



D & H INDIA LIMITED

D&H/CS/24-25/31
Date: 10th August, 2024

Online filing at: www.listing.bseindia.com

To,
The General Manager
DCS-CRD
BSE Limited,
Phiroze Jeebhoy Towers,
Dalal Street, MUMBAI-400001

BSE Script ID: DHINDIA BSE Scrip Code: 517514

Subject: Outcome of 2/2024-25 Board Meeting of the Company held on Saturday, 10th August, 2024 at the Head Office of the Company as per Regulation 30 read with Schedule III (A) (IV) of the SEBI (LODR) Regulation 2015.

Dear Sir,

In continuance with our previous SE Letter dated 2nd August, 2024 and further revised letter dated 7th August, 2024 and pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, and Schedule III of the said regulations, We would like to inform you that that the Meeting of Board of Directors of the Company was held on **Saturday, 10th August, 2024** at the Head Office of the Company situated at Plot A, Sector A, Industrial Area, Sanwer Road, Indore-452015 (M.P.) in which the Board has taken the following decisions including other items as per the agenda of the meeting:-

1. Approval of the Un-Audited Standalone and Consolidated Financial Results for the Quarter ended on 30th June, 2024.
2. Taken on Record the Limited Review Report by the Auditors for the Unaudited Standalone & Consolidated Financial Results of the Company for the quarter ended 30th June, 2024.
3. Approval for closer of Register of Members and Share Transfer books from 22nd September, 2024 to 28th September, 2024 (both days inclusive) for the purpose of the 39th Annual General Meeting of the Company to be held on Saturday, 28th September, 2024.
4. Approval for the Board's Report and Notice of 39th AGM for the year 31st March, 2024 to be held on 28th September, 2024.
5. Finalization of Cut-off date and Remote E-Voting period for 39th Annual General Meeting to be held on 28th September, 2024 through VC/OAVM.
6. Approval for appointment of CS (Dr.) D. K. Jain, Practicing Company Secretary, Indore as Scrutinizer for entire E- Voting process for 39th AGM of the Company pursuant to Section 108 read with Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015.
7. Approval of appointment of M/s Vinod Bhatt & Associates, Practicing Cost Accountant Indore as Cost Auditor of the Company for the financial year 2024-25.
8. Approval for appointment of M/s D K Jain & Co. practicing Company Secretary, Indore as Secretarial Auditor of the Company for the financial year 2024-25.
9. Approval of appointment of Mr. Rajendra Bandi (DIN: 00051441) as the Additional Director in the category of Independent Director of the Company for the first term of 5 (Five) Consecutive year w.e.f. from 10th August, 2024 as a director not liable to retire by rotation.



Head Off. & Correspondence Address : Plot 'A', Sector 'A', Industrial Area, Sanwer Road, INDORE - 452 015 (M.P.) INDIA Ph. : +91 731 2973101 & 2974501 Email: ho@dnhindia.com
Reqd. Off. : A-204, Kailash Esplanade. Opp. Shreyas Cinema, L.B.S. Marg, Ghatkopar (W) MUMBAI - 400 086 (MH) INDIA Ph. : +91 22 25006441 **Website:** www.dnhindia.com
CIN : L28900MH1985PLC035822





D & H INDIA LIMITED

10. Approval of resignation of Sushil Rawka (DIN: 00156990) from the post of Director of the Company w.e.f. from 10th August, 2024.
11. Subject to approval of members in the ensuing Annual General Meeting, Approval for alteration in Main Object Clause and Ancillary Object Clause of the Memorandum of Association of the company;
12. Subject to approval of members in the ensuing Annual General Meeting, Approval of the matter related to Increase in Authorised Share Capital of the company from Rs. 10,00,00,000/- to Rs. 24,00,00,000/- by creation of additional 1,40,00,000 equity shares of Rs. 10/- each;
13. Subject to approval of members in the ensuing Annual General Meeting, Approval for Alteration of Articles of Association of the company by adoption of Table F of the Companies Act, 2013;
14. Other routine Businesses.

The Board Meeting was commenced at 2.00 P.M. and concluded at 5.30 P.M.

We are also in the process of filing the aforesaid Corporate Announcement u/r 29(1) in the XBRL format within the stipulated time and same will be hosted on the Website of the Company.

You are requested to please take on record our above said information for your reference and disseminate on the website of the BSE.

Kindly take the same on your record and disseminate on the Website of the BSE.

