



DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555



Registered Office : 7B Shreelekha, 7th Floor, 42A Park Street, Kolkata 700 016, India
Tel : +91(33) 2229-5735, 2229-7995, 4600-2601, 4600-2602
E-mail : info@dhpindia.com

Ref : 19(B)(B)/31240

12/08/2026

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 Statutory Auditors Limited Review Report on Unaudited Financial Results of First Quarter Ended 30/06/2026 with Unmodified Opinion as per Regulation 33 & 47(1)(b) of SEBI (LODR) Regulations 2015 in compliance with Ind AS.

We are sending herewith the Statutory Auditors Limited Review Report with Unmodified Opinions of First Quarter Ended 30/06/2026 (from 01/04/2026 to 30/06/2026) along with Un-audited Financial Results (with limited review by auditors) for the Quarter ended 30/06/2026 duly Signed Statutory Auditors (UDIN Mentioned) in prescribed form "Annexure - I" (Financial Results) as per Regulation 33 & Regulation 47(1)(b) of SEBI (LODR) Regulations 2015 in compliance with Ind AS.

Kindly acknowledge the same.

Thanking You,

Yours Faithfully,
FOR DHP INDIA LIMITED



(CA Ashok Kumar Singh)
Chief Financial Officer

Enclosed : As Stated

NKSJ & ASSOCIATES

Chartered Accountants

MANDEEPA BUILDING

FLAT NO 4N, 4TH OOR,

4 SOUTHERN AVENUE, KOLKATA 700026

OFFICE PHONES 033 4527 8115

EMAIL nksjandassociates@gmail.com

MOBILE 6292009555

LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF DHP INDIA LIMITED FOR QUARTER ENDED 30TH JUNE, 2026 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 AS AMENDED

TO
THE BOARD OF DIRECTORS,
DHP INDIA LIMITED

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **DHP India Limited** ("the Company") for the quarter ended on 30th June, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the "the Regulation")) read with relevant circulars issued by the SEBI from time to time;
- This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 12th August , 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- We conducted our review of the Statement in accordance with the Standard 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



NKSJ & ASSOCIATES

Chartered Accountants

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- 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NKSJ & Associates
Chartered Accountants
(Registration No. 329563E)
UDIN: 26234454ZYBD9H3257



(CA Sneha Jain)
Partner
(Membership No. 234454)

Place: Kolkata
Dated the 12th day of August, 2026



Regd. Office: 7B, Shreelekha, 7th Floor, 42A, Park Street, Kolkata-700016. Phone No. (033) 4600-2601/2602, E-mail: info@dhpindia.com,

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

UDIN : 26234454ZYRDQH3257

ANNEXURE - "I"

UN-AUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE FIRST QUARTER ENDED 30TH JUNE, 2026 AS PER REG.33 & REG.52 AND REG.47(1)(b) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ANNEXURE - "I"

ANN-I of Reg.33/52 & Reg.47(1)(b) of the SEBI (LODR) Reg.2015 of the Unaudited Financial Results (with limited review by auditors) for the Quarter Ended (Amt.Rs.in Lakhs)

Sl. No.	Particulars	Current	Preceding	Corresponding	Previous
		Quarter	Quarter	Quarter ended in	Year
		ended on	ended on	the previous year on	ended on
		30/06/2026	31/03/2026	30/06/2025	31/03/2026
		Unaudited	Audited	Unaudited	Audited
STATEMENT OF UNAUDITED FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE QUARTER ENDED : 30TH JUNE, 2026					
1	Revenue from Operations				
	(a) Sale of Products (inclusive of GST on Domestic Sales)	1,971.12	2,162.12	1,819.62	6,246.65
	(b) Other Operating Income (inclusive of GST on Domestic/Scrap Sales)	335.07	412.25	277.03	1,148.19
	Gross Revenue from Operations (a+b)	2,306.19	2,574.37	2,096.65	7,394.84
	(Less) : GST Recovered on Domestic Sale of Product and Sale of Scrap	(44.98)	(57.78)	(36.71)	(157.23)
	Net Revenue from Operations (net of GST)	2,261.21	2,516.59	2,059.94	7,237.61
2	Other Income	(3.76)	11.56	190.05	355.63
3	Total Income (1+2)	2,257.45	2,528.15	2,249.99	7,593.24
4	Expenses				
	(a) Cost of Materials Consumed	1,006.51	1,155.88	988.84	3,424.43
	(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	(56.42)	10.36	(13.75)	(96.65)
	(d) Excise Duty	---	---	---	---
	(e) Employees Benefits Expense	366.77	324.88	332.06	1,346.23
	(f) Finance Costs	13.48	14.46	6.11	52.19
	(g) Depreciation / Amortisation Expenses	81.56	99.94	89.14	372.98
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	---	91.08	---	91.08
	(i) Other Expenses	214.52	242.35	234.92	879.64
	Total Expenses (a+b+c+d+e+f+g+h+i)	1,626.42	1,938.95	1,637.32	6,069.90
5	Profit for the Period Before Tax (3-4)	631.03	589.20	612.67	1,523.34
6	Tax Expense :-				
	(a) Current Income Tax Expenses	162.06	180.27	156.42	420.08
	(b) Income Tax (Refund) Related to earlier Year	---	(0.02)	---	(0.02)
	(c) (Less) / Add : Net of Deferred Tax (Assets) / Liabilities	(0.71)	(0.80)	(0.21)	(2.45)
	Total Tax Expense (a+b+c)	161.35	179.45	156.21	417.61
7	Profit for the Period After Tax (5-6)	469.68	409.75	456.46	1,105.73
8	Other Comprehensive Income/(Loss) (Refer Note 2 & 3) :				
	A (i) Items that will not be reclassified to profit or loss on Equity/Debt Instruments				
	Unrealised Gain/(Loss) on Valuation of Fair Market Value of Investments	1,997.00	(2,396.83)	567.00	(1,444.87)
	(ii) Income tax relating to items that will not be reclassified to P & L				
	Deferred Tax (Liabilities)/Assets on Other Comprehensive Income/(Loss)	(411.25)	548.40	(129.73)	330.59
	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)]	1,585.75	(1,848.43)	437.27	(1,114.28)
9	Total Comprehensive Income/(Loss) for the period (7+8) (Comprise Profit and Other Comprehensive Income/(Loss) for the Period)	2,055.43	(1,438.68)	893.73	(8.55)
10	Earning Per Share (before & after extraordinary/exceptional items) for continuing				
	(a) Basic	15.66	13.66	15.22	36.86
	(b) Diluted	15.66	13.66	15.22	36.86
11	Paid up Equity Share Capital, Equity Shares of Rs.10/- each	300.00	300.00	300.00	300.00
12	Other Equity excluding revaluation Reserve	25,435.38	23,379.95	24,402.23	23,379.95

