



D & H INDIA LIMITED

CIN : L28900MH1985PLC035822

D&H/CS/24-25/16

Date: 30/05/2024

Online filing at www.listing.bseindia.com

To,
The General Manager
DCS-CRD
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
MUMBAI - 400001

BSE Scrip ID: DHINDIA BSE Scrip Code: 517514

Sub: Submission of the Annual Secretarial Compliance Report for the year ended 31.03.2024.

Dear Sir,

In compliance with Regulation 24A of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular Number CIR/CFD/CMD 1/27/2019 dated 8th February, 2019, we hereby submit the Annual Secretarial Compliance Report for the year ended 31.03.2024 issued by D. K. Jain & Co., Company Secretary in practice.

Further, the Annual Secretarial Compliance Report will also be filed in XBRL mode within the stipulated time period.

You are requested to please take on record the above said document for your reference and further needful.

Thanking You,
Yours Faithfully,

For, D & H INDIA LIMITED

Rajesh Sen



**RAJESH SEN
COMPANY SECRETARY &
COMPLIANCE OFFICER**

Encl:a/a

H. O. & Correspondence Address : Plot 'A', Sector 'A', Industrial Area, Sanwer Road, INDORE - 452 015 (M.P.) INDIA Ph. : +91-731-2973501, 2973101 Email: ho@dnhindia.com

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



ISO 9001 : 2015
Reg. No. : R91/1287

SECRETARIAL COMPLIANCE REPORT
(Pursuant to Regulation 24A of the SEBI (LODR) Regulations, 2015 read with various circulars issued by SEBI)
OF
D & H INDIA LIMITED
for the year ended 31.03.2024

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **D & H INDIA LIMITED** (CIN: L28900MH1985PLC035822) (hereinafter referred as 'the listed entity'), having its Registered Office at A-204, 2nd Floor, Kailash Esplanade Opp. Shreyas Cinema, L.B.S. Marg, Ghatkopar (West) Mumbai (MH) 400086. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on **March 31, 2024**, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We, M/s **D.K. Jain & Co., Company Secretaries** have examined:

- all the documents and records made available to us, and explanation provided by **D & H INDIA LIMITED** (CIN: L28900MH1985PLC035822);
- the filings/submissions made by the listed entity to the BSE Ltd. at - www.bseindia.com;
- website of the listed entity i.e. www.dnhindia.com;
- any other document/filing, as may be relevant, which has been relied upon to make this certification.

for the year ended **31st March, 2024** ("Review Period") in respect of compliance with the provisions of:

- the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued there under; and
- the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI").

The specific Regulations, whose provisions and the circulars/guidelines issued thereunder, have been examined, include: -

- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - SEBI (Buy back of Securities) Regulations, 2018 (*Not Applicable to the Listed entity during the period under review as no buyback of shares were made by the Company*);
 - SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (*Not Applicable to the Listed entity during the period under review as no such scheme was initiated by the Company*);
 - SEBI (Issue and Listing of Debt Securities) Regulations, 2008 (*Not Applicable to the Listed entity during the period under review as the Company is not having any such type of securities*);
 - SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (*Not Applicable to the Listed entity during the period under review as the Company is not having any such type of securities*);
 - SEBI (Prohibition of Insider Trading) Regulations, 2015;
 - other regulations as applicable.
- and circulars/guidelines issued thereunder;



(a) (**) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr No	Compliance Requirement (Regulations/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
Nil										

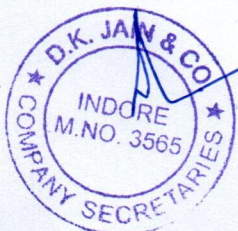
(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

S.No.	Observations/Remarks Of the Practicing Company Secretary in the previous reports)(PCS)	Observations made in the secretarial compliance report for the year ended (the years are to be mentioned)	Compliance Requirement(Regulations/circulars/guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1.	The company is required to take the insurance policy but the said policy was not obtained.	31/03/2023	The company was required to take Special Contingency Insurance Policy for insuring the risk arising out of the requirements relating to issue of duplicate securities	Details of Violation: The company has not taken the required insurance policy Action Taken by: As informed by the management No Action has been taken by any authority for such non compliance.	The company has obtained the required policy from The Oriental Insurance Company Ltd. on 16 th June, 2023 and the company has complied with requirement of the Circular.	The Company has taken the required Policy so it is complied now.
2	The company has submitted the application for re-classification of status from Promoter to Public on 22.10.2021 but the disclosure has been submitted on 09.07.2022.	31/03/2023	The company was required to disclose to BSE Ltd. as soon as reasonably possible and not later than 24 hours from the occurrence of submission of application for re-classification of status as promoter/ public by the listed entity to the stock exchanges	Details of Violation: Delay in submission of material even as specified under Reg. 31A(8) of the SEBI (LODR) Regulation, 2015 Action Taken by: Normal advisory was issued by BSE Ltd. However, no penalty was imposed.	The company has already filed the same on 09.07.2022.	--



I. We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India(ICSI).	Yes	-
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none"> ● All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities; ● All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations / circulars/guidelines issued by SEBI 	Yes Yes	- -
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none"> ● The Listed entity is maintaining a functional website i.e. www.dnhindia.com. ● Timely dissemination of the documents/ information under a separate section on the website ● Web-links provided in annual corporate governance reports under Regulation 27 (2) are accurate and specific which re-directs to the relevant document (s)/section of the website 	Yes Yes Yes	- - -
4.	Disqualification of Director: None of the Director(s) of the Company is/ are disqualified u/s 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	-
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	Yes Yes	The Company has Two (2) Wholly Owned Subsidiary (WOS) V & H Fabricators Pvt. Ltd. and D & H Middle East FZE However, none of these WOS falling under the category of material subsidiary pursuant to Regulation 24 of SEBI (LODR) Regulations, 2015.
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI (LODR) Regulations, 2015.	Yes	-
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the end/during financial year as prescribed in SEBI Regulations	Yes	-
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party	Yes	-



	transactions; (b) In case no prior approval obtained, The listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/rejected by the Audit Committee.	N.A.	It is observed that prior approval of Audit Committee has been obtained, wherever it was required.
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI (LODR) Regulations, 2015 within the time limits prescribed thereunder.	Yes	-
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	It is observed that while verification some of the entries not retrieved due to software was corrupted and other technical issues as explained by the CS & Compliance officer
11.	Actions taken by SEBI or SE, if any: No action(s) has been taken against the listed entity/ its promoters/ directors/subsidiaries either by SEBI or by Stock Exchanges (including under the SOP issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder.	Yes	-
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and /or its material subsidiary(ies) has /have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	N.A.	There is no case of resignation of Auditor during the period under review.
13.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation /circular /guidance note etc. except as reported above.	Yes	-

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A(2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Indore
Date: 29th May, 2024
UDIN: F003565F000489105

For, D. K. JAIN & CO.,
COMPANY SECRETARIES
FRN No. I1995MP067500

CS (Dr.) D.K. JAIN
PROPRIETOR
FCS No.: 3565; C P No.: 2382
Peer review: 743/2020

