



# DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555



Registered Office : 10 Middleton Row, Kolkata 700 071, India  
Tel : +91(33) 2229-5735, 2229-7995, 4006-7930, 4604-9626  
E-mail : info@dhpindia.com

Ref : 19(B)(B)/29610

11/11/2021

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 limited review reports of Statutory Auditors along with accounts for Second Quarter and First Half-year ended 30/09/2021 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 Second Quarter (from 01/07/2021 to 30/09/2021) and First Half-year (01/04/2021 to 30/09/2021) ended 30/09/2021 as per Annexure - "I" & "IX" of Regulation 33 & Regulation 47(1)(b) of SEBI (LODR) Regulations 2015 in compliance with Ind AS. Details of Limited Review Report and Financial Accounts, Cash Flow Statement & Statement of Affairs 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

**ANNEXURE - VII**

**Unmodified Opinion is expressed on the Quarterly Unaudited (with limited review by auditors) Financial Results (for companies other than banks) for the Second Quarter & First Half-Year Ended 30<sup>th</sup> September, 2021**  
**Independent Auditor's Limited Review Report on Quarter ended Unaudited Standalone Ind AS Financial Result for Second Quarter Ended 30<sup>th</sup> September, 2021 (From 01/07/2021 to 30/09/2021) and First Half-Year Ended 30<sup>th</sup> September, 2021 (From 01/04/2021 to 30/09/2021) of the Company Pursuant to the Regulation 33 and 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Limited Review Report to**

**The Board of Directors of DHP India Limited [CIN : L65921WB1991PLC051555]**

1. We have reviewed the accompanying Standalone Ind AS Statement of Unaudited financial results of **DHP India Limited ("the Company")** for the **Second Quarter** ended 30<sup>th</sup> September, 2021 (from 01/07/2021 to 30/09/2021) & **First Half-Year** ended 30<sup>th</sup> September, 2021 (from 01/04/2021 to 30/09/2021), 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 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**.
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 recognition and measurement principals laid down in Indian Accounting Standard 34 (**Ind AS 34 "Interim Financial Reporting"**) as prescribed under Section 133 of the Companies Act, 2013 ("**the Act**") read with relevant rules issued thereunder and other accounting principals generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the standards 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 Statement is free of material misstatement. A review is limited primarily to inquiries of the 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.
4. 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 aforesaid Indian Accounting Standards ("**Ind AS**") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies have 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.

8, Camac Street  
Kolkata - 700 017  
The 11<sup>th</sup> day of November, 2021  
UDIN : 21053267AAAA BA 1013

For NAVIN NAYAR & COMPANY  
Firm Registration No. 317117E  
Chartered Accountants

  
NAVIN NAYAR  
Proprietor

Membership No. 053267

**Enclosed : Quarter/Half-Year ended Unaudited (with limited review) Financial Results in Annexure-"I" & "IX"**

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 &amp; Website : www.dhpindia.co.in

