



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, 2019** and year to date from April 01, 2019 to September 30, 2019 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the regulation"). Attention is drawn to the fact that the consolidated figures for the net cash inflows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these financial results have been approved by the Parent's Board of Directors but have not been subjected to review.
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, 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 (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 Pvt. Ltd.
 - Polywood Profiles Pvt. Ltd.
 - Polywood Green Building Systems Pvt. Ltd.
5. We did not review the interim financial results and other financial information in respect of above 3 subsidiaries, whose interim financial results/information reflect total assets of Rs. 3593.15 Lakhs as at September 30, 2019, total revenues of Rs. 1375.44 Lakhs and Rs. 2955.18 Lakhs, total net profit after tax of Rs. 58.63 Lakhs and Rs. 107.43 Lakhs, total comprehensive income of Rs. 58.63 Lakhs and Rs. 107.43 Lakhs for the quarter ended September 30, 2019 and for the period from April 01, 2019 to September 30, 2019, respectively, and net cash flow of Rs. 7.95 Lakhs for the period from April 01, 2019 to September 30, 2019 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.





TAMBI ASHOK & ASSOCIATES

Chartered Accountants

Phone : 2363078, 2378289
B-19, Padam Niwas, New
Colony, M.I. Road, Jaipur

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: 14.11.2019



For **TAMBI ASHOK & ASSOCIATES**
Chartered Accountants
(Firm Regn. No.005301C)

(ASHOK KUMAR TAMBI)
Partner

Membership No. 74100
UDIN: 19074100AAAAHW2512

DHABRIYA POLYWOOD LIMITED

Regd. Office : B-9D-1, Malviya Industrial Area, Jaipur -302 017. Phone : 0141-4057171, Fax : 0141-2750814, 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, 2019

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
I	Revenue from Operations	2903.17	2823.39	3041.32	5726.56	6253.51	12077.21
II	Other Income	6.57	9.39	17.18	15.96	27.19	43.11
III	Total Income (I + II)	2909.74	2832.78	3058.50	5742.52	6280.70	12120.32
IV	Expenses						
	a) Cost of materials consumed	1503.12	1480.13	1727.8	2983.25	3664.87	6915.72
	b) Purchases of stock-in-trade	13.42	34.85	52.01	48.27	74.86	107.35
	c) Changed in inventories of finished goods, work-in-progress and stock-in-trade	157.29	149.50	(65.96)	306.79	(173.22)	(292.66)
	d) Employee Benefits Expenses	514.27	490.30	537.03	1004.57	1049.82	2137.70
	e) Finance Cost	119.58	122.41	109.38	241.99	222.55	495.53
	f) Depreciation and amortization expenses	96.54	85.75	87.91	182.29	174.13	354.43
	g) Other expenses	357.55	354.88	401.22	712.43	806.91	1617.90
	Total Expenses (IV)	2761.78	2717.82	2849.39	5479.60	5819.92	11335.97
V	Profit before Exceptional Items and Taxes (III - IV)	147.96	114.96	209.11	262.92	460.78	784.35
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before Taxes (V - VI)	147.96	114.96	209.11	262.92	460.78	784.35
VIII	Tax expenses / (credit)						
	- Current Tax	37.24	38.32	59.47	75.56	131.17	212.85
	- Deferred Tax	(11.20)	(0.91)	6.21	(12.11)	2.88	7.21
	- Short / (Excess) provision for Taxes of earlier years	(0.94)	0.00	0.13	(0.94)	0.53	7.82
	- Total Tax	25.10	37.41	65.81	62.51	134.58	227.88
IX	Profit for the period (VII - VIII)	122.86	77.55	143.30	200.41	326.20	556.47
	Net Profit after tax for the year attributed to:						
	- Owners of the Company	122.85	77.78	143.07	200.63	325.89	556.10
	- Non-controlling interest	0.01	(0.23)	0.23	(0.22)	0.31	0.37
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	13.46
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(3.69)
	Other Comprehensive Income for the period after tax	0.00	0.00	0.00	0.00	0.00	9.77
XI	Total Comprehensive Income for the period After Tax (IX + X)	122.86	77.55	143.30	200.41	326.20	566.24
	Total Comprehensive Income for the year attributed to:						
	- Owners of the Company	122.85	77.78	143.07	200.63	325.89	565.87
	- Non-controlling interest	0.01	(0.23)	0.23	(0.22)	0.31	0.37
	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)	1.13	0.72	1.32	1.85	3.01	5.14

