DHP INDIA LIMITED

Corporate Identity Number (CIN) : L65921WB1991PLC051555

JAS-ANZ

ISO 9001, ISO 14001 and
ISO 45001 Certified Company

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)/ 3137

10/11/2026

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 Second Quarter and First Half Year Ended 30/09/2026 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 Second Quarter Ended 30/09/2026 (from 01/07/2026 to 30/09/2026) and First Half Year ended 30/09/2026 (from 01/04/2026 to 30/09/2026) along with Un-audited Financial Results (with limited review by auditors) for the Quarter & Half Year ended 30/09/2026 duly Signed Statutory Auditors (UDIN Mentioned) in prescribed form "Annexure – I" (Financial Results) and Annexure-"IX" (Cash Flow Statement and Statement of Affairs) 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

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

NKSJ & ASSOCIATES
CHARTERED ACCOUNTANTS

MANDEEP BUILDING
Flat No. 4N, 4TH FLOOR,
4, SOTHERN AVENUE, KOLKATA - 700026

Phone: 033-4527 8115
Mobile : 6292009555
Email: nksjandassociates@gmail.com

LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF DHP INDIA LIMITED FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 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 and six month ended on 30th September, 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 **10th November , 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 KOLKATA 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: 26234454XTFZTG4308

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

Place: Kolkata
Dated the 10th day of November,2026



DHP INDIA LIMITED

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 : [redacted] 26234A54XTFZTG4308

ANNEXURE - "I" & "IX"

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE SECOND QUARTER AND FIRST HALF-YEAR ENDED 30TH SEPTEMBER 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/Half Year Ended (Amt.Rs.in Lakhs)

Sl. No.	Particulars	Current Quarter ended on 30/09/2026	Preceeding Quarter ended on 30/06/2026	Corresponding Quarter ended in the previous year on 30/09/2025	Current Half Year ended on 30/09/2026	Corresponding Half Year ended in the previous year on 30/09/2025	Previous Year ended on 31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	STATEMENT OF UNAUDITED FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE QUARTER/HALF-YEAR ENDED : 30TH SEPTEMBER, 2026						
1	Revenue from Operations						
	(a) Sale of Products (inclusive of GST on Domestic Sales)	2,296.70	1,971.12	1,232.66	4,267.82	3,052.28	6,246.65
	(b) Other Operating Income (inclusive of GST on Domestic/Scrap Sales)	513.39	335.07	234.09	848.46	511.12	1,148.19
	Gross Revenue from Operations (a+b)	2,810.09	2,306.19	1,466.75	5,116.28	3,563.40	7,394.84
	(Less) : GST Recovered on Domestic Sale of Product and Sale of Scrap	(73.07)	(44.98)	(29.92)	(118.05)	(66.63)	(157.23)
	Net Revenue from Operations (net of GST)	2,737.02	2,261.21	1,436.83	4,998.23	3,496.77	7,237.61
2	Other Income	6.12	(3.76)	28.71	2.36	218.76	355.63
3	Total Income (1+2)	2,743.14	2,257.45	1,465.54	5,000.59	3,715.53	7,593.24
4	Expenses						
	(a) Cost of Materials Consumed	1,082.20	1,006.51	601.65	2,088.71	1,590.49	3,424.43
	(b) Purchase of Stock-in-Trade	---	---	---	---	---	---
	(c) Changes in Inventories i.e. Decrease/(Increase) in Value of Finished Goods, Scrap, Work-in-Progress and Stock-in-Trade	150.42	(56.42)	19.00	94.00	5.25	(96.65)
	(d) Excise Duty	---	---	---	---	---	---
	(e) Employees Benefits Expense	398.44	366.77	381.81	765.21	713.87	1,346.23
	(f) Finance Costs	7.50	13.48	12.26	20.98	18.37	52.19
	(g) Depreciation / Amortisation Expenses	82.77	81.56	91.50	164.33	180.64	372.98
	(h) Contribution to Prime Minister National Relief Fund (CSR Expenses)	---	---	---	---	---	91.08
	(i) Other Expenses	298.82	214.52	200.03	513.34	434.95	879.64
	Total Expenses (a+b+c+d+e+f+g+h+i)	2,020.15	1,626.42	1,306.25	3,646.57	2,943.57	6,069.90
5	Profit for the Period Before Tax (3-4)	722.99	631.03	159.29	1,354.02	771.96	1,523.34
6	Tax Expense :-						
	(a) Current Income Tax Expenses	196.61	162.06	44.18	358.67	200.60	420.08
	(b) Income Tax (Refund) Related to earlier Year	---	-	---	---	---	(0.02)
	(c) Add/(Less) : Net of Deferred Tax Liabilities/(Assets)	0.02	(0.71)	(1.09)	(0.69)	(1.30)	(2.45)
	Total Tax Expense (a+b+c)	196.63	161.35	43.09	357.98	199.30	417.61
7	Profit for the Period After Tax (5-6)	526.36	469.68	116.20	996.04	572.66	1,105.73
8	Other Comprehensive (Loss)/Income *(Refer Note 2 & 3)* :						
	A (i) Items that will not be reclassified to profit or loss on Equity/Debt Instruments						
	Unrealised (Loss)/Gain on Valuation of Fair Market Value of Investments	(557.07)	1,997.00	(518.72)	1,439.93	48.28	(1,444.87)
	(ii) Income tax relating to items that will not be reclassified to P & L						
	Deferred Tax Assets/(Liabilities) on Other Comprehensive (Loss)/Income	81.79	(411.25)	118.68	(329.46)	(11.05)	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 (Loss)/Income [A(i)+A(ii)+B(i)+B(ii)]	(475.28)	1,585.75	(400.04)	1,110.47	37.23	(1,114.28)
9	Total Comprehensive Income/(Loss) for the period (7+8) (Comprise Profit and Other Comprehensive Income/(Loss) for the Period)	51.08	2,055.43	(283.84)	2,106.51	609.89	(8.55)
10	Earning Per Share (before & after extraordinary/exceptional items) for continuing						
	(a) Basic	17.55	15.66	3.87	33.20	19.09	36.86
	(b) Diluted	17.55	15.66	3.87	33.20	19.09	36.86
11	Paid up Equity Share Capital, Equity Shares of Rs.10/- each	300.00	300.00	300.00	300.00	300.00	300.00
12	Other Equity excluding revaluation Reserve	25,366.46	25,435.38	23,998.39	25,366.46	23,998.39	23,379.95

