



**DHABRIYA
GROUP**

DHABRIYA POLYWOOD LIMITED

Regd. Office : B-9D(1), Malviya Industrial Area, JAIPUR-302 017 (Raj.) INDIA
Phone : +91-141-4057171, 4040101-105 | Fax : +91-141-2750814
E-mail : info@polywood.org | Website : www.polywood.org
CIN : L29305RJ1992PLC007003

Ref: BSE/2023-24/41

Date: 08.11.2023

To,
The General Manager
Department of Corporate Service
BSE Limited,
P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 538715

**Subject - Un-audited Financial Results (Standalone and Consolidated) for the Quarter & Half Year
ended September 30, 2023.**

Dear Sir/ Ma'am,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing the Standalone and Consolidated Un-audited Financial Results along with the limited review report, for the Quarter & Half Year ended on September 30, 2023, as approved by the Board of Directors of the Company at its meeting held on today i.e. November 08, 2023.

Kindly disseminate the information on the official website of the exchange for the information of all members of the exchange and investors.

Thanking You,

Yours faithfully,

FOR DHABRIYA POLYWOOD LIMITED

**SPARSH
JAIN**

Digitally signed by
SPARSH JAIN
Date: 2023.11.08
15:04:54 +05'30'

Sparsh Jain

Company Secretary

M. No. A36383



TAMBI ASHOK & ASSOCIATES

Chartered Accountants

Phone : 2363078, 2378289

B-19, Padam Niwas, New
Colony, M.I. Road, Jaipur

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED
CONSOLIDATED FINANCIAL RESULTS**

**TO
THE BOARD OF DIRECTORS
DHABRIYA POLYWOOD LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Dhabriya Polywood Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended **September 30, 2023** and year to date from April 01, 2023 to September 30, 2023 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the regulation").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 (ICAI). 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. The Statement includes the results of the following Subsidiaries:
 - ↳ Dynasty Modular Furnitures Private Limited
 - ↳ Polywood Profiles Private Limited
 - ↳ Polywood Green Building Systems Private Limited





TAMBI ASHOK & ASSOCIATES

Chartered Accountants

Phone : 2363078, 2378289

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5. We did not review the interim financial results and other financial information in respect of above three subsidiaries, whose interim financial results/information reflect total assets of ₹ 5246.95 Lakhs as at September 30, 2023, total revenues of ₹ 2526.10 Lakhs and ₹ 5488.79 Lakhs, total net profit after tax of ₹ 252.37 Lakhs and ₹ 469.56 Lakhs, total comprehensive income of ₹ 252.37 Lakhs and ₹ 469.56 Lakhs for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023, respectively, and net cash flow of ₹ 44.69 Lakhs for the period from April 01, 2023 to September 30, 2023 as considered in the statements. The interim financial results and other financial information of these subsidiaries have been reviewed by other auditors whose reports have been furnished to us by the Management.

Our conclusion, in so far as it relates to the amounts and disclosures included in respect of these Subsidiaries, is based solely on the report of other auditors. Our conclusion is not modified in respect of this matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Jaipur

Date: 08.11.2023

For **TAMBI ASHOK & ASSOCIATES**

Chartered Accountants

(Firm Regn. No.005301C)



(ASHOK KUMAR TAMBI)

Partner

Membership No. 74100

UDIN: 2307410086Z6ED2692

DHABRIYA POLYWOOD LIMITED

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CIN No. : L29305RJ1992PLC007003

(₹ In Lakhs, except per share data)

