

DEVPURA NAVLAKHA & CO.

Chartered Accountants

13, Timothy Building,
75, S.S. Gaikwad Marg,
Opp. Metro Cinema,
Mumbai - 400 002.
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Email: pkdevpura@rediffmail.com
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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 30th September, 2024 ("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, 2023 and accordingly we do not express any conclusion on the result in the statement for the quarter ended September, 30, 2023 and as these figures have been furnished by the Management.

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



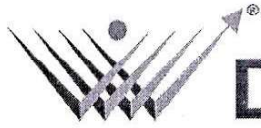
(CA P. K Devpura)
Partner
M.No. 033342



Date: 14/11/2024

Place: Mumbai

UDIN: 24033342BJZZP02993



D & H INDIA LIMITED

PART I Statement of Standalone Un-Audited Results for the Quarter and Half Year Ended 30.09.2024 (Rs. In Lacs)							
Sr.	PARTICULARS	Quarter ended			Six Month ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operation						
	(a) Sales including GST	5913.87	5237.80	4176.31	11151.67	8099.94	18591.37
	Less: GST Recoverd	882.58	790.99	626.81	1673.57	1225.50	2809.22
	Total Revenue from Operation	5031.29	4446.81	3549.50	9478.10	6874.44	15782.15
2	Other Income	3.06	0.58	2.00	3.64	3.60	17.49
3	Total income	5034.35	4447.39	3551.50	9481.74	6878.04	15799.64
4	Expenses						
	(a) Cost of materials consumed	3637.55	3082.53	2638.71	6720.08	5339.05	11750.96
	(b) Purchase of stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, Work in progress and stock- in trade	228.68	289.91	2.23	518.59	-201.96	132.25
	(d) Employee benefits expenses	428.31	367.47	327.74	795.78	649.87	1389.40
	(e) Finance Costs	103.53	101.28	72.12	204.81	140.75	298.99
	(f) Depreciation and amortisation expenses	67.50	67.50	46.74	135.00	93.48	207.47
	(g) Other Expenses	424.69	428.95	348.52	853.64	671.17	1557.88
	Total expenses	4890.26	4337.64	3436.06	9227.90	6692.36	15336.95
5	Profit / (Loss) before exceptional item (3-4)	144.09	109.75	115.44	253.85	185.68	462.68
6	Exceptional items : Income/ (-) Expenses	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before Tax (5-6)	144.09	109.75	115.44	253.85	185.68	462.68
8	Tax expenses						
	(a) Current Tax	22.49	19.88	6.63	42.37	12.24	77.23
	(b) Earlier Tax	0.00	0.00	0.00	0.00	0.00	0.83
	(c) Deferred Tax	56.48	10.04	33.81	66.52	36.51	112.62
9	Profit / (Loss) for the period from continuing operations	65.13	79.83	75.00	144.97	136.93	272.00
10	Other Comprehensive Income						
	A (i) items that will not be reclassified to p & L	1.85	1.54	0.82	3.39	1.94	7.25
	(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)	66.98	81.37	75.82	148.36	138.87	279.25
	Paid-up Capital Equity Share Capital (Face Valur	818.80	818.80	818.80	818.80	818.80	818.80
12	Earning per share for continuing operation						
	a) Basic	0.82	0.99	0.97	1.81	1.78	3.43
	b) Diluted	0.82	0.99	0.93	1.81	1.72	3.43

Prava

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

Date: 14/11/2024

Place: Mumbai

VOIN: 24033342BJZZPQ2993

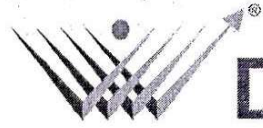


Head Off. & Correspondence Address : Plot 'A', Sector 'A', Industrial Area, Sanwer Road, INDORE - 452 015 (M.P.) INDIA Ph.: +91 731 2973101 & 2974501 Email: ho@dnhindia.com

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CIN : L28900MH1985PLC035822





D & H INDIA LIMITED

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 14th November, 2024

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 2024, 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 30.09.2024 are available on the Company website's (www.dnhindia.com) and on the website of BSE (www.bseindia.com).

