NARENDRA SHARMA & CO.

CHARTERED ACCOUNTANTS

308, JAIPUR TOWER,M.I.ROAD, OPP. ALL INDIA RADIO,
JAIPUR, RAJASTHAN 302001
M.NO. - 9829055175, 9468708577, 141-4023476 ,
E-MAIL – ca_ygautam@yahoo.com
GSTIN – 08AAAFN1908J1ZD

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, 2026** and year to date from **April 01, 2026 to September 30, 2026** ("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

NARENDRA SHARMA & CO. FRN-004983C JAIPUR Chartered Accountants

NARENDRA SHARMA & CO.

CHARTERED ACCOUNTANTS

308, JAIPUR TOWER,M.I.ROAD, OPP. ALL INDIA RADIO,
JAIPUR, RAJASTHAN 302001
M.NO. - 9829055175, 9468708577, 141-4023476 ,
E-MAIL – ca_ygautam@yahoo.com
GSTIN – 08AAAFN1908J1ZD

5. We did not review the interim financial results and other financial information in respect of one subsidiary, whose interim financial results/information reflect total assets of ₹ 6721.35 Lakhs as at September 30, 2026, total revenues of ₹ 2614.18 Lakhs and ₹ 5015.27 Lakhs, total net profit after tax of ₹ 494.59 Lakhs and ₹ 1037.09 Lakhs, total comprehensive income of ₹ 494.59 Lakhs and ₹ 1037.09 Lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, and net cash flow of ₹ (26.21) Lakhs for the period from April 01, 2026 to September 30, 2026 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.

For **NARENDRA SHARMA & CO.**
Chartered Accountants
(Firm Regn No. 004983C)

NARENDRA SHARMA CO. • Chartered Accountants • FRN-004983C JAIPUR

(YOGESH GAUTAM)
Partner
Membership No. 072676
UDIN: 26072676LXUSGN2334

Place: Jaipur
Date: 06th November 2026

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, except per share data)

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2026

SL. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR 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
	Revenue						
I	Revenue from Operations	7778.19	6831.44	6699.10	14609.63	12908.17	26447.85
II	Other Income	29.72	12.86	20.15	42.58	33.73	148.87
III	**Total Income (I + II)**	**7807.91**	**6844.30**	**6719.25**	**14652.21**	**12941.90**	**26596.72**
IV	Expenses						
	a) Cost of materials consumed	4288.45	3236.89	3408.54	7525.34	6463.34	13395.59
	b) Purchases of stock-in-trade	46.65	41.79	26.79	88.44	52.79	103.39
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(530.65)	(19.75)	(209.47)	(550.40)	(161.19)	(667.82)
	d) Employee Benefits Expenses	1269.25	1095.70	1083.10	2364.95	2032.79	4197.23
	e) Finance Cost	149.13	142.84	148.35	291.97	285.84	541.49
	f) Depreciation and amortization expenses	274.50	256.53	255.58	531.03	482.81	999.72
	g) Other expenses	1066.45	900.67	1023.78	1967.12	1918.47	3959.97
	Total Expenses (IV)	**6563.78**	**5654.67**	**5736.67**	**12218.45**	**11074.85**	**22529.57**
V	Profit before Exceptional items and Taxes (III - IV)	**1244.13**	**1189.63**	**982.58**	**2433.76**	**1867.05**	**4067.15**
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before Taxes (V - VI)	**1244.13**	**1189.63**	**982.58**	**2433.76**	**1867.05**	**4067.15**
VIII	Tax expenses / (credit)						
	- Current Tax	315.79	306.23	260.79	622.02	450.92	1041.81
	- Deferred Tax	6.88	(2.41)	(39.44)	4.47	(3.07)	(16.17)
	- Short / (Excess) provision for Taxes of earlier years	0.87	0.00	0.04	0.87	3.99	27.47
	- Total Tax	323.54	303.82	221.39	627.36	451.84	1053.11
IX	**Profit for the period (VII - VIII)**	**920.59**	**885.81**	**761.19**	**1806.40**	**1415.21**	**3014.04**
	Net Profit after tax for the year attributed to:						
	- Owners of the Company	920.65	885.88	761.27	1806.53	1415.36	3014.04
	- Non-controlling interest	(0.06)	(0.07)	(0.08)	(0.13)	(0.15)	0.00
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	37.65
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(10.53)
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	27.12
XI	**Total Comprehensive Income for the period After Tax (IX + X)**	**920.59**	**885.81**	**761.19**	**1806.40**	**1415.21**	**3041.16**
	Total Comprehensive Income for the year attributed to:						
	- Owners of the Company	920.65	885.88	761.27	1806.53	1415.36	3041.16
	- Non-controlling interest	(0.06)	(0.07)	(0.08)	(0.13)	(0.15)	0.00
	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	**8.51**	**8.18**	**7.03**	**16.69**	**13.08**	**27.85**

