



DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555



Registered Office : 7B Shreelekha, 7th Floor, 42A Park Street, Kolkata 700 016, India
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Ref : 19(B)(B)/ 30443

09/02/2024

To
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 Board Meeting dated 09/02/2024 (Friday) for approval of Third Quarter Ended & First Nine Months Ended Unaudited Financial Results (with limited review by auditors) of Quarter & Nine Months Ended 31/12/2023 and approval of CSR Payment of FY 2023-24 to "Prime Minister's National Relief Fund"

The "Corporate & Social Responsibility (CSR) Committee" Meeting of DHP INDIA LIMITED started at 11.00 AM on 09/02/2024 (Friday) and concluded at 11.30 AM and aforesaid committee recommended to Contribute the eligible CSR Expenses Liability of F.Y.2023-24 by way of Donation to "Prime Minister's National Relief Fund" and said proposal send to the Audit Committee as well as to the Board for their final approval.

The "Audit Committee" Meeting of DHP INDIA LIMITED started at 11.30 AM on 09/02/2024 (Friday) and concluded at 12.00 PM and aforesaid committee received the proposal from CSR Committee for CSR Expenses Liability of F.Y.2023-24 by way of Donation to "Prime Minister's National Relief Fund" and said discussed and approved and send for final approval of the Board. Similarly the Audit Committee also approve the Unaudited Financial Results (with limited review by auditors) for Third Quarter and First Nine-Months ended 31/12/2023, and send to the Board for their final approval.

The "Board of Directors" Meeting of DHP INDIA LIMITED started at 12.00 PM on 09/02/2024 (Friday) and concluded at 12.30 PM and the Board approved the recommendation of the "CSR Committee" as well as "Audit Committee" for the eligible CSR Expenses Liability of F.Y.2023-24 by way of Donation to "Prime Minister's National Relief Fund".

The Board of Directors also approve the Unaudited Financial Results (with limited review by auditors) for Third Quarter and First Nine-Months ended 31/12/2023 with unmodified opinion as per ANNEXURE-I (Financial Results).

Kindly acknowledge the same.

Thanking You,

Yours Faithfully,
FOR DHP INDIA LIMITED




(CA ASHOK KUMAR SINGH)
Chief Financial Officer

Enclosed : As Stated above

To
The General Manager/Asst.General Manager, BSE Limited., [Securities Code : 531306], Mumbai

09/02/2024

ANNEXURE - "I"

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 3rd Qtr Ended and 1st Nine-months Ended Results (with limited review by auditors) of 31/12/2023

The Members of the "Corporate & Social Responsibility (CSR) Committee" [Meeting started at 11.00 AM on 09/02/24 (Friday) and Meeting ended at 11.30 AM on 09/02/24 (Friday)] and thereafter the Members of the "Audit Committee" [Meeting started at 11.30 AM on 09/02/24 (Friday) and Meeting ended at 12.00 PM on 09/02/24 (Friday)] and thereafter the Members of the "Board of Directors Meeting" [Meeting started at 12.00 PM on 09/02/24 (Friday) and Meeting ended at 12.30 PM on 09/02/24 (Friday)] of DHP INDIA LTD were approved the Expenses of CSR Committee Expenses of FY.2023-24 by way of Contribution paid to "Prime Ministers national Relief Fund" and approval of Unaudited Financial Results (with limited review by Statutory Auditors) of Third Quarter ended and First Nine Months Ended 31/12/2023.

