabilities :- (i) Borrowings	904.37	395.67
	(ii) Trade Payables	186.12	357.39
	(iii) Other Financial Liabilities	4.06	3.59
	(b) Current Tax Liabilities (Net of Adv. Tax)	144.20	146.38
	(c) Other Current Liabilities	140.90	278.67
	Total Current Liabilities as well as Total Liabilities	1,379.65	1,181.70
	TOTAL EQUITY & LIABILITIES	25,678.04	24,990.20

- 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, 2025 (Tuesday). The figures for the corresponding period have been regrouped / reclassified wherever necessary, to make them comparable. The Statutory Auditors of the Company have been carried out a Limited Review Report of such Un-audited Financial Results of the Current Second Quarter and First Half-Year Ended Results of the Quarter and Half-Year Ended 30/09/2025.
- 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, 2025 and difference recognised during the quarter and half-year ended as "Other Comprehensive (Loss)/Income" group as (Loss)/Income of "Value of (dimunation)/appreciation of Investment in Equity Mutual Fund" and their deferred tax assets/(liabilities) are calculated as below (Rs. in Lakhs) :-

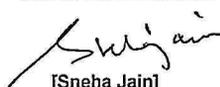
PARTICULARS	Quarter ended 30/09/2025	Half-Year ended 30/09/2025	Year Ended 31/03/2025
The Value of (dimunation)/appreciation of Investment in Mutual Fund recog.as Other Comprehensive (Loss)/Income	(518.72)	48.28	(5,063.77)
Add/(Less) : Deferred Tax Assets/(Liabilities) on above Other Comprehensive (Loss)/Income	118.68	(11.05)	652.53
Net of Other Comprehensive (Loss)/Income (Net of Tax) Recog.as "Value of appreciation of Investment in Mutual Fund"	(400.04)	37.23	(4,411.24)

- 3) Significant Events in this Quarter : The company made Further Investment in Mutual Fund during the quarter ended 30th September, 2025 of Rs. 4,309.78 Lakhs and the cumulative value of Investment stand as Rs.19,909.00 Lakhs and subsequently their value of appreciation and Tax Liabilities etc. are recognised as "Other Comprehensive Income/(Loss)" and "Deferred Tax Liabilities/(Assets)" etc.
- 4) 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).
- 5) 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.
- 6) This is Second Quarter and First Half-year Ended result, hence the Cash Flow Statement and Statement of Affairs as per Annexure-IX is Annexed.
- 7) The Full Format of results for the Second Quarter and First Half-Year Ended September 30, 2025 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 & ASSOCIATES

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

Chartered Accountants



[Sneha Jain]

Partner [Membership No. 234454]

FOR DHP INDIA LIMITED



[ASHEESH DABRIWAL]

Managing Director

DIN : 00044783

Place : Kolkata

Date : 11/11/2025

UDIN : 25234454 BMLHA05695