We request you to please take on record the above said document for your information and further needful.

Thanking You,
Yours Faithfully,

FOR D & H INDIA LIMITED

Rajesh Sen
RAJESH SEN

COMPANY SECRETARY

Encl: a/a



Head Off. & Correspondence Address : Plot 'A', Sector 'A', Industrial Area, Sanwer Road, **INDORE** - 452 015 (M.P.) INDIA **Ph.** : +91 731 2973101 & 2974501 **Email:** ho@dnhindia.com

Reqd. Off. : A-204, Kailash Esplanade, Opp. Shreyas Cinema, L.B.S. Marg, Ghatkopar (W) **MUMBAI** - 400 086 (MH) INDIA **Ph.** : +91 22 25006441 **Website:** www.dnhindia.com

CIN : L28900MH1985PLC035822



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF
QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE
COMPANY**

To,

The Board of Directors of **D & H INDIA LIMITED**

1. We have reviewed the accompanying Statement of Standalone unaudited financial results of **D & H INDIA LIMITED** ("The Company") for the quarter ended June , 2024 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board Of India (Listing Obligations And Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 with the Stock Exchange.

This Statement which is the responsibility of the company's management and approved by the Board of Director, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34)", prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

2. We conducted our review of the statements 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. These standards require that we plan and perform the review to obtain reasonable assurance about whether the statements are free of material misstatement(s). A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 as modified by 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.

4. We draw attention to the following matters:-

We were neither engaged to review, nor we have reviewed the comparative figures including the reconciliation to the Total Comprehensive Income for the Quarter ended on June 30, 2023 and accordingly we do not express any conclusion on the result in the statement for the quarter ended June, 30, 2023 and as these figures have been furnished by the Management.

For M/s Devpura Navlakha & Co.
Chartered Accountants
FRN 121975W



(CA Pramodkumar Devpura)
Partner
M.No. 033342



Date: 10/08/2024

Place: Mumbai

UDIN: 24033342BJZZMQ2614



D & H INDIA LIMITED

PART I Statement of Standalone Unaudited Results for the Quarter Ended 30.06.2024 (Rs. In Lacs except EPS)					
Sr.	PARTICULARS	Quarter ended		Year ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income from operation				
	Sales including GST	5237.80	5,461.51	3,923.63	18,591.37
	Less: GST Recovered	790.99	843.92	598.69	2,809.22
	Net Sales (Net of GST)	4446.81	4,617.59	3,324.94	15,782.15
2	Other Income	0.58	11.60	1.60	17.49
3	Total income	4447.39	4,629.19	3,326.54	15,799.64
4	Expenses				
	(a) Cost of materials consumed	3082.53	3,334.39	2700.34	11,750.96
	(b) Purchase of stock in Trade	-	-	-	-
	(c) Changes in inventories of finished goods, Work in progress and stock in trade	289.91	157.79	-204.19	132.25
	(d) Employee benefits expenses	367.47	381.04	322.13	1,389.40
	(e) Finance Costs	101.28	77.69	68.63	298.99
	(f) Depreciation and amortisation expenses	67.50	62.97	46.74	207.47
	(g) Other Expenses	428.95	493.54	322.65	1,557.88
	Total expenses	4337.64	4,507.43	3,256.30	15,336.96
5	Profit / (Loss) before exceptional item (3-4)	109.75	121.76	70.24	462.68
6	Exceptional items	-	-	-	-
7	Pfprofit / (Loss) before Tax (5-6)	109.75	121.76	70.24	462.68
8	Tax expenses				
	(a) Current Tax	19.88	26.41	5.61	77.23
	(b) Earlier Tax	-	0.83	0.00	0.83
	(C) Deferred Tax	10.04	72.06	2.70	112.62
9	Profit / (Loss) for the period from continuing operations (7-8)	79.83	22.46	61.93	272.00
10	Other Comprehensive Income				
	A (i) items that will not be reclassified to p & L	1.54	2.66	1.12	7.25
	(ii) Income tax relating to items that will not be reclassified to P&L	-	-	-	-
	B (i) items that will be reclassified to P & L	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to P&L	-	-	-	-
11	Total comprehensive income for the period (9+10)	81.37	25.12	63.05	279.25
	Paid-up Capital Equity Share Capital (Face Valur Rs.10/- each)	818.80	818.80	818.80	818.80
12	Earning per share for continuing operation				
	a) Basic	0.99	0.31	0.81	3.43
	b) Diluted	0.99	0.31	0.79	3.43

