D & H INDIA LIMITED

D&H/CS/26-27/60
Date: 12th November, 2026

Online filing at: www.listing.bseindia.com

To,
The General Manager
DCS-CRD
BSE Limited,
Phiroze Jeejebhoy Towers,
Dalal Street, Mumbai-400001

BSE Script ID: DHINDIA, BSE Scrip Code: 517514

Subject: Outcome of 7/2026-27 Board Meeting of the Company held on Thursday, 12th November 2026 at the Head Office of the Company as per Regulation 30 read with Schedule III (A) (IV) of the SEBI (LODR) Regulation 2015.

Dear Sir,

In continuance with our previous SE Letter dated 7th November, 2026 and pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, and Schedule III of the said regulations, We would like to inform you that that the Meeting of Board of Directors of the Company was held on **Thursday, 12th August, 2026** at the Head office of the Company situated at Plot A, Sector A, Industrial Area, Sanwer Road, Indore-452015 (M.P.) in which the Board has taken the following decisions including other items as per the agenda of the meeting:-

1. Approval of the Un-Audited Standalone and Consolidated Financial Results for the Quarter/half year ended on 30th September, 2026.
2. Taken on Record the Limited Review Report by the Auditors for the Unaudited Standalone & Consolidated Financial Results of the Company for the quarter/half year ended 30th September, 2026.
3. Other routine Businesses.

The Board Meeting was commenced at 2.00 P.M. and concluded at 4.00 P.M.

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,
Yours Faithfully,
For D & H India Limited

Rajesh Sen
Digitally signed by Rajesh Sen
Date: 2026.11.12 16:06:33 +05'30'

Rajesh Sen
Company Secretary
Encl: a/a

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

To,

The Board of Directors of

D & H INDIA LIMITED

1. We have reviewed the unaudited standalone financial results of **D & H INDIA LIMITED** (the "Company") for the quarter ended September 30, 2026 and the year to date results for the period April 01, 2026 to September 30, 2026, which are included in the accompanying Standalone Financial Results for the quarter and half year ended September 30, 2026, the Standalone Balance Sheet as on that date and the Standalone Statement of Cash Flows for the half-year ended on that date, together with the notes thereon (the "Statement").

   Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as modified by circular no. CIR/CFD/FAC/62/2016, dated July 5, 2016, which has been initialed by us for identification purposes. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, 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.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 misstatment. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A Review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, 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, 2025 and accordingly we do not express any conclusion on the result in the statement for the quarter ended September, 30, 2025 and as these figures have been furnished by the Management.

For M/s ABN & Co.
Chartered Accountants
FRN 004447C



CA B M BHANDARI
Partner
M.No. 071232
Date : 12/11/2026
Place : INDORE
UDIN : 26071232PYASYK1620

D & H INDIA LIMITED

PART I Statement of Standalone Un Audited Results for the Quarter and Half Year Ended 30.09.2026

(Rs. in lakhs except EPS)

