DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555

ISO 9001, ISO 14001 and ISO 45001 Certified Company

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)/29608

11/11/2021

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]

Sub : Sending of outcome of today's Board Meeting dated 11/11/2021 (Thrusday) for approval of Unaudited Standalone Ind AS Financial Results (with limited review by statutory auditors) of Second Quarter & First Half-year ended 30-09-2021.

The Board of Directors of DHP INDIA LTD, on their Meetings on today Thrusday dated 11-11-2021, have approved the Unaudited Standalone Ind AS Financial Results (with limited review by statutory auditors) of Second Quarter Ended 30/09/2021 (from 01/07/2021 to 30/09/2021) and First Half-year Ended 30/09/2021 (from 01/04/2021 to 30/09/2021) as per Annexure - "I" & "IX" (Financial Statements, Cash Flow Statements and Statement of Affairs etc.) attached. The information is required to inform as per Regulation 33 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

Factory : Dhulagarh Industrial Park, P.O. Kanduah, P.S. Sankrail, N.H.-6, Howrah 711 302, West Bengal
Tel : (+91) 76050-00585, 76050-00586

DHP INDIA LIMITED

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

Ref : 19(B)(B)/ 2960 8

To

11/11/2021

The General Manager/Asst.General Manager, Bombay Stock Exchange Limited., {Securities Code : 531306}, Mumbai

ANNEXURE - "I" & "IX"

Dear Sir, **Re: DHP INDIA LIMITED [Issuer ID : INE 590D 01016, Securities Code with BSE : 531306]**

Sub: Sending of Unaudited Standalone Ind AS Financial Results (with limited review by statutory auditors) for the Second Quarter & First Half-Year Ended : 30-09-2021.

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 Second Quarter & First Half-Year Ended 30-09-2021 at 11.00 AM & 11.30 AM on today's meeting Dt. 11-11-2021 (Thrusday) 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/Half-year/Year Ended (Amt. Rs. In Lakh)

Sl. No.	Particulars	Current Quarter ended on 30/09/2021	Preceeding 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
	STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (with limited review by auditors) FOR THE PERIOD ENDED : QUARTER/HALF-YEAR/YEAR						
1	**Revenue from Operations**						
	(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
	Gross Revenue from Operations (a+b)	3188.55	2048.18	1735.24	5236.73	2467.11	7153.42
	(Less) : GST Recovered on Sale of Product and Sale of Scrap	(77.69)	(37.18)	(22.66)	(114.87)	(22.66)	(126.66)
	Net Revenue from Operations (net of GST)	3110.86	2011.00	1712.58	5121.86	2444.45	7026.76
2	**Other Income**	512.67	27.76	14.59	540.43	5.97	135.06
3	**Total Income (1+2)**	3623.53	2038.76	1727.17	5662.29	2450.42	7161.82
4	**Expenses**						
	(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
	Total Expenses (a+b+c+d+e+f+g+h+i)	2222.16	1455.18	1362.83	3677.34	2070.92	5155.26
5	**Profit Before Exceptional Items and Tax (3-4)**	1401.37	583.58	364.34	1984.95	379.50	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	---	---	(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	**Profit Before Tax and After Exceptional Items (5-6)**	1401.37	583.58	543.56	1984.95	1,211.85	2838.91
8	Tax Expense :-						
	(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)
	Total Tax Expense (a+b)	270.10	146.69	92.33	416.79	97.42	525.12
9	**Profit for the Period After Tax but before the Exceptional Items (5-8)**	1131.27	436.89	272.01	1568.16	282.08	1481.44
10	**Profit for the Period After Tax and also after the Exceptional Items (7-8)**	1131.27	436.89	451.23	1568.16	1114.43	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	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	---	---	---	---	---	---
	Net of Other Comprehensive Income [A(i)+A(ii)+B(i)+B(ii)]	390.19	764.43	171.53	1154.62	171.53	1,848.66
12	Total Comprehensive Income for the period (10+11) (Comprise Profit and Other Comprehensive Income for the Period)	1521.46	1201.32	622.76	2722.78	1285.96	4162.45

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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/Half-year/Year Ended (Amt. Rs. In Lakh)