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Place : Kolkata
Date : 10/11/2026

NKSJ & ASSOCIATES KOLKATA Chartered Accountants

[Auditors' Authentication]
Membership No. 234454

asheesh

[Asheesh Dabriwal-Managing Director]
DIN : 00044783

DHP INDIA LIMITED

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 : [redacted] 26234454XTFZTG4308

ANNEXURE - "I" & "IX"

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE SECOND QUARTER AND FIRST HALF-YEAR ENDED 30TH SEPTEMBER 2026 AS PER REG.33 & REG.52 AND REG.47(1)(b) OF THE SEBI(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)REGULATIONS, 2015

ANNEXURE - "I"

Sl. No.	Particulars	Current Quarter ended on 30/09/2026	Preceeding Quarter ended on 30/06/2026	Corresponding Quarter ended in the previous year on 30/09/2025	Current Half Year ended on 30/09/2026	Corresponding Half Year ended in the previous year on 30/09/2025	Previous Year ended on 31/03/2026
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
STATEMENT OF UNAUDITED FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE QUARTER/HALF-YEAR ENDED : 30TH SEPTEMBER, 2026							
13	Net Worth (including Retained Earning)	25,666.46	25,735.38	24,298.39	25,666.46	24,298.39	23,679.95
14	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)
15	Interest Service Coverage Ratio	97.40	47.81	13.99	65.54	43.02	30.19
16	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 Half Year Ended : 30th September,2026 - Rs. in Lakhs

	PARTICULARS	As at Current Half Year ended on 30/09/2026 (Unaudited)	As at Previous Year ended on 31/03/2026 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Exceptional Items and Tax	1,354.02	1,523.34
	Adjustment for :		
	Depreciation and amortisation expense	164.33	372.98
	Finance Costs (for Separate Consideration)	20.98	52.19
	(Less): Provision for Gratuity (Writeen Back)	---	(7.95)
	(Less) : Income from Investment on Mutual Fund (for Separate Consideration)	---	(120.32)
	(Less) : Profit on sale of Fixed Assets (for Separate Consideration)	---	(2.84)
	(Less) : Interest Income (for Separate Consideration)	(2.60)	(188.14)
	Operating Profit before Working Capital Changes	1,536.73	1,629.26
	Changes in Working Capital :		
	Adjustment for (increase)/decrease in operating assets :-		
	Inventories	(41.10)	47.93
	Trade Receivables	(20.42)	(257.00)
	Other Financial Assets	(8.87)	211.68
	Adjustment for (decrease)/increase in operating liabilities :-		
	Trade Payables	(172.71)	(139.58)
	Other Financial Liabilities (Unclaimed Dividend)	109.36	(0.22)
	Other Current Liabilities (excluding Gratuity provision)	(39.45)	20.58
	Cash Generated from Operations	1,363.54	1,512.65
	(Less) : Net of Income Tax (Paid)	(306.62)	(494.85)
	NET CASH FLOW/(USED IN) FROM OPERATING ACTIVITIES (A)	1,056.92	1,017.80
B	CASH (USED IN)/ FLOW FROM INVESTING ACTIVITIES		
	Interest Income	2.60	188.14
	Sale of Fixed Assets	---	2.84
	(Less) : Investment in Acquition of Property, Plant & Machinery, Capital Work-in-Progress (Fixed Assets)	(60.25)	(120.74)
	Current Investment not considered as Cash and Cash Equivalent :-		
	(a) (Less) : Investment of Mutual Fund	(779.96)	(21,688.09)
	(b) Net of Sale Proceeds from Redemption of Mutual Fund	---	2,104.88
	NET CASH (USED IN) / FLOW FROM INVESTMENT ACTIVITIES (B)	(837.61)	(19,512.97)
C	CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		
	Net Increase / (Decrease) in Borrowings (Working Capital)	145.03	261.00
	(Less) : Payment of Dividend	(120.00)	(120.00)
	(Less) : Finance Cost	(20.98)	(52.19)
	NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)	4.05	88.81
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENT (A+B+C)	223.36	(18,406.36)
	Cash and Cash Equivalent at the Beginning of the Year	44.58	18,450.94
	Cash and Cash Equivalent at the End of the Year	267.94	44.58

