



D & H INDIA LIMITED

D&H/CS/26-27/15

Date: 29th May 2026

Online filing at www.listing.bseindia.com

To,

The Manager-DCS

BSE Ltd.,

Phiroze Jeebhoy Towers,

Dalal Street,

MUMBAI-400001

BSE Script ID: DHINDIA Scrip Code:517514

SUBJECT: OUTCOME OF THE BOARD MEETING.

REF. REGULATION 30 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

Dear Sir,

This is in continuation of our letter no. D&H/CS/26-27/14 dated 22nd May, 2026 regarding intimation for Board meeting for consideration and approval of the Quarterly/Yearly Audited Standalone and Consolidated Financial Results for the quarter/ year ended 31st March, 2026.

Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, we are pleased to submit the Audited Standalone and Consolidated Financial Results along with Auditors' Report thereon by Statutory Auditors for the Quarter/Year ended on 31st March, 2026, in PDF Format, which were also approved by the Audit Committee and Board of Directors at their meeting held on 29th May, 2026 at **2.30 P.M. and concluded at 5.30 P.M.**

We are pleased to inform you that the Meeting of Board of Directors of the Company was held today at the Head Office of the Company in which the Board has taken the following decisions including other items as per the agenda of the meeting:-

1. The Board considered and approved the Standalone and Consolidated Audited Financial Statements containing the Audited Balance Sheet as at 31st March 2026 and Profit and Loss and Cash flow along with Statement of change in Equity for the Year ended 31st March, 2026.
2. The Board considered and approved the Auditors Report submitted by Statutory Auditor for the Audited Standalone and Consolidated Financial Results of the Company for the year ended 31st March 2026.
3. The Board considered and approved the Audited Standalone and Consolidated Financial Results alongwith Statement of Assets and Liabilities and Cash Flow for the Quarter and Year ended 31st March, 2026.



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 49711885, **Website:** www.dnhindia.com

CIN : L28900MH1985PLC035822



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D & H INDIA LIMITED

4. The Board considered and approved the 'Audited Results' to be published in terms of Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

5. Approval for appointment of M/s Mahesh C Solanki, Chartered Accountants, Indore as Internal Auditor of the Company for the financial year 2026-27.

We are also in the process of filing the aforesaid Corporate Announcement u/r 29(1) in the XBRL format within the stipulated time and same will be hosted on the Website of the Company.

You are requested to please take on record our above said information for your reference and disseminate on the website of the BSE.

Thanking You,
For **D & H India Limited**

Rajesh Sen
Company Secretary



Encl: Standalone and Consolidated Audited Financial Results, Standalone and Consolidated Statement of Assets and Liabilities and Cash Flow, Audit Report.

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D & H INDIA LIMITED

D&H/CS/26-27/15

Date: 29th May 2026

Online filing at listing.bseindia.com

To,
The General Manager
DCS-CRD
BSE Ltd.
P.J. Towers, Dalal Street Fort,
Mumbai-400001

BSE Script ID: DHINDIA Scrip Code:517514

SUB.: SUBMISSION OF DECLARATION AS PER THIRD PROVISIO TO THE REGULATION 33(3)(D) OF THE SEBI (LODR) REGULATION, 2015 FOR THE STANDALONE AND CONSOLIDATED ANNUAL AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31ST MARCH, 2026.

Dear Sir,

We hereby submit the following declaration regarding unmodified Auditors Report on the Standalone and Consolidated Audited Financial Results/Statements for the quarter/year 31st March, 2026 as audited by the Auditors of the Company.

DECLARATION

Pursuant to SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, and Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and further amendment vide Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 issued by the SEBI., we the undersigned do hereby declare that in the Audit Report, accompanying the Standalone and Consolidated Annual Audited Financial Statements of the Company for the financial year ended on 31.03.2026, the Auditor did not express any Modified Opinion(s)/ Audit Qualification(s)/ or other Reservation(s) and accordingly the statement on impact of audit qualifications is not required to be given.

You are requested to please consider and take on record the same.

