



D & H INDIA LIMITED

Formerly 'D & H Welding Electrodes (India) Ltd'

CIN : L28900MH1985PLC035822

PART I Statement of Standalone Audited Results for the Quarter and Year Ended 31.03.2018 (Rs. In Lacs)						
Sr.	PARTICULARS	Quarter ended			Year ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited
1	Income from operation					
	Net Sales (Net of Excise duty)	2063.24	1792.78	1518.87	6869.11	6010.10
	Other operating Income	0.00	0.00	0.00	0.00	0.00
	Total income from operation	2063.24	1792.78	1518.87	6869.11	6010.10
2	Other Income	6.87	5.34	1.03	20.19	7.46
3	Total income	2070.11	1798.12	1519.90	6889.30	6017.56
4	Expenses					
	(a) Cost of materials consumed	1563.20	1103.04	918.07	4964.45	4146.39
	(b) Purchase of stock in Trade	0.00	0.00	0.00	0.00	7.37
	(c) Changes in inventories of finished goods, Work in progress and stock- in trade	-66.41	187.84	32.23	-196.66	-363.01
	(d) Employee benefits expenses	220.83	218.59	193.79	848.79	787.11
	(e) Finance Costs	29.98	38.11	39.77	149.16	162.63
	(f) Depreciation and amortisation expenses	43.49	42.34	32.53	172.56	174.33
	(g) Other Expenses	260.55	198.96	267.54	899.62	1044.44
	Total expenses	2051.64	1788.88	1483.93	6837.92	5959.26
5	Profit / (Loss) before exceptional item (3-4)	18.47	9.24	35.97	51.38	58.30
6	Exceptional items	-1.04	-3.33	-1.67	-7.70	-4.90
7	Pfprofit / (Loss) before Tax (5-6)	17.43	5.91	34.30	43.68	53.40
8	Tax expenses					
	(a) Current Tax	4.83	2.00	10.56	13.83	17.66
	(b) Deferred Tax	0.06	-1.46	0.00	-1.72	0.00
9	Profit / (Loss) for the period from continuing operations (7-8)	12.54	5.37	23.74	31.57	35.74
10	Other Comprehensive Income					
	A (i) items that will not be reclassified to p & L	2.68	0.00	0.00	2.68	14.13
	(ii) Income tax relating to items that will not be reclassified to P&L	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
	(ii) Income tax relating to items that will be reclassified to P&L	0.00	0.00	0.00	0.00	0.00
11	Total comprehensive income for the period (9+10)	15.22	5.37	23.74	34.25	49.87
	Paid-up Capital Equity Share Capital (Face Valur Rs.10/- each)	740.00	740.00	740.00	740.00	740.00
12	Earning per share for continuing operation					
	a) Basic	0.21	0.07	0.32	0.46	0.67
	b) Diluted	0.21	0.07	0.32	0.46	0.67

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H. O. & Correspondence Address : Plot 'A', Sector 'A', Industrial Area, Sanwer Road, INDORE - 452 015 (M.P.) INDIA Ph. : +91 731 6633501 - 511, 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





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Standalone Statement of Assets and Liabilities		(Rs. In Lacs)	
Particular		As on 31.03.2018 (Audited)	As on 31.03.2017 (Audited)
I	ASSETS		
	(1) Non-current assets		
	(a) Property, Plant and Equipment	1833.21	1984.16
	(b) Intangible assets under development	13.79	13.79
	(c) Financial Assets		
	i. Investments	192.76	188.95
	(d) Other non-current assets	59.23	51.55
	Total Non-Current Assets	2098.99	2238.45
	(2) Current Assets		
	(a) Inventories	2294.43	2042.58
	(b) Financial Assets		
	i. Trade receivables	1428.08	1249.98
	ii. Cash and cash equivalents	72.18	109.94
	iii. Loans	192.11	184.88
	(c) Other current assets	88.92	105.82
	Total Current Assets	4075.72	3693.20
	Total Assets	6174.71	5931.65
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	740.00	740.00
	(b) Other Equity	2225.30	2191.05
	LIABILITIES		
	(1) Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	212.64	246.60
	(c) Deferred tax liabilities (Net)	167.08	168.80
	(d) Other non-current liabilities	51.75	0.00
	Total Non-Current Liabilities	3396.77	3346.45
	(2) Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	907.79	1034.21
	(ii) Trade payables	1300.82	898.78
	(iii) Other Financial liabilities	248.96	204.90
	(b) Other current liabilities	226.64	197.52
	(c) Provisions	93.73	249.79
	Total Current Liabilities	2777.94	2585.20
	Total Equity and Liabilities	6174.71	5931.65