NARENDRA SHARMA CO. FRN-004983C JAIPUR Chartered Accountants

DHABRIYA POLYWOOD LTD. JAIPUR

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 CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2026

	PARTICULARS	AS AT 30.09.2026 UNAUDITED	AS AT 31.03.2026 AUDITED
A.	ASSETS		
1.	Non-current Assets		
	(a) Property, Plant and Equipment	11717.56	8841.97
	(b) Capital work-in-progress	894.26	632.56
	(c) Investment Property	166.28	166.28
	(d) Financial Assets		
	(i) Investments	3.83	1.32
	(ii) Loans	985.70	825.00
	(iii) Others	96.16	88.34
	(e) other non-current assets	0.00	0.00
	Total-Non-current assets	13863.79	10555.47
2.	Current assets		
	(a) Inventories	8227.28	6941.70
	(b) Financial Assets		
	(i) Trade receivables	3727.58	3178.61
	(ii) Cash and cash equivalents	645.57	642.94
	(iii) Bank balances other than (ii) above	0.00	0.00
	(iv) Loans	0.00	0.00
	(v) Others	421.83	381.33
	(c) Other current assets	1165.92	854.54
	Total Current assets	14188.18	11999.12
	Total Assets	28051.97	22554.59
B.	EQUITY AND LIABILITIES		
1.	Equity		
	(a) Equity Share capital	1082.42	1082.42
	(b) Other Equity	13683.85	11877.48
	Total Equity	14766.27	12959.90
	LIABILITIES		
2.	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5081.09	2479.56
	(ii) Other financial liabilities	1.50	1.50
	(b) Provisions	343.85	312.85
	(c) Deferred tax liablities (net)	207.91	203.44
	(d) Other non-current liabilities	0.00	0.00
	Total Non current liabilities	5634.35	2997.35
3.	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5024.07	5168.34
	(ii) Trade Payables		
	- Dues to Micro and Small Enterprises	75.43	0.00
	- Dues to Creditors other than Micro and Small Enterprises	1180.48	37.56
	(iii) Other financial liabilities	236.07	150.65
	(b) Other current liabilities	528.21	489.61
	(c) Provisions	442.23	355.85
	(d) Current tax liabilities (Net)	164.86	395.33
	Total Current liabilities	7651.35	6597.34
	Total Equity and Liabilities	28051.97	22554.59

Notes:-

1. The above Unaudited Consolidated Financial Results have been prepared in accordance with Indian accountimg Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Staandards) Rules, 2015.
2. The above Unaudited Consolidated Financial Results have been reviewd by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 06th November, 2026.
3. Segment information as per Ind-AS 108 "Operating Segments" is disclosed in Annexure - I.
4. The Stautory Auditors of the Company have carried out the limited review of the above financial results of the Company.
5. Previous year's / period's figures have been regrouped / reclassified / recasted, wherever necessary to confirm to classification of current year / period.
6. There are no investor complaints received / pending as on September 30, 2026.

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: 06th November, 2026

NARENDRA SHARMA CO. • Chartered Accountants • FRN-004983C JAIPUR

DHABRIYA POLYWOOD LTD. JAIPUR

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

ANNEXURE -I

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ In Lakhs)