Thanking you
Yours faithfully

For, D & H India Limited


Harsh Vora
Managing Director
DIN: 00149287
Date: 29th May 2026
Place: Indore





Rajesh Songirkar
Chief Financial Officer

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INDEPENDENT AUDITOR'S REPORT**To the Board of Directors of D & H INDIA Limited****Report on the Audit of the Standalone Financial Results****Opinion**

We have audited the accompanying Standalone Quarterly Financial Results of **D & H INDIA** (the 'Company') for the quarter ended 31st March, 2026 and the year-to-date results for the period from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, these annual financial results:

- i) Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) Give a true and fair view of the standalone net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year-to-date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the 'Act'). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter**NIL****Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of



appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the standalone financial results, including the



ABN & CO.

CHARTERED ACCOUNTANTS

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disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The annual standalone financial results include the results for the quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the current financial year which were subject to limited review by us.

For and on behalf of

For ABN & Co...

Chartered Accountants

FRN. 004447C



CA. B. M. Bhandari

(Partner)

(M.No: 071232)

Place: Indore

Date: 29/05/2026

UDIN NO. 26071232ERDTIX3965



D & H INDIA LIMITED

PART I Statement of Standalone Audited Results for the Quarter and Year Ended 31.03.2026 (Rs. In Lacs)

Sr.	PARTICULARS	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income from operation					
	Sales including GST	8,499.28	7,293.66	6,908.65	29,674.60	24,512.38
	Less: GST	1,275.13	1,100.44	994.03	4,405.31	3,599.74
	Net Sales (Net of GST)	7,224.15	6,193.22	5,914.62	25,269.29	20,912.64
2	Other Income	85.06	16.91	44.98	143.70	52.63
3	Total income	7,309.21	6,210.13	5,959.60	25,412.99	20,965.27
4	Expenses					
	(a) Cost of materials consumed	5,048.92	4,475.37	4,076.50	18,480.53	15,009.66
	(b) Purchase of Stock in Trade	-	-	37.00	-	37.00
	(c) Changes in inventories of finished goods, Work in progress and stock-in-trade	250.98	(219.64)	330.12	(284.48)	605.13
	(d) Employee benefits expenses	651.51	671.90	447.51	2,477.82	1,709.49
	(e) Finance Costs	70.16	154.65	127.30	490.13	453.22
	(f) Depreciation and amortisation expenses	107.06	85.23	72.93	362.16	295.43
	(g) Other Expenses	792.79	673.02	576.04	2,760.81	2,098.82
	Total expenses	6,921.42	5,840.53	5,667.39	24,286.97	20,208.74
5	Profit / (Loss) before exceptional item (3-4)	387.79	369.60	292.21	1,126.02	756.53
6	Exceptional items	-	-	-	-	-
7	Pfprofit / (Loss) before Tax (5-6)	387.79	369.60	292.21	1,126.02	756.53
8	Tax expenses					
	(a) Current Tax	70.97	49.92	48.77	182.42	126.28
	(b) Earlier Yr. Tax	-	-	5.79	-	5.79
	(c) Deferred Tax	82.01	6.05	35.79	103.39	108.38
9	Profit / (Loss) for the period from continuing	234.81	313.63	201.86	840.21	516.08
10	Other Comprehensive Income					
	A (i) items that will not be reclassified to p & L	(49.64)	(90.19)	2.68	(140.55)	2.10
	(ii) Income tax relating to items that will not be reclassified to P&L	-	-	-	(1.39)	-
	B (i) items that will be reclassified to P & L	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to P&L	-	-	-	-	-
	Total comprehensive income for the period (9+10)	185.17	223.44	204.54	698.27	518.18
11	Paid-up Capital Equity Share Capital (Face Valur Rs.10/- each)	1,023.50	818.80	818.80	1,023.50	818.80
12	Earning per share for continuing operation					
	a) Basic	2.57	3.83	2.47	9.98	6.30
	b) Diluted	2.57	3.83	2.47	9.98	6.30