UDIN : 21053267AAAAB A103

UNAUDITED (with limited review by statutory auditors) STANDALONE IND AS FINANCIAL RESULTS FOR THE SECOND QUARTER AND FIRST HALF-YEAR ENDED 30TH SEPTEMBER, 2021 AS PER REGULATION 33, REGULATION 52 AND REGULATION 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 Unaudited Standalone Ind AS Financial Results for the Quarter/Half-year/Year Ended (Amt. Rs. in Lakh)							
Sl. No.	Particulars	Current Quarter ended on 30/09/2021	Preceding Quarter ended on 30-06-2021	Corresponding Quarter ended in the previous year on 30-09-2020	Current Half Year ended on 30/09/2021	Corresponding Half Year ended on 30-09-2020	Previous Year ended on 31/03/2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (with limited review by auditors) FOR THE PERIOD ENDED : QUARTER/HALF-YEAR/YEAR</b>							
1	<b>Revenue from Operations</b>						
	(a) Sale of Products (inclusive of GST on Domestic Sales)	2639.67	1763.32	1561.93	4402.99	2259.21	6199.76
	(b) Other Operating Income (inclusive of GST on Domestic Scrap Sales)	548.88	284.86	173.31	833.74	207.90	953.66
	<b>Gross Revenue from Operations (a+b)</b>	<b>3188.55</b>	<b>2048.18</b>	<b>1735.24</b>	<b>5236.73</b>	<b>2467.11</b>	<b>7153.42</b>
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	(77.69)	(37.18)	(22.66)	(114.87)	(22.66)	(126.66)
	<b>Net Revenue from Operations (net of GST)</b>	<b>3110.86</b>	<b>2011.00</b>	<b>1712.58</b>	<b>5121.86</b>	<b>2444.45</b>	<b>7026.76</b>
2	<b>Other Income</b>	512.67	27.76	14.59	540.43	5.97	135.06
3	<b>Total Income (1+2)</b>	<b>3623.53</b>	<b>2038.76</b>	<b>1727.17</b>	<b>5662.29</b>	<b>2450.42</b>	<b>7161.82</b>
4	<b>Expenses</b>						
	(a) Cost of Materials Consumed	1414.31	1027.76	931.17	2442.07	1232.52	3434.66
	(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	183.03	(28.16)	32.06	154.87	115.49	8.23
	(d) Excise Duty	---	---	---	---	---	---
	(e) Employees Benefits Expense	310.16	258.66	252.62	568.82	445.04	932.61
	(f) Finance Costs	0.39	3.24	0.01	3.63	3.17	5.64
	(g) Depreciation / Amortisation Expenses	48.07	41.90	47.41	89.97	87.47	173.94
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	---	---	---	---	---	29.36
	(i) Other Expenses	266.20	151.78	99.56	417.98	187.23	570.82
	<b>Total Expenses (a+b+c+d+e+f+g+h+i)</b>	<b>2222.16</b>	<b>1455.18</b>	<b>1362.83</b>	<b>3677.34</b>	<b>2070.92</b>	<b>5155.26</b>
5	<b>Profit Before Exceptional Items and Tax (3-4)</b>	<b>1401.37</b>	<b>583.58</b>	<b>364.34</b>	<b>1984.95</b>	<b>379.50</b>	<b>2006.56</b>
6	<b>Exceptional Items (Refer Note 2)</b>						
	(Income from appreciation) in Value of Mutual Fund on Fair market Value due to COVID-19 pandemic considered as Exceptional Items	---	---	(231.24)	---	(973.50)	(973.50)
	Add : Provision for Deferred Tax Liability on such Exceptional items	---	---	52.02	---	141.15	141.15
	Net of Tax of Exceptional Items (Income) Charged to P & L A/c.	---	---	(179.22)	---	(832.35)	(832.35)
7	<b>Profit Before Tax and After Exceptional Items (5-6)</b>	<b>1401.37</b>	<b>583.58</b>	<b>543.56</b>	<b>1984.95</b>	<b>1,211.85</b>	<b>2838.91</b>
8	<b>Tax Expense :-</b>						
	(a) Current Income Tax	266.99	147.25	93.81	414.24	99.96	529.20
	(b) Add/(Less) : Net of Deferred Tax Assets/(Liabilities)	3.11	(0.56)	(1.48)	2.55	(2.54)	(4.08)
	<b>Total Tax Expense (a+b)</b>	<b>270.10</b>	<b>146.69</b>	<b>92.33</b>	<b>416.79</b>	<b>97.42</b>	<b>525.12</b>
9	<b>Profit for the Period After Tax but before the Exceptional Items (5-8)</b>	<b>1131.27</b>	<b>436.89</b>	<b>272.01</b>	<b>1568.16</b>	<b>282.08</b>	<b>1481.44</b>
10	<b>Profit for the Period After Tax and also after the Exceptional Items (7-8)</b>	<b>1131.27</b>	<b>436.89</b>	<b>451.23</b>	<b>1568.16</b>	<b>1114.43</b>	<b>2313.79</b>
11	<b>Other Comprehensive Income (Refer Note 2) :</b>						
	A (i) Items that will not be reclassified to profit or loss on Equity Instruments						
	Unrealised Gain on Valuation of Fair Market Value of Investments	459.35	869.21	185.07	1328.56	185.07	2,044.03
	(ii) Income tax relating to items that will not be reclassified to P & L						
	Deferred Tax (Liability) on Other Comprehensive Income	(69.16)	(104.78)	(13.54)	(173.94)	(13.54)	(195.37)
	B (i) Items that will be reclassified to profit or loss	---	---	---	---	---	---
	(ii) Income tax relating to items that will be reclassified to P & L	---	---	---	---	---	---
	<b>Net of Other Comprehensive Income [A(i)+A(ii)+B(i)+B(ii)]</b>	<b>390.19</b>	<b>764.43</b>	<b>171.53</b>	<b>1154.62</b>	<b>171.53</b>	<b>1,848.66</b>
12	<b>Total Comprehensive Income for the period (10+11)</b> (Comprise Profit and Other Comprehensive Income for the Period)	<b>1521.46</b>	<b>1201.32</b>	<b>622.76</b>	<b>2722.78</b>	<b>1285.96</b>	<b>4162.45</b>
13	<b>Earning per equity share-Rs.10/- each (Profit After Tax before Exceptional Items) :-</b>						
	(a) Basic	37.71	14.56	9.07	52.27	9.40	49.38
	(b) Diluted	37.71	14.56	9.07	52.27	9.40	49.38