Sr.	PARTICULARS	Quarter ended			Six month ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from operation**						
	Sales	7,765.65	6,596.47	6,561.71	14,362.11	11,851.92	25,269.29
2	**Other Income**	12.24	39.15	23.53	51.39	41.73	143.70
3	**Total income**	7,777.89	6,635.61	6,585.24	14,413.50	11,893.65	25,412.99
4	**Expenses**						
	(a) Cost of materials consumed	5,828.06	5,438.50	4,855.85	11,266.56	8,956.24	18,480.53
	(b) Purchase of Stock in Trade	-	-	-	-	-	
	(c) Changes in inventories of finished goods, Work in progress and stock- in trade	(45.90)	(695.33)	(1.88)	(741.23)	(315.82)	(284.48)
	(d) Employee benrfits expenses	698.82	799.01	595.00	1,497.82	1,154.41	2,477.82
	(e) Finance Costs	51.47	66.78	139.71	118.25	265.32	490.13
	(f) Depreciation and amortisation expenses	95.97	89.04	87.37	185.00	169.87	362.16
	(g) Other Expenses	798.39	682.61	715.85	1,481.00	1,295.00	2,760.81
	Total expenses	7,426.81	6,380.60	6,391.90	13,807.41	11,525.02	24,286.97
5	**Profit / (Loss) before exceptional item (3-4)**	351.08	255.01	193.34	606.08	368.63	1,126.02
6	Exceptional items	-	-	-	-	-	-
7	**Profit / (Loss) before Tax (5-6)**	351.08	255.01	193.34	606.08	368.63	1,126.02
8	**Tax expenses**						
	(a) Current Tax	73.44	44.56	32.27	118.00	61.53	182.42
	(b) Earlier Yr. Tax	-	-	-	-	-	-
	(c) Deferred Tax	7.08	12.10	3.38	19.18	15.33	103.39
9	**Profit / (Loss) for the period from continuing operations (7-8)**	270.56	198.34	157.69	469.91	291.77	840.21
10	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to P & L	(108.70)	143.10	(4.80)	34.40	(0.72)	(140.55)
	(ii) Income tax relating to items that will not be reclassified to P&L	24.87	(31.52)	(0.36)	(6.65)	(1.39)	(1.39)
	B (i) Items that will be reclassified to P & L	-	-	3.38	-	-	-
	(ii) Income tax relating to items that will be reclassified to P&L	-	-	-	-	-	-
11	**Total comprehensive income for the period (9+10)**	186.73	309.92	155.91	496.66	289.66	698.27
	Paid-up Capital Equity Share Capital (Face Valur Rs.10/- each)	1,023.50	1,023.50	818.80	1,023.50	818.80	1,023.50
12	**Earning per share for continuing operation**						
	a) Basic	2.64	1.94	1.90	4.58	3.54	9.98
	b) Diluted	2.64	1.94	1.90	4.58	3.54	9.98

For D & H India Limited

(Harsh Vora)
Managing Director

A B N & Co. Chartered Accountants INDORE (M.P.)

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

JAS-ANZ IQS ISO 9001 : 2015 Reg. No. RQ91/1287

ISO 9001 : 2015

D & H INDIA LIMITED

D & H INDIA LIMITED
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 12th November, 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/half year ended period is only for that quarter/half 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 Half year ended 30.09.2026 are available on the Company website's (www.dnhindia.com) and on the website of BSE (www.bseindia.com).

5. Previous year/period figures have been regrouped, rearranged and reclassified wherever considered necessary to make them comparable with the current period figures.