SL. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR 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
I	Segment Revenue						
	- Plastic Products	6945.02	6107.02	5480.41	13052.04	10569.06	22195.15
	- Modular Furniture	839.32	741.35	1251.95	1580.67	2405.60	4359.30
	Gross Turnover (Turnover and Inter Segment Transfers)	**7784.34**	**6848.37**	**6732.36**	**14632.71**	**12974.66**	**26554.45**
	Less : Inter Segment Transfers	6.15	16.93	33.26	23.08	66.49	106.60
	Revenue from Operations	**7778.19**	**6831.44**	**6699.10**	**14609.63**	**12908.17**	**26447.85**
II	Segment Results						
	- Plastic Products	1290.83	1247.73	979.28	2538.56	1891.41	4036.73
	- Modular Furniture	86.18	83.62	146.01	169.80	251.57	489.62
	Total Segment Profit before Interest & Tax	**1377.01**	**1331.35**	**1125.29**	**2708.36**	**2142.98**	**4526.35**
	- Finance Cost	(149.13)	(142.84)	(148.35)	(291.97)	(285.84)	(541.49)
	- Interest Income	16.25	1.12	5.64	17.37	9.91	82.29
	Profit Before Tax	**1244.13**	**1189.63**	**982.58**	**2433.76**	**1867.05**	**4067.15**
III	Segment Assets						
	- Plastic Products	24784.38	23407.80	16420.44	24784.38	16420.44	19390.19
	- Modular Furniture	3267.59	3485.26	3516.71	3267.59	3516.71	3164.40
	Total	**28051.97**	**26893.06**	**19937.15**	**28051.97**	**19937.15**	**22554.59**
IV	Segment Liabilities						
	- Plastic Products	24784.38	23407.80	16420.44	24784.38	16420.44	19390.19
	- Modular Furniture	3267.59	3485.26	3516.71	3267.59	3516.71	3164.40
	Total	**28051.97**	**26893.06**	**19937.15**	**28051.97**	**19937.15**	**22554.59**

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: 06th November, 2026

NARENDRA SHARMA CO. FRN-004983C JAIPUR Chartered Accountants

DHABRIYA POLYWOOD LTD. JAIPUR

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 CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

	PARTICULARS	HALF YEAR ENDED 30.09.2026 (UNAUDITED)		HALF YEAR ENDED 30.09.2025 (UNAUDITED)	
A.	*CASH FLOW FROM OPERATING ACTIVITIES*				
	Net Profit before tax as per Profit & Loss Statement		2433.76		1867.05
	Adjusted for :				
	Depreciation and amortization expenses	531.03		482.81	
	Finance Costs	291.97		285.84	
	Interest Income	(17.37)		(9.91)	
			805.64		758.74
	Operating profit before working capital changes		3239.39		2625.79
	Adjustement for :				
	(Increase) / Decrease in Trade Receivables	(548.97)		(832.01)	
	(Increase) / Decrease in Inventories	(1285.58)		(133.29)	
	(Increase) / Decrease in Other Assets	(522.91)		(483.66)	
	(Increase) / Decrease in Trade Payables	1218.34		175.35	
	(Increase) / Decrease in Provisions	117.38		142.40	
	(Decrease) / Increase in Other Liabilities	(271.32)		(304.22)	
			(1293.05)		(1435.43)
	Cash generated from / (used in) operations		1946.33		1190.36
	Income Tax paid		(458.03)		(247.74)
	Net cash generated from/(used in) operating activities - (A)		1488.30		942.62
B.	*CASH FLOW FROM INVESTING ACTIVITIES*				
	Payment for Property, plant and equipment and Capital work in progress and Investment properties	(3668.33)		(954.14)	
	Interest income	17.37		9.91	
	Net cash (used in) Investing Activities - (B)		(3650.96)		(944.23)
C.	*CASH FLOW FROM FINANCING ACTIVITIES*				
	Proceeds / (Repayment) of Non-Current borrowings	2601.53		(283.24)	
	Net Increase/(decrease) in Current borrowings	(144.27)		474.72	
	Interest paid	(291.97)		(285.84)	
	Net cash(used in) / from financing activities - (C)		2165.29		(94.36)
	Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)		2.63		(95.97)
	Cash and cash equivalents at the beginning of the year/period		642.94		748.37
	Cash and cash equivalents at the end of the year/period		**645.57**		**652.40**
1	*Cash and cash equivalents at the end of year/period comprises :*				
	Cash on hand		87.97		19.01
	Balances with banks				
	(i) In current accounts		145.71		407.18
	(ii) In fixed deposit accounts		411.89		226.21
	TOTAL		**645.57**		**652.40**

NARENDRA SHARMA CO. • Chartered Accountants • FRN-007983C JAIPUR

DHABRIYA POLYWOOD LTD. JAIPUR

NARENDRA SHARMA & CO.

CHARTERED ACCOUNTANTS

308, JAIPUR TOWER,M.I.ROAD, OPP. ALL INDIA RADIO,
JAIPUR, RAJASTHAN 302001
M.NO. - 9829055175, 9468708577, 141-4023476 ,
E-MAIL – ca_ygautam@yahoo.com
GSTIN – 08AAAFN1908J1ZD

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, 2026** and year to date from **April 01, 2026 to September 30, 2026** ("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.

