



**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/2020-21/43

Date: 12.11.2020

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

Scrip Code - 538715

Dear Sir/ Madam

Sub: - Un-Audited Financial Results (Standalone and Consolidated) for the Quarter & Half Year ended September 30, 2020.

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, 2020, duly reviewed & recommended by Audit Committee and approved by the Board of Directors of the Company at its meeting held on today i.e. November 12, 2020.

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

Thanking you,

FOR DHABRIYA POLYWOOD LIMITED

Sparsh Jain

Sparsh Jain
Company Secretary & Compliance Officer
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, 2020** and year to date from April 01, 2020 to September 30, 2020 ("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, 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 three subsidiaries, whose interim financial results/information reflect total assets of Rs. 3860.88 Lakhs as at September 30, 2020, total revenues of Rs. 1554.16 Lakhs and Rs. 2238.02 Lakhs, total net profit after tax of Rs. 91.57 Lakhs and Rs. 107.58 Lakhs, total comprehensive income of Rs. 91.57 Lakhs and Rs. 107.58 Lakhs for the quarter ended September 30, 2020 and for the period from April 01, 2020 to September 30, 2020, respectively, and net cash flow of Rs. 100.72 Lakhs for the period from April 01, 2020 to September 30, 2020 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: 12.11.2020

For **TAMBI ASHOK & ASSOCIATES**

Chartered Accountants

(Firm Regn. No.005301C)



Ashok Kumar Tambi

(ASHOK KUMAR TAMBI)

Partner

Membership No. 74100

UDIN:

20074100AAAAEW8442

DHABRIYA POLYWOOD LIMITED

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CIN No. : L29305RJ1992PLC007003

(₹ In Lakhs, except per share data)

UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2020

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
I	Revenue from Operations	2890.31	1188.17	2903.17	4078.48	5726.56	11196.43
II	Other Income	23.40	6.48	6.57	29.88	15.96	48.51
III	Total Income (I + II)	2913.71	1194.65	2909.74	4108.36	5742.52	11244.94
IV	Expenses						
	a) Cost of materials consumed	1582.42	558.14	1503.12	2140.56	2983.25	5833.88
	b) Purchases of stock-in-trade	29.16	63.98	13.42	93.14	48.27	284.40
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	36.23	27.43	157.29	63.66	306.79	72.45
	d) Employee Benefits Expenses	460.97	279.65	514.27	740.62	1004.57	1971.58
	e) Finance Cost	117.64	114.77	119.58	232.41	241.99	497.99
	f) Depreciation and amortization expenses	87.39	78.01	96.54	165.40	182.29	352.36
	g) Other expenses	439.80	191.67	357.55	631.47	712.43	1567.91
	Total Expenses (IV)	2753.61	1313.65	2761.78	4067.26	5479.60	10580.58
V	Profit before Exceptional items and Taxes (III - IV)	160.10	(119.00)	147.96	41.10	262.92	664.36
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	42.33
VII	Profit before Taxes (V - VI)	160.10	(119.00)	147.96	41.10	262.92	622.03
VIII	Tax expenses / (credit)						
	- Current Tax	31.00	11.00	37.24	42.00	75.56	180.40
	- Deferred Tax	3.12	(1.99)	(11.20)	1.13	(12.11)	(2.84)
	- Short / (Excess) provision for Taxes of earlier years	7.27	0.00	(0.94)	7.27	(0.94)	3.27
	- Total Tax	41.39	9.01	25.10	50.40	62.51	180.83
IX	Profit for the period (VII - VIII)	118.71	(128.01)	122.86	(9.30)	200.41	441.20
	Net Profit after tax for the year attributed to:						
	- Owners of the Company	118.89	(127.99)	122.85	(9.10)	200.63	441.08
	- Non-controlling interest	(0.17)	(0.02)	0.01	(0.19)	(0.22)	0.13
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	(23.72)
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	6.50
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	(17.22)
XI	Total Comprehensive Income for the period After Tax (IX + X)	118.71	(128.01)	122.86	(9.30)	200.41	423.98
	Total Comprehensive Income for the year attributed to:						
	- Owners of the Company	118.89	(127.99)	122.85	(9.10)	200.63	423.85
	- Non-controlling interest	(0.17)	(0.02)	0.01	(0.19)	(0.22)	0.13
	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)	1.10	(1.18)	1.13	(0.08)	1.85	4.07

For DHABRIYA POLYWOOD LTD.



