

# D & H INDIA LIMITED

CIN : L28900MH1985PLC035822

PART I Statement of Standalone Un-Audited Results for the Quarter and period Ended 31.12.2021 (Rs. In Lacs except EPS)							
Sr.	PARTICULARS	Quarter ended			Nine Month ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operation						
	Sales (Incl GST)	2794.18	2380.02	2344.17	7058.50	5056.48	7950.28
	Less : GST Recovered	424.56	363.55	357.58	1075.05	756.29	1188.76
	Sales (Net of GST)	2369.62	2016.47	1986.59	5983.45	4300.19	6761.52
2	Other Income	20.62	3.61	1.83	25.69	7.48	14.14
3	Total income	2390.24	2020.08	1988.42	6009.14	4307.67	6775.66
4	Expenses						
	(a) Cost of materials consumed	1774.96	1389.37	1404.76	4578.58	2744.25	4594.85
	(b) Purchase of stock in Trade	5.73	19.11	81.63	41.47	111.39	132.28
	(c) Changes in inventories of finished goods, Work in progress and stock- in trade	45.58	112.81	10.12	-118.37	340.10	366.97
	(d) Employee benefits expenses	197.90	181.38	189.62	552.09	535.82	728.79
	(e) Finance Costs	35.07	28.14	35.64	100.77	106.54	137.98
	(f) Depreciation and amortisation expenses	44.09	45.52	43.95	131.61	129.60	171.09
	(g) Other Expenses	213.49	209.10	198.38	595.1	462.26	737.32
	Total expenses	2316.82	1985.43	1964.10	5881.25	4429.96	6869.28
5	Profit / (Loss) before exceptional item (3-4)	73.42	34.65	24.32	127.89	-122.29	-93.62
6	Exceptional items:Income/(Expenses)	-1.40	1.47	-1.33	0.00	11.73	2.13
7	Pfprofit / (Loss) before Tax	72.02	36.12	22.99	127.89	-110.56	-91.49
8	Tax expenses						
	(a) Current Tax	1.14	0.00	0.00	1.14	0.00	0.00
	(b) Deferred Tax	3.45	-6.48	-6.31	-4.44	-10.87	-16.70
9	Profit / (Loss) for the period from continuing	67.43	42.60	29.30	131.19	-99.69	-74.79
10	Other Comprehensive Income						
	A (i) items that will not be reclassified to p & L	-26.07	5.55	2.77	-19.29	7.67	9.92
	(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 to	0.00	0.00	0.00	0.00	0.00	0.00
11	Total comprehensive income for the period (9+10)	41.36	48.15	32.07	111.90	-92.02	-64.87
	Paid-up Capital Equity Share Capital ( Face Valur Rs.10/-	740.00	740.00	740.00	740.00	740.00	740.00
12	Earning per share for continuing operation						
	a) Basic	0.56	0.65	0.43	1.51	-1.24	-0.88
	b) Diluted	0.56	0.65	0.43	1.51	-1.24	-0.88

*Income*

For DEVPURA NAVLAKHA & CO.  
Chartered Accountant

*Ramesh*  
Partner



MEM NO: 033342

VDIN NO: 22033342AB09AB2640

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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

CIN : L28900MH1985PLC035822

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 12th Fabuary, 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

3.The Company is engaged in the business of welding consumables and Metallurgical Cored Wire, as such there is separate reportable business segment

4.COVID-19 has affected business operations of the Company with manufacturing, sales, supply chain, cash flows etc. continuing to be impacted. The uncertainties associated with the situation continue to evolve and the Company is monitoring them closely.The Company will keep adjusting as called forfrom time to time to best cushion the adverse impact from this

5. EPS for the year ended 31st March 2021, is for the whole year, whereas for the quarter/year ended period is only for that quarter/year period.

6.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 period and Quarter ended 31.12.2021 are available on the Company websites (www.dnhindia.com) and on the website of BSE (www.bseindia.com)

Segment-wise Revenue Result and Capital Employed for the Quarter Ended 31.12.2021		Rs. In Lakh			
Particular	Quarter Ended			Year Ended	
	31.12.2021 (Unaudited)	30.09.2021 (unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)	
<b>Segment Revenue</b>					
(i) Welding Electrodes and Consumable	2369.62	2016.47	1933.29	6685.79	
(II) Metallurgical Cored Wire	0.00	0.00	53.30	75.74	
<b>Total</b>	<b>2369.62</b>	<b>2016.47</b>	<b>1986.59</b>	<b>6761.53</b>	
Less Intersegment Revenue	0.00	0.00	0.00	0.00	
<b>Net Segment Revenue</b>	<b>2369.62</b>	<b>2016.47</b>	<b>1986.59</b>	<b>6761.53</b>	
<b>Segment Result (Profit before Finance cast and tax)</b>					
(i) Welding Electrodes and Consumables	107.09	64.26	71.61	60.74	
(II) Metallurgical Cored Wire	0.00	0.00	-12.98	-14.25	
<b>Total</b>	<b>107.09</b>	<b>64.26</b>	<b>58.63</b>	<b>46.49</b>	
Less: Finance Cast	35.07	28.14	35.64	137.98	
Add: Unallocable Corporate Income net of Expenditure	0.00	0.00	0.00	0.00	
<b>Profit before tax</b>	<b>72.02</b>	<b>36.12</b>	<b>22.99</b>	<b>-91.49</b>	
<b>Segment Assets</b>					
(i) Welding Electrodes and Consumables	5595.71	5425.97	5047.71	5502.42	
(II) Metallurgical Cored Wire	52.94	52.94	87.78	52.94	
Add: Unallocable Corporate Assets	7.67	7.67	7.67	7.67	
<b>Total Assets</b>	<b>5656.32</b>	<b>5486.58</b>	<b>5143.16</b>	<b>5563.03</b>	
<b>Segment Liabilities</b>					
(i) Welding Electrodes and Consumables	2667.82	2541.03	2294.80	2688.01	
(II) Metallurgical Cored Wire	0.00	0.00	1.10	0.00	
Add: Unallocable Corporate Liabilities	0.00	0.00	0.00	0.00	
<b>Total Liabilities</b>	<b>2667.82</b>	<b>2541.03</b>	<b>2295.90</b>	<b>2688.01</b>	