Place : Kolkata

Date : 11/11/2021

[Auditors' Authentication]

Membership No. 053267

asheesh

[Asheesh Dabriwal-Managing Director]

DIN : 00044783

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UDIN : 21053267AAAAA1013

UNAUDITED (with limited review by statutory auditors) STANDALONE IND AS FINANCIAL RESULTS FOR THE SECOND QUARTER AND FIRST HALF-YEAR ENDED 30TH SEPTEMBER, 2021 AS PER REGULATION 33, REGULATION 52 AND REGULATION 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 Unaudited Standalone Ind AS Financial Results for the Quarter/Half-year/Year Ended (Amt. Rs. in Lakh)

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 on	Previous Year ended on
		30/09/2021	30-06-2021	30-09-2020	30/09/2021	30-09-2020	31/03/2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (with limited review by auditors) FOR THE PERIOD ENDED : QUARTER/HALF-YEAR/YEAR</b>							
14	Earning per equity share-Rs.10/- each (Profit After Tax and after Exceptional items) :-						
	(a) Basic	37.71	14.56	15.04	52.27	37.15	77.13
	(b) Diluted	37.71	14.56	15.04	52.27	37.15	77.13
15	Paid up Equity Share Capital, Equity Shares of Rs.10/- each	300.00	300.00	300.00	300.00	300.00	300.00
16	Other Equity excluding revaluation Reserve	N.A.	N.A.	N.A.	N.A.	N.A.	10639.62
17	Net Worth (including Retained Earning)	N.A.	N.A.	N.A.	N.A.	N.A.	10939.62
18	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)
19	Interest Service Coverage Ratio	3594.26	181.12	36435.00	547.82	120.72	356.77
20	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 &amp; 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, 2021 Rs. in lakhs