Income

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Note on Standalone audited 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 29th May, 2026
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 rules issued there under
3. EPS for the year ended 31st March 2026, is for the whole year, whereas for the quarter/year ended period is only for that quarter/year period.
4. During the period under review, the Company had allotted 20,47,000 fully paid-up Equity Shares of face value of ₹10/- each on Rights Basis on 19th February, 2026 at an issue price of ₹120/- per Equity Share (including securities premium of ₹110/- per Equity Share), aggregating to ₹2,456.40 Lakhs. The proceeds of the Rights Issue have been fully utilized by the Company before 31st March, 2026 towards the objects of the issue as stated in the Letter of Offer.
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 year ended 31.03.2026 are available on the Company website's (www.dnhindia.com) and on the website of BSE (www.bseindia.com).
6. Previous year/period figures have been regrouped, rearranged and reclassified wherever considered necessary to make them comparable with the current period figures.

Date: 29.05.2026

Place: Indore

D & H India Limited


Harsh Vora
Managing Director



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D & H INDIA LIMITED

D & H INDIA LIMITED		
Standalone Statement of Assets and Liabilities		
(Rs. In Lacs)		
Particular	As on 31.03.2026 (Audited)	As on 31.03.2025 (Audited)
I ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	4,473.58	3,802.84
(b) Right of Use of Assets	38.92	39.37
(c) Capital work in progress	134.74	14.80
(d) Intangible assets under development	6.80	20.47
(e) Financial Assets		
(i) Investments	172.38	172.38
(ii) Other Financial Assets	109.14	83.51
(iii) Other non-current assets	14.49	15.58
Total Non-Current Assets	4,950.05	4,148.94
(2) Current Assets		
(a) Inventories	3,233.34	2,189.67
(b) Financial Assets		
i. Investments	185.57	18.84
ii. Trade receivables	3,478.92	5,061.63
iii. Cash and cash equivalents	1,298.93	1.80
iv. Bank Balance other than above	27.31	210.89
v Other Financial Assets	32.99	2.29
(c). Income Tax Assets	43.61	43.61
(d) Other current assets	1,844.44	397.13
Total Current Assets	10,145.11	7925.85
Total Assets	15,095.16	12074.79
II EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,023.50	818.80
(b) Other Equity	6,738.84	3,828.91
Total Equity	7,762.34	4647.71
Liabilities		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,097.03	1,780.23
(ii) Lease Liability	40.67	40.67
(b) Deferred tax liabilities (Net)	493.12	389.73
(c) Other non-current liabilities	335.43	84.79
(d) Provisions	99.14	-
Total Non-current liabilities	2,065.39	2295.42
Total Non-Current Liabilities & Equity	9,827.73	6943.12
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,527.70	3,438.43
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	943.41	286.58
(b) total outstanding dues of creditors other than micro and small enterprises	353.40	958.07
(iii) Other Financial liabilities	5.45	12.05
(b) Other current liabilities	281.27	275.30
(c) Provisions	89.99	122.82
(d) Current Tax Liabilities	66.23	38.42
Total Current Liabilities	5,267.43	5131.65
Total Equity and Liabilities	15,095.16	12074.79

Date:29.05.2026
Place: Indore



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D & H INDIA LIMITED

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Statement of Audited Standalone Cash Flow

(Rs. In Lacs)

