



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, 2021** and year to date from April 01, 2021 to September 30, 2021 ("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 ₹ 4134.58 Lakhs as at September 30, 2021, total revenues of ₹ 1973.96 Lakhs and ₹ 3025.26 Lakhs, total net profit after tax of ₹ 99.77 Lakhs and ₹ 81.47 Lakhs, total comprehensive income of ₹ 99.77 Lakhs and ₹ 81.47 Lakhs for the quarter ended September 30, 2021 and for the period from April 01, 2021 to September 30, 2021, respectively, and net cash flow of ₹ 106.63 Lakhs for the period from April 01, 2021 to September 30, 2021 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.





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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: 13.11.2021

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



(ASHOK KUMAR TAMBI)
Partner

Membership No. 74100
UDIN: 21074100AAAAEN3360

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)

UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2021

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
I	Revenue from Operations	3986.25	1960.38	2890.31	5946.63	4078.48	10643.45
II	Other Income	5.82	6.57	23.40	12.39	29.88	52.79
III	Total Income (I + II)	3992.07	1966.95	2913.71	5959.02	4108.36	10696.24
IV	Expenses						
	a) Cost of materials consumed	2652.60	1337.40	1582.42	3990.00	2140.56	5781.95
	b) Purchases of stock-in-trade	70.71	33.41	29.16	104.12	93.14	341.88
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(78.54)	(178.37)	36.23	(256.91)	63.66	(69.68)
	d) Employee Benefits Expenses	510.82	435.14	460.97	945.96	740.62	1755.97
	e) Finance Cost	104.67	103.46	117.64	208.13	232.41	437.69
	f) Depreciation and amortization expenses	82.94	82.50	87.39	165.44	165.40	342.36
	g) Other expenses	447.28	248.41	439.80	695.69	631.47	1486.44
	Total Expenses (IV)	3790.47	2061.95	2753.61	5852.42	4067.26	10076.61
V	Profit before Exceptional items and Taxes (III - IV)	201.60	(95.00)	160.10	106.60	41.10	619.63
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before Taxes (V - VI)	201.60	(95.00)	160.10	106.60	41.10	619.63
VIII	Tax expenses / (credit)						
	- Current Tax	46.33	21.52	31.00	67.85	42.00	158.03
	- Deferred Tax	(0.69)	(4.01)	3.12	(4.70)	1.13	3.25
	- Short / (Excess) provision for Taxes of earlier years	0.00	0.00	7.27	0.00	7.27	11.08
	- Total Tax	45.64	17.51	41.39	63.15	50.40	172.36
IX	Profit for the period (VII - VIII)	155.96	(112.51)	118.71	43.45	(9.30)	447.27
	Net Profit after tax for the year attributed to:						
	- Owners of the Company	155.82	(112.39)	118.88	43.43	(9.11)	447.12
	- Non-controlling interest	0.14	(0.12)	(0.17)	0.02	(0.19)	0.15
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	18.84
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(5.07)
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	13.77
XI	Total Comprehensive Income for the period After Tax (IX + X)	155.96	(112.51)	118.71	43.45	(9.30)	461.04
	Total Comprehensive Income for the year attributed to:						
	- Owners of the Company	155.82	(112.39)	118.88	43.43	(9.11)	460.89
	- Non-controlling interest	0.14	(0.12)	(0.17)	0.02	(0.19)	0.15
	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	1.44	(1.04)	1.10	0.40	(0.08)	4.13



