



# D & H INDIA LIMITED

CIN : L28900MH1985PLC035822

D&H/CS/22-23/50

Date: 14<sup>th</sup> November, 2022

Online Filing at: [listing.bseindia.com](http://listing.bseindia.com)

To

The General Manager

DSC-CRD

Bombay Stock Exchange

Phiroze Jeebhoy Towers,

Dalal Street,

Mumbai-400001 (M.H.)

**BSE Scrip Id: DHINDIA BSE CODE: 517514**

**Sub: Submission of outcome as per Regulation 33 of the SEBI (LODR) Regulation, 2015 for the 7/2022-23 Board Meeting held on 14<sup>th</sup> November, 2022 at the Head Office of the Company commenced at 1:00 P.M. and concluded at 4.00 P.M.**

Dear Sir/Ma'am,

This has in continuation with the previous notice dated 4<sup>th</sup> November, 2022 given under Regulation 29(1) (a) of SEBI (LODR) Regulations, 2015, by which it was informed that a meeting No. 7/2022-23 of the Board of Directors of the Company is to be held on **Monday, 14<sup>th</sup> November, 2022 at 1:00 P.M.**

We would like to inform that the Board of Directors at the aforesaid Board meeting have approved the following business and other regular items as per the agenda for the meeting:

1. The Board of Directors of the Company considered and approved the Un-audited Standalone and Consolidated Financial Results for the Quarter/half year ended on 30<sup>th</sup> September, 2022 alongwith the Statement of Assets and Liabilities and Cash Flow Statement for the half year ended 30<sup>th</sup> Sept., 2022.

The information and disclosure are being filed pursuant to Regulation 29 read with Regulation 30 of the SEBI (LODR) Regulations, 2015. You are requested to please take on record our above said information for your reference and record and disseminate on the portal of the BSE for information to the investors and members of the Company.

Thanking you,

Yours faithfully,

**FOR, D & H INDIA LIMITED**

*P. Harsh Vora*  
**HARSH VORA**

**MANAGING DIRECTOR**

**DIN: 00149287**

**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



**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 and half year ended 30<sup>TH</sup> September, 2022 ("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,

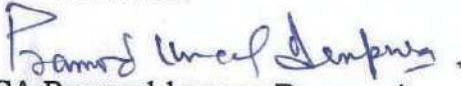


2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. We draw attention to the following matters:-

We were neither engaged to review, nor we have reviewed the comparatives figures including the reconciliation to the Total Comprehensive Income for the Quarter ended on September 30, 2021 and accordingly we do not express any conclusion on the result in the statement for the quarter ended September, 30, 2021 and as these figures have been furnished by the Management.