PARTICULARS	As at Current Half-Year Ended on	As at Previous Half-Year Ended on	As at Previous Year ended on
	30-09-2021 (Unaudited)	30-09-2020 (Unaudited)	31/03/2021 (Audited)
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before Exceptional Items and Tax	1984.95	379.50	2006.56
Adjustment for :			
Depreciation and amortisation expense	89.97	87.47	173.94
Finance Costs (for Separate Consideration)	3.63	3.17	5.64
(Less) : Profit on Sale of Fixed Assets (for Separate Consideration)	(1.45)	—	(0.24)
Add : Provision for Gratuity written back (credited)	—	—	1.86
(Less) : Income from Investment on Mutual Fund (for Separate Consideration)	(485.00)	—	—
(Less) : Interest Income (for Separate Consideration)	(1.32)	(1.07)	(2.47)
<b>Operating Profit before Working Capital Changes</b>	<b>1590.78</b>	<b>469.07</b>	<b>2185.29</b>
<b>Changes in Working Capital :</b>			
<b>Adjustment for (increase)/decrease in operating assets :-</b>			
Inventories	(440.90)	(44.97)	(596.78)
Trade Receivables	(254.37)	(238.01)	(509.81)
Other Financial Assets	(109.92)	(158.12)	(208.21)
<b>Adjustment for increase/(decrease) in operating liabilities :-</b>			
Trade Payables	39.89	64.04	(23.54)
Other Financial Liabilities (Unclaimed Dividend)	119.39	75.00	0.32
Other Current Liabilities (excluding Gratuity provision)	(143.64)	(5.29)	188.04
<b>Cash Generated from Operations</b>	<b>801.23</b>	<b>161.72</b>	<b>1,035.31</b>
(Less) : Net of Income Tax (Paid)	(439.37)	(106.52)	(422.29)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>361.86</b>	<b>55.20</b>	<b>613.02</b>
<b>B CASH FLOW (USED IN) INVESTING ACTIVITIES</b>			
Interest Income	1.32	1.07	2.47
Sale of Fixed Assets	1.45	—	1.25
(Less) : Investment in Acquisition of Property, Plant & Machinery, Capital Work-in-Progress (Fixed Assets)	(718.94)	(45.16)	(160.05)
Current Investment not considered as Cash and Cash Equivalent :-			
(a) (Less) : Investment of Mutual Fund	(419.98)	(209.99)	(699.97)
(b) Net of Sale Proceeds from Redemption of Mutual Fund	1,010.00	—	—
<b>NET CASH (USED IN) INVESTMENT ACTIVITIES (B)</b>	<b>(126.15)</b>	<b>(254.08)</b>	<b>(856.30)</b>
<b>C CASH FLOW (USED IN) FINANCING ACTIVITIES</b>			
Net (Decrease) in Borrowings (Working Capital)	(57.87)	(189.92)	(142.13)
(Less) : Payment of Dividend and Dividend Tax	(120.00)	(75.00)	(75.00)
(Less) : Finance Cost	(3.63)	(3.17)	(5.64)
<b>NET CASH FLOW (USED IN) FINANCING ACTIVITIES (C)</b>	<b>(181.50)</b>	<b>(268.09)</b>	<b>(222.77)</b>
<b>NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)</b>	<b>54.21</b>	<b>(466.97)</b>	<b>(466.05)</b>
<b>Cash and Cash Equivalent at the Beginning of the Year/Period</b>	<b>222.52</b>	<b>688.57</b>	<b>688.57</b>
<b>Cash and Cash Equivalent at the End of the Period</b>	<b>276.73</b>	<b>221.60</b>	<b>222.52</b>

Place : Kolkata

Date : 11/11/2021

[Auditors' Authentication]

Membership No. 053267

asheesh

[Asheesh Dabirwal-Managing Director]

DIN : 00044783

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UDIN : 21053267AAAAABA1013

UNAUDITED (with limited review by statutory auditors) STANDALONE IND AS FINANCIAL RESULTS FOR THE SECOND QUARTER AND FIRST HALF-YEAR ENDED 30TH SEPTEMBER, 2021

AS PER REGULATION 33, REGULATION 52 AND REGULATION 47(1)(b) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

ANNEXURE - "IX"

ANN-IX of Reg.33/52 & Reg. 47(1)(b) of the SEBI (LODR) Reg., 2015 of the Audited Standalone Ind AS Statement of Assets and Liabilities: 30th September, 2021 Rs. in lakhs