	Particulars	Year Ended 31st	Year Ended 31st
		March, 2026	March, 2025
		Audited	Audited
A.	Cash flow from Operating Activities		
	Net profit before tax & Extraordinary items	985.47	756.54
	Adjustment for : Depreciation	362.16	295.42
	Deferred Revenue Expenditure	-	-
	Preliminary Expenditure	-	-
	Loss/(Profit) on sale of fixed assets	(4.23)	(3.45)
	Other Income	(139.46)	(49.18)
	Interest Paid / Bank Charges	490.13	453.21
	Operating Profit before working Capital Changes Adjustment for:	1,694.06	1,452.55
	Trade & other receivable	1,582.71	(1,645.70)
	Inventories	(1,043.67)	246.86
	Trade Payables & Other Provisions	152.24	-158.11
	Cash generated from Operations	2,385.34	(104.40)
	Direct Tax paid	(183.81)	(132.07)
	Cash flow before extraordinary items	2,201.53	(236.47)
	Extraordinary items	-	-
	Net Cash from Operating Activities	2,201.53	(236.47)
B.	Cash Flow from Investing Activities		
	Purchase of fixed assets (Net)	(1,032.46)	(1,357.16)
	capital WIP	(119.93)	378.12
	Intangible Assets WIP	13.67	(4.00)
	Loans & Advances	(1,318.97)	56.82
	Interest received / Misc Receipts	22.20	14.30
	Other Income	121.41	37.72
	Dividend Income	0.09	0.60
	Net cash used in Investing Activities	(2,314.00)	(873.59)
C.	Cash Flow from Financing Activities		
	Proceeds from subsidy	250.63	57.80
	Proceeds from Right Issue of Shares (Net)	2,416.36	-
	Proceeds from long term & Short term borrowings	(600.52)	1,505.98
	Investment	(166.73)	-
	Interest Paid	(490.13)	(453.21)
	Reduction in Lease Liability	-	-
	Dividend Paid (Including Dividend Distribution Tax)	-	-
	Net cash used in Financing Activities	1,409.60	1,110.57
	Net increase in Cash and Cash equivalent (A+B+C)	1,297.13	0.51
	Cash & Cash Equivalents As at the Beginning	1.80	1.29
	Cash & Cash Equivalents As End	1,298.93	1.80

Date:29.05.2026

Place:Indore

Indore



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INDEPENDENT AUDITOR'S REPORT**To the Board of Directors of D & H INDIA LIMITED (the Holding Company)****Report on the Audit of Consolidated Financial Results****Opinion**

We have audited the accompanying Consolidated Annual Financial Results of **D & H INDIA LIMITED** (hereinafter referred to as the 'Holding Company') and its subsidiary the Holding Company and its subsidiary together referred to as the 'Group') for the year ended 31st March, 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'). In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports on separate audited financial statements of the subsidiaries, the aforesaid consolidated financial results:

- i) include the annual financial results of one subsidiary, namely: (a) V & H Fabricators Private Limited;
- ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii) give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the 'Act'). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter**NIL****Board of Directors' Responsibilities for the Consolidated Financial Results**

These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with the relevant rules issued thereunder and other accounting



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principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;



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- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results / financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also perform the procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter

The accompanying Statement includes the audited financial statements and other financial information of:

- its subsidiary and whose financial statements include total assets of Rs15,126.79 Lacs as at March 31, 2026, total revenues of Rs 25414.50, total net profit after tax of Rs 837.77 and total comprehensive income of Rs 677.69, for the year ended on that date, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditor's report on the financial statements/financial information of these entity have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.



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

The annual consolidated financial results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the current financial year which were subject to limited review by us.

For and on behalf of

For ABN & Co.

Chartered Accountants

FRN. 004447C



CA. B. M. Bhandari

(Partner)

(M.No:071232)