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2023

SL. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	Revenue						
I	Revenue from Operations	5464.69	5019.38	4374.78	10484.07	8053.95	17117.22
II	Other Income	11.96	4.57	6.33	16.53	12.85	29.75
III	Total Income (I + II)	5476.65	5023.95	4381.11	10500.60	8066.80	17146.97
IV	Expenses						
	a) Cost of materials consumed	2928.43	3084.01	2820.10	6012.44	5351.04	10774.75
	b) Purchases of stock-in-trade	40.46	83.55	56.89	124.01	132.10	182.75
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	252.40	(144.47)	(60.33)	107.93	(165.84)	(226.51)
	d) Employee Benefits Expenses	775.78	684.36	642.02	1460.14	1176.21	2493.75
	e) Finance Cost	124.19	130.03	101.23	254.22	192.17	401.18
	f) Depreciation and amortization expenses	165.87	146.86	88.38	312.73	173.10	377.72
	g) Other expenses	708.21	621.20	482.40	1329.41	854.07	2050.44
	Total Expenses (IV)	4995.34	4605.54	4130.69	9600.87	7712.85	16054.08
V	Profit before Exceptional items and Taxes (III - IV)	481.31	418.41	250.42	899.73	353.95	1092.89
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before Taxes (V - VI)	481.31	418.41	250.42	899.73	353.95	1092.89
VIII	Tax expenses / (credit)						
	- Current Tax	119.88	99.28	39.81	219.16	74.70	225.83
	- Deferred Tax	2.69	9.38	(3.47)	12.07	0.77	8.01
	- Short / (Excess) provision for Taxes of earlier years	0.18	0.05	0.23	0.23	0.23	10.24
	- Total Tax	122.75	108.71	36.57	231.46	75.70	244.08
IX	Profit for the period (VII - VIII)	358.56	309.70	213.85	668.27	278.25	848.81
	Net Profit after tax for the year attributed to:						
	- Owners of the Company	358.68	309.86	213.80	668.55	278.43	848.72
	- Non-controlling interest	(0.12)	(0.16)	0.05	(0.28)	(0.18)	0.09
X	Other Comprehensive Income (OCI)						
	- Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	13.73
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(3.67)
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	10.06
XI	Total Comprehensive Income for the period After Tax (IX + X)	358.56	309.70	213.85	668.27	278.25	858.87
	Total Comprehensive Income for the year attributed to:						
	- Owners of the Company	358.68	309.86	213.80	668.55	278.43	858.78
	- Non-controlling interest	(0.12)	(0.16)	0.05	(0.28)	(0.18)	0.09
	Paid-up Equity Share Capital (face value of ₹ 10/= each)	1082.42	1082.42	1082.42	1082.42	1082.42	1082.42
	Earning Per Equity Share (of ₹ 10/= each) (Not Annualised)						
	a) Basic & Diluted (Not Annualised) EPS	3.31	2.86	1.98	6.18	2.57	7.84



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(₹ in Lakhs)

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2023

PARTICULARS	AS AT 30.09.2023	AS AT 31.03.2023
	UNAUDITED	AUDITED
A. ASSETS		
1. Non-current Assets		
(a) Property, Plant and Equipment	6137.19	6091.57
(b) Capital work-in-progress	20.92	7.44
(c) Investment Property	173.76	173.76
(d) Financial Assets		
(i) Investments	2.12	2.12
(ii) Loans	56.55	68.55
(iii) Others	71.21	57.99
(e) other non-current assets	0.00	0.00
Total-Non-current assets	6461.75	6401.42
2. Current assets		
(a) Inventories	4571.34	4946.17
(b) Financial Assets		
(i) Trade receivables	2530.58	2170.14
(ii) Cash and cash equivalents	482.66	497.52
(iii) Bank balances other than (ii) above	0.00	0.00
(iv) Loans	0.00	0.00
(v) Others	219.06	289.25
(c) Other current assets	707.26	226.90
Total Current assets	8510.91	8129.98
Total Assets	14972.66	14531.40
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share capital	1082.42	1082.42
(b) Other Equity	6469.98	5801.70
Total Equity	7552.40	6884.12
2. LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2060.48	2484.97
(ii) Other financial liabilities	1.25	1.21
(b) Provisions	211.92	221.94
(c) Deferred tax liabilities (net)	116.23	104.17
(d) Other non-current liabilities	0.00	0.00
Total Non current liabilities	2389.88	2812.29
3. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3181.66	3218.90
(ii) Trade Payables		
- Dues to Micro and Small Enterprises	207.81	92.95
- Dues to Creditors other than Micro and Small Enterprises	531.70	766.21
(iii) Other financial liabilities	338.15	188.71
(b) Other current liabilities	290.49	292.34
(c) Provisions	350.68	265.51
(d) Current tax liabilities (Net)	129.89	10.37
Total Current liabilities	5030.38	4834.99
Total Equity and Liabilities	14972.66	14531.40

Notes:-

- The above Unaudited Consolidated Financial Results have been prepared in accordance with Indian accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015.
- The above Unaudited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 08th November, 2023.
- Segment information as per Ind-AS 108 "Operating Segments" is disclosed in Annexure - I.
- The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company.
- Previous year's / period's figures have been regrouped / reclassified / recasted, wherever necessary to confirm to classification of current year / period.
- There are no investor complaints received / pending as on September 30, 2023.