For **NARENDRA SHARMA & CO.**
Chartered Accountants
(Firm Regn No. 004983C)

NARENDRA SHARMA CO. • FRN-004983C JAIPUR • Chartered Accountants •

(YOGESH GAUTAM)
Partner
Membership No. 072676
UDIN: 26072676MRELEB9637

Place: Jaipur
Date: 06th November 2026

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, except per share data)

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2026

SL. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR 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
	Revenue						
I	Revenue from Operations	4502.14	3757.24	3720.81	8259.38	7163.18	14784.48
II	Other Income	11.20	4.03	13.40	15.23	21.96	112.06
III	**Total Income (I + II)**	**4513.34**	**3761.27**	**3734.21**	**8274.61**	**7185.14**	**14896.54**
IV	Expenses						
	a) Cost of materials consumed	2353.58	1788.38	1840.13	4141.96	3482.48	7218.85
	b) Purchases of stock-in-trade	22.38	22.47	0.00	44.85	80.84	100.68
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(178.03)	(29.37)	(157.71)	(207.40)	(151.27)	(466.22)
	d) Employee Benefits Expenses	746.36	645.67	639.14	1392.03	1200.58	2467.50
	e) Finance Cost	156.32	155.39	112.56	311.71	225.53	429.89
	f) Depreciation and amortization expenses	178.62	162.38	160.10	341.00	299.21	613.26
	g) Other expenses	715.66	608.18	676.12	1323.84	1264.33	2659.02
	Total Expenses (IV)	**3994.89**	**3353.10**	**3270.34**	**7347.99**	**6401.70**	**13022.98**
V	Profit before Exceptional items and Taxes (III - IV)	**518.45**	**408.17**	**463.87**	**926.62**	**783.44**	**1873.56**
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before Taxes (V - VI)	**518.45**	**408.17**	**463.87**	**926.62**	**783.44**	1873.56
VIII	Tax expenses / (credit)						
	- Current Tax	135.00	110.00	114.40	245.00	186.00	470.00
	- Deferred Tax	11.35	(5.41)	(24.85)	5.94	(8.50)	(28.85)
	- Short / (Excess) provision for Taxes of earlier years	0.00	0.00	0.00	0.00	0.00	11.74
	- Total Tax	146.35	104.59	89.55	250.94	177.50	452.89
IX	**Profit for the period (VII - VIII)**	**372.10**	**303.58**	**374.32**	**675.68**	**605.94**	**1420.67**
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	25.69
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(7.48)
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	18.21
XI	**Total Comprehensive Income for the period After Tax (IX + X)**	**372.10**	**303.58**	**374.32**	**675.68**	**605.94**	**1438.88**
	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	**3.44**	**2.80**	**3.46**	**6.24**	**5.60**	**13.12**

NARENDRA SHARMA CO. FRN-004983C JAIPUR Chartered Accountants

DHABRIYA POLYWOOD LTD. JAIPUR

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, 2026

PARTICULARS		As at 30.09.2026 UNAUDITED	As at 31.03.2026 AUDITED
A.	**ASSETS**		
1.	**Non-current Assets**		
	(a) Property, Plant and Equipment	9366.33	6335.03
	(b) Capital work-in-progress	488.56	632.56
	(c) Investment Property	166.28	166.28
	(d) Financial Assets		
	(i) Investments	480.16	480.16
	(ii) Loans	0.00	0.00
	(iii) Others	50.40	26.70
	(e) other non-current assets	0.00	0.00
	Total-Non-current assets	**10551.73**	**7640.73**
2.	**Current assets**		
	(a) Inventories	6051.62	5176.62
	(b) Financial Assets		
	(i) Trade receivables	2261.89	2323.20
	(ii) Cash and cash equivalents	404.25	304.80
	(iii) Bank balances other than (ii) above	0.00	0.00
	(iv) Loans	0.00	0.00
	(v) Others	321.61	286.65
	(c) Other current assets	1174.78	695.00
	Total Current assets	**10214.15**	**8786.27**
	Total Assets	**20765.88**	**16427.01**
B.	**EQUITY AND LIABILITIES**		
1.	**Equity**		
	(a) Equity Share capital	1082.42	1082.42
	(b) Other Equity	6519.77	5844.11
	Total Equity	**7602.19**	**6926.53**
	LIABILITIES		
2.	**Non-current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	6350.32	3614.68
	(ii) Other financial liabilities	1.50	1.50
	(b) Provisions	231.09	211.10
	(c) Deferred tax liablities (net)	136.40	130.45
	(d) Other non-current liabilities	0.00	0.00
	Total Non current liabilities	**6719.31**	**3957.73**
3.	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	4326.54	4418.33
	(ii) Trade Payables		
	- Dues to Micro and Small Enterprises	11.71	0.00
	- Dues to Creditors other than Micro and Small Enterprises	856.17	11.68
	(iii) Other financial liabilities	168.91	89.88
	(b) Other current liabilities	738.89	531.16
	(c) Provisions	207.75	200.31
	(d) Current tax liabilities (Net)	134.41	291.39
	Total Current liabilities	**6444.38**	**5542.75**
	Total Equity and Liabilities	**20765.88**	**16427.01**

