



D & H INDIA LIMITED

Formerly 'D & H Welding Electrodes (India) Ltd'

CIN : L28900MH1985PLC035822

D & H/7214

Date 12th March 12, 2018

To,

Rakesh Parekh

Special Assistant

Listing Compliance

BSE Ltd.

P J Towers, Dalal Street, Mumbai - 400001, India

Tel.no 22728307

D & H India Ltd (517514)

Dear Sir,

**Sub: Discrepancies in Financial Result
for the Quarter ended December 2017**

This is with reference to the your Letter dated Friday, March 09, 2018 regarding Financial Results for the Quarter ended December 2017 under Reg.33 (3)(b) of SEBI (LODR) Regulations 2015. In this regards, kindly find Financial Result as per your instructions: that is includes

- 1. Reconciliation table for Net Profit/Loss (Consolidated Result)**
- 2. Reconciliation table for Net Profit/Loss (Standalone Result)**

Thanks & Regards

For D & H India Limited

Rajesh Sen

Company Secretary

H. O. & Correspondence Address : Plot 'A', Sector 'A', Industrial Area, Sanwer Road,
INDORE - 452 015 (M.P.) INDIA Ph. : +91 731 6633501- 511 Email: ho@dnhindia.com

Regd. Off. : A-204, Kailesh Esplanade, Opp. Shreyas Cinema, L.B.S. Marg, Ghatkopar (W)
MUMBAI - 400 086 (MH) INDIA Telephone : +91 22 25005441 Website: www.dnhindia.com





D & H INDIA LIMITED

Formerly 'D & H Welding Electrodes (India) Ltd'

CIN : L28900MH1985PLC035822

PART I Statement of Standalone Un-Audited Results for the Quarter and Year Ended 31.12.2017 (Rs. in Lacs)							
Sr.	PARTICULARS	Quarter ended			Nine Month ended		Year ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operation						
	(a) Net Sales (Net of Excise duty)	1792.78	1550.29	1531.25	4866.87	4491.23	6016.10
	(b) Other operating income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income from operating income	1792.78	1550.29	1531.25	4866.87	4491.23	6016.10
2	Other Income	8.34	5.39	1.43	13.32	6.43	7.46
3	Total Income	1796.12	1555.68	1532.68	4880.19	4497.66	6023.56
4	Expenses						
	(a) Cost of materials consumed	1103.04	1105.00	1068.31	3401.25	3226.32	4146.39
	(b) Purchase of stock in Trade	0.00	0.00	0.00	0.00	7.37	7.37
	(c) Charges in inventories of finished goods, Work in progress and stock-in trade	187.84	8.85	-77.26	-130.25	-366.24	-363.91
	(d) Employee benefits expenses	216.69	207.89	201.01	627.96	555.32	787.11
	(e) Finance Costs	38.11	37.54	41.49	119.18	122.88	162.63
	(f) Depreciation and amortisation expenses	42.34	40.45	48.30	128.07	141.80	174.33
	(g) Other Expenses	186.86	149.68	240.66	639.07	775.90	1044.44
	Total expenses	1785.88	1550.31	1522.61	4786.28	4475.33	5959.26
5	Profit / (Loss) before exceptional item (3-4)	9.24	5.37	10.17	32.91	22.33	58.30
6	Exceptional items	-3.33	-0.27	-3.46	-6.68	-3.23	-4.90
7	Profit / (Loss) before Tax (5-6)	5.91	5.10	6.71	26.23	19.10	53.40
8	Tax expenses						
	(a) Current Tax	2.86	2.00	1.33	9.00	7.10	17.05
	(b) Deferred Tax	-1.46	1.58	0.00	-1.78	0.00	0.00
9	Profit / (Loss) for the period from continuing operations (7-8)	5.37	1.12	5.38	19.03	12.00	35.74
10	Other Comprehensive Income						
	A (i) Items that will not 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 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)	5.37	1.12	5.38	19.03	12.00	35.74
12	Paid-up Capital Equity Share Capital (Face Value Rs. 10/- each)	749.00	749.00	749.00	749.00	749.00	749.00
	Earning per share for continuing operation						
	a) Basic	0.07	0.02	0.07	0.26	0.16	0.48
	b) Diluted	0.07	0.02	0.07	0.26	0.16	0.48

H. O. & Correspondence Address : Plot 'A', Sector 'A', Industrial Area, Sanwer Road, INDORE - 452 015 (M.P.) INDIA Ph. : +91 731 8633501- 511 Email: ho@dnhindia.com

