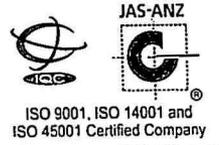




# DHP INDIA LIMITED

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)/31088

13/02/2026

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 31/12/2025 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 Third Quarter Ended 31/12/2025 (from 01/10/2025 to 31/12/2025) and First Nine-Months Ended 31/12/2025 (from 01/04/2025 to 31/12/2025) along with Un-audited Financial Results (with limited review by auditors) for the Quarter/Nine Months ended 31/12/2025 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)

**LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF DHP INDIA LIMITED FOR QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 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 nine month ended on 31<sup>st</sup> December, 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 13<sup>th</sup> February, 2026 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.
- 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.



**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)

- 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: 26234454QFYZDT5318



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

Place: Kolkata

Dated the 13<sup>th</sup> day of February, 2026



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

UDIN : 26234454-QFYZDT5318

ANNEXURE - "I"

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE THIRD QUARTER AND FIRST NINE-MONTHS ENDED 31ST DECEMBER, 2025 AS PER REG.33 &amp; REG.52 AND REG.47(1)(b) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

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

Sl. No.	Particulars	Current Quarter	Preceding Quarter	Corresponding Quarter ended in	Current Nine-Months	Corresponding Nine-Months ended in	Previous Year
		ended on	ended on	the previous year on	ended on	the previous year on	ended on
		31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>STATEMENT OF UNAUDITED FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE QTR/NINE-MONTHS ENDED : 31ST DECEMBER, 2025</b>							
1	Revenue from Operations						
	(a) Sale of Products (inclusive of GST on Domestic Sales)	1,032.25	1,232.66	1,184.14	4,084.53	3331.70	5,081.00
	(b) Other Operating Income (inclusive of GST on Domestic/Scrap Sales)	224.82	234.09	237.20	735.94	547.61	801.64
	Gross Revenue from Operations (a+b)	1,257.07	1,466.75	1,421.34	4,820.47	3879.31	5,882.64
	(Less) : GST Recovered on Domestic Sale of Product and Sale of Scrap	(32.82)	(29.92)	(27.09)	(99.45)	(69.32)	(105.30)
	Net Revenue from Operations (net of GST)	1,224.25	1,436.83	1,394.25	4,721.02	3809.99	5,777.34
2	Other Income	125.31	28.71	14.66	344.07	44.55	7,408.25
3	Total Income (1+2)	1,349.56	1,465.54	1,408.91	5,065.09	3854.54	13,185.59
4	Expenses						
	(a) Cost of Materials Consumed	678.06	601.65	680.30	2,268.55	1819.07	2,841.81
	(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	(112.26)	19.00	22.89	(107.01)	15.81	(13.58)
	(d) Excise Duty	—	—	—	—	—	—
	(e) Employees Benefits Expense	307.48	381.81	305.60	1,021.35	953.27	1,261.12
	(f) Finance Costs	19.36	12.26	1.64	37.73	18.82	23.07
	(g) Depreciation / Amortisation Expenses	92.40	91.50	87.40	273.04	267.01	359.25
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	—	—	—	—	—	69.42
	(i) Other Expenses	202.34	200.03	182.85	637.29	545.53	756.18
	Total Expenses (a+b+c+d+e+f+g+h+i)	1,187.38	1,306.25	1,280.68	4,130.95	3619.51	5,297.27
5	Profit for the Period Before Tax (3-4)	162.18	159.29	128.23	934.14	235.03	7,888.32
6	Tax Expense :-						
	(a) Current Income Tax Expenses	39.21	44.18	33.79	239.81	64.03	1,237.21
	(b) Income Tax (Refund) Related to earlier Year	-	—	(2.11)	—	(2.12)	(2.70)
	(c) (Less) / Add : Net of Deferred Tax (Assets) / Liabilities	(0.35)	(1.09)	(1.34)	(1.65)	(5.62)	0.38
	Total Tax Expense (a+b+c)	38.86	43.09	30.34	238.16	56.29	1,234.89
7	Profit for the Period After Tax (5-6)	123.32	116.20	97.89	695.98	178.74	6,653.43
8	Other Comprehensive Income/(Loss) (Refer Note 3 & 4) :						
	A (i) Items that will not be reclassified to profit or loss on Equity/Debt Instruments						
	Unrealised Gain/(Loss) on Valuation of Fair Market Value of Investments	903.68	(518.72)	(1,176.08)	951.96	2,803.57	(5,063.77)
	(ii) Income tax relating to items that will not be reclassified to P & L						
	Deferred Tax (Liabilities)/Assets on Other Comprehensive Income/(Loss)	(206.76)	118.68	229.14	(217.81)	(473.88)	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 Income/(Loss) [A(i)+A(ii)+B(i)+B(ii)]	696.92	(400.04)	(946.94)	734.15	2,329.69	(4,411.24)
9	Total Comprehensive Income/(Loss) for the period (7+8) (Comprise Profit and Other Comprehensive Income for the Period)	820.24	(283.84)	(849.05)	1,430.13	2,508.43	2,242.19
10	Earning Per Share (before & after extraordinary/exceptional items) for continuing						
	(a) Basic	4.11	3.87	3.26	23.20	5.96	221.78
	(b) Diluted	4.11	3.87	3.26	23.20	5.96	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	24,818.63	23,998.39	23,774.74	24,818.63	23,774.74	23,508.50

