



D & H INDIA LIMITED

CIN : L28900MH1985PLC035822

D&H/CS/23-24/53

Date: 6th November, 2023

Online Filing at:listing.bseindia.com

To

The General Manager

DSC-CRD

BSE Limited,

Phiroze Jeebhoy Towers,

Dalal Street Mumbai-400001 (M.H.)

BSE SCRIP ID: DHINDIA BSE SCRIPCODE: 517514

Sub: Submission of outcome as per Regulation 33 of the SEBI (LODR) Regulation, 2015 for the 3/2023-24 Board Meeting held on 6th November, 2023 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 is in continuation with the previous D&H/CS/23-24/50 letter dated 27th October, 2023 given under Regulation 29(1) (a) of SEBI (LODR) Regulations, 2015, by which it was informed that a meeting of the Board of Directors of the Company is to be held on **Monday, 6th November, 2023 at 1:00 P.M.**

We would like to inform that the Board of Directors at the aforesaid 03/2023-24 Board meeting held on 06/11/2023 has 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 30th September, 2023 alongwith the Statement of Assets and Liabilities and Cash Flow Statement for the half year ended 30th Sept., 2023.

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

Rajesh Sen

Company Secretary

FCS: 7689



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 September, 2023 ("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, 2022 and accordingly we do not express any conclusion on the result in the statement for the quarter ended September, 30, 2022 and as these figures have been furnished by the Management.

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



(CA Pramodkumar Devpura)

Partner

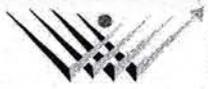
M.No. 033342



Date 06/11/2023

Place Mumbai

UDIN: 23033342BGVMEQ2452



D & H INDIA LIMITED

CIN : L28900MH1985PLC035822

PART I Statement of Standalone Un-Audited Results for the Quarter and Half Year Ended 30.09.2023 (Rs. In Lacs)							
Sr.	PARTICULARS	Quarter ended			Six Month ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operation						
	(a) Sales including GST	4176.31	3923.63	3574.14	8099.94	7374.13	16320.80
	Less: GST Recoverd	626.81	598.69	531.45	1225.50	1107.57	2461.06
	Total Revenue from Operation	3549.50	3324.94	3042.69	6874.44	6266.56	13859.74
2	Other Income	2.00	1.60	4.38	3.60	5.13	11.71
3	Total income	3551.50	3326.54	3047.07	6878.04	6271.69	13871.45
4	Expenses						
	(a) Cost of materials consumed	2638.71	2700.34	2529.36	5339.05	5151.74	10869.98
	(b) Purchase of stock in Trade	0.00	0.00	0.00	0.00	0.00	33.40
	(c) Changes in inventories of finished goods, Work in progress and stock- in trade	2.23	-204.19	-256.97	-201.96	-376.09	-296.79
	(d) Employee benrfits expenses	327.74	322.13	243.01	649.87	469.58	1038.96
	(e) Finance Costs	72.12	68.63	52.54	140.75	98.56	207.30
	(f) Depreciation and amortisation expenses	46.74	46.74	43.25	93.48	83.00	174.40
	(g) Other Expenses	348.52	322.65	315.34	671.17	595.79	1277.18
	Total expenses	3436.06	3256.30	2926.53	6692.36	6022.58	13304.43
5	Profit / (Loss) before exceptional item (3-4)	115.44	70.24	120.54	185.68	249.11	567.02
6	Exceptional items : Income/ (-) Expenses	0.00	0.00	-0.68	0.00	-0.68	0.00
7	Pfotit / (Loss) before Tax (5-6)	115.44	70.24	119.86	185.68	248.43	567.02
8	Tax expenses						
	(a) Current Tax	6.63	5.61	36.00	12.24	36.00	99.60
	(b) Earlier Tax	0.00	0.00	0.00	0.00	0.00	2.66
	(c) Deferred Tax	33.81	2.70	-12.08	36.51	-2.64	47.15
9	Profit / (Loss) for the period from continuing operations	75.00	61.93	95.94	136.93	215.07	417.61
10	Other Comprehensive Income						
	A (i) items that will not be reclassified to p & L	0.82	1.12	-1.91	1.94	-1.74	-1.45
	(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	0.00
	(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)	75.82	63.05	94.03	138.87	213.33	416.16
	Paid-up Capital Equity Share Capital (Face Valur	818.80	818.80	740.00	818.80	740.00	778.80
12	Earning per share for continuing operation						
	a) Basic	0.97	0.81	1.27	1.78	2.88	5.50
	b) Diluted	0.93	0.79	1.27	1.72	2.88	5.37

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

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

mumbai dt 6/11/2023

UDIN No. 23033342 BGVMEQd452



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

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 6th November, 2023
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 2023, 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 30.09.2023 are available on the Company website's (www.dnhindia.com) and on the website of BSE (www.bseindia.com).

