



DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555



Registered Office : 10 Middleton Row, Kolkata 700 071, India
Tel : +91(33) 2229-5735, 2229-7995, 2229-7929, 2229-9626
Fax : +91(33) 2217-2751, E-mail : info@dhpindia.com

Ref : 19(B)(C)/ 2885i

11/02/2020

To

1) The Secretary

The Calcutta Stock Exchange Ltd. [Securities Code : 10014058]
7, Lyons Range, Kolkata - 700 001.

2) 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

Sub : Sending of limited review reports of Statutory Auditors along with accounts for Third Quarter & First Nine-months ended 31/12/2019 as per Regulation 33 & 47(1)(b) of SEBI (LODR) Regulations 2015 in compliance with Ind AS.

We are sending herewith Limited Review Report along with Accounts duly signed by our Statutory Auditors (mentioning UDIN) for the Third Quarter ended 31/12/2019 (from 01/10/2019 to 31/12/2019) and First Nine-Months ended 31/12/2019 (from 01/04/2019 to 31/12/2019) as per Annexure - "I" of Regulation 33 & Regulation 47(1)(b) of SEBI (LODR) Regulations 2015 in compliance with Ind AS. Details of Limited Review Report and Accounts and Statements are attached in a separate sheet

Kindly acknowledge the same.

Thanking You,

Yours Faithfully,
FOR DHP INDIA LIMITED



(CA Ashok Kumar Singh)
Chief Financial Officer

Enclosed : As Stated



NAVIN NAYAR & COMPANY

Chartered Accountants

Limited Review Report on unaudited financial results for the third quarter ended 31st December, 2019 (from 01/10/2019 to 31/12/2019) and first nine months ended 31st December, 2019 (01/04/2019 to 31/12/2019) in compliance with Indian Accounting Standards (Ind AS) pursuant to Regulation 33 and Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
DHP India Limited
CIN: L65921WB1991PLC051555
10 Middleton Row
Kolkata – 700 071

1. We have reviewed the accompanying Statement of unaudited standalone financial results of DHP India Limited ("the Company") for the third quarter ended 31st December, 2019 (01/10/2019 to 31/12/2019) and first nine months ended 31st December, 2019 (01/04/2019 to 31/12/2019) ("the Statement"), being submitted by the Company in compliance with Indian Accounting Standards ("Ind AS") pursuant to the requirement of Regulation 33 and Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with circular no. CIR/CFD/CMD/15/2015 dated November 30, 2015 and circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement.

4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

5. 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015 and Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Navin Nayar & Co
Chartered Accountants
Firm Registration No. 317117E

(Navin Nayar)
Proprietor

Membership No – 053267

Place: Kolkata
Date: February 11, 2020
UDIN: 20053267AAAAAE6216

DHP INDIA LIMITED

Regd. Office : 10, Middleton Row, Kolkata - 700 071. Phone No. (033) 2229-5735/7995, Fax No. (033) 2217-2751, E-mail : info@dhpindia.com.

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

ANNEXURE - I

UDIN : 20053267AAAAAE6216

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY STATUTORY AUDITORS) FOR THE THIRD QUARTER AND FIRST NINE-MONTHS ENDED 31ST DECEMBER, 2019 AS PER REGULATIONS 33 AND REGULATION 47(1)(b) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Sl. No.	Particulars	Current Quarter ended on	Preceding Quarter ended on	Corresponding Quarter ended in the previous year on	Current Nine-Months ended on	Corresponding Nine-Months ended on	Previous Year ended on
		31/12/2019	30/09/2019	31/12/2018	31/12/2019	31/12/2018	31/03/2019
Unaudited & Limited Review by Statutory Auditors							(Audited)
STATEMENT OF STANDALONE IND AS UNAUDITED FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE QUARTER / NINE-MONTHS & YEAR ENDED etc.							
1	Revenue from Operations						
	(a) Sale of Products	1292.85	1130.94	1204.39	3643.97	4309.07	5646.73
	(b) Other Operating Income	204.49	246.08	257.53	693.75	885.10	1179.69
	Gross Revenue from Operations (a+b)	1497.34	1377.02	1461.92	4337.72	5194.17	6826.42
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	20.31	24.67	21.29	71.23	77.38	111.57
	Net Revenue from Operations (net of GST)	1477.03	1352.35	1440.63	4266.49	5116.79	6714.85
2	Other Income / (-) Loss	30.71	71.20	(-) 38.70	126.05	89.77	68.67
3	Total Income (1+2)	1507.74	1423.55	1401.93	4392.54	5206.56	6783.52
4	Expenses						
	(a) Cost of Materials consumed	734.70	685.32	735.31	2181.80	2669.30	3428.36
	(b) Purchase of stock-in-trade	---	---	---	---	---	---
	(c) Changes in inventories of finished goods, scrap, work-in-progress and stock-in-trade	(-) 27.82	2.60	3.52	19.65	14.43	(-) 7.37
	(d) Excise Duty payment	---	---	---	---	---	---
	(e) Employees benefits expense	232.92	245.45	193.04	690.97	611.89	806.86
	(f) Finance Costs	2.87	5.74	1.99	16.77	12.49	16.16
	(g) Depreciation and amortisation expenses	45.21	40.80	34.99	125.71	94.52	134.46
	(h) Contribution to PMNRF (CSR Expenses paid)	---	---	---	---	---	24.30
	(i) Other expenses	170.74	160.53	176.03	501.40	513.79	698.34
	Total Expenses (a+b+c+d+e+f+g+h+i)	1158.62	1140.44	1144.88	3536.30	3916.42	5101.11
5	Profit before exceptional items and tax (3-4)	349.12	283.11	257.05	856.24	1290.14	1682.41
6	Exceptional Items	---	---	---	---	---	---
7	Profit before tax (5-6)	349.12	283.11	257.05	856.24	1290.14	1682.41
8	Tax expense :-						
	(a) Current income tax	89.68	56.66	66.74	211.74	346.91	468.68
	(b) Net of deferred tax liabilities / assets (-)	(-) 0.62	2.76	13.89	0.97	0.81	2.79
	Total tax expense (a+b)	89.06	59.42	80.63	212.71	347.72	471.47
9	Profit for the period from continuing operations (7-8)	260.06	223.69	176.42	643.53	942.42	1210.94
10	Profit/(Loss) from discontinuing operations	---	---	---	---	---	---
11	Tax expenses of discontinued operations	---	---	---	---	---	---
12	Profit/(Loss) from discontinuing operations (after tax) (10-11)	---	---	---	---	---	---
13	Profit for the period (9+12)	260.06	223.69	176.42	643.53	942.42	1210.94
14	Other Comprehensive Income/Losses(-) :						
	A (i) Items that will not be reclassified to profit or loss on Equity Inst.						
	Unrealised Gain/Losses(-) on Valuation of Fair Market Value of Investments	184.52	(-) 143.23	84.62	56.73	(-) 111.57	89.21
	(ii) Income tax relating to items that will not be reclassified to P & L.						
	Deferred Tax Assets/(Liability) on Other Comprehensive Income/Losses	(-) 16.18	8.59	3.98	(-) 13.40	(-) 2.29	(-) 10.98
	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/Losses(-) [A(i)+A(ii)+B(i)+B(ii)]	168.34	(-) 134.64	88.60	43.33	(-) 113.86	78.23
15	Total Comprehensive Income for the period (13+14)	428.40	89.05	265.02	686.86	828.56	1289.17
	(Comprise Profit and Other Comprehensive Income for the period)						