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

  
(CA Pramod kumar Devpura)  
Partner  
M.No. 033342

Date 14/11/2022  
Place Mumbai

UDIN: 22033342BDATFZ5232





# D & H INDIA LIMITED

CIN : L28900MH1985PLC035822

PART I Statement of Standalone Un-Audited Results for the Quarter and Half Year Ended 30.09.2022 (Rs. in Lacs)							
Sr.	PARTICULARS	Quarter ended			Six Month ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operation						
	(a) Sales including GST	3574.14	3799.99	2380.02	7374.13	4264.32	10691.06
	Less: GST Recoverd	531.45	576.12	363.55	1107.57	650.49	1617.68
	Total Revenue from Operation	3042.69	3223.87	2016.47	6266.56	3613.83	9073.38
2	Other Income	4.38	0.75	3.61	5.13	5.07	49.34
3	Total Income	3047.07	3224.62	2020.08	6271.69	3618.90	9122.72
4	Expenses						
	(a) Cost of materials consumed	2529.36	2622.38	1389.37	5151.74	2803.62	6778.03
	(b) Purchase of stock in Trade	0.00	0.00	19.11	0.00	35.74	72.32
	(c) Changes in inventories of finished goods, Work in progress and stock- in trade	-256.97	-119.12	112.81	-376.09	-163.95	75.66
	(d) Employee benefits expenses	243.01	226.57	181.38	469.58	354.19	783.16
	(e) Finance Costs	52.54	46.02	28.14	98.56	65.70	141.47
	(f) Depreciation and amortisation expenses	43.25	39.75	45.52	83.00	87.52	159.91
	(g) Other Expenses	315.34	280.45	209.10	595.79	381.61	884.84
	Total expenses	2926.53	3096.05	1985.43	6022.58	3564.43	8895.39
5	Profit / (Loss) before exceptional item (3-4)	120.54	128.57	34.65	249.11	54.47	227.33
6	Exceptional items : Income/ (-) Expenses	-0.68	0.00	1.47	-0.68	1.40	-0.58
7	Pfofit / (Loss) before Tax (5-6)	119.86	128.57	36.12	248.43	55.87	226.75
8	Tax expenses						
	(a) Current Tax	36.00	0.00	0.00	36.00	0.00	0.00
	(b) Deferred Tax	-12.08	9.44	-6.48	-2.64	-7.89	-14.83
9	Profit / (Loss) for the period from continuing operations	95.94	119.13	42.60	215.07	63.76	241.58
10	Other Comprehensive Income						
	A (i) items that will not be reclassified to p & L	-1.91	0.17	5.55	-1.74	6.78	0.62
	(ii) Income tax relating to items that will not be	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) items that will be reclassified to P & L	0.00	0.00	0.00	0.00	0.00	-19.41
	(ii) Income tax relating to items that will be reclassified	0.00	0.00	0.00	0.00	0.00	0.00
11	Total comprehensive income for the period (9+10)	94.03	119.30	48.15	213.33	70.54	222.79
	Paid-up Capital Equity Share Capital ( Face Valur	740.00	740.00	740.00	740.00	740.00	740.00
12	Earning per share for continuing operation						
	a) Basic	1.27	1.61	0.65	2.88	0.95	3.01
	b) Diluted	1.27	1.61	0.65	2.88	0.95	3.01

FOR DEVPURA NAVLAKHA & CO.  
Chartered Accountants  
FRN No. 121975W

*For Devpura, (Partner)*  
Mem. No. 033342

Date: 14/11/2022  
Place: Mumbai

UDIN: 22033342BDATFZ5232



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



**D & H INDIA LIMITED**

1	These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2022. The statutory auditors have expressed an unmodified audit opinion on these results.				
2	The company is operating in the Business of welding consumables and Metallurgical Cored Wire segment				
3	Statement of Assets and Liabilities and Statement of Cash flows is attached with this results				
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 half year and Quarter ended 30.09.2022 are available on the Company website,s (www.dnhindia.com) and on the website of BSE (www.bseindia.com)				
<b>Segment-wise Revenue Result and Capital Employed for the Quarter Ended 30.09.2022</b>			<b>Rs. In Lakh</b>		
		<b>Quarter Ended</b>			<b>Year Ended</b>
	<b>Particular</b>	<b>30.09.2022</b>	<b>30.06.2022</b>	<b>30.09.2021</b>	<b>31.03.2022</b>
		<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Audited)</b>
	<b>Segment Revenue</b>				
	(i) Welding Electrodes and Consumable	3042.69	3223.87	2016.47	9122.72
	(II) Metallurgical Cored Wire	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>3042.69</b>	<b>3223.87</b>	<b>2016.47</b>	<b>9122.72</b>
	<b>Less Intersegment Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net Segment Revenue</b>	<b>3042.69</b>	<b>3223.87</b>	<b>2016.47</b>	<b>9122.72</b>
	<b>Segment Result (Profit before Finance cost and tax)</b>				
	(i) Welding Electrodes and Consumables	172.40	174.59	64.26	368.22
	(II) Metallurgical Cored Wire	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>172.40</b>	<b>174.59</b>	<b>64.26</b>	<b>368.22</b>
	<b>Less: Finance Cost</b>	<b>52.54</b>	<b>46.02</b>	<b>28.14</b>	<b>141.47</b>
	<b>Add: Unallocable Corporate Income net of Expenditure</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Profit before tax</b>	<b>119.86</b>	<b>128.57</b>	<b>36.12</b>	<b>226.75</b>
	<b>Segment Assets</b>				
	(i) Welding Electrodes and Consumables	6875.66	6705.00	5425.97	6490.73
	(II) Metallurgical Cored Wire	52.94	52.94	52.94	52.94
	<b>Add: Unallocable Corporate Assets</b>	<b>7.68</b>	<b>7.68</b>	<b>7.67</b>	<b>7.68</b>
	<b>Total Assets</b>	<b>6936.28</b>	<b>6765.62</b>	<b>5486.58</b>	<b>6551.35</b>
	<b>Segment Liabilities</b>				
	(i) Welding Electrodes and Consumables	3619.90	3567.43	2541.03	3448.30
	(II) Metallurgical Cored Wire	0.00	0	0.00	0
	<b>Add: Unallocable Corporate Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Liabilities</b>	<b>3619.90</b>	<b>3567.43</b>	<b>2541.03</b>	<b>3448.30</b>