D & H India Limited

Harsh Vora
Managing Director

Date: 12.11.2026
Place: Indore

A B N & Co. INDORE (M.P.) Chartered Accountants

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D & H INDIA LIMITED

Statement of Standalone Assets and Liabilities — Rs. in Lakhs

Sr.No	Particulars	As on 30.09.2026	As on 31.03.2026
	ASSETS		
(1)	**NON CURRENT ASSETS**		
	(a) Property, Plant and Equipment	4,850.37	4,473.58
	(b) Right of Use Assets	38.70	38.92
	(c) Capital work-in-progress	1,796.19	134.74
	(d) Intangible Assets under development	10.70	6.80
	(e) Financial Assets		
	(i) Investments	172.38	172.38
	(ii) Other financial assets	129.09	109.14
	(f) Other non current assets	536.94	14.49
	Total Non Current Assets	**7,534.37**	**4,950.05**
(2)	**Current assets**		
	(a) Inventories	3,976.26	3,233.34
	(b) Financial Assets		
	(i) Investment	918.44	185.57
	(ii) Trade receivables	3,656.66	3,478.92
	(iii) Cash and cash equivalents	40.24	1,298.93
	(iv) Bank balances other than (iii) above	9.00	27.31
	(v) Other financial assets	26.53	32.99
	(c) Income tax assets (Net)	43.61	43.61
	(d) Other current assets	722.73	1,844.44
	Total Current Assets	**9,393.49**	**10,145.11**
	Total Assets	**16,927.86**	**15,095.16**
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	1,023.50	1,023.50
	(b) Other Equity	7,235.51	6,738.84
	Total Equity	**8,259.01**	**7,762.34**
	LIABILITIES		
(1)	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	1,992.07	1,097.03
	(ii) Lease liabilities	40.67	40.67
	(b) Deferred tax liabilities (Net)	518.94	493.12
	(c) Other non-current liabilities	306.69	335.43
	(d) Provisions	203.19	99.14
	Total Non Current Liabilities	**3,061.56**	**2,065.39**
	Total Non Current Liabilities & Equity	**11,320.57**	**9,827.73**
(2)	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	3,302.21	3,527.70
	(ii)Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	847.97	943.41
	- Total outstanding dues of creditors other than micro and small enterprises	544.52	353.40
	(iii) Other financial liabilities	5.45	5.45
	(b) Other current liabilities	551.50	281.27
	(c) Provisions	296.12	89.99
	(d) Current tax liabilities (Net)	59.53	66.23
	Total Current Liabilities	**5,607.29**	**5,267.44**
	Total Liabilities	**8,668.85**	**7,332.83**
	Total Equity and Liabilities	**16,927.86**	**15,095.16**

ABN & Co. Chartered Accountants INDORE (M.P.)

For D & H India Limited

(Harsh Vora)
Managing Director

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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ISO 9001 : 2015

D & H INDIA LIMITED

Statement of Standalone Cash Flow

Rs in Lakhs

	Particulars	Half Year ended 30 September 2026		Year ended 31 March 2026	
		Amount	Amount	Amount	Amount
A	**Cash Flow From Operating Activities**				
	Net Profit before Tax		640.50		984.08
	Adjustments for :				
	Depreciation & Amortization Expenses	185.00		362.16	
	Intangible assets written off	-		15.47	
	(Profit)/ Loss on Sale of Property, Plant & Equipment	(1.57)		(4.23)	
	Financial Income	(3.60)		(22.29)	
	Financial Expense	118.25	298.08	490.13	841.24
	Cash Operating Profit before working capital changes		**938.58**		**1,825.32**
	Adjustment for working capital changes				
	(Increase) / Decrease in Inventories	(742.92)		(1,043.67)	
	(Increase) / Decrease in Trade Receivables	(177.74)		1,582.71	
	(Increase) / Decrease in Other Current & Non Current Assets	(133.61)		(1,612.95)	
	(Increase) / Decrease in Other Financial assets	(13.50)		(56.33)	
	Increase / (Decrease) in Trade Payables	95.68		52.16	
	Increase / (Decrease) in Other Financial Liabilities	-		(6.60)	
	Increase / (Decrease) in Other Current and Non Current Liabilities	551.68		322.91	
	Increase / (Decrease) in Other Tax Liabilities				
	Cash From Operating Activities		(420.42)		(761.78)
	Income Tax Paid		(124.71)		(154.61)
	Net Cash From Operating Activities (A)		**393.46**		**908.93**
B	**Cash Flow From Investing Activities**				
	Financial Income	3.60		22.20	
	Dividend Income	-		0.09	
	Payments for Purchase of Property, Plant & Equipment Including CWIP	(2,221.46)		(1,148.16)	
	Purchase of Intangible assets Including WIP	(3.90)		(1.80)	
	Fixed Deposits against margin money	18.31		183.58	
	Net Cash Used In Investing Activities (B)		**(2,203.45)**		**(944.10)**
C	**Cash Flow From Financing Activities**				
	Proceed from Long term Borrowing	895.04		(683.20)	
	Increase / (Decrease) in Short Term Borrowings	(225.49)		89.28	
	Financial Expenses	(118.25)		(490.13)	
	Proceeds from Issue of Right Shares (net of expenses)	-		2,416.36	
	Net Cash Used In Financing Activities (C)		**551.30**		**1,332.31**
	Net Decrease In Cash and Cash Equivalents (A + B + C)		**(1,258.69)**		**1,297.13**
	ADD :Cash and cash equivalents at the beginning of the year -01.04.2026		1,298.93		1.80
	Cash and cash equivalents at the end of the period-30.09.2026		**40.24**		**1,298.93**