Place: Indore

Date: 29/05/2026

UDIN NO. 26071232MNLKYY3733



D & H INDIA LIMITED

D & H INDIA LIMITED

PART I		Statement of Consolidated Audited Results for the Quarter and Year Ended 31.03.2026			(Rs. In Lacs)	
Sr.	PARTICULARS	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income from operation					
	Sales Including GST	8499.18	7295.25	6908.65	29676.09	24512.38
	Less: GST	1275.04	1100.53	994.03	4405.31	3599.74
	Net Sales (Net of GST)	7224.14	6194.72	5914.62	25270.78	20912.64
2	Other Income	85.06	16.93	45.01	143.72	52.87
3	Total income	7309.20	6211.65	5959.64	25414.50	20965.51
4	Expenses					
	(a) Cost of materials consumed	5047.62	4476.67	4076.50	18480.53	15009.65
	(b) Purchase of stock in Trade	0.00	0.00	37.00	0.00	37.00
	(c) Changes in inventories of finished goods, Work in progress and stock- in trade	252.32	(219.64)	330.12	(283.14)	605.13
	(d) Employee benefits expenses	651.51	671.90	447.52	2477.82	1709.49
	(e) Finance Costs	70.16	154.65	127.38	490.13	453.30
	(f) Depreciation and amortisation expenses	107.06	85.26	72.87	362.23	295.52
	(g) Other Expenses	795.38	673.45	576.21	2763.83	2099.70
	Total expenses	6924.05	5842.29	5667.60	24291.40	20209.79
5	Profit / (Loss) before exceptional item (3-4)	385.15	369.36	292.04	1123.11	755.71
6	Exceptional items	0.00	0.00	0.00	0.00	0.00
7	Pfofit / (Loss) before Tax (5-6)	385.15	369.36	292.04	1123.11	755.71
8	Tax expenses					
	(b) Current Tax	70.97	49.92	48.77	182.42	126.28
	(a) Earlier Yr. Tax	0.00	0.00	5.79	0.00	5.79
	(c) Deferred Tax	82.01	5.60	35.79	102.92	108.35
9	Profit / (Loss) for the period from continuing operations (7-8)	232.17	313.84	201.69	837.77	515.29
10	Share of profit (Loss) of Associates accounted using equity method	0.00	0.00	0.00	0.00	0.00
11	Profit (Loss) for the period (9+10)	232.17	313.84	201.69	837.77	515.29
12	Other Comprehensive Income					
	A (i) items that will not be reclassified to p & L	(64.18)	(97.69)	(2.03)	(157.28)	8.95
	(ii) Income tax relating to items that will not be reclassified to P&L	0.00	0.00	0.00	(2.80)	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
13	Total comprehensive income for the period (9+10)	167.99	216.15	199.67	677.69	524.24
	Paid-up Capital Equity Share Capital (Face Valur Rs.10/- each)	1023.50	818.80	818.80	1023.50	818.80
14	Earning per share for continuing operation					
	a) Basic	2.55	3.83	2.46	9.95	6.29
	b) Diluted	2.55	3.83	2.46	9.95	6.29

Free



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CIN : L28900MH1985PLC035822



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Reg. No. RQ91/1287



D & H INDIA LIMITED

D & H INDIA LIMITED

Consolidated Statement of Assets and Liabilities		(Rs. In Lacs)	
	Particular	As on 31.03.2026 (Audited)	As on 31.03.2025 (Audited)
I	ASSETS		
	(1) Non-current assets		
	(a) Property, Plant and Equipment	4,473.74	3,804.86
	(b) Right-of-Use of Assets	38.92	39.37
	(c) Capital Work In Progress	134.74	14.80
	(d) Intangible assets under development	6.80	22.94
	(e) Goodwill	67.98	67.98
	(f) Financial Assets		
	i. Other Financial assets	121.38	95.58
	ii. Other Non Current assets	21.03	-
	Total Non-Current Assets	4,864.59	4,045.52
	(2) Current Assets		
	(a) Inventories	3,277.40	2,235.07
	(b) Financial Assets		
	i. Trade receivables	3,497.16	5,118.53
	ii. Cash and cash equivalents	1,303.31	9.06
	iii. Bank Balance other than above	27.31	210.89
	iv. Other Financial assets	32.99	2.29
	iv. Investment	238.05	44.12
	(c) Income Tax assets	43.61	43.61
	(d) Other current assets	1842.37	416.65
	Total Current Assets	10,262.20	8,080.22
	Total Assets	15,126.79	12,125.74
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,023.50	818.80
	(b) Other Equity	6768.90	3879.56
	LIABILITIES		
	(1) Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,097.03	1,780.23
	(ii) Lease Liability	40.67	40.67
	(b) Deferred tax liabilities (Net)	493.15	390.23
	(c) Other non-current liabilities	335.43	84.79
	(d) Provision	99.14	-
	Total Equity & Non-Current Liabilities	9,857.82	6,994.28
	(2) Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,527.70	3,438.43
	(ii) Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises	943.41	286.58
	(b) total outstanding dues of creditors other than micro and small enterprises	353.40	958.07
	(iii) Other Financial liabilities	5.45	12.05
	(b) Other current liabilities	281.25	260.34
	(c) Provisions	90.12	137.58
	(d) Current Tax Liability	67.64	38.42
	Total Current Liabilities	5,268.97	5,131.47
	Total Equity and Liabilities	15,126.79	12,125.74

