

ABN & CO.

CHARTERED ACCOUNTANTS

E-Mail: bmbhandari11@gmail.com

PH. 0731-4108626

Mo. No.: +91-9893122013

223, Milinda Manor, 2, RNT Marg, Indore (M.P.) 452001

[Date: 27/10/2025]

CONSENT FROM STATUTORY AUDITOR

To,

The Audit Committee/Board of Directors of
D & H India Limited
A - 204, 2nd Floor, Kailash Esplanade,
Opposite Shreyas Cinema,
L.B.S. Marg, Ghatkopar (West),
Mumbai – 400 086

Sub: Proposed Right Issue of equity shares of Rs. 10/- each by D & H India Limited (“*The company*” and such offering the issue)

Dear Sir/Madam,

We, ABN & Co., Chartered Accountant (FRN: 004447C), hereby consent to act as the Independent Chartered Accountant / Auditors D & H India Limited (“*The company*”) of in relation to the issue and to our name being inserted as the Independent Chartered Accountant/ Auditors of the Company , in the Draft Letter of Offer to be filed to BSE Limited and the Letter of Offer to be filed to Stock Exchange and to Securities and Exchange Board of India (“SEBI”) which the company intends to issue in the respect of the issue and also in all related advertisements and material related to the issue (“Issue Documents”).

We further consent to be named as an “Expert” as defined u/s 2(38) of the Companies Act, 2013 read with section 26 of the Companies Act, 2013 as Independent Chartered Accountant for inclusion of the statement of Possible Special Tax Benefits available to our company, its shareholders in the issue documents.

The following information in relation to us may be specifically disclosed:

S. No.	Particulars	Details
1.	Name	: ABN & Co., Chartered Accountant
2.	Address	: 223, Milinda Manor, 2 nd Floor, 2 RNT Marg, Opp. Central Mall, Indore (M.P.) 452001
3.	Telephone No	: 0731 – 4108626
4.	Email:	: bmbhandari11@gmail.com
5.	Firm Registration No.	: 004447C
6.	Peer Review No.	: 016475



7.	Expiry date of the peer review certificate	:	31.03.2027
8.	Name of the Partner	:	B. M. Bhandari
9.	Membership No.	:	071232

Attached herewith as **Annexure 1** is the copy of our Peer Review Certificate Dated 28.03.2024 Which is valid till 31.03.2027.

We hereby confirm that, while providing this certificate we have complied with the code of Ethics issued by the ICAI.

We also consent to the inclusion of this letter as a part of "Material Contracts and Documents for Inspection" in connection with this offer, which will be available to the public for inspection from the date of filing of the Draft/Final Letter of Offer until the issue closing date (including on the website of the company).

We confirm that, the information above is true, fair, correct, accurate, not misleading and without omission of any matter which is likely to mislead.

We confirm that, we will immediately inform you any changes to the above information until the date when the equity shares of the company, issued pursuant to the issue, commence trading on the Stock Exchange.

For ABN & Co.
Chartered Accountants
FRN: 004447C



B. M. Bhandari
M.No.: 071232
UDIN: 25071232BMNTEV2291
Date: 27 October 2025
Place: Indore



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 016475

This is to certify that the Peer Review of

M/s A B N & Co

223, Milinda Manor, 2nd Floor,

Opp. Central Mall, 2, RNT Marg.

Indore 452001

FRN: 47C

has been carried out for the period

2020-2023

pursuant to the *Peer Review Guidelines 2022* issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 01-04-2024

The Certificate shall remain valid till: 31-03-2027

Issued at New Delhi on 28-03-2024

Signature

CA. Prasanna Kumar D

Chairman
Peer Review Board

Signature

CA. (Dr.) Raj Chawla

Vice-Chairman
Peer Review Board

Signature

CA. Mohit Baijal

Secretary
Peer Review Board

Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the 'Peer Review Guidelines 2022'.