Footnote to Cash Flow Statement:

1. Components of Cash and Cash Equivalents are produced as under:

Particulars	Half Year ended 30 September 2026		Year ended 31 March 2026	
Cash & Cash Equivalents				
Balances with Banks				
Current Account		-		
FDRs		40.24		1,297.03
Cash on hand		-		1.91
Total of Cash & Cash Equivalent		**40.24**		**1,298.93**

For D & H India Limited

(Harsh Vora)
Managing Director

A B N & Co. Chartered Accountants INDORE (M.P.)

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ISO 9001 : 2015

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

Review Report

To,
The Board of Directors
D & H INDIA Limited

1. We have reviewed the unaudited consolidated financial results of D & H INDIA LIMITED (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries) hereinafter referred to as the "Group") (refer paragraph 4 below) for the quarter ended September 30, 2026 and the year to date results for the period April 01, 2026 to September 30, 2026 which are included in the accompanying Consolidated Financial Results for the quarter and half year ended September 30, 2026, the Consolidated Balance Sheet as on that date and the Consolidated Statement of Cash Flows for the half-year ended on that date, together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as modified by circular no. CIR/CFD/FAC/62/2016, dated July 5, 2016, which has been initialled by us for identification purpose.

2. 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.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 misstatment. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A Review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and



consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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.

4. This Statement includes the results of the following entities: -

Parent Company:

- D & H India Ltd.

Subsidiary:

- V & H Fabricators Pvt. Ltd. (Indian Subsidiary)

5. 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.

For M/s ABN & Co.
Chartered Accountants
FRN 004447C



CA B M BHANDARI
Partner
M.No. 071232
Date : 12/11/2026
Place : INDORE
UDIN : 26071232PXHOZF4711.

D & H INDIA LIMITED

PART I Statement of Consolidated Un-Audited Results for the Quarter and Half Year Ended 30.09.2026

(Rs. in lakhs except EPS)

Sr.	PARTICULARS	Quarter ended			Six month ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from operation**						
	Sales	7,765.65	6,596.47	6,561.71	14,362.11	11,851.92	25,270.78
2	**Other Income**	12.24	39.15	23.53	51.39	41.73	143.72
3	**Total income**	7,777.89	6,635.62	6,585.24	14,413.50	11,893.65	25,414.50
4	**Expenses**						
	(a) Cost of materials consumed	5,828.06	5,438.50	4,855.85	11,266.56	8,956.24	18,480.53
	(b) Purchase of Stock in Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, Work in progress and stock- in trade	(45.90)	(695.33)	(1.88)	(741.23)	(315.82)	(283.14)
	(d) Employee benrfits expenses	698.82	799.01	595.00	1,497.82	1,154.41	2,477.82
	(e) Finance Costs	51.47	66.78	139.71	118.25	265.32	490.13
	(f) Depreciation and amortisation expenses	95.97	89.06	87.40	185.03	169.92	362.23
	(g) Other Expenses	798.39	682.61	715.85	1,481.00	1,295.00	2,763.83
	Total expenses	7,426.81	6,380.63	6,391.92	13,807.44	11,525.06	24,291.40
5	**Profit / (Loss) before exceptional item (3-4)**	351.08	254.99	193.32	606.06	368.59	1,123.11
6	Exceptional items	-	-	-	-	-	-
7	**Profit / (Loss) before Tax (5-6)**	351.08	254.99	193.32	606.06	368.59	1,123.11
8	Tax expenses						
	(a) Current Tax	73.44	44.56	32.27	118.00	61.53	182.42
	(b) Earlier Yr. Tax	-	-	-	-	-	-
	(c) Deferred Tax	7.08	12.09	3.38	19.18	15.31	102.92
9	**Profit / (Loss) for the period from continuing operations (7-8)**	270.56	198.32	157.68	468.88	291.75	837.77
10	**Share of profit(loss) of Associates accounted using equity method**	-	-	-	-	-	-
11	**Profit / (Loss) for the period (9+10)**	270.56	198.32	157.68	468.88	291.75	837.77
12	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to P & L	(112.53)	168.24	(10.29)	55.71	4.59	(157.28)
	(ii) Income tax relating to items that will not be reclassified to P&L	27.24	(36.55)	(0.36)	(9.31)	(2.80)	(2.80)
	B (i) Items that will be reclassified to P & L	-	-	3.38	-	-	-
	(ii) Income tax relating to items that will be reclassified to P&L	-	-	-	-	-	-
13	**Total comprehensive income for the period (9+10)**	185.27	330.01	150.41	515.28	293.54	677.69
	Paid-up Capital Equity Share Capital (Face Valur Rs.10/- each)	1,023.50	1,023.50	818.80	1,023.50	818.80	1,023.50
14	**Earning per share for continuing operation**						
	a) Basic	2.64	1.94	1.84	4.58	3.58	9.95
	b) Diluted	2.64	1.94	1.84	4.58	3.58	9.95