Date: 06.11.2023

Place: Indore

D & H India Limited



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

Mumbai dt 6/11/2023



D & H INDIA LIMITED

Standalone Statement of Assets and Liabilities		(Rs. In Lacs)	
Particular		As on 30.09.2023 (Un-Audited)	As on 31.03.2023 (Audited)
I	ASSETS		
	(1) Non-current assets		
	(a) Property, Plant and Equipment	2656.42	1998.07
	(b) Right of Use of Assets	40.25	40.25
	(c) Capital work in progress	57.02	11.71
	(d) Intangible assets under development	15.47	15.47
	(e) Financial Assets		
	i. Investments	184.00	172.38
	(f) Other non-current assets	67.74	57.55
	Total Non-Current Assets	3020.90	2295.43
	(2) Current Assets		
	(a) Inventories	2738.39	2732.91
	(b) Financial Assets		
	i. Trade receivables	2842.02	2753.64
	ii. Cash and cash equivalents	10.19	17.29
	iii. Loans	339.60	537.24
	iv. Investments	15.55	13.61
	(c) Other current assets	108.83	80.12
	Total Current Assets	6054.58	6134.81
	Total Assets	9075.48	8430.24
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	818.80	778.80
	(b) Other Equity	3170.24	2945.37
	Total Equity	3989.04	3724.17
	Liabilities		
	(1) Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	971.14	778.54
	(ii) Lease Liability	40.67	40.67
	(c) Deferred tax liabilities (Net)	205.24	168.73
	(d) Other non-current liabilities	31.12	31.12
	Total Non-current liabilities	1248.17	1019.06
	Total Non-Current Liabilities & Equity	5237.21	4743.23
	(2) Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1504.34	1347.83
	(ii) Trade payables	2093.40	2065.10
	(a) total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(b) total outstanding dues of creditors other than micro and small enterprises	0.00	0.00
	(iii) Other Financial liabilities	7.03	5.50
	(b) Other current liabilities	25.93	136.03
	(c) Provisions	207.57	132.55
	Total Current Liabilities	3838.27	3687.01
	Total Equity and Liabilities	9075.48	8430.24

FOR DEVPURA NAVLAKHA & CO.
Chartered Accountants

ERN No. 121975W

Ramesh K. Devpura

P.K. Devpura, (Partner)

Mem. No. 033342

Mumbai dt 6/11/2023

UDINo: 23033342BCME@2452.



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

	For the half year ended 30th September, 2023	For the Year ended 31st March, 2023
	Unaudited	Audited
A. Cash flow from Operating Activities		
Net profit before tax & Extraordinary items	185.69	567.02
Adjustment for : Depreciation	93.48	174.40
Deferred Revenue Expenditure	0.00	0.00
Preliminary Expenditure	0.00	0.00
Loss/(Profit) on sale of fixed assets	0.00	(4.27)
Other Income	(3.60)	(7.44)
Interest Paid / Bank Charges	140.75	207.30
Operating Profit before working Capital Changes	416.32	937.01
Trade & other receivable	(88.38)	(986.85)
Inventories	(5.48)	(166.62)
Trade Payables & Other Provisions	(6.78)	860.21
Cash generated from Operations	315.68	643.77
Direct Tax paid	(12.24)	(102.26)
Cash flow before extraordinary items	303.44	541.51
Extraordinary items	0.00	0.00
Net Cash from Operating Activities	303.44	541.51
B. Cash Flow from Investing Activities		
Purchase of fixed assets (Net)	(751.83)	(597.65)
Capital WIP	(45.31)	8.45
Intangible Assets WIP		
Loans & Advances	158.72	(315.41)
Interest received / Misc Receipts	2.99	2.76
Other Income	0.43	4.32
Dividend Income	0.18	0.50
Net cash used in Investing Activities	(634.82)	(897.03)
C. Cash Flow from Financing Activities		
Proceeds from capital subsidy	0.00	0.00
Proceeds from Share Warrants	126.00	204.96
Proceeds from long term & Short term borrowings	350.66	354.50
Investment	(11.63)	0.00
Interest Paid	(140.75)	(207.30)
Reduction in Lease Liability	0.00	0.00
Dividend Paid (Including Dividend Distribution Tax)	0.00	0.00
Net cash used in Financing Activities	324.28	352.16
Net increase in Cash and Cash equivalent (A+B+C)	(7.10)	(3.36)
Opening Cash & Cash Equivalents	17.29	20.65
Closing Cash & Cash Equivalents	10.19	17.29