Date: 14.11.2022  
Place: Indore

*Harsh Vora*  
Harsh Vora  
Managing Director

FOR DEVPURA NAVLAKHA & CO.  
Chartered Accountants  
FRN No. 121975W  
*P.K. Devpura*  
P.K. Devpura, (Partner)  
Mem. No. 033342



**D & H INDIA LIMITED**

**Standalone Statement of Assets and Liabilities**

Particular		(Rs. in Lacs)	
		As on 30.09.2022 (Un-Audited)	As on 31.03.2022 (Audited)
<b>I</b>	<b>ASSETS</b>		
	(1) Non-current assets		
	(a) Property, Plant and Equipment		
	(b) Right of Use of Assets	1754.53	1574.37
	(c) Capital work in progress	40.69	40.69
	(d) Intangible assets under development	15.34	20.16
	(e) Financial Assets	15.47	15.47
	i. Investments		
	(f) Other non-current assets	172.38	172.38
	<b>Total Non-Current Assets</b>	<b>57.78</b>	<b>56.87</b>
	(2) Current Assets	2056.19	1879.94
	(a) Inventories		
	(b) Financial Assets	2493.01	2566.30
	i. Trade receivables		
	ii. Cash and cash equivalents	2197.88	1766.79
	iii. Loans	16.96	20.64
	iv. Investments	111.50	198.86
	(c) Other current assets	13.32	15.06
	<b>Total Current Assets</b>	<b>47.43</b>	<b>103.77</b>
	<b>Total Assets</b>	<b>4880.10</b>	<b>4671.42</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>	6936.29	6551.36
	Equity		
	(a) Equity Share Capital		
	(b) Other Equity	740.00	740.00
	<b>Total Equity</b>	<b>2576.38</b>	<b>2363.05</b>
	Liabilities	3316.38	3103.05
	(1) Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Lease Liability	458.58	482.81
	(c) Deferred tax liabilities (Net)	40.67	40.68
	(d) Other non-current liabilities	118.94	121.58
	<b>Total Non-current liabilities</b>	<b>31.12</b>	<b>35.25</b>
	<b>Total Non-Current Liabilities &amp; Equity</b>	<b>649.31</b>	<b>680.32</b>
	(2) Current liabilities	3965.69	3783.37
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	1198.90	1291.13
	(a) total outstanding dues of micro enterprises and small enterprises	1578.14	1202.81
	(b) total outstanding dues of creditors other than micro and small enterprises	0.00	0.00
	(iii) Other Financial liabilities	0.00	0.00
	(b) Other current liabilities	3.68	3.39
	(c) Provisions	74.72	203.76
	<b>Total Current Liabilities</b>	<b>115.16</b>	<b>66.90</b>
	<b>Total Equity and Liabilities</b>	<b>2970.60</b>	<b>2767.99</b>
		6936.29	6551.36

