



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)(C)/ 29478

09/08/2021

To

- 1) The Secretary
The Calcutta Stock Exchange Ltd. [Securities Code : 14058]
7, Lyons Range, Kolkata - 700 001.
- 2) 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

Sub : Sending of outcome of today's Board Meeting dated 09/08/2021 for approval of Unaudited Standalone Ind AS Financial Results (with limited review by statutory auditors) of First Quarter ended 30-06-2021 u/r. 33 of SEBI (LODR) Regulations, 2015, and also Information u/r. 30 of SEBI (LODR) Reg,2015, for approval of voluntarily delisting of its Equity Shares from The Calcutta Stock Exchange Ltd as per provisions of SEBI (Delisting of Equity Shares) Regulations, 2009

The Board of Directors of DHP INDIA LTD, on their Meetings on today Monday dated 09-08-2021, have approved the Unaudited Standalone Ind AS Financial Results (with limited review by statutory auditors) of First Quarter Ended 30/06/2021 (from 01/04/2021 to 30/06/2021) as per Annexure - "I" attached. The information is required to inform as per Regulation 33 of SEBI (LODR) Regulations, 2015.

Furthermore, this is also inform you that the Board of Directors, on their Meeting on today Monday dated 09-08-2021, have also approve and consider voluntary delisting of Equity Shares of the Company from The Calcutta Stock Exchange Limited ("CSE") (Scrip Code : 14058) in terms of the provisions of the Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009. The Equity Shares of the Company will continue to remain listed on BSE Limited ("BSE") (Scrip Code : 531306), which have nation-wide trading terminals. The information is required to inform as per Regulation 30 of SEBI (LODR) Regulations, 2015.

Kindly acknowledge the same.

Thanking You,



Yours Faithfully,
FOR DHP INDIA LIMITED

Asheesh
(ASHEESH DABRIWAL)
Managing Director
DIN : 00044783

Enclosed : As Stated above

To

Ref : 19(B)(C)/29A78

1) The Secretary, The Calcutta Stock Exchange Ltd. [Securities Code : 14058], Kolkata

09/08/2021

2) The General Manager/Asst.General Manager, Bombay Stock Exchange Limited., [Securities Code : 531306], Mumbai

ANNEXURE - "I"

Dear Sir,

Re: DHP INDIA LIMITED [Issuer ID : INE 590D 01016]

Sub: Sending of Unaudited Standalone Ind AS Financial Results (with limited review by statutory auditors) for the First Quarter Ended : 30-06-2021.

The Members of the Audit Committee of DHP India Ltd. and the Board of the Directors of DHP India Ltd. approved the Unaudited (with limited review by statutory auditors) Standalone Ind AS Financial Results for the First Quarter Ended 30-06-2021 at 11.00 AM & 11.30 AM on today's meeting Dt. 09-08-2021 respectively.