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

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

Mumbai Dt 6/11/2023



**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 subsidiaries, (collectively referred to as "the group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its subsidiaries for the quarter and half year ended 30th September, 2023 ("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, 2022 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:

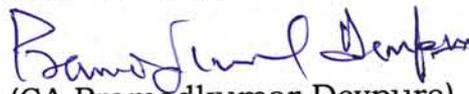
- D & H India Ltd.

Subsidiaries:

- V & H Fabricators Pvt. Ltd.
- D & H Middle East FZE

- 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 there under 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 06/11/2023
Place Mumbai
UDIN: 23033342BGVMER5636



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 30.09.2023 (Rs. in Lacs)							
Sr.	PARTICULARS	Quarter ended			Six Month ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Sales/Income from operation						
	(a) Sales including GST	4176.32	3923.63	3574.15	8099.95	7385.29	16331.96
	Less: GST Recovered	626.81	598.69	531.45	1225.50	1109.27	2462.76
	Total Revenue from operating income	3549.51	3324.94	3042.70	6874.45	6276.02	13869.20
2	Other Income	2.20	1.81	4.81	4.01	9.73	16.72
3	Total income	3551.71	3326.75	3047.51	6878.46	6285.75	13885.92
4	Expenses						
	(a) Cost of materials consumed	2638.71	2700.34	2539.53	5339.05	5161.91	10880.13
	(b) Purchase of stock in Trade	0.00	0.00	0.00	0.00	0.00	33.40
	(c) Change in inventories of finished goods, Work in progress and stock-in trade	2.22	-204.19	-267.13	-201.97	-376.09	-296.79
	(d) Employee benefits expenses	327.74	322.13	243.01	649.87	469.58	1038.96
	(e) Finance Costs	72.17	68.63	52.54	140.80	98.56	207.31
	(f) Depreciation and amortisation expenses	46.77	46.76	43.28	93.53	83.07	174.50
	(g) Other Expenses	371.01	322.77	315.39	693.78	595.85	1277.36
	Total expenses	3458.62	3256.44	2926.62	6715.06	6032.88	13314.87
5	Profit / (Loss) before exceptional item (3-4)	93.09	70.31	120.89	163.40	252.87	571.05
6	Exceptional items: Income/ (-) Expenses	0.00	0.00	-0.68	0.00	-0.68	0.00
7	Pfprofit / (Loss) before Tax (5-6)	93.09	70.31	120.21	163.40	252.19	571.05
8	Tax expenses						
	(a) Current Tax	6.63	5.61	36.00	12.24	36.00	99.60
	(b) Earlier Tax	0.00	0.00	0.00	0.00	0.00	2.66
	(c) Deferred Tax	33.81	2.74	-12.55	36.55	-3.11	46.79
9	Profit / (Loss) for the period from continuing operations (7-8)	52.65	61.96	96.76	114.61	219.30	422.00
10	Share of profit (Loss) of Associates accounted using equity method	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit / (Loss) for the period (9+10)	52.65	61.96	96.76	114.61	219.30	422.00
10	Other Comprehensive Income						
	A (i) items that will not be reclassified to p & L	0.82	1.12	-1.91	1.94	-1.74	-1.45
	(ii) Income tax relating to items that will not be reclassified to P & L	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	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	0.00
11	Total comprehensive income for the period (9-10)	53.47	63.08	94.85	116.55	217.56	420.55
	Paid-up Capital Equity Share Capital (Face Valur Rs.10/- each)	818.80	818.80	740.00	818.80	740.00	778.80
17	Earning per share for continuing operation						
	a) Basic	0.69	0.81	1.28	1.50	2.94	5.56
	b) Diluted	0.65	0.79	1.28	1.44	2.94	5.43

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

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

Mumbai Dt 6/11/2023

UOI No. 23033342.BGUMER5636



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

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 6th November, 2023
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 2023, 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 30.09.2023 are available on the Company website's (www.dnhindia.com) and on the website of BSE (www.bseindia.com)