Date: 14.11.2022  
Place: Indore

  
**R. Devpura, (Partner)**  
 Mem. No. 033342

Date: 14/11/2022  
Place: Mumbai

UDINI 2203342BDAIFZ5232



**D & H INDIA LIMITED**

**Statement of Unaudited Standalone Cash Flow (Rs. In Lacs)**

	For the half year ended 30th September, 2022 Unaudited	For the Year ended 31st March, 2022 Audited
<b>A. Cash flow from Operating Activities</b>		
Net profit before tax & Extraordinary items	249.11	227.33
Adjustment for : Depreciation	83.00	159.91
Deferred Revenue Expenditure	0.00	0.00
Preliminary Expenditure	0.00	0.00
Loss/(Profit) on sale of fixed assets	(1.70)	1.87
Other Income	(3.44)	(49.34)
Interest Paid / Bank Charges	98.56	141.47
Operating Profit before working Capital Changes	425.53	481.24
Trade & other receivable	(431.09)	(209.41)
Inventories	73.29	(381.31)
Trade Payables & Other Provisions	294.55	220.92
Cash generated from Operations	362.28	111.44
Direct Tax paid	(33.36)	-
Cash flow before extraordinary items	328.92	111.44
Extraordinary items	(0.68)	(0.58)
Net Cash from Operating Activities	328.24	110.86
<b>B. Cash Flow from Investing Activities</b>		
Purchase of fixed assets (Net)	(263.90)	(426.99)
Capital WIP	4.82	15.35
Intangible Assets WIP		
Loans & Advances	138.82	(174.05)
Interest received / Misc Receipts	0.48	3.02
Other Income	2.42	41.18
Dividend Income	0.17	1.01
Net cash used in Investing Activities	(117.19)	(540.48)
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from capital subsidy	(116.17)	0.00
Proceeds from long term & Short term borrowings	0.00	558.32
Investment	0.00	8.82
Interest Paid	(98.56)	(141.47)
Reduction in Lease Liability	0.00	0.00
Dividend Paid (Including Dividend Distribution Tax)	0.00	0.00
Net cash used in Financing Activities	(214.73)	425.67
Net increase in Cash and Cash equivalent (A+B+C)	(3.68)	(3.95)
Opening Cash & Cash Equivalents	20.64	24.59
Closing Cash & Cash Equivalents	16.96	20.64

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

P.K. Devpura (Partner)  
Mem. No. 038342



# DEVPURA NAVLAKHA & CO.

Chartered Accountants

13, Timothy Building,  
75, S.S. Gaikwad Marg,  
Opp. Metro Cinema,  
Mumbai - 400 002.  
Telefax: 022-2208 2217  
Email: pkdevpura@rediffmail.com  
pkdevpura@gmail.com

## 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 and associate, (collectively referred to as "the group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its subsidiary for the quarter and half year ended 30th September, 2022 ("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 September, 2021 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 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: -

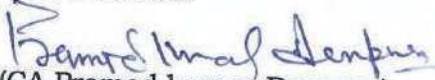
Parent Company:

- D & H India Ltd.

Subsidiary:

- V & H Fabricators Pvt. Ltd.
- 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 Pramod kumar Devpura)  
Partner  
M.No. 033342