Date: 14.11.2024

Place: Indore

D & H India Limited

Harsh Vora
Managing Director

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

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

Date: 14/11/2024

Place: Mumbai



UIN: 24033342BJZ ZP@2993

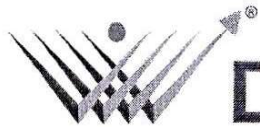
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ISO 9001 : 2015



D & H INDIA LIMITED

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Standalone Statement of Assets and Liabilities		(Rs. In Lacs)	
		As on 30.09.2024 (Un-Audited)	As on 31.03.2024 (Audited)
I	ASSETS		
	(1) Non-current assets		
	(a) Property, Plant and Equipment	3754.32	2740.65
	(b) Right of Use of Assets	39.81	39.81
	(c) Capital work in progress	0.00	392.84
	(d) Intangible assets under development	17.66	16.47
	(e) Financial Assets		
	i. Investments	172.38	172.38
	(f) Other non-current assets	79.57	67.95
	Total Non-Current Assets	4063.74	3430.10
	(2) Current Assets		
	(a) Inventories	2401.91	2436.53
	(b) Financial Assets		
	i. Trade receivables	4357.29	3411.80
	ii. Cash and cash equivalents	169.52	56.50
	iii. Loans	231.18	541.72
	iv. Investments	24.26	20.86
	(c) Other current assets	51.20	144.40
	Total Current Assets	7235.36	6611.82
	Total Assets	11299.10	10041.92
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	818.80	818.80
	(b) Other Equity	3458.99	3310.63
	Total Equity	4277.79	4129.43
	Liabilities		
	(1) Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1599.97	1187.02
	(ii) Lease Liability	40.67	40.67
	(c) Deferred tax liabilities (Net)	347.87	281.35
	(d) Other non-current liabilities	26.99	26.99
	Total Non-current liabilities	2015.50	1536.03
	Total Non-Current Liabilities & Equity	6293.29	5665.46
	(2) Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3579.93	3241.70
	(ii) Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises	298.81	201.85
	(b) total outstanding dues of creditors other than micro and small enterprises	692.10	596.24
	(iii) Other Financial liabilities	8.19	8.19
	(b) Other current liabilities	113.52	193.69
	(c) Provisions	313.26	134.78
	Total Current Liabilities	5005.81	4376.45
	Total Equity and Liabilities	11299.10	10041.92

For

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

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

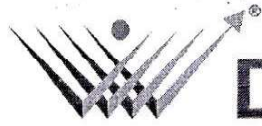


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D & H INDIA LIMITED

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

	For the half year ended 30th September, 2024	For the Year ended 31st March, 2024
	Unaudited	Audited
A. Cash flow from Operating Activities		
Net profit before tax & Extraordinary items	253.85	462.69
Adjustment for : Depreciation	135.00	207.48
Deferred Revenue Expenditure	0.00	0.00
Preliminary Expenditure	0.00	0.00
Loss/(Profit) on sale of fixed assets	0.00	(6.34)
Other Income	(3.64)	(11.14)
Interest Paid / Bank Charges	204.80	298.99
Operating Profit before working Capital Changes	590.01	951.68
Trade & other receivable	(945.49)	(658.17)
Inventories	34.62	296.38
Trade Payables & Other Provisions	291.14	(535.73)
Cash generated from Operations	(29.72)	54.16
Direct Tax paid	(42.37)	(78.07)
Cash flow before extraordinary items	(72.09)	(23.91)
Extraordinary items	0.00	0.00
Net Cash from Operating Activities	(72.09)	(23.91)
B. Cash Flow from Investing Activities		
Purchase of fixed assets (Net)	(1,148.67)	(949.62)
Capital WIP	392.84	(381.13)
Intangible Assets WIP	(1.19)	(1.00)
Loans & Advances	392.12	(79.18)
Interest received / Misc Receipts	1.08	5.53
Other Income	2.30	7.36
Dividend Income	0.26	0.47
Net cash used in Investing Activities	(361.26)	(1,397.57)
C. Cash Flow from Financing Activities		
Proceeds from capital subsidy	0.00	0.00
Proceeds from Share Warrants	0.00	126.00
Proceeds from long term & Short term borrowings	751.18	1,633.68
Investment	0.00	0.00
Interest Paid	(204.81)	(298.99)
Reduction in Lease Liability	0.00	0.00
Dividend Paid (Including Dividend Distribution Tax)	0.00	0.00
Net cash used in Financing Activities	546.37	1,460.69
Net increase in Cash and Cash equivalent (A+B+C)	113.02	39.21
Opening Cash & Cash Equivalents	56.50	17.29
Closing Cash & Cash Equivalents	169.52	56.50

For

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

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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 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, 2024 ("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, 2023 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: -

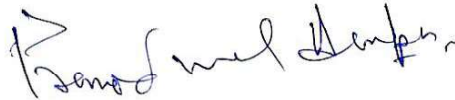
Parent Company:

- D & H India Ltd.