For DHABRIYA POLYWOOD LIMITED



Managing 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

CONSOLIDATED UN-AUDITED BALANCE SHEET		
Particulars		
	(₹ in Lacs)	(₹ in Lacs)
	As at 30.09.2021	As at 31.03.2021
	Un-Audited	Audited
A. ASSETS		
1. Non-current Assets		
(a) Property, Plant and Equipment	4199.97	4127.75
(b) Capital work-in-progress	640.32	676.79
(c) Investment Property	180.25	176.13
(d) Financial Assets	0.00	
(i) Investments	1.32	0.19
(ii) Loans	53.92	57.68
(iii) Others	0.00	0.00
(e) other non-current assets	0.00	0.00
Total-Non-current assets	5075.78	5038.54
2. Current assets		
(a) Inventories	4057.22	3601.35
(b) Financial Assets		
(i) Trade receivables	2380.01	2392.36
(ii) Cash and cash equivalents	352.23	227.63
(iii) Bank balances other than (ii) above	0.00	0.00
(iv) Loans	45.60	54.83
(v) Others	126.32	105.48
(c) Other current assets	340.94	323.23
Total Current assets	7302.32	6704.88
Total Assets	12378.10	11743.42
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share capital	1082.42	1082.42
(b) Other Equity	4466.79	4423.34
Total Equity	5549.21	5505.76
2. LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1717.69	1963.91
(ii) Other financial liabilities	13.84	15.04
(b) Provisions	197.79	192.68
(c) Deferred tax liabilities (net)	87.55	92.26
(d) Other non-current liabilities	0.00	0.00
Total Non current liabilities	2016.87	2263.89
3. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2417.14	2339.92
(ii) Trade Payables		
- Dues to Micro and Small Enterprises	200.79	70.38
- Dues to Creditors other than Micro and Small Enterprises	643.65	414.89
(iii) Other financial liabilities	961.52	715.12
(b) Other current liabilities	332.20	235.82
(c) Provisions	264.60	203.86
(d) Current tax liabilities (Net)	(7.88)	(6.22)
Total Current liabilities	4812.02	3973.77
Total Equity and Liabilities	12378.10	11743.42

Notes:-

- The above Un-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 13th November, 2021.
- Segment information as per Ind-AS 108 "Operating Segments" is disclosed in Annexure - I.
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. However, it has no further significant impact with respect to COVID-19 pandemic during the quarter & half year ended September 30, 2021.
- 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, 2021.



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: 13th November, 2021



DHABRIYA POLYWOOD LIMITED

CONSOLIDATED UN-AUDITED STATEMENT OF CASH FLOW

For the Half-Year Ended September 30, 2021

(₹ In Lakhs)

PARTICULARS		HALF-YEAR ENDED 30.09.2021 (UN-AUDITED)	HALF-YEAR ENDED 30.09.2020 (UN-AUDITED)
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Profit before tax as per Profit & Loss Statement	106.60	41.10
	Adjusted for :		
	Depreciation and amortization expenses	165.44	165.40
	Profit on sale of fixed asset	0.00	0.00
	Finance Costs	208.13	232.41
	Interest Income	(3.46)	(48.45)
		370.11	349.36
	Operating profit before working capital changes	476.71	390.46
	Adjustment for :		
	(Increase) / Decrease in Trade Receivables	12.35	(32.24)
	(Increase) / Decrease in Inventories	(455.88)	(82.78)
	(Increase) / Decrease in Other Assets	(26.69)	273.34
	(Decrease) / Increase in Trade Payables	359.17	(349.03)
	(Decrease) / Increase in Provisions	65.85	27.00
	(Decrease) / Increase in Other Liabilities	347.80	41.17
		302.60	(122.54)
	Cash generated from / (used in) operations	779.31	267.92
	Income Tax paid	(75.73)	(71.13)
	Net cash generated from/(used in) operating activities -	703.58	196.79
B.	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	Payment for Property, plant and equipment and Capital work in progress and Investment properties	(205.29)	(232.66)
	Sale of fixed assets	0.00	0.00
	Interest income	3.46	48.45
	Net cash (used in) Investing Activities - (B)	(201.85)	(184.21)
C.	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Proceeds / (Repayment) of Non-Current borrowings	(246.22)	426.28
	Net Increase/(decrease) in Current borrowings	77.22	0.15
	Interest paid	(208.13)	(232.41)
	Net cash(used in) / from financing activities - (C)	(377.13)	194.02
	Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)	124.60	206.60
	Cash and cash equivalents at the beginning of the year/period	227.63	275.97
	Cash and cash equivalents at the end of the year/period	352.23	482.57
1	<u>Cash and cash equivalents at the end of year/period comprises :</u>		
	Cash on hand	15.62	110.35
	Balances with banks		
	(i) In current accounts	141.02	171.02
	(ii) In fixed deposit accounts	195.59	201.20
	TOTAL	352.23	482.57