For & on behalf of Board
For Dhabriya Polywood Limited

Digvijay Dhabriya
Managing Director
DIN: 00519946

Place: Jaipur
Date: 08th November, 2023



Mahendra Karnawat
Whole Time Director
DIN: 00519876

DHABRIYA POLYWOOD LIMITED

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ANNEXURE -I

(₹ In Lakhs)

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2023

SL. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
I	Segment Revenue						
	- Plastic Products	4850.08	4134.98	3911.71	8985.06	7158.69	15036.47
	- Modular Furniture	622.13	897.72	467.09	1519.85	906.70	2109.42
	Gross Turnover (Turnover and Inter Segment Transfers)	5472.22	5032.70	4378.80	10504.92	8065.39	17145.89
	Less : Inter Segment Transfers	7.53	13.32	4.02	20.85	11.43	28.67
	Revenue from Operations	5464.69	5019.38	4374.78	10484.07	8053.96	17117.22
II	Segment Results						
	- Plastic Products	546.51	491.96	302.93	1038.47	498.37	1312.20
	- Modular Furniture	54.37	55.39	46.34	109.77	43.90	165.76
	Total Segment Profit before Interest & Tax	600.88	547.35	349.27	1148.24	542.27	1477.96
	- Finance Cost	(124.19)	(130.03)	(101.23)	(254.22)	(192.17)	(401.18)
	- Interest Income	4.62	1.08	2.38	5.69	3.85	16.10
	Profit Before Tax	481.31	418.41	250.42	899.71	353.95	1092.88
III	Segment Assets						
	- Plastic Products	13007.98	13097.44	11938.43	13007.98	11938.43	12586.82
	- Modular Furniture	1964.68	1885.78	1884.28	1964.68	1884.28	1944.58
	Total	14972.66	14983.22	13822.71	14972.66	13822.71	14531.40
IV	Segment Liabilities						
	- Plastic Products	13007.98	13097.44	11938.43	13007.98	11938.43	12586.82
	- Modular Furniture	1964.68	1885.78	1884.28	1964.68	1884.28	1944.58
	Total	14972.66	14983.22	13822.71	14972.66	13822.71	14531.40

Notes: -

- 1 As per Indian Accounting Standard 108 on 'Operating Segment', the Company has reported 'Segment Information', as described below :
 - a. The Plastic Products segment includes Manufacturing, Sales & Installation of uPVC/PVC Profiles, Sheets, Moulding, Windows & Doors.
 - b. The Furniture Products segment includes Manufacturing and Sales of Modular Furniture Items.



For & on behalf of Board
For Dhabriya Polywood Limited

Digvijay Dhabriya
Managing Director
DIN: 00519946

Mahendra Karnawat
Whole Time Director
DIN: 00519876



Place: Jaipur
Date: 08th November, 2023

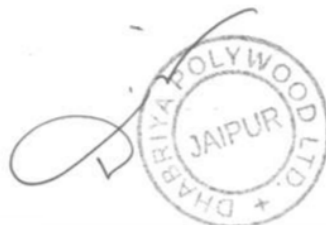
DHABRIYA POLYWOOD LIMITED

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CIN No. : L29305RJ1992PLC007003

(₹ In Lakhs)

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2023

PARTICULARS		HALF YEAR ENDED 30.09.2023 (UNAUDITED)		HALF YEAR ENDED 30.09.2022 (UNAUDITED)	
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>				
	Net Profit before tax as per Profit & Loss Statement		899.73		353.95
	Adjusted for :				
	Depreciation and amortization expenses	312.73		173.10	
	Finance Costs	254.22		192.17	
	Interest Income	(5.70)		(3.86)	
			561.25		361.41
	Operating profit before working capital changes		1460.98		715.36
	Adjustment for :				
	(Increase) / Decrease in Trade Receivables	(360.43)		(208.13)	
	(Increase) / Decrease in Inventories	374.83		(171.87)	
	(Increase) / Decrease in Other Assets	(411.42)		(241.44)	
	(Decrease) / Increase in Trade Payables	(119.66)		420.01	
	(Decrease) / Increase in Provisions	75.15		65.57	
	(Decrease) / Increase in Other Liabilities	137.27		476.59	
B.			(304.27)		340.73
	Cash generated from / (used in) operations		1156.71		1056.09
	Income Tax paid		(89.50)		(74.20)
	Net cash generated from/(used in) operating activities - (A)		1067.21		981.89
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>				
	Payment for Property, plant and equipment and Capital work in progress and Investment properties	(371.82)		(351.36)	
	Interest income	5.70		3.86	
	Net cash (used in) Investing Activities - (B)		(366.13)		(347.51)
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>				
	Proceeds / (Repayment) of Non-Current borrowings	(424.49)		(141.86)	
	Net Increase/(decrease) in Current borrowings	(37.24)		(281.08)	
	Interest paid	(254.22)		(192.17)	
	Net cash(used in) / from financing activities - (C)		(715.95)		(615.11)
	Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)		(14.86)		19.27
C.	Cash and cash equivalents at the beginning of the year/period		497.52		428.03
	Cash and cash equivalents at the end of the year/period		482.66		447.30
	1 <u>Cash and cash equivalents at the end of year/period comprises:</u>				
	Cash on hand		21.74		19.18
	Balances with banks				
	(i) In current accounts		139.98		191.55
	(ii) In fixed deposit accounts		320.94		236.57
	TOTAL		482.66		447.30