Date: 12.02.2022  
Place: Indore

For DEVPURA NAVLAKHA & CO.  
Chartered Accountant

*Sanjay Kumar De*  
Partner  
MEM NO: 033342



*Harsh Vora*  
Harsh Vora  
Managing Director

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# DEVPURA NAVLAKHA & CO.

Chartered Accountants

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75, S.S. Gaikwad Marg,  
Opp. Metro Cinema,  
Mumbai - 400 002.

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## 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 loss) after tax and total comprehensive loss of its subsidiary for the quarter and period ended 31<sup>st</sup> December, 2021 ("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 31<sup>st</sup> December, 2020 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:

- 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.

- We have not conducted review of One subsidiary included in the unaudited consolidated financial results, whose unaudited interim reflect total revenue of Rs. 1.04 Lakhs, total net loss after tax of Rs. 0.69 Lakhs total comprehensive loss of Rs.0.69 Lakhs, for the quarter ended 31<sup>st</sup> December, 2021 as considered in the Statement whose interim financial results and other financial information have not been reviewed by their auditors.. These



unaudited financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matters.

For and on behalf of  
For Devpura Navlakha & Co.  
Chartered Accountants  
FRN No. 121975W

*P.K. Devpura*

P.K Devpura  
Partner

Membership no.: 033342

Place: Mumbai

Date: 12<sup>th</sup> February 2022

UDIN : 22033342AB09Y04768





# D & H INDIA LIMITED

CIN : L28900MH1985PLC035822

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		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operation						
	Sales (Incl GST)	2704.18	2380.02	2344.17	7063.50	6063.48	
	Less : GST Recovered	424.56	363.65	367.60	1075.06	766.29	
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2	Other Income	20.62	4.60	1.03	26.73	7.73	
3	Total Income	2390.24	2021.07	1988.42	6010.18	4307.92	
4	Expenses						
	(a) Cost of materials consumed	1774.56	1389.37	1404.76	4678.58	2744.25	
	(b) Purchase of stock in Trade	5.73	19.11	81.03	41.47	111.30	
	(c) Changes in inventories of finished goods, Work in progress and stock-in trade	45.57	112.82	10.12	-118.37	340.10	
	(d) Employee Benefit Expenses	197.90	181.38	189.62	552.09	535.82	
	(e) Finance Costs	35.28	28.31	35.86	101.32	107.17	
	(f) Depreciation and amortisation expenses	44.63	46.08	45.34	133.26	131.26	
	(g) Other Expenses	213.48	209.10	198.43	695.09	462.88	
	Total expenses	2317.55	1988.17	1965.75	6083.44	4432.67	
5	Profit / (Loss) before exceptional item (3-4)	72.69	34.90	22.67	126.74	-124.75	
6	Exceptional items: Income/(Expenses)	-1.40	1.47	-1.33	0.00	11.73	
7	Profit / (Loss) before Tax	71.29	36.37	21.34	126.74	-113.02	
8	Tax expenses						
	(a) Current Tax	1.14	0.00	0.00	1.14	0.00	
	(b) Deferred Tax	3.30	-6.68	-6.60	-4.90	-11.20	
9	Profit / (Loss) for the period from continuing operations (7-8)	66.85	43.05	27.94	130.50	-101.82	
10	Share of profit (Loss) of Associates accounted using equity	0.00	0.00	0.00	0.00	0.00	
11	Profit / (Loss) for the period (9+10)	66.85	43.05	27.94	130.50	-101.82	
10	Other Comprehensive Income						
	A (i) items that will not be reclassified to P & L	-25.07	5.55	2.77	-19.29	7.67	
	(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)	40.78	48.60	30.71	111.21	-94.15	
12	Paid-up Capital Equity Share Capital ( Face Value Rs.10/- each)	740.00	740.00	740.00	740.00	740.00	
12	Earning per share for continuing operation						
	a) Basic	0.55	3.66	0.42	1.50	-1.27	
	b) Diluted	0.55	0.66	0.42	1.50	-0.92	

For DEVPURA NAVLAKHA & CO.  
Chartered Accountant

*Ramesh Chandra*  
Partner

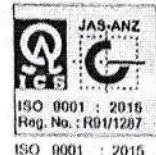
MEM NO: 033342



UDIN NO: 22033342AB09J04768

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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 laid 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.The Company is engaged in the business of Welding consumables and Metallurgical Cored Wire, as such there is separate reportable business segment

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

5.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 period ended 31.12.2021 are available on the Company websites ([www.dnhindia.com](http://www.dnhindia.com)) and on the website of BSE ([www.bseindia.com](http://www.bseindia.com))

For D & H India Limited

  
Harsh Vora  
Managing Director

Date: 12.02.2022  
Place: Indore

For DEVPURA NAVLAKHA & CO.  
Chartered Accountant

  
Partner

MEM NO: 033342