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Note: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 29th May, 2018

2. Consequent to the introduction of Goods & Service Tax (GST) w.e.f 1st July 2017, central excise & value added tax etc have been replaced by GST. In accordance with IND AS 18 on revenue and schedule III of the companies act 2013, GST compensation cess etc are not be included in income from operations for applicable period. In view of the aforesaid restructuring of the indirect taxes, income from operations for the quarter and year ended March 31st 2018 are not comparable with the previous periods.

3. EPS for the year ended 31st March 2018, is for the whole year, whereas for the quarter/year ended period is only for that quarter/year period.

4. Reconciliation of Net Profit as previously reported on account of transition from the previous Indian GAAP to IND AS for the Quarter and Year ended 31.03.2018 as under:

Particulars	Quarter ended 31.03.2017 Audited	Year ended 31.03.2017 Audited
Net profit for the quarter under Previous Indian GAAP	23.74	35.74
Effect of Transition to IND AS	0	0
Net profit for the quarter under IND AS	23.74	35.74
Other Comprehensive Income/(expenses) (net of Tax)	0.00	14.13
Total Comprehensive income for the quarter	23.74	49.87

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 30.09.2017 are available on the Company website, s (www.dnhindia.com) and on the website of BSE (www.bseindia.com)

Date: 29.05.2018
Place: Indore


Harsh Vora
Managing Director

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Sr.	PARTICULARS	Quarter ended			Year ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited
1	Income from operation					
	Net Sales (Net of Excise duty)	2063.24	1792.78	1518.90	6870.02	6022.61
	Other operating Income	0.00	0.00	0.00	0.00	0.00
	Total Income from operation	2063.24	1792.78	1518.90	6870.02	6022.61
2	Other Income	7.04	5.88	2.62	21.99	15.06
3	Total income	2070.28	1798.66	1521.52	6892.01	6037.67
4	Expenses					
	(a) Cost of materials consumed	1564.16	1103.04	917.61	4968.24	4146.46
	(b) Purchase of stock in Trade	0.00	0.00	0.00	0.00	7.37
	(c) Changes in inventories of finished goods, Work in progress and stock- in trade	-66.41	187.84	32.03	-196.66	-353.46
	(d) Employee benefits expenses	220.90	218.59	196.39	853.51	796.99
	(e) Finance Costs	30.95	39.06	39.78	152.91	162.70
	(f) Depreciation and amortisation expenses	44.08	42.88	33.18	174.77	176.59
	(g) Other Expenses	260.73	199.02	269.43	900.92	1047.36
	Total expenses	2054.41	1790.43	1488.42	6853.69	5984.01
5	Profit / (Loss) before exceptional item (3-4)	15.87	8.23	33.10	38.32	53.66
6	Exceptional items	-1.04	-3.33	-1.83	-7.70	-5.05
7	Pfprofit / (Loss) before Tax (5-6)	14.83	4.90	31.27	30.62	48.61
8	Tax expenses					
	(a) Current Tax	4.83	2.00	12.47	13.83	19.57
	(b) Deferred Tax	-0.20	-1.49	0.00	-2.18	0.00
9	Profit / (Loss) for the period from continuing operations (7-8)	10.20	4.39	18.80	18.97	29.04
10	Other Comprehensive Income					
	A (i) Items that will not be reclassified to p & L	2.68	0.00	0.00	2.68	14.13
	(ii) Income tax relating to items that will not be reclassified to P&L	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
	(ii) Income tax relating to items that will be reclassified to P&L	0.00	0.00	0.00	0.00	0.00
11	Total comprehensive income for the period (9+10)	12.88	4.39	18.80	21.65	43.17
	Paid-up Capital Equity Share Capital (Face Valur Rs.10/- each)	740.00	740.00	740.00	740.00	740.00
12	Earning per share for continuing operation					
	a) Basic	0.17	0.06	0.25	0.29	0.58
	b) Diluted	0.17	0.06	0.25	0.29	0.58