For D & H India Limited

(Harsh Vora)
Managing Director

A B N & Co. Chartered Accountants INDORE (M.P.)

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

JAS-ANZ IQS ISO 9001 : 2015 Reg. No. RQ91/1287

ISO 9001 : 2015

D & H INDIA LIMITED

D & H INDIA LIMITED
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 12th November, 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/half year ended period is only for that quarter/half 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 half year ended 30.09.2026 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: 12.11.2026
Place: Indore

A B N & Co. INDORE (M.P.) Chartered Accountants

D & H India Limited

Harsh Vora
Managing Director

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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D & H INDIA LIMITED

Statement of Consolidated Assets and Liabilities			Rs in Lakhs
Sr.No	Particulars	As on 30.09.2026	As on 31.03.2026
	ASSETS		
(1)	**NON CURRENT ASSETS**		
	(a) Property, Plant and Equipment	4,850.49	4,473.74
	(b) Right of Use Assets	38.70	38.92
	(c) Capital work-in-progress	1,796.19	134.74
	(d) Intangible Assets under development	10.70	6.80
	(e) Goodwill	67.98	67.98
	(e) Financial Assets		
	(i) Other financial assets	129.09	121.38
	(ii) Other non current assets	549.08	21.03
	Total Non Current Assets	**7,442.24**	**4,864.59**
(2)	**Current assets**		
	(a) Inventories	4,020.32	3,277.40
	(b) Financial Assets		
	(i) Investment	992.23	238.05
	(ii) Trade receivables	3,673.27	3,497.16
	(iii) Cash and cash equivalents	46.34	1,303.31
	(iv) Bank balances other than (iii) above	9.00	27.31
	(v) Other financial assets	33.08	32.99
	(c) Income tax assets (Net)	43.61	43.61
	(d) Other current assets	727.18	1,842.37
	Total Current Assets	**9,545.05**	**10,262.20**
	Total Assets	**16,987.29**	**15,126.79**
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	1,023.50	1,023.50
	(b) Other Equity	7,290.71	6,768.90
	Total Equity	**8,314.21**	**7,792.40**
	LIABILITIES		
(1)	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	1,992.07	1,097.03
	(ii) Lease liabilities	40.67	40.67
	(b) Deferred tax liabilities (Net)	518.97	493.16
	(c) Other non-current liabilities	306.69	335.43
	(d) Provisions	203.19	99.14
	Total Non Current Liabilities	**3,061.59**	**2,065.42**
	Total Non Current Liabilities & Equity	**11,375.80**	**9,857.82**
(2)	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	3,302.21	3,527.70
	(ii)Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	847.97	943.41
	- Total outstanding dues of creditors other than micro and small enterprises	544.52	353.40
	(ii) Other financial liabilities	5.45	5.45
	(b) Other current liabilities	555.70	281.25
	(c) Provisions	296.12	90.12
	(d) Current tax liabilities (Net)	59.53	67.64
	Total Current Liabilities	**5,611.49**	**5,268.97**
	Total Liabilities	**8,673.08**	**7,334.39**
	Total Equity and Liabilities	**16,987.29**	**15,126.79**