[Signature]

DIRECTOR

For DHABRIYA POLYWOOD LTD.

[Signature]

DIRECTOR

DHABRIYA POLYWOOD LIMITED

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CIN No.: L29305RJ1992PLC007003

CONSOLIDATED UNAUDITED BALANCE SHEET

CONSOLIDATED UNAUDITED BALANCE SHEET		(₹ In Lacs)	(₹ In Lacs)
Particulars		As at 30.09.2020	As at 31.03.2020
		Un-Audited	Audited
A.	ASSETS		
1.	Non-current Assets		
	(a) Property, Plant and Equipment	4030.84	3998.01
	(b) Capital work-in-progress	320.30	291.96
	(c) Investment Property	169.91	170.62
	(d) Financial Assets	0.00	
	(i) Investments	0.19	0.19
	(ii) Loans	55.78	56.20
	(iii) Others	0.00	0.00
	(e) other non-current assets	0.00	0.00
	Total-Non-current assets	4584.02	4517.18
2.	Current assets		
	(a) Inventories	3119.35	3036.58
	(b) Financial Assets		
	(i) Trade receivables	2860.23	2827.99
	(ii) Cash and cash equivalents	492.57	275.97
	(iii) Bank balances other than (ii) above	0.00	0.00
	(iv) Loans	53.31	79.87
	(v) Others	88.49	272.55
	(c) Other current assets	380.68	442.67
	Total Current assets	6984.63	6935.93
	Total Assets	11568.65	11453.11
B.	EQUITY AND LIABILITIES		
1.	Equity		
	(a) Equity Share capital	1032.42	1032.42
	(b) Other Equity	3953.01	3962.29
	Total Equity	5035.43	5044.71
2.	LIABILITIES		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1973.54	1547.26
	(ii) Other financial liabilities	16.31	18.49
	(b) Provisions	197.89	191.89
	(c) Deferred tax liabilities (net)	85.07	83.91
	(d) Other non-current liabilities	0.00	0.00
	Total Non current liabilities	2272.81	1841.58
3.	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2512.35	2512.20
	(ii) Trade Payables		
	- Dues to Micro and Small Enterprises	90.69	186.81
	- Dues to Creditors other than Micro and Small Enterprises	437.24	690.16
	(iii) Other financial liabilities	673.15	669.14
	(b) Other current liabilities	254.71	215.37
	(c) Provisions	275.04	254.05
	(d) Current tax liabilities (Net)	17.23	39.09
	Total Current liabilities	4260.41	4566.82
	Total Equity and Liabilities	11568.65	11453.11

Notes:

- The above Audited 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 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 12th November, 2020.
- Segment Information as per Ind-AS 108 "Operating Segments" is disclosed in Annexure - I.
- The Operations & Financial Results of the Group during the quarter / half year ended 30th September 2020 were adversely impacted due to outbreak of Covid-19 pandemic. The outbreak of Covid-19 pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Group has taken into account the possible impact of Covid-19 in preparation of unaudited financial results.
- 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 conform to classification of current year / period.
- There are no investor complaints received / pending as on September 30, 2020.

For & on Behalf of Board
For Dhabriya Polywood Limited



Digvijay Dhabriya
Director
DIN: 00519946

Mahendra Karnawat
Director
DIN: 00519876



Place: Jaipur
Date: 12th November, 2020

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ANNEXURE -I

(' In Lakhs)