Cont. page 2

Place : Kolkata

Date : 13/02/2026



[Auditors' Authentication]

Partner [Membership No. 014684]



[Asheesh Dabriwal- Managing Director]

DIN : 00044783



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

UDIN : 262344540FYZDT5318

ANNEXURE - "I"

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE THIRD QUARTER AND FIRST NINE-MONTHS ENDED 31ST DECEMBER, 2025 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 Un-audited Financial Results (with limited review by auditors) for the Quarter/Nine-Months Ended (Amt.Rs.in Lakhs)

Sl. No.	Particulars	Current	Preceding	Corresponding	Current	Corresponding	Previous
		Quarter	Quarter	Quarter ended in	Nine-Months	Nine-Months ended in	Year
		ended on 31/12/2025	ended on 30/09/2025	the previous year on 31/12/2024	ended on 31/12/2025	the previous year on 31/12/2024	ended on 31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>STATEMENT OF UNAUDITED FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE QTR/NINE-MONTHS ENDED : 31ST DECEMBER, 2025</b>							
13	Net Worth (including Retained Earning)	25,118.63	24,298.39	24,074.74	25,118.63	24,074.74	23,808.50
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	9.38	13.99	79.19	25.76	13.49	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)

Notes: 1) The above results were approved by the "Audit Committee [Meeting started at 11.30 AM and concluded at 12.00 PM]" & also at the meeting of "The Board of Directors [Meeting started at 12.00 PM and concluded at 12.30 PM]" of the Company held at 13th February, 2026 (Friday). 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 Third Quarter and First Nine-Months Ended Results of the Quarter and Nine-Months Ended 31/12/2025.

2) The Members of the "CSR Committee" [Meeting started at 11.00 AM and concluded at 11.30 AM] & thereafter the Memmners of the "Audit Committee" & the Members of "The Board" also approved the Current Year i.e. F.Y.2025-26 CSR Expenses by way of Contribution mnade to "Prime Minister National Relief Fund".

3) The Net Asset Value (NAV) taken for the valuation of Fair Market Value of Investment in Equity & Debt Investment (Investment in Equity Mutual Fund & GOLD/Silver ETF Fund) as on 31st December, 2025 and difference recognised during the quarter and nine-months ended as "Other Comprehensive Inomce/(Loss)group as Income/(Loss) of "Value of appreciation/(dimunation) of Investment in Equity & Debt Mutual Fund" and their deferred tax (liabilities)/assets are calculated as below (Rs. In Lakhs) :-

PARTICULARS	Quarter ended	Nine-Months ended	Year Ended
	31/12/2025	31/12/2025	31/03/2025
The Value of appreciation/(dimunation) of Investment in Mutual Fund recog.as Other Comprehensive Income/(Loss)	903.68	951.96	(5,063.77)
(Less)/Add : Deferred Tax (Liabilities)/Assets on above Other Comprehensive Income/(Loss)	(206.76)	(217.81)	652.53
Net of Other Comprehensive Income/(Loss) (Net of Tax)Recog.as"Value of appreciation of Investment in Mutual Fund"	696.92	734.15	(4,411.24)

4) Significant Events in this Quarter: The company made Further Investment in Gold/Silver ETF Fund during the quarter ended 31st December, 2025 of Rs. 1172.27 Lakhs and Redemption of Equity Mutual Fund made during the quarter ended 31st December, 2025 is Rs.1498.04 Lakhs [the cost of the above redemption is Rs.1384.58 Lakhs and STCG earned Rs.113.46 Lakhs). The cumulative value of Investment stand as on 31st December, 2025 is Rs.19,696.69 Lakhs and subsequently their value of appriciation and Tax Liabilities etc. are recognised as "Other Comprehensive Income/(Loss) " and "Deferred Tax (Liabilities)/ Assets" etc.

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 is not applicablle during this quarter.

8) The Full Format of results for the Third Quarter and First Nine-Months Ended December 31,2025 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 &amp; ASSOCIATES

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

Chartered Accountants

FOR DHP INDIA LIMITED

*asheesh*  
[ASHEESH DABRIWAL]

Managing Director

DIN : 00044783

Place : Kolkata

Date : 13/02/2026

UDIN : 262344540FYZDT5318

*Sneha Jain*  
[Sneha Jain]

Partner [Membership No. 234454]