For DHABRIYA POLYWOOD LIMITED

For DHABRIYA POLYWOOD LIMITED



Director



Director



DHABRIYA POLYWOOD LIMITED

Regd. Office : B-9D-1, Malviya Industrial Area, Jalpur -302 017. Phone : 0141-4057171, Fax : 0141-2750814, E-mail : cs@polywood.org
CIN No. : L29305RJ1992PLC007003


CONSOLIDATED UNAUDITED BALANCE SHEET		(₹ In Lacs)	(₹ In Lacs)
Particulars		As at 30.09.2019	As at 31.03.2019
		Un-Audited	Audited
A.	ASSETS		
1.	Non-current Assets		
	(a) Property, Plant and Equipment	4103.47	4139.41
	(b) Capital work-in-progress	156.34	12.58
	(c) Investment Property	117.63	229.93
	(d) Financial Assets		
	(i) Investments	0.19	0.19
	(ii) Loans	54.13	54.68
	(iii) Others	0.00	0.00
	(e) other non-current assets	0.00	0.00
	Total-Non-current assets	4431.76	4436.79
2.	Current assets		
	(a) Inventories	2979.50	3313.52
	(b) Financial Assets		
	(i) Trade receivables	3036.17	2646.83
	(ii) Cash and cash equivalents	316.45	309.11
	(iii) Bank balances other than (ii) above	0.00	0.00
	(iv) Loans	70.00	72.29
	(v) Others	244.06	261.26
	(c) Other current assets	526.12	422.14
	Total Current assets	7172.30	7025.15
	Total Assets	11604.06	11461.94
B.	EQUITY AND LIABILITIES		
1.	Equity		
	(a) Equity Share capital	1082.42	1082.42
	(b) Other Equity	3738.74	3538.31
	Total Equity	4821.16	4620.73
2.	LIABILITIES		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1858.82	1957.56
	(ii) Other financial liabilities	22.83	25.92
	(b) Provisions	158.20	150.20
	(c) Deferred tax liabilities (net)	81.17	93.28
	(d) Other non-current liabilities	0.00	0.00
	Total Non current liabilities	2121.02	2226.96
3.	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2409.57	2450.37
	(ii) Trade Payables		
	- Dues to Micro and Small Enterprises	202.39	203.02
	- Dues to Creditors other than Micro and Small Enterprises	803.18	883.76
	(iii) Other financial liabilities	737.49	522.87
	(b) Other current liabilities	220.34	260.60
	(c) Provisions	273.49	264.67
	(d) Current tax liabilities (Net)	15.42	28.96
	Total Current liabilities	4661.88	4614.25
	Total Equity and Liabilities	11604.06	11461.94

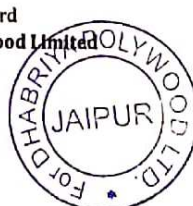
Notes:-

- 1 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.
- 2 The above 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 November 14, 2019.
- 3 The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company.
- 4 Segment Information as per Ind-AS 108 "Operating Segments" is disclosed in Annexure - I.
- 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, 2019.



For & on behalf of Board
For Dhabriya Polywood Limited


Digvijay Dhabriya
 Director
 DIN: 00519946




Mahendra Karnawa
 Director
 DIN: 00519876



Place: Jaipur
Date: November 14, 2019

DHABRIYA POLYWOOD LIMITED

CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW
For the half year ended September 30, 2019