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 Ended (Amt. Rs. In Lakh)					
Sl. No.	Particulars	Current Quarter ended on 30/06/2021	Preceding Quarter ended on 31-03-2021	Corresponding Quarter ended in the previous year on 30-06-2020	Previous Year ended on 31/03/2021
		Unaudited	Audited	Unaudited	Audited
STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (with limited review by auditors) FOR THE PERIOD ENDED :					
1	Revenue from Operations				
	(a) Sale of Products (inclusive of GST on Domestic Sales)	1763.32	2173.11	697.28	6199.76
	(b) Other Operating Income (inclusive of GST on Domestic Scrap Sales)	284.86	428.65	34.59	953.66
	Gross Revenue from Operations (a+b)	2048.18	2601.76	731.87	7153.42
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	(37.18)	(58.86)	---	(126.66)
	Net Revenue from Operations (net of GST)	2011.00	2542.90	731.87	7026.76
2	Other Income / (Loss)	27.76	53.15	(8.62)	135.06
3	Total Income (1+2)	2038.76	2596.05	723.25	7161.82
4	Expenses				
	(a) Cost of Materials Consumed	1027.76	1078.01	301.35	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	(28.16)	(64.15)	83.43	8.23
	(d) Excise Duty	---	---	---	---
	(e) Employees Benefits Expense	258.66	238.18	192.42	932.61
	(f) Finance Costs	3.24	0.76	3.16	5.64
	(g) Depreciation / Amortisation Expenses	41.90	43.23	40.06	173.94
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	---	29.36	---	29.36
	(i) Other Expenses	151.78	173.69	87.67	570.82
	Total Expenses (a+b+c+d+e+f+g+h+i)	1455.18	1499.08	708.09	5155.26
5	Profit Before Exceptional Items and Tax (3-4)	583.58	1096.97	15.16	2006.56
6	Exceptional Items (Refer Note 2)				
	(Income from appreciation) in Value of Mutual Fund on Fair market Value due to COVID-19 pandemic considered as Exceptional Items	---	---	(742.26)	(973.50)
	Add : Provision for Deferred Tax Liability on such Exceptional items	---	---	89.13	141.15
	Net of Tax of Exceptional Items (Income) Charged to P & L A/c.	---	---	(653.13)	(832.35)
7	Profit Before Tax and After Exceptional Items (5-6)	583.58	1096.97	668.29	2838.91
8	Tax Expense :-				
	(a) Current Income Tax	147.25	292.66	6.15	529.20
	(b) (Less) : Net of Deferred Tax (Liabilities)	(0.56)	(0.80)	(1.06)	(4.08)
	Total Tax Expense (a+b)	146.69	291.86	5.09	525.12
9	Profit for the Period After Tax but before the Exceptional Items (5-8)	436.89	805.11	10.07	1481.44
10	Profit for the Period After Tax and also after the Exceptional Items (7-8)	436.89	805.11	663.20	2313.79
11	Other Comprehensive Income (Refer Note 2) :				
	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	869.21	610.83	---	2,044.03
	(ii) Income tax relating to items that will not be reclassified to P & L				
	Deferred Tax (Liability) on Other Comprehensive Income	(104.78)	(63.88)	---	(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	---	---	---	---
	Net of Other Comprehensive Income [A(i)+A(ii)+B(i)+B(ii)]	764.43	546.95	---	1,848.66
12	Total Comprehensive Income for the period (10+11) (Comprise Profit and Other Comprehensive Income for the Period)	1201.32	1352.06	663.20	4162.45

Cont. page 2



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 Ended (Amt. Rs. in Lakh)					
Sl. No.	Particulars	Current Quarter ended on 30/06/2021	Preceding Quarter ended on 31-03-2021	Corresponding Quarter ended in the previous year on 30-06-2020	Previous Year ended on 31/03/2021
		Unaudited	Audited	Unaudited	Audited
STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (with limited review by auditors) FOR THE PERIOD ENDED :					
13	Earning per equity share-Rs.10/- each (Profit After Tax before Exceptional Items) :-				
	(a) Basic	14.56	26.84	0.34	49.38
	(b) Diluted	14.56	26.84	0.34	49.38
14	Earning per equity share-Rs.10/- each (Profit After Tax and after Exceptional items) :-				
	(a) Basic	14.56	26.84	22.11	77.13
	(b) Diluted	14.56	26.84	22.11	77.13
15	Paid up Equity Share Capital, Equity Shares of Rs.10/- each	300.00	300.00	300.00	300.00
16	Other Equity excluding revaluation Reserve	N.A.	N.A.	N.A.	10639.62
17	Net Worth (including Retained Earning)	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)
19	Interest Service Coverage Ratio	181.12	1444.38	5.80	356.77
20	Debt-Equity Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)

Notes :

- The above results were approved by the Audit Committee & also at the meeting of the Board of Directors of the Company held on 9th August, 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 First Quarter Ended 30/06/2021.
- 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 June, 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 30-06-2021	Year Ended 31-03-2021
	Total of "Value of appreciation of Investment in Equity Mutual Fund" recognised during Quarter/Year ended	869.21
[a] Out of above Value of appreciation of Investment in Equity Mutual Fund recognised as Exceptional Items in P/L	----	973.50
(Less) : Deferred Tax (Liability) on above Exceptional Items Income	----	(141.15)
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	869.21	2,044.03
(Less) : Deferred Tax (Liability) on above Other Comprehensive Income	(104.78)	(195.37)
Net of Other Comprehensive Income (Net of Tax) Recognised as "Value of appreciation of Investment in Equity Mutual Fund"	764.43	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 First Quarter 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 First Quarter Ended June 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)
- In this meeting the Board also consider and approved a proposal for voluntarily delisting of the Company's Equity Shares from The Calcutta Stock Exchange Limited (Scrip Code : 14058). The Equity Shares of the Company will continue to remain listed on Bombay Stock Exchange (BSE) Limited (Scrip Code : 531306), which have nation-wide trading terminals.

For DHP INDIA LIMITED

Asheesh

[ASHEESH DABRIWAL]

Managing Director

DIN : 00044783



Kolkata

Date : 9th August, 2021