Date: 29.05.2026
Place: Indore

Indore



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D & H INDIA LIMITED

D & H INDIA LIMITED

Statement of Audited Consolidated Cash Flow		(Rs. In Lacs)	
Particulars	Year Ended	Year Ended	
	31st March, 2026	31st March, 2025	
	Audited	Audited	
A. Cash flow from Operating Activities			
Net profit before tax & Extraordinary items	965.82	755.71	
Adjustment for : Depreciation	362.23	295.52	
Deferred Revenue Expenditure	-	-	
Preliminary Expenditure	-	-	
Loss/(Profit) on sale of fixed assets	(4.23)	(3.45)	
Other Income	(139.49)	(49.42)	
Interest Paid / Bank Charges	490.13	453.30	
Operating Profit before working Capital Changes Adjustment for :	1,674.46	1,451.66	
Trade & other receivable	1,621.37	(1,641.22)	
Inventories	(1,042.32)	246.86	
Trade Payables & Other Provisions	153.98	(158.81)	
Cash generated from Operations	2,407.49	(101.51)	
Direct Tax paid	(185.22)	(132.07)	
Cash flow before extraordinary items	2,222.27	(233.58)	
Extraordinary items	-	-	
B. Net Cash from Operating Activities	2,222.27	(233.58)	
Cash Flow from Investing Activities			
Purchase of fixed assets (Net)	(1,030.67)	(1,357.16)	
capital WIP	(119.94)	378.04	
Intangible Assets WIP	16.14	(4.00)	
Purchase of Investments	(193.93)	(18.42)	
Loans & Advances	(1,319.68)	(1.19)	
Interest received / Misc Receipts	22.22	8.81	
Other Income	121.41	43.39	
Dividend Income	0.09	0.67	
C Net cash used in Investing Activities	(2,504.36)	(949.86)	
Cash Flow from Financing Activities			
Proceeds from subsidy	250.63	57.80	
Proceeds from Right Issue of Shares	2416.35	-	
Proceeds from long term & Short term borrowings	(600.52)	1,505.98	
Investment	-	-	
Interest Paid	(490.13)	(453.30)	
Reduction in Lease Liability	(0.00)	(0.00)	
Dividend Paid (Including Dividend Distribution Tax)	-	-	
Net cash used in Financing Activities	1,576.33	1,110.48	
Net increase in Cash and Cash equivalent (A+B+C)	1,294.25	(72.96)	
Cash & Cash Equivalents As at the Beginning	9.06	82.03	
Cash & Cash Equivalents As End	1,303.31	9.06	

Date: 29.05.2026

Place: Indore

Ho



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D & H INDIA LIMITED

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Note on Consolidated audited 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 29th May, 2026.
2. Consolidated financial Results include the result of V & H Fabricator Pvt. Ltd. - wholly owned subsidiaries company of D & H India Limited.
3. 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 rules issued there under.
4. EPS for the year ended 31st March 2026, is for the whole year, whereas for the quarter/year ended period is only for that quarter/year period.
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 year ended 31.03.2026 are available on the Company website's (www.dnhindia.com) and on the website of BSE (www.bseindia.com).
6. Previous year/period figures have been regrouped, rearranged and reclassified wherever considered necessary to make them comparable with the current period figures.

Date: 29.05.2026

Place: Indore

D & H India Limited

Harsh Vora
Managing Director



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