Particulars	Half-year Ended September 30, 2019 (Un-Audited)		Half-year Ended September 30, 2018 (Un-Audited)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax as per Profit & Loss Statement		262.92		460.78
Adjusted for :				
Depreciation and amortization expenses	182.29		174.13	
Finance Costs	241.99		222.55	
Interest Income	(6.95)		(3.60)	
		417.33		393.08
Operating profit before working capital changes		680.25		853.86
Adjustment for :				
(Increase) / Decrease in Trade Receivables	(389.34)		(285.12)	
(Increase) / Decrease in Inventories	334.02		(287.30)	
(Increase) / Decrease in Other Financial Assets	17.20		(10.88)	
(Increase) / Decrease in Other Current Assets	(103.98)		(75.90)	
(Increase) / Decrease in Loans - Current	2.29		(1.12)	
(Increase) / Decrease in Loans - Non-current	0.55		0.20	
(Decrease) / Increase in Trade Payables	(81.22)		164.88	
(Decrease) / Increase in Other Financial Liabilities	176.18		(71.01)	
(Decrease) / Increase in Other Current Liabilities	(40.26)		103.79	
(Decrease) / Increase in Provisions	8.82		60.69	
(Decrease) / Increase in Provisions - Non-current	8.00		7.20	
(Decrease) / Increase in Other Financial Liabilities- Non-current	(3.09)		(1.05)	
		(70.82)		(395.63)
Cash generated from / (used in) operations		609.43		458.23
Income Tax paid		(49.70)		(38.85)
Net cash generated from/(used in) operating activities - (A)		559.73		419.38
B. CASH FLOW FROM INVESTING ACTIVITIES				
Payment for Property, plant and equipment and Capital work in progress and Investment properties	(177.82)		(206.76)	
Interest income	6.95		3.60	
Net cash (used in) Investing Activities - (B)		(170.87)		(203.16)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds / (Repayment) of Non-Current borrowings	(98.74)		61.41	
Net Increase/(decrease) in Current borrowings	(40.79)		(15.56)	
Interest paid	(241.99)		(222.55)	
Net cash(used in) / from financing activities - (C)		(381.53)		(176.71)
Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)		7.34		39.52
Cash and cash equivalents at the beginning of the year/period		309.11		194.00
Cash and cash equivalents at the end of the year/period		316.45		233.52
1. Cash and cash equivalents at the end of year/period comprises :				
Cash on hand				
Balances with banks		40.76		17.50
(i) In current accounts		0.00		0.00
(ii) In fixed deposit accounts		68.33		12.81
Total		207.36		203.20
		316.45		233.52

For DHABRIYA POLYWOOD LIMITED

For DHABRIYA POLYWOOD LIMITED



[Signature]

Director

[Signature]

Director

DHABRIYA POLYWOOD LIMITED

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CIN No. : L29305RJ1992PLC007003

ANNEXURE - I

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2019

(₹ In Lakhs)

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2019 Un-Audited	30.06.2019 Un-Audited	30.09.2018 Un-Audited	30.09.2019 Un-Audited	30.09.2018 Un-Audited	31.03.2019 Audited
I	Segment Revenue						
	- Plastic Products	2314.44	2208.52	2643.61	4522.96	5466.88	10250.66
	- Modular Furniture	594.64	620.52	406.77	1215.16	803.55	1858.13
	Gross Turnover (Turnover and Inter Segment Transfers)	2909.07	2829.04	3050.38	5738.11	6270.43	12108.79
	Less : Inter Segment Transfers	5.91	5.65	9.05	11.56	16.92	31.58
	Revenue from Operations	2903.17	2823.39	3041.33	5726.56	6253.51	12077.21
II	Segment Results						
	- Plastic Products	228.41	205.25	291.72	433.66	632.30	1150.24
	- Modular Furniture	35.46	28.85	23.70	64.31	47.43	114.78
	Total Segment Profit before Interest & Tax	263.87	234.10	315.42	497.97	679.73	1265.02
	- Finance Cost	(119.58)	(122.41)	(109.38)	(241.99)	(222.55)	(495.53)
	- Interest Income	3.67	3.28	3.07	6.95	3.60	14.86
	Profit Before Tax	147.96	114.97	209.11	262.93	460.78	784.35
III	Segment Assets						
	- Plastic Products	9989.74	10004.61	10049.28	9989.74	10049.28	10071.26
	- Modular Furniture	1614.32	1371.62	1386.11	1614.32	1386.11	1390.68
	Total	11604.06	11376.23	11435.39	11604.06	11435.39	11461.94
IV	Segment Liabilities						
	- Plastic Products	9989.74	10004.61	10049.28	9989.74	10049.28	10071.26
	- Modular Furniture	1614.32	1371.62	1386.11	1614.32	1386.11	1390.68
	Total	11604.06	11376.23	11435.39	11604.06	11435.39	11461.94

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

(Signature)

Digvijay Dhabriya
Director
DIN: 00519946

Place: Jaipur
Date: November 14, 2019

(Signature)