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2020

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
i	<u>Segment Revenue</u>						
	- Plastic Products	2321.73	1019.13	2314.44	3340.86	4522.96	8876.88
	- Modular Furniture	575.45	171.03	594.64	746.48	1215.16	2344.83
	Gross Turnover (Turnover and Inter Segment Transfers)	2897.18	1190.15	2909.08	4087.34	5738.12	11221.71
	Less : Inter Segment Transfers	6.87	1.98	5.91	8.86	11.56	25.29
	Revenue from Operations	2890.31	1188.17	2903.17	4078.48	5726.56	11196.43
ii	<u>Segment Results</u>						
	- Plastic Products	218.48	(15.29)	228.41	203.18	433.65	949.16
	- Modular Furniture	43.26	8.84	35.46	52.10	64.31	190.36
	Total Segment Profit before Interest & Tax	261.74	(6.46)	263.87	255.28	497.96	1139.52
	- Finance Cost	(117.64)	(114.77)	(119.58)	(232.41)	(241.99)	(497.99)
	- Interest Income	16.00	2.23	3.67	18.23	6.95	22.84
	Profit Before Tax	160.10	(119.00)	147.96	41.10	262.92	664.36
iii	<u>Segment Assets</u>						
	- Plastic Products	9727.71	9801.15	9989.74	9727.71	9989.74	9790.93
	- Modular Furniture	1840.94	1657.28	1614.32	1840.94	1614.32	1662.18
	Total	11568.65	11458.43	11604.06	11568.65	11604.06	11453.11
iv	<u>Segment Liabilities</u>						
	- Plastic Products	9727.71	9801.15	9989.74	9727.71	9989.74	9790.93
	- Modular Furniture	1840.94	1657.28	1614.32	1840.94	1614.32	1662.18
	Total	11568.65	11458.43	11604.06	11568.65	11604.06	11453.11

Notes:-

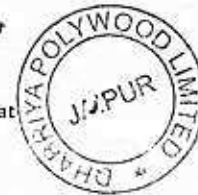
- 1 As per Indian Accounting Standard 108 on 'Operating Segment', the Company has reported 'Segment Information', as described below :
 - a. The Plastic Products segment includes Manufacturing, Sales & Installation of uPVC/PVC Profiles, Sheets, Moulding, Windows & Doors.
 - b. The Furniture Products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



For & on behalf of Board
For Dhabriya Polywood Limited

Digvijay Dhabriya
Director
DIN: 00519946

Mahendra Karnawat
Director
DIN: 00519876



Place: Jaipur
Date: 12th November, 2020

DHABRIYA POLYWOOD LIMITED

CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW

For the Half Year Ended September 30, 2020

(In Lakhs)

PARTICULARS	HALF YEAR ENDED SEPTEMBER 30, 2020 (UNAUDITED)		HALF YEAR ENDED SEPTEMBER 30, 2019 (UNAUDITED)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax as per Profit & Loss Statement		41.10		262.92
Adjusted for :				
Depreciation and amortization expenses	165.40		182.29	
Profit on sale of fixed asset				
Finance Costs	232.41		241.99	
Interest Income	(48.45)		(6.95)	
		349.36		417.33
Operating profit before working capital changes		390.46		680.25
Adjustment for :				
(Increase) / Decrease in Trade Receivables	(32.24)		(389.34)	
(Increase) / Decrease in Inventories	(82.78)		334.02	
(Increase) / Decrease in Other Assets	273.34		(83.94)	
(Decrease) / Increase in Trade Payables	(349.03)		(81.22)	
(Decrease) / Increase in Provisions	27.00		16.82	
(Decrease) / Increase in Other Liabilities	41.17		132.83	
		(122.54)		(70.82)
Cash generated from / (used in) operations		267.92		609.43
Income Tax paid		(71.13)		(49.70)
Net cash generated from/(used in) operating activities - (A)		196.79		559.73
B. CASH FLOW FROM INVESTING ACTIVITIES				
Payment for Property, plant and equipment and Capital work in progress and Investment properties	(232.66)		(177.82)	
Sale of fixed assets				
Interest income	48.45		6.95	
Net cash (used in) Investing Activities - (B)		(184.21)		(170.87)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds / (Repayment) of Non-Current borrowings	426.28		(98.74)	
Net Increase/(decrease) in Current borrowings	0.15		(40.79)	
Interest paid	(232.41)		(241.99)	
Net cash(used in) / from financing activities - (C)		194.02		(381.53)
Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)		206.60		7.34
Cash and cash equivalents at the beginning of the year/period		275.97		309.11
Cash and cash equivalents at the end of the year/period		482.57		316.45
1 Cash and cash equivalents at the end of year/period comprises :				
Cash on hand		110.35		40.76
Balances with banks				
(i) In current accounts		171.02		68.33
(ii) In fixed deposit accounts		201.20		207.36
TOTAL		482.57		316.45

For DHABRIYA POLYWOOD LTD.