Sl. No.	Particulars	Current Quarter ended on 30/09/2021 Unaudited	Preceeding Quarter ended on 30-06-2021 Unaudited	Corresponding Quarter ended in the previous year on 30-09-2020 Unaudited	Current Half Year ended on 30/09/2021 Unaudited	Corresponding Half Year ended on 30-09-2020 Unaudited	Previous Year ended on 31/03/2021 Audited
STATEMENT OF UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (with limited review by auditors) FOR THE PERIOD ENDED : QUARTER/HALF-YEAR/YEAR							
13	Earning per equity share-Rs.10/- each (Profit After Tax before Exceptional Items) :-						
	(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
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 & 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 30-09-2021 (Unaudited)	As at Previous Half-Year Ended on 30-09-2020 (Unaudited)	As at Previous Year ended on 31/03/2021 (Audited)
A	**CASH FLOW FROM OPERATING ACTIVITIES**			
	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)
	Operating Profit before Working Capital Changes	1590.78	469.07	2185.29
	Changes in Working Capital :			
	Adjustment for (increase)/decrease in operating assets :-			
	Inventories	(440.90)	(44.97)	(596.78)
	Trade Receivables	(254.37)	(238.01)	(509.81)
	Other Financial Assets	(109.92)	(158.12)	(208.21)
	Adjustment for increase/(decrease) in operating liabilities :-			
	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
	Cash Generated from Operations	801.23	161.72	1,035.31
	(Less) : Net of Income Tax (Paid)	(439.37)	(106.52)	(422.29)
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)	361.86	55.20	613.02
B	**CASH FLOW (USED IN) INVESTING ACTIVITIES**			
	Interest Income	1.32	1.07	2.47
	Sale of Fixed Assets	1.45	---	1.25
	(Less) : Investment in Acquition 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	---	---
	NET CASH (USED IN) INVESTMENT ACTIVITIES (B)	(126.15)	(254.08)	(856.30)
C	**CASH FLOW (USED IN) FINANCING ACTIVITIES**			
	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)
	NET CASH FLOW (USED IN) FINANCING ACTIVITIES (C)	(181.50)	(268.09)	(222.77)
	NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	54.21	(466.97)	(466.05)
	Cash and Cash Equivalent at the Beginning of the Year/Period	222.52	688.57	688.57
	Cash and Cash Equivalent at the End of the Period	276.73	221.60	222.52

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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 Particulars	As at Current Half-Year ended on 30-09-2021 (Unaudited)	As at Previous Year ended on 31/03/2021 (Audited)
A	ASSETS		
1	Non-Current Assets : (a) Property, Plant and Equipment	1656.03	976.49
	(b) Capital Work-in-Progress	—	50.57
	Total Non-Current Assets	1656.03	1027.06
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
	Total Current Assets	13056.45	10973.51
	TOTAL ASSETS	14712.48	12000.57
B	EQUITY & LIABILITIES		
1	Equity : (a) Equity Share Capital	300.00	300.00
	(b) Other Equity	13242.40	10639.62
	Total Equity	13542.40	10939.62
2	Liabilities		
	Total Non-Current Liabilities : Deferred Tax Liabilities - Net	352.87	176.38
	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
	Total Current Liabilities	817.21	884.57
	Total Liabilities	1170.08	1060.95
	TOTAL EQUITY & LIABILITIES	14712.48	12000.57

Notes :

1) 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.

2) The outbreak of Coronavirus (COVID-19) pandemic globaly and in India is causing significant distrurbance 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 hygine 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 30-09-2021	Half-year ended 30-09-2021	Year Ended 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	----	----	973.50
(Less) : Deferred Tax (Libility) on above Exceptional Items Income	----	----	(141.15)
Net of Exceptional Items Income (Net of Tax) Recognised as "Value of appriciation 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	459.35	1,328.56	2,044.03
(Less) : Deferred Tax (Libility) on above Other Comprehensive Income	(69.16)	(173.94)	(195.37)
Net of Other Comprehensive Income (Net of Tax) Recognised as "Value of appriciation of Investment in Equity Mutual Fund"	390.19	1,154.62	1,848.66

3) 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).

4) 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.

5) 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.

6) 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.dilinida.co.in)

For DHP INDIA LIMITED

asheesh

{ASHEESH DABRIWAL}
Managing Director
DIN : 00044783

Kolkata
Date : 11th November, 2021