Mahendra Karnawat
Director
DIN: 00519876



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 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, 2019** and year to date from April 01, 2019 to September 30, 2019 ("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"). Attention is drawn to the fact that the figures for the net cash inflows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these financial results have been approved by the Board of Directors of the Company but have not been subjected to review.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind As 34) "Interim Financial Reporting" 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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). 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
Date: 14.11.2019**

For **TAMBI ASHOK & ASSOCIATES**
Chartered Accountants
(Firm Regn. No.005301C)




(ASHOK KUMAR TAMBI)
Partner

Membership No. 74100
UDIN: 19074100AAAAHX8836

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, 2019

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
I	Revenue from Operations	1762.31	1438.79	1888.76	3201.10	3887.65	7374.28
II	Other Income	5.25	6.99	15.97	12.24	24.85	34.48
III	Total Income (I + II)	1767.56	1445.78	1904.73	3213.34	3912.50	7408.76
IV	Expenses						
	a) Cost of materials consumed	860.60	752.18	1088.17	1612.78	2203.56	3967.08
	b) Purchases of stock-in-trade	65.58	48.92	33.67	114.50	38.99	196.39
	c) Changed in inventories of finished goods, work-in-progress and stock-in-trade	108.01	(58.72)	(86.09)	49.29	(90.88)	(188.27)
	d) Employee Benefits Expenses	298.39	295.12	351.86	593.51	682.43	1376.30
	e) Finance Cost	82.54	85.39	85	167.93	170.16	371.03
	f) Depreciation and amortization expenses	71.26	61.67	64.34	132.93	126.26	254.49
	g) Other expenses	208.49	221.22	251.34	429.71	500.82	1016.44
	Total Expenses (IV)	1694.87	1405.78	1788.29	3100.65	3631.34	6993.46
V	Profit before Exceptional items and Taxes (III - IV)	72.69	40.00	116.44	112.69	281.16	415.30
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before Taxes (V - VI)	72.69	40.00	116.44	112.69	281.16	415.30
VIII	Tax expenses / (credit)						
	- Current Tax	20.90	10.80	33.00	31.70	80.00	110.00
	- Deferred Tax	(11.50)	0.43	6.79	(11.07)	4.38	9.46
	- Short / (Excess) provision for Taxes of earlier years	(0.94)	0.00	0.00	(0.94)	0.27	4.83
	- Total Tax	8.46	11.23	39.79	19.69	84.65	124.29
IX	Profit for the period (VII - VIII)	64.23	28.77	76.65	93.00	196.51	291.01
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	8.19
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(2.28)
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	5.91
XI	Total Comprehensive Income for the period After Tax (IX + X)	64.23	28.77	76.65	93.00	196.51	296.92
	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)	0.59	0.27	0.71	0.86	1.82	2.69

For DHABRIYA POLYWOOD LIMITED For DHABRIYA POLYWOOD LIMITED



[Signature]

Director

[Signature]

Director

DHABRIYA POLYWOOD LIMITED

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CIN No.: L29305RJ1992PLC007003

STANDALONE UNAUDITED BALANCE SHEET

Particulars		(₹ in Lacs)	
		As at 30.09.2019 Un-Audited	As at 31.03.2019 Audited
A. ASSETS			
1. Non-current Assets			
(a) Property, Plant and Equipment	3351.93	3433.42	
(b) Capital work-in-progress	139.09	0.05	
(c) Investment Property	117.64	229.94	
(d) Financial Assets			
(i) Investments	480.16	480.16	
(ii) Loans	25.41	25.52	
(iii) Others	0.00	0.00	
(e) other non-current assets	0.00	0.00	
Total-Non-current assets	4114.23	4169.09	
2. Current assets			
(a) Inventories			
(b) Financial Assets	2033.93	2115.90	
(i) Trade receivables			
(ii) Cash and cash equivalents	1781.53	1764.01	
(iii) Bank balances other than (ii) above	193.90	194.51	
(iv) Loans	0.00	0.00	
(v) Others	33.13	33.13	
(c) Other current assets	217.54	228.67	
Total Current assets	4641.83	4682.41	
Total Assets	8756.06	8851.50	
B. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share capital	1082.42	1082.42	
(b) Other Equity	2793.90	2700.90	
Total Equity	3876.32	3783.32	
2. LIABILITIES			
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Other financial liabilities	1148.49	1328.41	
(b) Provisions	20.54	23.62	
(c) Deferred tax liabilities (net)	112.58	104.58	
(d) Other non-current liabilities	58.81	69.88	
	0.00	0.00	
Total Non current liabilities	1340.42	1526.49	
3. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade Payables	1917.39	2064.14	
- Dues to Micro and Small Enterprises	146.81	165.65	
- Dues to Creditors other than Micro and Small Enterprises	574.07	684.85	
(iii) Other financial liabilities	453.31	315.49	
(b) Other current liabilities	294.04	146.63	
(c) Provisions	149.27	164.93	
(d) Current tax liabilities (Net)	4.42	0.00	
Total Current liabilities	3539.31	3541.69	
Total Equity and Liabilities	8756.06	8851.50	