DIRECTOR

For DHABRIYA POLYWOOD LTD.

DIRECTOR



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, 2020** and year to date from April 01, 2020 to September 30, 2020 ("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. 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: 12.11.2020

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




(ASHOK KUMAR TAMBI)
Partner
Membership No. 74100

UDIN:

20074100AAAAEV1658

DHABRIYA POLYWOOD LIMITED

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CIN No. : L29305RJ1992PLC007003

(₹ in Lakhs, except per share data)

UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2020

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
I	Revenue from Operations	1455.28	645.26	1762.31	2100.54	3201.10	6016.15
II	Other Income	22.41	5.68	5.25	28.09	12.24	32.42
III	Total Income (I + II)	1477.69	650.94	1767.56	2128.64	3213.34	6048.57
IV	Expenses						
	a) Cost of materials consumed	775.61	316.57	860.60	1092.18	1612.78	3119.55
	b) Purchases of stock-in-trade	29.88	48.08	65.58	77.96	114.50	216.62
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(9.68)	25.74	108.01	16.06	49.29	(167.47)
	d) Employee Benefits Expenses	254.98	156.91	298.39	411.89	593.51	1120.91
	e) Finance Cost	87.89	86.23	82.54	174.12	167.93	344.07
	f) Depreciation and amortization expenses	62.56	55.22	71.26	117.78	132.93	251.86
	g) Other expenses	242.70	106.62	208.49	349.32	429.71	902.60
	Total Expenses (IV)	1443.94	795.37	1694.87	2239.31	3100.65	5788.16
V	Profit before Exceptional items and Taxes (III - IV)	33.75	(144.43)	72.69	(110.66)	112.69	260.42
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	42.33
VII	Profit before Taxes (V - VI)	33.75	(144.43)	72.69	(110.66)	112.69	218.09
VIII	Tax expenses / (credit)						
	- Current Tax	0.00	0.00	20.90	0.00	31.70	73.80
	- Deferred Tax	(0.67)	(0.43)	(11.50)	(1.10)	(11.07)	0.08
	- Short / (Excess) provision for Taxes of earlier years	7.27	0.00	(0.94)	7.27	(0.94)	(0.94)
	- Total Tax	6.60	(0.43)	8.46	6.17	19.69	72.94
IX	Profit for the period (VII - VIII)	27.15	(144.00)	64.23	(116.83)	93.00	145.15
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	(17.78)
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	4.95
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	(12.83)
XI	Total Comprehensive Income for the period After Tax (IX + X)	27.15	(144.00)	64.23	(116.83)	93.00	132.32
	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)	0.25	(1.33)	0.59	(1.08)	0.86	1.34

For DHABRIYA POLYWOOD LTD.

DIRECTOR



For DHABRIYA POLYWOOD LTD.

DIRECTOR

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

STANDALONE UNAUDITED BALANCE SHEET

STANDALONE UNAUDITED BALANCE SHEET		(₹ in Lacs)	(₹ in Lacs)
Particulars		As at 30.09.2020	As at 31.03.2020
		Un-Audited	Audited
A.	ASSETS		
1.	Non-current Assets		
	(a) Property, Plant and Equipment	3245.09	3275.88
	(b) Capital work-in-progress	320.30	291.96
	(c) Investment Property	168.91	170.82
	(d) Financial Assets		
	(i) Investments	480.16	480.16
	(ii) Loans	26.19	26.17
	(iii) Others	0.00	0.00
	(e) other non-current assets	0.00	0.00
	Total-Non-current assets	4240.65	4244.98
2.	Current assets		
	(a) Inventories	2174.67	2166.19
	(b) Financial Assets		
	(i) Trade receivables	1707.47	1639.48
	(ii) Cash and cash equivalents	293.03	187.15
	(iii) Bank balances other than (ii) above	0.00	0.00
	(iv) Loans	29.70	38.86
	(v) Others	63.39	257.21
	(c) Other current assets	309.88	338.74
	Total Current assets	4578.14	4627.63
	Total Assets	8818.79	8872.61
B.	EQUITY AND LIABILITIES		
1.	Equity		
	(a) Equity Share capital	1082.42	1082.42
	(b) Other Equity	2716.37	2833.22
	Total Equity	3798.79	3915.64
2.	LIABILITIES		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1706.96	1235.61
	(ii) Other financial liabilities	15.73	17.44
	(b) Provisions	141.03	135.03
	(c) Deferred tax liabilities (net)	63.91	65.01
	(d) Other non-current liabilities	0.00	0.00
	Total Non current liabilities	1927.63	1453.09
3.	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2012.99	1980.16
	(ii) Trade Payables		
	• Dues to Micro and Small Enterprises	63.21	149.16
	• Dues to Creditors other than Micro and Small Enterprises	249.81	610.74
	(iii) Other financial liabilities	401.55	393.25
	(b) Other current liabilities	229.75	206.38
	(c) Provisions	145.68	140.38
	(d) Current tax liabilities (Net)	(10.62)	23.81
	Total Current liabilities	3092.37	3503.88
	Total Equity and Liabilities	8818.79	8872.61