Notes: -

1. The above Unaudited Standalone Financial Results have been prepared in accordance with Indian accountimg Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Staandards) Rules, 2015.
2. 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 06th November, 2026.
3. The Company has one segment of activity viz 'Plastic Products' (i.e. manufacturing, sales & installation of uPVC/PVC Profiles, Sheets, Mouldings, Window & Doors).
4. The Stautory Auditors of the Company have carried out the limited review of the above financial results of the Company.
5. Previous year's / period's figures have been regrouped / reclassified / recasted, wherever necessary to confirm to classification of current year / period.
6. There are no investor complaints received / pending as on September 30, 2026.

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: 06th November, 2026

NARENDRA SHARMA & CO. Chartered Accountants FRN-004983C JAIPUR

DHABRIYA POLYWOOD LTD. JAIPUR

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 CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

	PARTICULARS	HALF YEAR ENDED 30.09.2026 (UNAUDITED)		HALF YEAR ENDED 30.09.2025 (UNAUDITED)	
A.	*CASH FLOW FROM OPERATING ACTIVITIES*				
	Net Profit before tax as per Profit & Loss Statement		926.62		783.44
	Adjusted for :				
	Depreciation and amortization expenses	341.00		299.21	
	Finance Costs	311.71		225.53	
	Interest Income	(5.28)		(4.66)	
	Operating profit before working capital changes		647.43		520.08
	Adjustement for :		1574.05		1303.52
	(Increase) / Decrease in Trade Receivables	61.31		(244.46)	
	(Increase) / Decrease in Inventories	(875.00)		(174.78)	
	(Increase) / Decrease in Other Assets	(538.43)		(398.34)	
	(Decrease) / Increase in Trade Payables	856.20		(24.52)	
	(Decrease) / Increase in Provisions	27.44		91.74	
	(Decrease) / Increase in Other Liabilities	(4.64)		848.25	
	Cash generated from / (used in) operations		(473.14)		97.89
	Income Tax paid		1100.91		1401.41
	Net cash generated from/(used in) operating activities - (A)		(110.59)		(61.91)
			990.32		1339.50
B.	*CASH FLOW FROM INVESTING ACTIVITIES*				
	Payment for Property, plant and equipment and Capital work in progress and Investment properties	(3228.30)		(710.74)	
	Interest income	5.28		4.66	
	Net cash (used in) Investing Activities - (B)		(3223.01)		(706.08)
C.	*CASH FLOW FROM FINANCING ACTIVITIES*				
	Proceeds / (Repayment) of Non-Current borrowings	2735.64		(426.53)	
	Net Increase/(decrease) in Current borrowings	(91.79)		83.55	
	Interest paid	(311.71)		(225.53)	
	Net cash(used in) / from financing activities - (C)		2332.14		(568.51)
	Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)		99.45		64.91
	Cash and cash equivalents at the beginning of the year/period		304.80		253.18
	Cash and cash equivalents at the end of the year/period		**404.25**		**318.09**
1	*Cash and cash equivalents at the end of year/period comprises :*				
	Cash on hand		71.09		14.96
	Balances with banks				
	(i) In current accounts		38.68		77.99
	(ii) In fixed deposit accounts		294.49		225.14
	TOTAL		**404.25**		**318.09**

NARENDRA SHARMA CO. • Chartered Accountants • FRN-004985C JAIPUR

DHABRIYA POLYWOOD LTD. JAIPUR