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Consolidated Statement of Assets and Liabilities		(Rs. In Lacs)	
Particular	As on 31.03.2018 (Audited)	As on 31.03.2017 (Audited)	
I ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	1846.11	1999.27	
(b) Intangible assets under development	16.26	16.26	
(c) Goodwill	68.88	68.88	
(d) Financial Assets			
i. Investments	19.87	16.04	
(d) Other non-current assets	79.26	79.16	
Total Non-Current Assets	2030.38	2179.61	
(2) Current Assets			
(a) Inventories	2350.30	2099.85	
(b) Financial Assets			
i. Trade receivables	1505.70	1333.16	
ii. Cash and cash equivalents	115.29	144.39	
iii. Loans	156.90	156.03	
(c) Other current assets	94.80	111.94	
Total Current Assets	4222.99	3845.37	
Total Assets	6253.37	6024.98	
II EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	740.00	740.00	
(b) Other Equity	2280.66	2258.98	
LIABILITIES			
(1) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	230.94	265.90	
(c) Deferred tax liabilities (Net)	169.77	171.95	
(d) Other non-current liabilities	51.75	0.00	
Total Non-Current Liabilities	3473.12	3436.83	
(2) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	907.79	1034.21	
(ii) Trade payables	1300.82	898.78	
(iii) Other Financial liabilities	248.96	204.90	
(b) Other current liabilities	226.84	198.03	
(c) Provisions	95.84	252.23	
Total Current Liabilities	2780.25	2588.15	
Total Equity and Liabilities	6253.37	6024.98	

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Note:1.The above results have been reviewed by Audit Committee than taken on record by the Board of Directos of the Company at their meeting held on 29th May, 2018

2. Consequent to the introduction of Goods & Service Tax (GST) w.e.f 1st July 2017, central excise & value added tax etc have veen replaced by GST . In accordance with IND AS 18 on revenue and schedule III of the companies act 2013 , GST compansation cess etc are not be included in income from operations for applicable period.In view of the aforesaid restructuring of the indirect taxes, Income from operations for the quater and year ended march 31st 2018 are not comparable with the previous periods.

3.Consolidated financial Results include the result of V & H Fabricator Pvt. Ltd. - wholly owned subsidiaries company of D & H India Limited and Commonwealth Mining Pvt. Ltd.- Associate Company of D & H India Limited.

4. EPS for the year ended 31st March 2018, is for the whole year, whereas for the quarter/year ended period is only for that quarter/year period.

5. Reconciliation of Net Profit as previously reported on account of transition from the previous Indian GAAP to IND AS for the Quarter and Year ended 31.03.2018 as under:

Particulars	Quarter ended 31.03.2017	Year ended 31.03.2017
Net profit for the quarter under Previous Indian GAAP	18.80	29.04
Effect of Transition to IND AS	0	0
Net profit for the quarter under IND AS	18.80	29.04
Other Comprehensive Income /(expenses) (net of Tax)	0	14.13
Total Comprehensive income for the quarter	18.80	43.17

6.In accordance with Regulation 33 of the SEBI (Listing and other Disclosure Requirments) Regulation, 2015 the Company has published consolidated financial result. The Standalone financial results of the Company for the quarter and Year ended 31.03.2018 are available on the Company website,s (www.dnhindia.com) and on the website of BSE (www.bseindia.com)

For D & H India Limited


Harsh Vora
Managing Director

Date: 29.05.2018
Place: Indore

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