Notes:-

- The above audited 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 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 12th November, 2020.
- The Company has one segment of activity viz 'Plastic Products' (i.e. manufacturing, sales & installation of uPVC/PVC Profiles, Sheets, Mouldings Window & Doors).
- The Operations & Financial Results of the Group during the quarter / half year ended 30th September 2020 were adversely impacted due to outbreak of Covid-19 pandemic. The outbreak of Covid-19 pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Group has taken into account the possible impact of Covid-19 in preparation of unaudited financial results.
- 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, 2020.



For & on behalf of Board
For Dhabriya Polywood Limited

Digvijay Dhabriya
Director
DIN: 00519946

Mahendra Karnawat
Director
DIN: 00519876



Place: Jaipur
Date: 12th November, 2020

DHABRIYA POLYWOOD LIMITED				
STANDALONE UNAUDITED STATEMENT OF CASH FLOW				
For the Half Year Ended on September 30, 2020				
(In Lakhs)				
PARTICULARS	HALF YEAR ENDED SEPTEMBER 30, 2020 (UNAUDITED)		HALF YEAR ENDED SEPTEMBER 30, 2019 (UNAUDITED)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax as per Profit & Loss Statement		(110.66)		112.69
Adjusted for :				
Depreciation and amortization expenses	117.78		132.93	
Finance Costs	174.12		167.93	
Interest Income	(16.83)		(4.66)	
		275.07		296.20
Operating profit before working capital changes		164.41		408.89
Adjustment for :				
(Increase) / Decrease in Trade Receivables	(67.98)		(17.52)	
(Increase) / Decrease in Inventories	(8.48)		81.98	
(Increase) / Decrease in Other Assets	231.81		(24.38)	
(Decrease) / Increase in Trade Payables	(446.87)		(129.61)	
(Decrease) / Increase in Provisions	11.30		(7.66)	
(Decrease) / Increase in Other Liabilities	29.96		277.40	
		(250.26)		180.21
Cash generated from / (used in) operations		(85.87)		589.10
Income Tax paid		(41.70)		(21.60)
Net cash generated from/(used in) operating activities - (A)		(127.56)		567.50
B. CASH FLOW FROM INVESTING ACTIVITIES				
Payment for Property, plant and equipment and Capital work in progress and Investment properties	(113.42)		(78.18)	
Interest income	16.83		4.66	
Net cash (used in) Investing Activities - (B)		(96.59)		(73.52)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds / (Repayment) of Non-Current borrowings	471.32		(179.91)	
Net Increase/(decrease) in Current borrowings	32.82		(146.74)	
Interest paid	(174.12)		(167.93)	
Net cash(used in) / from financing activities - (C)		330.03		(494.59)
Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)		105.88		(0.61)
Cash and cash equivalents at the beginning of the year/period		187.15		194.51
Cash and cash equivalents at the end of the year/period		293.03		193.90
1 Cash and cash equivalents at the end of year/period comprises :				
Cash on hand		70.09		18.82
Balances with banks				0
(i) In current accounts		101.02		50.25
(ii) In fixed deposit accounts		121.92		124.83
TOTAL		293.03		193.90

For DHABRIYA POLYWOOD LTD.



DIRECTOR

For DHABRIYA POLYWOOD LTD.

DIRECTOR