Date 14/11/2022

Place Mumbai

UDIN: 22033342BDAJIF6444



# D & H INDIA LIMITED

CIN : L28900MH1985PLC035822

## D & H INDIA LIMITED

### PART I Statement of Consolidated Un-Audited Results for the Quarter and Half Year Ended 30.09.2022 (Rs. in Lacs)

Sr.	PARTICULARS	Quarter ended			Six Month ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Sales/Income from operation						
	(a) Sales including GST						
	Less: GST Recovered	3574.15	3811.14	2380.02	7385.29	4264.32	10691.06
	Total Revenue from operating income	531.45	577.82	363.55	1109.27	650.49	1617.68
2	Other Income	3042.70	3233.32	2016.47	6276.02	3613.83	9073.38
3	Total Income	4.81	4.92	4.60	9.73	6.11	50.57
4	Expenses	3047.51	3238.24	2021.07	6285.75	3619.94	9123.95
	(a) Cost of materials consumed						
	(b) Purchase of stock in Trade	2539.53	2622.38	1389.37	5161.91	2803.62	6778.03
	(c) Changes in inventories of finished goods, Work in progress and stock- in trade	0.00	0.00	19.11	0.00	35.74	72.32
	(d) Employee benefits expenses	-267.13	-108.96	112.82	-376.09	-163.94	75.66
	(e) Finance Costs	243.01	226.57	181.38	469.58	354.19	783.16
	(f) Depreciation and amortisation expenses	52.54	46.02	28.31	98.56	66.04	142.26
	(g) Other Expenses	43.28	39.79	46.08	83.07	88.63	161.46
	Total expenses	315.39	280.46	209.10	595.85	381.61	685.32
5	Profit / (Loss) before exceptional item (3-4)	2926.62	3106.26	1986.17	6032.88	3565.89	8898.21
6	Exceptional items: Income/ (-) Expenses	120.89	131.98	34.90	252.87	54.05	225.74
7	Profit / (Loss) before Tax (5-6)	-0.88	0.00	1.47	-0.68	1.40	-0.58
8	Tax expenses	120.21	131.98	36.37	252.19	55.45	225.16
	(a) Current Tax						
	(b) Deferred Tax	36.00	0.00	0.00	36.00	0.00	0.00
9	Profit / (Loss) for the period from continuing operations (7-8)	-12.55	9.44	-6.68	-3.11	-8.20	-14.88
10	Share of profit (Loss) of Associates accounted using equity method	96.76	122.54	43.05	219.30	63.65	240.04
11	Profit / (Loss) for the period (9+10)	0.00	0.00	0.00	0.00	0.00	0.00
10	Other Comprehensive Income	96.76	122.54	43.05	219.30	63.65	240.04
	A (i) items that will not be reclassified to p & L						
	(ii) Income tax relating to items that will not be reclassified to P & L	-1.91	0.17	5.55	-1.74	6.78	0.62
	B (i) items that will be reclassified to P & L	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to P & L	0.00	0.00	0.00	0.00	0.00	-19.41
11	Total comprehensive income for the period (9-10)	0.00	0.00	0.00	0.00	0.00	0.00
	Paid-up Capital Equity Share Capital ( Face Valur Rs.10/- each)	94.85	122.71	48.60	217.56	70.43	221.25
17	Earning per share for continuing operation	740.00	740.00	740.00	740.00	740.00	740.00
	a) Basic						
	b) Diluted	1.28	1.66	0.66	2.94	0.95	2.99
		1.28	1.66	0.66	2.94	0.95	2.99

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

*Pankaj Devpura*  
Mem. No. 033342



Date: 14/11/2022  
Place: Mumbai



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  
ISO 9001 : 2015

**D & H INDIA LIMITED**

**Consolidated Statement of Assets and Liabilities**

(Rs. In Lacs)

S No	Particular	As on 30.09.2022 (Un-Audited)	As on 31.03.2022 (Audited)
<b>I</b>	<b>ASSETS</b>		
	(1) Non-current assets		
	(a) Property, Plant and Equipment	1756.77	1578.59
	(b) Right to Use of Assets	40.69	40.89
	(c) Capital work in progress	15.34	20.16
	(d) Intangible assets under development	17.94	17.94
	(e) Goodwill	67.98	67.98
	(e) Financial Assets		
	i. other financial assets	69.81	68.90
	<b>Total Non-Current Assets</b>	<b>1968.53</b>	<b>1794.26</b>
	(2) Current Assets		
	(a) Inventories	2538.41	2621.87
	(b) Financial Assets		
	i. Trade receivables	2259.27	1823.69
	ii. Cash and cash equivalents	37.79	30.34
	iii. Loans	111.50	198.85
	iv. Investment	13.32	15.06
	(c) Other current assets	54.03	110.37
	<b>Total Current Assets</b>	<b>5014.32</b>	<b>4800.18</b>
	<b>Total Assets</b>	<b>6982.85</b>	<b>6594.44</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
	Equity		
	(a) Equity Share Capital	740.00	740.00
	(b) Other Equity	2622.44	2404.88
		3362.44	3144.88
	Liabilities		
	(1) Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	458.58	482.81
	(ii) Lease Liability	40.67	40.68
	(c) Deferred tax liabilities (Net)	119.33	122.44
	(d) Other non-current liabilities	31.12	35.25
		649.70	681.18
	<b>Total Non-Current Liabilities &amp; Equity</b>	<b>4012.14</b>	<b>3826.06</b>
	(2) Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1198.90	1291.13
	(ii) Trade payables	1578.14	1202.81
	(iii) Other Financial liabilities	3.68	3.39
	(b) Other current liabilities	74.83	204.15
	(c) Provisions	115.16	66.90
	<b>Total Current Liabilities</b>	<b>2970.71</b>	<b>2768.38</b>
	<b>Total Equity and Liabilities</b>	<b>6982.85</b>	<b>6594.44</b>