STANDALONE STATEMENT OF ASSETS AND LIABILITIES		As at Current Half-Year ended on 30-09-2021 (Unaudited)	As at Previous Year ended on 31/03/2021 (Audited)
Particulars			
<b>A</b>	<b>ASSETS</b>		
1	Non-Current Assets : (a) Property, Plant and Equipment	1656.03	976.49
	(b) Capital Work-in-Progress	—	50.57
	<b>Total Non-Current Assets</b>	<b>1656.03</b>	<b>1027.06</b>
2	Current Assets : (a) Inventories	2293.09	1852.19
	(b) Financial Assets :- (i) Investments	8862.53	7638.99
	(ii) Trade Receivables	1151.84	897.47
	(iii) Cash & Cash Equivalents	276.73	222.52
	(iv) Other Financial Assets	449.12	339.20
	(c) Other Current Assets	23.14	23.14
	<b>Total Current Assets</b>	<b>13056.45</b>	<b>10973.51</b>
	<b>TOTAL ASSETS</b>	<b>14712.48</b>	<b>12000.57</b>
<b>B</b>	<b>EQUITY &amp; LIABILITIES</b>		
1	Equity : (a) Equity Share Capital	300.00	300.00
	(b) Other Equity	13242.40	10639.62
	<b>Total Equity</b>	<b>13542.40</b>	<b>10939.62</b>
2	Liabilities		
	<b>Total Non-Current Liabilities : Deferred Tax Liabilities - Net</b>	<b>352.87</b>	<b>176.38</b>
	Current Liabilities : (a) Financial Liabilities :- (i) Borrowings	—	57.87
	(ii) Trade Payables	358.04	318.15
	(iii) Other Financial Liabilities	124.37	4.98
	(b) Current Tax Liabilities (Net of Adv. Tax)	143.37	168.50
	(c) Other Current Liabilities	191.43	335.07
	<b>Total Current Liabilities</b>	<b>817.21</b>	<b>884.57</b>
	<b>Total Liabilities</b>	<b>1170.08</b>	<b>1060.95</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>14712.48</b>	<b>12000.57</b>

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 November, 2021. 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 Unaudited Financial Results of Second Quarter & First Half-year ended 30/09/2021.
- The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. In view of the lock-down declared by Govt of West Bengal from 16th May 2021, the Company's operations were adversely impacted. The operations have been resumed in a phased manner from 28th May, 2021 in accordance with the guidelines issued by the relevant regulatory authorities with regard to adhering of social distance and following prescribed hygiene standards. 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, 2021 and difference recognised during the quarter 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	Half-year ended	Year Ended
	30-09-2021	30-09-2021	31-03-2021
Total of "Value of appreciation of Investment in Equity Mutual Fund" recognised during Quarter/Year ended	459.35	1,328.56	3,017.53
[a] Out of above Value of appreciation of Investment in Equity Mutual Fund recognised as Exceptional Items in P/L (Less) : Deferred Tax (Liability) on above Exceptional Items Income	—	—	973.50
Net of Exceptional Items Income (Net of Tax) Recognised as "Value of appreciation of Investment in Equity Mutual Fund"	—	—	832.35
[b] Out of above Value of appreciation of Investment in Eq. Mutual Fund recognised as Other Comprehensive Income in P/L (Less) : Deferred Tax (Liability) on above Other Comprehensive Income	459.35 (69.16)	1,328.56 (173.94)	2,044.03 (195.37)
Net of Other Comprehensive Income (Net of Tax) Recognised as "Value of appreciation of Investment in Equity Mutual Fund"	390.19	1,154.62	1,848.66

- 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 Second Quarter and First Half-Year Ended result, hence the Cash Flow Statement and Statement of Affairs as per Annexure-IX is also attached.
- The Full Format of results for the Second Quarter Ended & First Half-Year Ended September 30, 2021 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. NAVIN NAYAR & COMPANY

Firm Registration No : 317117E

Chartered Accountants

  
[Navin Nayar]  
Proprietor

Membership No. : 053267

FOR DHP INDIA LIMITED

  
[ASHEESH DABRIWAL]

Managing Director

DIN : 00044783

Place : Kolkata

Date : 11/11/2021

UDIN : 21053267AAAAABA1013