Cont. page 3

N K S J & ASSOCIATES * KOLKATA * Chartered Accountants

Place : Kolkata
Date : 10/11/2026

[Auditors' Authentication]
Membership No. 234454

[Asheesh Dabriwal-Managing Director]
DIN : 00044783

DHP INDIA LIMITED

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ANNEXURE - "I" & "IX"

UNAUDITED STANDALONE IND AS FINANCIAL RESULTS (WITH LIMITED REVIEW BY AUDITORS) FOR THE SECOND QUARTER AND FIRST HALF-YEAR ENDED 30TH SEPTEMBER 2026 AS PER REG.33 & REG.52 AND REG.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 Unaudited Standalone Ind AS Statement of Assets and Liabilities as at 30th September, 2026 - Rs. In Lakhs

	STANDALONE STATEMENT OF ASSETS AND LIABILITIES Particulars	As at Current Half Year ended on 30/09/2026 (Unaudited)	As at Previous Year ended on 31/03/2026 (Audited)
A	ASSETS		
1	Non-Current Assets : (a) Property, Plant and Equipment	2,546.11	2,650.18
	(b) Deferred Tax Assets (Net)	16.39	345.16
	Total Non-Current Assets	2,562.50	2,995.34
2	Current Assets : (a) Inventories	2,319.58	2,278.48
	(b) Financial Assets :- (i) Investments	20,478.56	18,258.66
	(ii) Trade Receivables	994.93	974.51
	(iii) Cash & Cash Equivalents	267.94	44.58
	(iv) Other Financial Assets	325.86	316.99
	(c) Other Current Assets	60.08	60.08
	Total Current Assets	24,446.95	21,933.30
	TOTAL ASSETS	27,009.45	24,928.64
B	EQUITY & LIABILITIES		
1	Equity : (a) Equity Share Capital	300.00	300.00
	(b) Other Equity	25,366.46	23,379.95
	Total Equity	25,666.46	23,679.95
2	Liabilities : Current Liabilities :		
	Financial Liabilities :- (i) Borrowings	801.70	656.67
	(ii) Trade Payables	45.10	217.81
	(iii) Other Financial Liabilities	112.73	3.37
	(b) Current Tax Liabilities (Net of Adv. Tax)	123.66	71.59
	(c) Other Current Liabilities	259.80	299.25
	Total Current Liabilities as well as Total Liabilities	1,342.99	1,248.69
	TOTAL EQUITY & LIABILITIES	27,009.45	24,928.64

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 10th November,2026 (Tuesday). The figures for the correspo--nding 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 Second Quarter and First Half-Year Ended 30/09/2026.

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 September, 2026 and difference recognised during the quarter and year ended as "Other Comprehensive Income/(Loss) group as Income/(Loss) of "Value of appreciatin/(dimunation) of Investment in Equity & Debt Mutual Fund" and their deferred tax (Liabilities)/assets are calculated as below (Rs. In Lakhs) :-

PARTICULARS	Quarter ended 30/09/2026	Half-year ended 30/09/2026	Pr.Year Ended 31/03/2026
The Value of (dimun)/appr.of Invest. in Mutual Fund/ETF recog.as Other Comp.(Loss)/Income	(557.07)	1,439.93	(1,444.87)
Add/(Less) : Deferred Tax Assets/(Liabilities) on above Other Comprehensive (Loss)/Income	81.79	(329.46)	330.59
Net of Other Com.(Loss)/Income (Net of Tax)Rec.as"Value of (dim.)/app. of Invt.in M.Fund/ETF"	(475.28)	1,110.47	(1,114.28)

3) Significant Events in this Quarter : During the Quarter ended 30th September,2026 - The company does not make any Investment in Mutual Fund. Howeve The cumulative Investment in Mutual fund During the Half Year ended 30th September, 2026 is 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 Second Quarter and First half-year Ended result, hence the Cash Flow Statement and Statement of Affairs as per "Annexure-IX" is Annexed.

7) The Full Format of results for the Second Quarter and First Half-year Ended September 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

[Sneha Jain]
Partner [Membership No. 234454]

FOR DHP INDIA LIMITED

asheesh

[ASHEESH DABRIWAL]
Managing Director
DIN : 00044783

Place : Kolkata
Date : 10/11/2026
UDIN : 26234454XTFZTG4308

NKSJ & ASSOCIATES KOLKATA Chartered Accountants