Note: 1. The above results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 14th November 2022.

2. The above financial results are prepared in compliance with Indian Accounting Standards ("IND-AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") [Companies (Indian Accounting Standards) Rules, 2015] as amended and accordingly these financial results have been prepared in accordance with the recognition and measurement principals lead down in the IND AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under

3. As required under regulation 33 of SEBI (LODR) Regulation 2015 the Limited Review by the Statutory Auditors have been completed for the quarter and half year ended on 30th Sept., 2022. The report does not have any impact on the above results and notes which needs explanations

4. Previous period figures have been regrouped/reclassified wherever necessary to confirm to this period

5. Consolidated financial Results include the result of V & H Fabricator Pvt. Ltd. - wholly owned subsidiaries company of D & H India Limited.

Date: 14.11.2022  
Place: Indore

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

*R.K. Devpura, (Partner)*  
Mem. No. 033342



**D & H INDIA LIMITED**  
Statement of Unaudited Consolidated Cash Flow (Rs. In Lacs)

	For the half year ended 30th September, 2022 Unaudited	For the Year ended 31st March, 2022 Audited
<b>A. Cash flow from Operating Activities</b>		
Net profit before tax & Extraordinary items	252.87	225.74
Adjustment for : Depreciation	83.07	161.46
Deferred Revenue Expenditure	0.00	0.00
Preliminary Expenditure	0.00	0.00
Loss/(Profit) on sale of fixed assets	(6.29)	0.73
Other Income	(3.44)	(49.42)
Interest Paid / Bank Charges	98.56	142.26
Operating Profit before working Capital Changes	424.77	480.77
Trade & other receivable	(435.58)	(201.22)
Inventories	83.46	(381.31)
Trade Payables & Other Provisions	294.27	219.70
Cash generated from Operations	366.92	117.94
Direct Tax paid	(33.36)	0.00
Cash flow before extraordinary items	333.56	117.94
Extraordinary items	(0.68)	(0.58)
<b>Net Cash from Operating Activities</b>	<b>332.88</b>	<b>117.36</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of fixed assets (Net)	(261.99)	(426.49)
Capital WIP	4.82	15.30
Intangible Assets WIP	0.00	0.00
Loans & Advances	143.41	(174.05)
Interest received / Misc Receipts	0.48	4.17
Other Income	2.42	41.28
Dividend Income	0.17	1.01
<b>Net cash used in Investing Activities</b>	<b>(110.69)</b>	<b>(538.80)</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from capital subsidy	0.00	550.52
Proceeds from long term & Short term borrowings	(116.18)	8.82
Interest Paid	(98.56)	(142.26)
Investment	0.00	0.00
Dividend Paid (Including Dividend Distribution Tax)	0.00	0.00
<b>Net cash used in Financing Activities</b>	<b>(214.74)</b>	<b>417.08</b>
<b>Net increase in Cash and Cash equivalent (A+B+C)</b>	<b>7.45</b>	<b>(4.36)</b>
Opening Cash & Cash Equivalents	30.34	34.70
Closing Cash & Cash Equivalents	37.79	30.34

FOR DEVPURA NAVLAKHA & CO.  
Chartered Accountants  
FRN No. 121975W

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

Date: 14/11/2022

Place: Mumbai

VDIN: 22033342BDAJIP6444.