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CIN : L28900MH1985PLC035822

PART II						
Select information for the Quarter Ended 31.12.2017						
PARTICULAR	Quarter ended			Nine Month Ended		Year Ended
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
A PARTICULAR OF SHAREHOLDING						
1 Public Shareholding						
a. Number of Shares	3491430	3491430	3491430	3491430	3491430	3491430
b. % of Share Holding	47.18	47.18	47.18	47.18	47.18	47.18
2 Promoters and promoters group shareholding						
A) Pledged Encumbered						
Number of shares	0.00	0.00	0.00	0.00	0.00	0.00
Percentage of Shares(as % of the total Shareholding of Promoters and Promoters group)	0.00	0.00	0.00	0.00	0.00	0.00
Percentage of Shares(as % of the total share Capital of the Company)	0.00	0.00	0.00	0.00	0.00	0.00
B) Non-Encumbered						
Number of Shares	3906570	3906570	3906570	3906570	3906570	3906570
Percentage of Shares(as % of the total Shareholding of Promoters and Promoters group)	100.00	100.00	100.00	100.00	100.00	100.00
Percentage of Shares(as % of the total share Capital of the Company)	52.82	52.82	52.82	52.82	52.82	52.82
B INVESTOR COMPLAINTS						
Pending at the beginning of the Quarter		Nil				
Received during the Quarter		6				
Disposed of during the Quarter		6				
Remaining unresolved at the end of the Quarter		Nil				

Note:1. The above results have been reviewed by Audit Committee than taken on record by the Board of Directors of the Company at their meeting held on 14th February, 2018.

2. Promoters and promoters group shareholding information is based on information received from Registrar and Shares Transfer Agent of the Company M/s Ankit Consultancy Pvt. Ltd.

3. EPS for the year ended 31st March 2017, is for the whole year, whereas for the quarter/year ended period is only for that quarter/year period.

4. The Company is mainly engaged in the business of welding consumables. All the other activities of the Company revolve around the main business and as such there is no separate reportable business segment.

5. Reconciliation of Net Profit as previously reported on account of transition from the previous Indian GAAP to IND AS for the Quarter ended 31.12.2017 as under:

Particulars	Quarter ended 31.12.2016 Unaudited
Net profit for the quarter under Previous Indian GAAP	5.38
Reclassification of the actuarial loss on defined obligation to other comprehensive income	0.00
Net profit for the quarter under IND AS	5.38
Other Comprehensive income/(expenses) (net of Tax)	0.00
Total Comprehensive income for the quarter	5.38

6. The above results are subject to the 'Limited Review' by the Statutory Auditors of the Company.

For D & H India Limited

Harsh Vora
Managing Director

Date: 14.02.2018

Place: Indore

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D & H INDIA LIMITED

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CIN : L28900MH1985PLC035622

PART I		Statement of Consolidated Un-Audited Results for the Quarter and Year Ended 31.12.2017					
Sr.	PARTICULARS	Quarter ended			NineMonth ended		Year ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Sales/Income from operation						
	(a) Net Sales (Net of Excise duty)	1792.78	1552.29	1541.51	4806.78	4503.71	6022.61
	(b) Other operating income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income from operating income	1792.78	1552.29	1541.51	4806.78	4503.71	6022.61
2	Other Income	8.88	8.94	1.77	14.95	12.44	15.06
3	Total Income	1798.66	1558.23	1543.28	4821.73	4516.15	6037.67
4	Expenses						
	(a) Cost of materials consumed	1103.04	1108.28	9071.96	3404.08	3226.85	4146.46
	(b) Purchase of stock in Trade	0.00	0.00	0.00	0.00	7.37	7.37
	(c) Changes in Inventories of finished goods, Work in progress and stock-in-trade	167.84	8.85	-67.51	-130.25	-385.49	-363.46
	(d) Employee benefits expenses	216.59	210.21	203.64	632.61	600.60	796.99
	(e) Finance Costs	39.06	38.47	41.55	121.96	122.92	162.70
	(f) Depreciation and amortisation expenses	42.88	40.99	49.30	130.69	143.41	176.59
	(g) Other Expenses	169.62	149.99	237.26	642.19	777.93	1947.38
	Total expenses	1790.43	1554.79	1536.20	4799.29	4495.59	5964.01
5	Profit / (Loss) before exceptional item (3-4)	8.23	1.44	7.08	22.45	20.56	53.66
6	Exceptional items	-3.33	0.27	-3.45	-6.66	-3.22	-5.05
7	PfProfit / (Loss) before Tax (5-6)	4.90	1.71	3.63	15.79	17.34	48.61
8	Tax expenses						
	(a) Current Tax	2.00	2.00	0.93	9.00	7.10	16.67
	(b) Deferred Tax	-1.49	1.98	0.00	-1.58	0.00	0.00
9	Profit / (Loss) for the period from continuing operations (7-8)	4.39	-2.81	2.70	8.77	10.24	29.94
10	Share of profit / (Loss) of Associates accounted using equity method	0.00	0.02	0.02	0.00	0.02	0.02
11	Profit / (Loss) for the period (9+10)	4.39	-2.79	2.72	8.77	10.26	29.96
12	Other Comprehensive Income						
	A (i) Items that will not 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 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
13	Total comprehensive income for the period (9-10)	4.39	-2.79	2.72	8.77	10.26	29.96
	Paid-up Capital Equity Share Capital (Face Value Rs.10/- each)	740.00	740.00	740.00	740.00	740.00	740.00
14	Earning per share for continuing operation						
	a) Basic	0.06	-0.04	0.04	0.12	0.14	0.39
	b) Diluted	0.06	-0.04	0.04	0.12	0.14	0.39