A B N & Co. Chartered Accountants INDORE (M.P.)

For D & H India Limited

(Harsh Vora)
Managing Director

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D & H INDIA LIMITED

Statement of Consolidated Cash Flow

Rs. In Lakhs

	Particulars	Half Year ended 30 September 2026		Year ended 31 March 2026	
		Amount	Amount	Amount	Amount
A	**Cash Flow From Operating Activities**				
	Net Profit before Tax		621.32		963.03
	Adjustments for :				
	Depreciation & Amortization Expenses	185.07		362.23	
	Intangible assets written off	-		17.94	
	(Profit)/ Loss on Sale of Property, Plant & Equipment	(1.57)		(4.23)	
	Financial Income	(3.60)		(22.31)	
	Financial Expense	118.25	298.15	490.13	843.75
	Cash Operating Profit before working capital changes		**919.47**		**1,806.78**
	Adjustment for working capital changes				
	(Increase) / Decrease in Inventories	(741.58)		(1,042.32)	
	(Increase) / Decrease in Trade Receivables	(139.07)		1,621.37	
	(Increase) / Decrease in Other Current & Non Current Assets	(160.97)		(1,640.69)	
	(Increase) / Decrease in Other Financial assets	(13.50)		(56.50)	
	Increase / (Decrease) in Trade Payables	96.87		52.16	
	Increase / (Decrease) in Other Financial Liabilities	-		(6.60)	
	Increase / (Decrease) in Other Current and Non Current Liabilities	551.68		323.24	
	Increase / (Decrease) in Other Tax Liabilities				
	Cash From Operating Activities		(406.58)		(749.35)
	Income Tax Paid		(126.12)		(153.20)
	Net Cash From Operating Activities (A)		**386.78**		**904.22**
B	**Cash Flow From Investing Activities**				
	Financial Income	3.13		22.22	
	Dividend Income	-		0.09	
	Payments for Purchase of Property, Plant & Equipment Including CWIP	(2,217.20)		(1,146.37)	
	Purchase of Intangible assets Including WIP	(3.90)		(1.80)	
	Fixed Deposits against margin money	18.31		183.58	
	Net Cash Used In Investing Activities (B)		**(2,199.66)**		**(942.28)**
C	**Cash Flow From Financing Activities**				
	Proceed from Long term Borrowing	895.04		(683.20)	
	Increase / (Decrease) in Short Term Borrowings	(225.49)		89.28	
	Financial Expenses	(118.25)		(490.13)	
	Proceeds from Issue of Right Shares (net of expenses)	-		2,416.36	
	Net Cash Used In Financing Activities (C)		**551.30**		**1,332.31**
	Net Decrease In Cash and Cash Equivalents (A + B + C)		**(1,261.57)**		**1,294.25**
	ADD :Cash and cash equivalents at the beginning of the year -01.04.2026		1,306.19		9.06
	Cash and cash equivalents at the end of the period-30.09.2026		**44.62**		**1,303.31**

Footnote to Cash Flow Statement:

1. Components of Cash and Cash Equivalents are produced as under:

Particulars	Half Year ended 30 September 2026		Year ended 31 March 2026	
Cash & Cash Equivalents				
Balances with Banks				
Current Account		-		
FDRs		40.24		1,299.65
Cash on hand		4.38		3.66
Total of Cash & Cash Equivalent		**44.62**		**1,303.31**

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