Date: 06.11.2023

Place: Indore

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

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

Mumbai dt 6/11/2023



D & H India Limited

Harsh Vora

Harsh Vora
Managing Director



D & H INDIA LIMITED

Consolidated Statement of Assets and Liabilities		(Rs. In Lacs)	
S No	Particular	As on 30.09.2023 (Un-Audited)	As on 31.03.2023 (Audited)
I	ASSETS		
	(1) Non-current assets		
	(a) Property, Plant and Equipment	2658.58	2000.28
	(b) Right to Use of Assets	40.25	40.25
	(c) Capital work in progress	57.02	11.71
	(d) Intangible assets under development	17.94	17.94
	(e) Goodwill	67.98	67.98
	(e) Financial Assets		
	i. Other financial assets	79.78	69.58
	Total Non-Current Assets	2921.55	2207.74
	(2) Current Assets		
	(a) Inventories	2783.79	2778.32
	(b) Financial Assets		
	i. Trade receivables	2903.40	2815.02
ii. Cash and cash equivalents	32.58	38.50	
iii. Loans	351.42	537.24	
iv. Investment	15.55	13.61	
(c) Other current assets	91.85	86.76	
Total Current Assets	6178.59	6269.45	
Total Assets	9100.14	8477.19	
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	818.80	778.80
	(b) Other Equity	3194.13	2991.58
		4012.93	3770.38
	Liabilities		
	(1) Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	971.13	778.53
	(ii) Lease Liability	40.67	40.67
	(c) Deferred tax liabilities (Net)	205.78	169.23
	(d) Other non-current liabilities	31.12	31.12
		1248.70	1019.55
	Total Non-Current Liabilities & Equity	5261.63	4789.93
(2) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	1504.34	1347.83	
(ii) Trade payables	2093.40	2065.10	
(a) total outstanding dues of micro enterprises and small enterprises	0.00	0.00	
(b) total outstanding dues of creditors other than micro and small enterprises	0.00	0.00	
(iii) Other Financial liabilities	7.03	5.50	
(b) Other current liabilities	26.18	136.28	
(c) Provisions	207.56	132.55	
	3838.51	3687.26	
Total Current Liabilities	3838.51	3687.26	
Total Equity and Liabilities	9100.14	8477.19	

NAVLAKHA & CO.
Chartered Accountants
ERN No. 121975W
P.K. Devpura, (Partner)
Mem. No. 033342

Mumbai Dt 6/11/2023

UDINo. 23033342 BGVML 25636



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

	For the half year ended 30th September, 2023	For the Year ended 31st March, 2023
	Unaudited	Audited
A. Cash flow from Operating Activities		
Net profit before tax & Extraordinary items	163.40	571.03
Adjustment for : Depreciation	93.53	174.50
Deferred Revenue Expenditure	0.00	0.00
Preliminary Expenditure	0.00	0.00
Loss/(Profit) on sale of fixed assets	0.00	(4.27)
Other Income	(4.01)	(12.03)
Interest Paid / Bank Charges	140.80	207.31
Operating Profit before working Capital Changes	393.72	936.54
Trade & other receivable	(88.38)	(991.33)
Inventories	(5.48)	(156.45)
Trade Payables & Other Provisions	16.84	860.06
Cash generated from Operations	316.70	648.82
Direct Tax paid	(12.24)	(102.26)
Cash flow before extraordinary items	304.46	546.57
Extraordinary items	0.00	0.00
Net Cash from Operating Activities	304.46	546.57
B. Cash Flow from Investing Activities		
Purchase of fixed assets (Net)	(751.83)	(595.73)
Capital WIP	(45.31)	8.45
Intangible Assets WIP	0.00	0.00
Loans & Advances	146.91	(315.46)
Interest received / Misc Receipts	2.99	2.76
Other Income	0.43	8.91
Dividend Income	0.18	0.49
Net cash used in Investing Activities	(646.63)	(890.58)
C. Cash Flow from Financing Activities		
Proceeds from capital subsidy	0.00	0.00
Proceeds from Share Warrants	126.00	204.96
Proceeds from long term & Short term borrowings	350.64	354.52
Interest Paid	(140.39)	(207.31)
Investment	0.00	0.00
Dividend Paid (Including Dividend Distribution Tax)	0.00	0.00
Net cash used in Financing Activities	336.25	352.17
Net increase in Cash and Cash equivalent (A+B+C)	(5.92)	8.16
Opening Cash & Cash Equivalents	38.50	30.34
Closing Cash & Cash Equivalents	32.58	38.50

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

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

Mumbai D + 6/11/2023