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



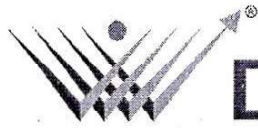
(CA P.K Devpura)
Partner
M.No. 033342



Date: 14/11/2024

Place: Mumbai

UDIN: 24033342BJZZPR6435



D & H INDIA LIMITED

D & H INDIA LIMITED

PART I Statement of Consolidated Un-Audited Results for the Quarter and Half Year Ended 30.09.2024 (Rs. In Lacs)							
Sr.	PARTICULARS	Quarter ended			Six Month ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Sales/Income from operation						
	(a) Sales including GST	5913.88	5237.80	4176.32	11151.68	8099.95	18591.38
	Less: GST Recovered	882.58	790.99	626.81	1673.57	1225.50	2809.22
	Total Revenue from operating income	5031.30	4446.81	3549.51	9478.11	6874.45	15782.16
2	Other Income	3.06	0.58	2.20	3.64	4.01	17.83
3	Total income	5034.36	4447.39	3551.71	9481.75	6878.46	15799.99
4	Expenses						
	(a) Cost of materials consumed	3637.55	3082.53	2638.71	6720.08	5339.05	11750.96
	(b) Purchase of stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, Work in progress and stock- in trade	228.68	289.91	2.22	518.59	-201.97	132.25
	(d) Employee benefits expenses	428.31	367.47	327.74	795.78	649.87	1413.69
	(e) Finance Costs	103.62	101.28	72.17	204.90	140.80	299.31
	(f) Depreciation and amortisation expenses	67.53	67.52	46.77	135.05	93.53	207.57
	(g) Other Expenses	424.64	429.70	371.01	854.34	693.78	1534.93
	Total expenses	4890.33	4338.41	3458.62	9228.74	6715.06	15338.71
5	Profit / (Loss) before exceptional item (3-4)	144.03	108.98	93.09	253.01	163.40	461.28
6	Exceptional items: Income/ (-) Expenses	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before Tax (5-6)	144.03	108.98	93.09	253.01	163.40	461.28
8	Tax expenses						
	(a) Current Tax	22.49	19.88	6.63	42.37	12.24	77.23
	(b) Earlier Tax	0.00	0.00	0.00	0.00	0.00	0.91
	(c) Deferred Tax	56.47	10.04	33.81	66.51	36.55	112.64
9	Profit / (Loss) for the period from continuing operations (7-8)	65.07	79.06	52.65	144.13	114.61	270.50
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)	65.07	79.06	52.65	144.13	114.61	270.50
10	Other Comprehensive Income						
	A (i) items that will not be reclassified to p & L	19.60	4.88	0.82	24.48	1.94	7.25
	(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)	84.67	83.94	53.47	168.61	116.55	277.75
17	Paid-up Capital Equity Share Capital (Face Valur Rs.10/- each)	818.80	818.80	818.80	818.80	818.80	818.80
	Earning per share for continuing operation						
	a) Basic	1.03	1.03	0.69	2.06	1.50	3.42
	b) Diluted	1.03	1.03	0.65	2.06	1.44	3.42

For

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

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

Date: 14/11/2024

Place: Mumbai

UDIN: 24033342BJZZPR6435

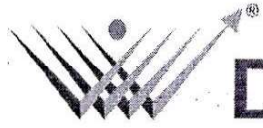
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CIN : L28900MH1985PLC035822



ISO 9001 : 2015
Reg. No. RC91/1287
ISO 9001 : 2015



D & H INDIA LIMITED

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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 14th November, 2024
2. Consolidated financial Results include the result of V & H Fabricator Pvt. Ltd. - wholly owned subsidiaries company of D & H India Limited.
3. EPS for the year ended 31st March 2024, 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 30.09.2024 are available on the Company website's (www.dnhindia.com) and on the website of BSE (www.bseindia.com)

Date: 14.11.2024

Place: Indore

D & H India Limited

Harsh Vora
Managing Director

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

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

Date: 14/11/2024

Place: Mumbai



UDIN: 24033342BJZ2PR6435

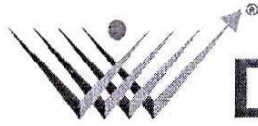
Head Off. & Correspondence Address : Plot 'A', Sector 'A', Industrial Area, Sanwer Road,
INDORE - 452 015 (M.P.) INDIA Ph.: +91 731 2973101 & 2974501 Email: ho@dnhindia.com