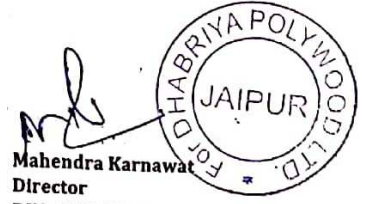
Notes :-

- 1 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.
- 2 The above 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 November 14, 2019.
- 3 The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company.
- 4 The Company has one segment of activity viz 'Plastic Products' (i.e. manufacturing, sales & installation of uPVC/PVC Profiles, Sheets, Mouldings Window & Doors).
- 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, 2019.



For & on behalf of Board
For Dhabriya Polywood Limited

Digvijay Dhabriya
Director
DIN: 00519946



Mahendra Karnawat
Director
DIN: 00519876

Place: Jaipur
Date: November 14, 2019

DHABRIYA POLYWOOD LIMITED

STANDALONE UNAUDITED STATEMENT OF CASH FLOWS
For the half year ended on 30th September, 2019

Particulars	Half-year Ended September 30, 2019 (Un-Audited)		Half-year Ended September 30, 2018 Audited) (Un-	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax as per Profit & Loss Statement		112.69		281.16
Adjusted for :				
Depreciation and amortization expenses	132.93		126.26	
Finance Costs	167.93		170.16	
Interest Income	(4.66)		(2.95)	
Operating profit before working capital changes		296.20		
Adjustment for :		408.89		293.47
(Increase) / Decrease in Trade Receivables	(17.52)			574.63
(Increase) / Decrease in Inventories	81.98		163.20	
(Increase) / Decrease in Other Financial Assets	11.13		(153.05)	
(Increase) / Decrease in Other Current Assets	(35.61)		(16.67)	
(Increase) / Decrease in Loans - Non-current	0.11		(64.08)	
(Decrease) / Increase in Trade Payables	(129.61)		0.00	
(Decrease) / Increase in Other Financial Liabilities	133.08		168.65	
(Decrease) / Increase in Other Current Liabilities	147.41		(26.41)	
(Decrease) / Increase in Provisions	(15.66)		98.37	
(Decrease) / Increase in Provisions - Non-current	8.00		35.79	
(Decrease) / Increase in Other Financial Liabilities- Non-current	(3.09)		7.20	
			(1.05)	
Cash generated from / (used in) operations		180.21		211.95
Income Tax paid		589.10		786.58
Net cash generated from/(used in) operating activities - (A)		(21.60)		(25.85)
		567.50		760.73
B. CASH FLOW FROM INVESTING ACTIVITIES				
Payment for Property, plant and equipment and Capital work in progress and Investment properties	(78.18)		(172.70)	
Interest income				
Net cash (used in) Investing Activities - (B)	4.66		2.95	
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds / (Repayment) of Non-Current borrowings	(179.91)		(395.98)	
Net Increase/(decrease) in Current borrowings	(146.74)		(10.91)	
Interest paid	(167.93)		(170.16)	
Net cash(used in) / from financing activities - (C)		(494.59)		(577.05)
Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)		(0.61)		13.93
Cash and cash equivalents at the beginning of the year/period		194.51		149.17
Cash and cash equivalents at the end of the year / period		193.90		163.09
1. Cash and cash equivalents at the end of year/period comprises :				
Cash on hand		18.82		5.86
Balances with banks		0.00		0.00
(i) In current accounts		50.25		5.49
(ii) In fixed deposit accounts		124.83		151.74
Total		193.90		163.09

For DHABRIYA POLYWOOD LIMITED

For DHABRIYA POLYWOOD



Director