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/Nine-Months/Year Ended (Amt. Rs. In Lakh)							
Sl. No.	Particulars	Current Quarter ended on 31/12/2023	Preceding Quarter ended on 30/09/2023	Corresponding Quarter ended in the previous year on 31/12/2022	Current Nine-Months ended on 31/12/2023	Corresponding Nine-Months ended in the previous year on 31/12/2022	Previous Year ended on 31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER, NINE-MONTHS AND YEAR ENDED : 31ST DECEMBER, 2023							
1	Revenue from Operations						
	(a) Sale of Products (inclusive of GST on Domestic Sales)	800.37	946.09	1537.42	3243.23	8070.03	9464.97
	(b) Other Operating Income (inclusive of GST on Domestic Scrap Sales)	81.19	182.18	292.60	483.25	1487.99	1639.25
	Gross Revenue from Operations (a+b)	881.56	1128.27	1830.02	3726.48	9558.02	11104.22
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	(10.45)	(6.95)	(40.56)	(46.16)	(185.79)	(205.21)
	Net Revenue from Operations (net of GST)	871.11	1121.32	1789.46	3680.32	9372.23	10899.01
2	Other Income	11.05	2409.85	12.35	2635.64	191.52	162.54
3	Total Income (1+2)	882.16	3531.17	1801.81	6315.96	9563.75	11061.55
4	Expenses						
	(a) Cost of Materials Consumed	560.30	496.22	877.40	1829.98	4688.63	5492.62
	(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	(133.90)	26.69	(23.89)	(33.33)	(13.57)	(85.65)
	(d) Excise Duty	---	---	---	---	---	---
	(e) Employees Benefits Expense	275.55	344.47	246.65	895.06	886.80	1148.58
	(f) Finance Costs	2.90	4.64	---	7.54	2.89	2.89
	(g) Depreciation / Amortisation Expenses	89.90	89.81	81.18	268.45	221.00	313.95
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	---	---	---	---	---	52.98
	(i) Other Expenses	135.68	202.20	208.18	531.31	765.44	978.05
	Total Expenses (a+b+c+d+e+f+g+h+i)	930.43	1164.03	1389.52	3499.01	6551.19	7903.42
5	(Loss) / Profit for the Period Before Tax (3-4)	(48.27)	2367.14	412.29	2816.95	3012.56	3158.13
6	Tax Expense :-						
	(a) Current Income Tax (Refund) / Expenses	(10.22)	239.99	105.15	315.76	760.34	815.12
	(b) Income Tax (Refund) / Liabilities Related to earlier Year	---	---	0.18	(0.89)	0.27	0.91
	(c) (Less)/Add : Net of Deferred Tax (Assets)/Liabilities	(1.86)	(1.79)	(1.39)	(5.38)	(1.35)	(0.79)
	Total Tax (Refund) / Expense (a+b+c)	(12.08)	238.20	103.94	309.49	759.26	815.24
7	(Loss) / Profit for the Period After Tax (5-6)	(36.19)	2128.94	308.35	2507.46	2253.30	2342.89
8	Other Comprehensive (Loss)/ Income (Refer Note 3) :						
	A (i) Items that will not be reclassified to profit or loss on Equity Instruments Unrealised Gain / (Loss) on Valuation of Fair Market Value of Investments	1726.80	(1,532.85)	280.73	1466.91	522.58	77.05
	(ii) Income tax relating to items that will not be reclassified to P & L Deferred Tax (Liabilities) / Assets on Other Comprehensive Income / (Loss)	(253.80)	159.93	(36.63)	(255.75)	(67.48)	(11.95)
	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)]	1473.00	(1,372.92)	244.10	1211.16	455.10	65.10
9	Total Comprehensive Income/(Loss) for the period (7+8) (Comprise Profit and Other Comprehensive Income for the Period)	1436.81	756.02	552.45	3718.62	2708.40	2407.99
10	Earning/(Loss) per equity share-Rs.10/- each (Profit for the Period After Tax) :-						
	(a) Basic	(1.21)	70.96	10.28	83.58	75.11	78.10
	(b) Diluted	(1.21)	70.96	10.28	83.58	75.11	78.10



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/Nine-Months/Year Ended (Amt. Rs. In Lakh)							
Sl. No.	Particulars	Current Quarter ended on 31/12/2023	Preceeding Quarter ended on 30/09/2023	Corresponding Quarter ended in the previous year on 31/12/2022	Current Nine-Months ended on 31/12/2023	Corresponding Nine-Months ended in the previous year on 31/12/2022	Previous Year ended on 31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited

STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS FOR THE QUARTER, NINE-MONTHS AND YEAR ENDED : 31ST DECEMBER, 2023							
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	20583.87	19147.06	17285.66	20583.87	17285.66	16985.25
13	Net Worth (including Retained Earning)	20883.87	19447.06	17585.66	20883.87	17585.66	17285.25
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	(15.64)	511.16	N.A. (No Int)	374.60	1043.41	1093.78
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 meeting of "Corporate & Social Responsibility (CSR) Committee [Meeting started at 11.00 AM and concluded at 11.30 AM]" and the meeting of "Audit Committee" [Meeting started at 11.30 AM and concluded at 12.00 PM]" and the meetings of the "Board of Directors" [Meeting started at 12.00 PM and concluded at 12.30 PM] held on 9th February, 2024 (Friday) approve the CSR Expenses Liability of F.Y.2023-24 by way of Contribution to "Prime Ministers national Relief Fund".

2) 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 on 9th February, 2024. 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 of Current Third Quarter and Current Nine-Months Ended 31/12/2023.

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, 2023 and difference recognised during the quarter/nine-months/annual 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 31/12/2023	Nine-months ended 31/12/2023	Year Ended 31/03/2023
	The Value of appreciation/(dimunation) of Invest.in Eq. Mutual Fund recognised as Other Comprehensive Income in P/L	1,726.80	1,466.91
(Less)/Add : Deferred Tax (Liability)/Assets on above Other Comprehensive Income/(Loss)	(253.80)	(255.75)	(11.95)
Net of Other Comprehensive Income/(Loss) (Net of Tax) Recog.as"Value of appriciation/(dimunation) of Inv. in Eq.Mutual Fund"	1,473.00	1,211.16	65.10

- 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).
- 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.
- This is Third Quarter Ended and First Nine-months Ended result, hence the Cash Flow Statement and Statement of Affairs as per Annexure-IX is not required.
- The Full Format of results for the Third Quarter Ended and First Nine-months Ended December 31,2023 are available on the Stock Exchange website BSE Limited website (URL : www.bseindia.com) and the Company's website (URL : www.dilindia.co.in).

Place : Kolkata
Date : 09/02/2024



FOR DHP INDIA LIMITED
Asheesh
[ASHEESH DABRIWAL]
Managing Director
DIN : 00044783