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

CIN : L28900MH1985PLC035822



ISO 9001 : 2015



D & H INDIA LIMITED

D & H INDIA LIMITED

Consolidated Statement of Assets and Liabilities		(Rs. In Lacs)	
S No	Particular	As on 30.09.2024 (Un-Audited)	As on 31.03.2024 (Audited)
I	ASSETS		
	(1) Non-current assets		
	(a) Property, Plant and Equipment	3756.39	2742.77
	(b) Right to Use of Assets	39.81	39.81
	(c) Capital work in progress	0.00	392.84
	(d) Intangible assets under development	20.13	18.94
	(e) Goodwill	67.98	67.98
	(e) Financial Assets		
	i. Other financial assets	91.08	80.50
	Total Non-Current Assets	3975.39	3342.84
	(2) Current Assets		
	(a) Inventories	2447.32	2481.94
	(b) Financial Assets		
	i. Trade receivables	4414.20	3473.18
	ii. Cash and cash equivalents	176.35	82.03
	iii. Loans	231.17	541.72
	iv. Investment	63.92	20.86
	(c) Other current assets	57.80	145.62
	Total Current Assets	7390.76	6745.35
	Total Assets	11366.15	10088.18
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	818.80	818.80
	(b) Other Equity	3523.93	3355.32
		4342.73	4174.12
	Liabilities		
	(1) Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1599.97	1187.02
	(ii) Lease Liability	40.67	40.67
	(c) Deferred tax liabilities (Net)	348.38	281.87
	(d) Other non-current liabilities	26.99	26.99
		2016.01	1536.55
	Total Non-Current Liabilities & Equity	6358.74	5710.68
	(2) Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3579.93	3241.70
	(ii) Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises	298.81	201.85
	(b) total outstanding dues of creditors other than micro and small enterprises	692.10	596.24
	(iii) Other Financial liabilities	8.19	8.19
	(b) Other current liabilities	115.12	194.75
	(c) Provisions	313.26	134.78
	Total Current Liabilities	5007.41	4377.50
	Total Equity and Liabilities	11366.15	10088.18

Free

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

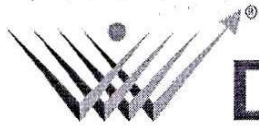


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Reg. No. RQ911287
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D & H INDIA LIMITED

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

	For the half year ended 30th September, 2024 Unaudited	For the Year ended 31st March, 2024 Audited
A. Cash flow from Operating Activities		
Net profit before tax & Extraordinary items	253.01	461.28
Adjustment for : Depreciation	135.05	207.57
Deferred Revenue Expenditure	0.00	0.00
Preliminary Expenditure	0.00	0.00
Loss/(Profit) on sale of fixed assets	0.00	(6.34)
Other Income	(3.64)	(11.48)
Interest Paid / Bank Charges	204.89	299.31
Operating Profit before working Capital Changes	589.31	950.34
Trade & other receivable	(941.01)	(658.17)
Inventories	34.62	296.17
Trade Payables & Other Provisions	291.67	(534.92)
Cash generated from Operations	(25.41)	53.63
Direct Tax paid	(42.37)	(78.15)
Cash flow before extraordinary items	(67.78)	(24.52)
Extraordinary items	0.00	0.00
Net Cash from Operating Activities	(67.78)	(24.52)
B. Cash Flow from Investing Activities		
Purchase of fixed assets (Net)	(1,148.67)	(949.62)
Capital WIP	392.84	(381.13)
Intangible Assets WIP	(1.19)	(1.00)
Loans & Advances	387.77	(74.26)
Interest received / Misc Receipts	1.08	5.87
Other Income	2.30	7.36
Dividend Income	0.26	0.47
Net cash used in Investing Activities	(365.61)	(1,392.31)
C. Cash Flow from Financing Activities		
Proceeds from capital subsidy	0.00	0.00
Proceeds from Share Warrants	0.00	126.00
Proceeds from long term & Short term borrowings	751.18	1,633.68
Interest Paid	(204.89)	(299.31)
Investment	-18.584	0.00
Dividend Paid (Including Dividend Distribution Tax)	0.00	0.00
Net cash used in Financing Activities	527.71	1,460.36
Net increase in Cash and Cash equivalent (A+B+C)	94.32	43.53
Opening Cash & Cash Equivalents	82.03	38.50
Closing Cash & Cash Equivalents	176.35	82.03

True

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



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