For DEVPURA NAVLAKHA & CO.
Chartered Accountants
ERN No. 121975W

P.K. Devpura

P.K. Devpura, (Partner)
Mem. No. 033342



Date: 10/08/2024

Place: Mumbai

VDIN: 24033342BJZZM92614

Head Off. & Correspondence Address : Plot 'A', Sector 'A', Industrial Area, Sanwer Road, INDORE - 452 015 (M.P.) INDIA Ph. : +91 731 2973101 & 2974501 Email: ho@dnhindia.com
Reqd. Off. : A-204, Kailash Esplanade. Opp. Shreyas Cinema, L.B.S. Marg, Ghatkopar (W) MUMBAI - 400 086 (MH) INDIA Ph. : +91 22 25006441 Website: www.dnhindia.com
CIN : L28900MH1985PLC035822





D & H INDIA LIMITED

Note on Standalone Unaudited Results

1. The above results have been reviewed by Audit Committee than taken on record by the Board of Director of the Company at their meeting held on 10th August, 2024

2. The company operates in two segments i.e. Welding Electrodes and Consumable and Metallurgical Cored Wire. However, for the current quarter as well as corresponding quarter in previous year there is no requirement of segmental reporting as the sales of Metallurgical Cored Wire are zero (less than the threshold limits).

3. EPS for the year ended 31st March 2024, is for the whole year, whereas for the quarter/year ended period is only for that quarter/year period.

4. In accordance with Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulation, 2015 the Company has published consolidated financial result. The Standalone financial results of the Company for the Quarter and Year ended 30.06.2024 are available on the Company website's (www.dnhindia.com) and on the website of BSE (www.bseindia.com).

Date: 10.08.2024

Place: Indore

D & H India Limited

Harsh Vora
Managing Director

For DEVPURA NAVLAKHA & CO
Chartered Accountants
ERN No. 121975W

P.K. Devpura, (Partner)
Mem. No. 033342



Date: 10/08/2024
Place: Mumbai

Head Off. & Correspondence Address : Plot 'A', Sector 'A', Industrial Area, Sanwer Road, INDORE - 452 015 (M.P.) INDIA Ph. : +91 731 2973101 & 2974501 Email: ho@dnhindia.com
Reqd. Off. : A-204, Kailash Esplanade. Opp. Shreyas Cinema, L.B.S. Marg, Ghatkopar (W) MUMBAI - 400 086 (MH) INDIA Ph. : +91 22 25006441 Website: www.dnhindia.com
CIN : L28900MH1985PLC035822



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF
QUARTERLY UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE
COMPANY**

**Review Report to
The Board of Directors
D & H INDIA Limited
Dear Sirs,**

- We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **D & H INDIA LTD.** (The Parent) and its subsidiary, (collectively referred to as "the group") and its share of the net profit after tax and total comprehensive income of its subsidiary for the quarter ended 30th June, 2024 ("the statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulation"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30th June, 2023 as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
- This statement is the responsibility of the the parent's management and approved by the parent's Board of Directors, has been compiled from the related interim consolidated financial results / interim consolidated financial information which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure 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.

- We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- This Statement includes the results of the following entities: -

Parent Company:

- D & H India Ltd.

Subsidiary:

1. V & H Fabricators Pvt. Ltd. (Indian Subsidiary)
 2. D & H Middle East FZE (foreign Subsidiary)
- 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 applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Devpura Navlakha & Co.
Chartered Accountants
FRN 121975W