Place : Kolkata
Date : 12/08/2026[Auditors' Authentication]
Membership No. 234454[Asheesh Dabriwal-Managing Director]
DIN : 00044783

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UN-AUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE FIRST QUARTER ENDED 30TH JUNE, 2026 AS PER REG.33 & REG.52 AND REG.47(1)(b) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ANNEXURE - "I"

ANN-I of Reg.33/52 & Reg.47(1)(b) of the SEBI (LODR) Reg, 2015 of the Unaudited Financial Results (with limited review by auditors) for the Quarter Ended (Amt. Rs. in Lakhs)

Sl. No.	Particulars	Current Quarter ended on 30/06/2026	Preceeding Quarter ended on 31/03/2026	Corresponding Quarter ended in the previous year on 30/06/2025	Previous Year ended on 31/03/2026
		Unaudited	Audited	Unaudited	Audited
		STATEMENT OF UNAUDITED FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE QUARTER ENDED : 30TH JUNE, 2026			
13	Net Worth (including Retained Earning)	25,735.38	23,679.95	24,702.23	23,679.95
14	Debt Service Coverage Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)
15	Interest Service Coverage Ratio	47.81	41.75	101.27	30.19
16	Debt-Equity Ratio	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)	N.A. (No Debt)

Notes : 1) The above results were approved by the "Audit Committee [Meeting started at 11.00 AM and concluded at 11.30 AM]" & also at the meeting of "The Board of Directors [Meeting started at 11.30 AM and concluded at 12.00 PM]" of the Company held at 12th August, 2026 (Wednesday). The figures for the corresponding period have been regrouped/reclassified wherever necessary, to make them comparable. The Statutory Auditors of the Company have been carried out a Limited Review Report of such Un-audited Financial Results of the Current First Quarter Ended Results of the Quarter Ended 30/06/2026.

- 2) The Net Asset Value (NAV) taken for the valuation of Fair Market Value of Investment in Equity & Debt Investment (Investment in Equity Mutual Fund & GOLD/Silver ETF Fund) as on 30th June, 2026 and difference recognised during the quarter and year ended as "Other Comprehensive Income/(Loss) group as Income/(Loss) of "Value of appreciation/(dimunation) of Investment in Equity & Debt Mutual Fund" and their deferred tax (liabilities/assets are calculated as below (Rs. In Lakhs) :-

PARTICULARS	Quarter ended - 30/06/2026	Pr. Year Ended 31/03/2026
The Value of appr./ (dimun.) of Invest. in Mutual Fund/ETF recog. as Other Comp. Income/(Loss)	1,997.00	(1,444.87)
(Less)/Add : Deferred Tax (Liabilities)/Assets on above Other Comprehensive Income/(Loss)	(411.25)	330.59
Net of Other Com. Income/(Loss) (Net of Tax) Rec. as "Value of appr./ (dim.) of Inv. in M. Fund/ETF"	1,585.75	(1,114.28)

- 3) Significant Events in this Quarter : The company made Further Investment in Mutual Fund during the Quarter ended 30th June, 2026 of Rs. 779.96 Lakhs. subsequently their value of appreciation/ (dimunation) and their deferred tax (liabilities) are recognised as "Other Comprehensive Income/(Loss)" and "Deferred Tax (Liabilities)/ Assets" etc.
- 4) 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).
- 5) 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.
- 6) This is First Quarter Ended result, hence the Cash Flow Statement and Statement of Affairs is Not Applicable.
- 7) The Full Format of results for the First Quarter Ended June 30, 2026 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. NKSJ & ASSOCIATES
Firm Registration No : 329563E
Chartered Accountants

FOR DHP INDIA LIMITED

[ASHEESH DABRIWAL]

Managing Director

DIN : 00044783

Place : Kolkata

Date : 12/08/2026

UDIN : 26234454ZYBDQH3257

[Sneha Jain]

Partner [Membership No. 234454]