**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED
STANDALONE FINANCIAL RESULTS**

TO
THE BOARD OF DIRECTORS
DHABRIYA POLYWOOD LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Dhabriya Polywood Limited** ("the Company") for the quarter ended **September 30, 2023** and year to date from April 01, 2023 to September 30, 2023 ("the statement"), 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 regulation").
2. We conducted The Statement, which is the responsibility of the Company's Management and approved by the Company's 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 and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards ('Ind As') 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 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.

Place: Jaipur
No.005301C)
Date: 08.11.2023



For **TAMBI ASHOK & ASSOCIATES**
Chartered Accountants
(Firm Regn.

Ashok Kumar Tambi

(**ASHOK KUMAR TAMBI**)

Partner

Membership No. 74100
UDIN: 230741008674EC6522

DHABRIYA POLYWOOD LIMITED

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CIN No. : L29305RJ1992PLC007003

(₹ In Lakhs, except per share data)

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2023

SL. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	Revenue						
I	Revenue from Operations	3153.12	2335.63	2180.43	5488.75	3924.39	8759.25
II	Other Income	10.81	3.03	4.24	13.84	9.71	19.01
III	Total Income (I + II)	3163.93	2338.66	2184.67	5502.59	3934.10	8778.26
IV	Expenses						
	a) Cost of materials consumed	1650.05	1439.29	1332.14	3089.34	2523.41	5317.47
	b) Purchases of stock-in-trade	30.17	62.36	54.82	92.53	54.82	75.77
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	231.06	(238.66)	(55.12)	(7.60)	(201.38)	(169.11)
	d) Employee Benefits Expenses	449.94	392.81	356.74	842.75	655.03	1372.67
	e) Finance Cost	115.79	119.53	88.09	235.32	167.01	346.58
	f) Depreciation and amortization expenses	102.54	84.97	56.98	187.51	111.44	237.69
	g) Other expenses	437.98	362.36	273.36	800.34	504.02	1198.54
	Total Expenses (IV)	3017.53	2222.66	2107.01	5240.19	3814.35	8379.61
V	Profit before Exceptional items and Taxes (III - IV)	146.40	116.00	77.66	262.40	119.75	398.65
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before Taxes (V - VI)	146.40	116.00	77.66	262.40	119.75	398.65
VIII	Tax expenses / (credit)						
	- Current Tax	38.00	25.50	5.57	63.50	15.35	75.50
	- Deferred Tax	2.02	(2.02)	(1.27)	(0.00)	3.25	18.31
	- Short / (Excess) provision for Taxes of earlier years	0.18	0.00	0.00	0.18	0.00	0.19
	- Total Tax	40.20	23.48	4.30	63.68	18.60	94.00
IX	Profit for the period (VII - VIII)	106.20	92.52	73.36	198.72	101.16	304.66
X	Other Comprehensive Income (OCI)						
	- Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	7.48
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(2.08)
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	5.40
XI	Total Comprehensive Income for the period After Tax (IX + X)	106.20	92.52	73.36	198.72	101.16	310.06
	Paid-up Equity Share Capital (face value of ₹ 10/= each)	1082.42	1082.42	1082.42	1082.42	1082.42	1082.42
	Earning Per Equity Share (of ₹ 10/= each) (Not Annualised)						
	a) Basic & Diluted (Not Annualised) EPS	0.98	0.85	0.68	1.84	0.93	2.81



DHABRIYA POLYWOOD LIMITED

Regd. Office : B-9D-1, Malviya Industrial Area, Jaipur -302 017 (Rajasthan). Phone : 0141-4057171, E-mail : cs@polywood.org
CIN No. : L29305RJ1992PLC007003

(₹ in Lakhs)

UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2023

PARTICULARS	As at 30.09.2023	As at 31.03.2023
	UNAUDITED	AUDITED
A. ASSETS		
1. Non-current Assets		
(a) Property, Plant and Equipment	4367.85	4411.47
(b) Capital work-in-progress	20.92	7.43
(c) Investment Property	173.76	173.76
(d) Financial Assets		
(i) Investments	480.16	480.16
(ii) Loans	0.00	0.00
(iii) Others	24.40	25.70
(e) other non-current assets	0.00	0.00
Total-Non-current assets	5067.09	5098.52
2. Current assets		
(a) Inventories	3207.38	3484.02
(b) Financial Assets		
(i) Trade receivables	1586.61	1549.33
(ii) Cash and cash equivalents	231.01	290.56
(iii) Bank balances other than (ii) above	0.00	0.00
(iv) Loans	0.00	0.00
(v) Others	180.28	217.45
(c) Other current assets	603.92	170.64
Total Current assets	5809.20	5712.00
Total Assets	10876.29	10810.52
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share capital	1082.42	1082.42
(b) Other Equity	3520.08	3321.36
Total Equity	4602.50	4403.78
2. LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2208.15	2375.73
(ii) Other financial liabilities	0.25	1.21
(b) Provisions	146.70	156.71
(c) Deferred tax liabilities (net)	93.76	93.77
(d) Other non-current liabilities	0.00	0.00
Total Non current liabilities	2448.86	2627.42
3. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2686.92	2711.95
(ii) Trade Payables		
- Dues to Micro and Small Enterprises	157.88	86.69
- Dues to Creditors other than Micro and Small Enterprises	399.96	560.42
(iii) Other financial liabilities	247.77	115.56
(b) Other current liabilities	100.98	162.93
(c) Provisions	196.24	141.92
(d) Current tax liabilities (Net)	35.18	(0.15)
Total Current liabilities	3824.93	3779.32
Total Equity and Liabilities	10876.29	10810.52

Notes: -

- The above Unaudited Standalone Financial Results have been prepared in accordance with Indian accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015.
- The above Unaudited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 08th November, 2023.
- The Company has one segment of activity viz 'Plastic Products' (i.e. manufacturing, sales & installation of uPVC/PVC Profiles, Sheets, Mouldings, Window & Doors).
- The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company.
- Previous year's / period's figures have been regrouped / reclassified / recasted, wherever necessary to confirm to classification of current year / period.
- There are no investor complaints received / pending as on September 30, 2023.



For & on behalf of Board
For Dhabriya Polywood Limited

Digvijay Dhabriya
Managing Director
DIN: 00519946

Place: Jaipur
Date: 08th November, 2023

Mahendra Karnawat
WholeTime Director
DIN: 00519876



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(₹ In Lakhs)

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2023

PARTICULARS	HALF YEAR ENDED 30.09.2023 (UNAUDITED)		HALF YEAR ENDED 30.09.2022 (UNAUDITED)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax as per Profit & Loss Statement		262.40		119.75
Adjusted for :				
Depreciation and amortization expenses	187.51		111.44	
Finance Costs	235.32		167.01	
Interest Income	(3.65)		(3.22)	
		419.18		275.23
Operating profit before working capital changes		681.58		394.98
Adjustment for :				
(Increase) / Decrease in Trade Receivables	(37.28)		(82.93)	
(Increase) / Decrease in Inventories	276.65		(331.54)	
(Increase) / Decrease in Other Assets	(394.81)		(188.65)	
(Decrease) / Increase in Trade Payables	(89.27)		461.61	
(Decrease) / Increase in Provisions	44.30		23.68	
(Decrease) / Increase in Other Liabilities	69.45		461.50	
		(130.96)		343.67
Cash generated from / (used in) operations		550.62		738.65
Income Tax paid		(28.50)		(32.25)
Net cash generated from/(used in) operating activities - (A)		522.12		706.40
B. CASH FLOW FROM INVESTING ACTIVITIES				
Payment for Property, plant and equipment and Capital work in progress and Investment properties	(157.39)		(198.82)	
Interest income	3.65		3.22	
Net cash (used in) Investing Activities - (B)		(153.74)		(195.60)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds / (Repayment) of Non-Current borrowings	(167.59)		(153.43)	
Net Increase/(decrease) in Current borrowings	(25.02)		(220.38)	
Interest paid	(235.32)		(167.01)	
Net cash(used in) / from financing activities - (C)		(427.93)		(540.82)
Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)		(59.55)		(30.03)
Cash and cash equivalents at the beginning of the year/period		290.56		280.07
Cash and cash equivalents at the end of the year/period		231.01		250.04
1 Cash and cash equivalents at the end of year/period comprises				
Cash on hand		5.81		9.91
Balances with banks				
(i) In current accounts		21.60		40.58
(ii) In fixed deposit accounts		203.60		199.54
TOTAL		231.01		250.04