(CA Pramodkumar Devpura)
Partner
M.No. 033342



Date: 10/08/2024
Place: Mumbai
UDIN: 24033342BJZZMR5032



D & H INDIA LIMITED

PART I Statement of Consolidated Unaudited Results for the Quarter Ended 30.06.2024 (Rs. in Lacs except EPS)					
Sr.	PARTICULARS	Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Un-Audited	Audited	Un-Audited	Audited
1	Income from operation				
	Sales including GST	5237.80	5461.52	3923.63	18591.38
	Less: GST Recovered	790.99	843.92	598.69	2809.22
	Net Sales (Net of GST)	4446.81	4617.60	3324.94	15782.16
2	Other Income	0.58	11.53	1.81	17.83
3	Total income	4447.39	4629.13	3326.75	15799.99
4	Expenses				
	(a) Cost of materials consumed	3082.53	3334.39	2700.34	11750.96
	(b) Purchase of stock in Trade	-	-	-	-
	(c) Changes in inventories of finished goods, Work in progress and stock-in trade	289.91	157.79	-204.19	132.25
	(d) Employee benefits expenses	367.47	388.21	322.13	1413.69
	(e) Finance Costs	101.28	77.87	68.63	299.31
	(f) Depreciation and amortisation expenses	67.52	63.00	46.76	207.57
	(g) Other Expenses	429.70	453.40	322.77	1534.93
	Total expenses	4338.41	4474.66	3256.44	15338.71
5	Profit / (Loss) before exceptional item (3-4)	108.98	154.47	70.31	461.28
6	Exceptional items	-	-	-	-
7	Profit / (Loss) before Tax (5-6)	108.98	154.47	70.31	461.28
8	Tax expenses				
	(a) Current Tax	19.88	26.41	5.61	77.23
	(b) Earlier Tax	0.00	0.83	0.00	0.91
	(C) Deferred Tax	10.04	72.08	2.74	112.64
9	Profit / (Loss) for the period from continuing	79.06	55.14	61.96	270.49
10	Share of profit (loss) of Associates	0.00	0.00	0.00	0.00
11	Profit / Loss for the period (9+10)	79.06	55.14	61.96	270.49
12	Other Comprehensive Income				
	A (i) items that will not be reclassified to p & L	4.88	2.66	1.12	7.25
	(ii) Income tax relating to items that will not be	-	-	-	-
	B (i) items that will be reclassified to P & L	-	-	-	-
	(ii) Income tax relating to items that will be reclassified	-	-	-	-
13	Total comprehensive income for the period (9+10)	83.94	57.80	63.08	277.74
	Paid-up Capital Equity Share Capital (Face Valur	818.80	818.80	740.00	818.80
14	Earning per share for continuing operation				
	a) Basic	1.03	0.71	0.81	3.42
	b) Diluted	1.03	0.71	0.79	3.42

For DEVPURA NAVLAKHA & CO.

Chartered Accountants

FRN No. 121975W

P.K. Devpura

P.K. Devpura, (Partner)

Mem. No. 033342



Date: 10/08/2024

Place: Mumbai

UDIN: 24033342BJZZMRS032

Head Off. & Correspondence Address : Plot 'A', Sector 'A', Industrial Area, Sanwer Road, INDORE - 452 015 (M.P.) INDIA Ph. : +91 731 2973101 & 2974501 Email: ho@dnhindia.com
 Regd. Off. : A-204, Kailash Esplanade, Opp. Shreyas Cinema, L.B.S. Marg, Ghatkopar (W) MUMBAI - 400 086 (MH) INDIA Ph. : +91 22 25006441 Website: www.dnhindia.com
 CIN : L28900MH1985PLC035822





D & H INDIA LIMITED

Note on Consolidated Unaudited Results

1. The above results have been reviewed by Audit Committee than taken on record by the Board of Director of the Company at their meeting held on 10th August, 2024
2. Consolidated financial Results include the result of V & H Fabricator Pvt. Ltd. and D & H Middle East FZE - wholly owned subsidiaries company of D & H India Limited.
3. EPS for the year ended 31st March 2024, is for the whole year, whereas for the quarter/year ended period is only for that quarter/year period.
4. In accordance with Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulation, 2015 the Company has published consolidated financial result. The Standalone financial results of the Company for the quarter and Year ended 30.06.2024 are available on the Company website's (www.dnhindia.com) and on the website of BSE (www.bseindia.com)

Date: 10.08.2024

Place: Indore

D & H India Limited


Harsh Vora
Managing Director

For DEVPURA NAVLAKHA & CO.

Chartered Accountants

ERN No. 121975W



P.K. Devpura, (Partner)

Mem. No. 033342



Date: 10/08/2024

Place: Mumbai

Head Off. & Correspondence Address : Plot 'A', Sector 'A', Industrial Area, Sanwer Road, INDORE - 452 015 (M.P.) INDIA Ph. : +91 731 2973101 & 2974501 Email: ho@dnhindia.com
Read. Off. : A-204, Kailash Esplanade. Opp. Shreyas Cinema, L.B.S. Marg, Ghatkopar (W) MUMBAI - 400 086 (MH) INDIA Ph. : +91 22 25006441 Website: www.dnhindia.com
CIN : L28900MH1985PLC035822