Place : Kolkata

Date : 11/02/2020

[Auditors' Authentication]
Membership No. 053267

[Asheesh Dabriwal-Managing Director]

DIN : 00044783 Cont page 2



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ANN-I of Reg.33 & Reg.47(1)(b) of the SEBI (LODR) Reg,2015 of the Unaudited Standalone Ind AS Financial Results(with limited review by auditors) for the Third Qtr./First Nine-months Ended : 31st Dec.,2019 (Amt. Rs. in Lakh)							
Sl. No.	Particulars	Current Quarter ended on 31/12/2019	Preceding Quarter ended on 30/09/2019	Corresponding Quarter ended in the previous year on 31/12/2018	Current Nine-Months ended on 31/12/2019	Corresponding Nine-Months ended on 31/12/2018	Previous Year ended on 31/03/2019
Unaudited & Limited Review by Statutory Auditors							(Audited)
STATEMENT OF STANDALONE IND AS UNAUDITED FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE QUARTER / NINE-MONTHS & YEAR ENDED etc.							
16	Earning per equity share-Rs.10/- each (for continuing operation) :-						
	(a) Basic	8.67	7.46	5.88	21.45	31.41	40.36
	(b) Diluted	8.67	7.46	5.88	21.45	31.41	40.36
17	Earning per equity share-Rs.10/- each (for discontinuing operation) :-						
	(a) Basic	---	---	---	---	---	---
	(b) Diluted	---	---	---	---	---	---
18	Earning per equity share -Rs.10/-each (for continuing and discontinuing operations) :-						
	(a) Basic	8.67	7.46	5.88	21.45	31.41	40.36
	(b) Diluted	8.67	7.46	5.88	21.45	31.41	40.36
19	Paid up Equity Share Capital, Equity Shares of Rs.10/- each	300.00	300.00	300.00	300.00	300.00	300.00
20	Other Equity excluding revaluation Reserve	N.A.	N.A.	N.A.	N.A.	N.A.	6795.45
21	Net Worth (including Retained Earning)	7691.89	7263.49	6634.83	7691.89	6634.83	7095.45

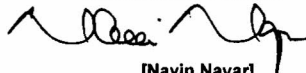
Notes :

- The above results were approved by the Audit Committee & also at the meeting of the Board of Directors of the Company held on 11th February, 2020.
- The Audit Committee has reviewed the above results and the Board of Directors have approved the above results as per Ind AS in their meeting held on 11th February, 2020. The Statutory Auditors of the Company have carried out a Limited Review for the aforesaid Third Quarter ended and First Nine Months ended on 31/12/2019. The previous year/quarter/half-year ended figures have been regrouped/reclassified wherever necessary.
- 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).
- This is Third Quarter /First Nine-Months ended result, hence the Cash Flow Statement and Statement of Affairs as per Annexure-IX is not applicable.
- Segment reporting as per AS-17 is considered not applicable.

For M/s. NAVIN NAYAR & COMPANY

Firm Registration No : 317117E

Chartered Accountants



[Navin Nayar]

Proprietor

Membership No. : 053267

UDIN : 20053267AAAAAE6216

FOR DHP INDIA LIMITED



[ASHEESH DABRIWAL]

Managing Director

DIN : 00044783

Place : Kolkata

Date : 11/02/2020