For

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CIN : L28900MH1985PLC035822

PART II						
Select information for the Quarter Ended 31.12.2017						
PARTICULAR	Quarter ended			Nine Month Ended		Year Ended
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
A) PARTICULAR OF SHAREHOLDING						
1 Public Shareholding						
a. Number of Shares	3491430	3491430	3491430	3491430	3491430	3491430
b. % of Share Holding	47.18	47.18	47.18	47.18	47.18	47.18
2 Promoters and promoters group shareholding						
A) Pledged Encumbered						
Number of shares	0.00	0.00	0.00	0.00	0.00	0.00
Percentage of Shares(as % of the total Shareholding of Promoters and Promoters	0.00	0.00	0.00	0.00	0.00	0.00
Percentage of Shares(as % of the total share Capital of the Company)	0.00	0.00	0.00	0.00	0.00	0.00
B) Non-Encumbered						
Number of Shares	3908570	3908570	3908570	3908570	3908570	3908570
Percentage of Shares(as % of the total Shareholding of Promoters and Promoters	100.00	100.00	100.00	100.00	100.00	100.00
Percentage of Shares(as % of the total share Capital of the Company)	52.82	52.82	52.82	52.82	52.82	52.82
B) INVESTOR COMPLAINTS						
Pending at the beginning of the Quarter	Nil					
Received during the Quarter	6					
Disposed of during the Quarter	6					
Remaining unresolved at the end of the Quarter	Nil					

Note: 1. The above results have been reviewed by Audit Committee then taken on record by the Board of Directors of the Company at their meeting held on 14th February, 2018

2. Consolidated financial Results include the result of V & H Fabricator Pvt. Ltd. - wholly owned subsidiaries company of D & H India Limited and Commonwealth Mining Pvt. Ltd. - Associate Company of D & H India Limited.

3. EPS for the year ended 31st March 2017, is for the whole year, whereas for the quarter/year ended period is only for that quarter/year period.

4. The previous year figures have been re-grouped wherever necessary

5. In accordance with Clause 41 of Listing Agreement the Company has published consolidated financial result. The Standalone financial results of the Company for the half year and quarter ended Dec. 31, 2017 are available on the Company website, www.dhindia.com

6. Reconciliation of Net Profit as previously reported on account of transition from the previous Indian GAAP to IND AS for the Quarter ended 31.12.2017 as under:

Particulars	Quarter ended 31.12.2016 Unaudited
Net profit for the quarter under Previous Indian GAAP	2.72
Reclassification of the actuarial loss on defined obligation to other comprehensive income	0.00
Net profit for the quarter under IND AS	2.72
Other Comprehensive Income / (expenses) (net of Tax)	0.00
Total Comprehensive income for the quarter	2.72

7. The above results are subject to the 'limited Review' by the Statutory Auditors of the Company.

Key Standalone Information

SR	PARTICULAR	(Rs. In Lacs)					
		QUARTER ENDED 31.12.2017 (UN-AUDITED)	QUARTER ENDED 30.09.2017 (UN-AUDITED)	QUARTER ENDED 31.12.2016 (UN-AUDITED)	NINE MONTH 31.12.2017 (UN-AUDITED)	NINE MONTH 31.12.2016 (UN-AUDITED)	YEAR ENDED 31.03.2017 (AUDITED)
1	Income From Operations & Other income	1798.12	1558.88	1532.68	4919.19	4437.68	8017.56
2	Profit / (Loss) Before Tax	5.91	5.10	6.71	26.28	19.10	53.40
3	Profit / (Loss) after Tax	5.37	1.12	6.38	19.03	12.00	39.74

For D & H India Limited

Harsh Vora
Managing Director

Date: 14.02.2018

Place: Indore

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