For DHABRIYA POLYWOOD LIMITED

Managing Director

For DHABRIYA POLYWOOD LTD

DIRECTOR

DHABRIYA POLYWOOD LIMITED

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CIN No. : L29305RJ1992PLC007003

ANNEXURE -I

(₹ In Lakhs)

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED SEPTEMBER 30, 2021

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021 Un-Audited	30.06.2021 Un-Audited	30.09.2020 Un-Audited	30.09.2021 Un-Audited	30.09.2020 Un-Audited	31.03.2021 Audited
I	Segment Revenue						
	- Plastic Products	3707.09	1716.39	2321.73	5423.48	3340.86	8785.80
	- Modular Furniture	284.76	251.31	575.45	536.07	746.48	1889.06
	Gross Turnover (Turnover and Inter Segment Transfers)	3991.85	1967.70	2897.18	5959.55	4087.34	10674.86
	Less : Inter Segment Transfers	5.60	7.32	6.87	12.92	8.86	31.41
	Revenue from Operations	3986.25	1960.38	2890.31	5946.63	4078.48	10643.45
II	Segment Results						
	- Plastic Products	338.33	60.17	218.48	398.50	203.18	888.20
	- Modular Furniture	(34.39)	(52.83)	43.26	(87.22)	52.10	141.66
	Total Segment Profit before Interest & Tax	303.94	7.34	261.74	311.28	255.28	1029.86
	- Finance Cost	(104.67)	(103.46)	(117.64)	(208.13)	(232.41)	(437.69)
	- Interest Income	2.33	1.12	16.00	3.45	18.23	27.46
	Profit Before Tax	201.60	(95.00)	160.10	106.60	41.10	619.63
III	Segment Assets						
	- Plastic Products	10560.33	10551.49	9727.71	10560.33	9727.71	10075.34
	- Modular Furniture	1817.77	1756.53	1840.94	1817.77	1840.94	1668.08
	Total	12378.10	12308.02	11568.65	12378.10	11568.65	11743.42
IV	Segment Liabilities						
	- Plastic Products	10560.33	10551.49	9727.71	10560.33	9727.71	10075.34
	- Modular Furniture	1817.77	1756.53	1840.94	1817.77	1840.94	1668.08
	Total	12378.10	12308.02	11568.65	12378.10	11568.65	11743.42

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

Place: Jaipur
Date: 13th November, 2021

Mahendra Karnawat
Whole Time Director
DIN: 00519876





TAMBI ASHOK & ASSOCIATES

Chartered Accountants

Phone : 2363078, 2378289

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

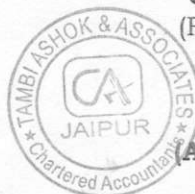
**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR
TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS**

**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, 2021** and year to date from April 01, 2021 to September 30, 2021 ("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: 13.11.2021**

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



Ashok Kumar Tambi

ASHOK KUMAR TAMBI
Partner

Membership No. 74100

UDIN: 21074100AAAAEH6580

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, 2021

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
I	Revenue from Operations	2190.81	977.08	1455.28	3167.89	2100.54	5513.84
II	Other Income	1.92	3.90	22.41	5.82	28.09	47.18
III	Total Income (I + II)	2192.73	980.98	1477.69	3173.71	2128.63	5561.02
IV	Expenses						
	a) Cost of materials consumed	1382.81	674.20	775.61	2057.01	1092.18	2947.14
	b) Purchases of stock-in-trade	44.15	29.88	29.88	74.03	77.96	314.52
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	18.97	(179.84)	(9.68)	(160.87)	16.06	(131.31)
	d) Employee Benefits Expenses	284.68	244.34	254.98	529.02	411.89	943.95
	e) Finance Cost	90.20	87.64	87.89	177.84	174.12	338.37
	f) Depreciation and amortization expenses	57.42	55.90	62.56	113.32	117.78	240.48
	g) Other expenses	257.90	165.43	242.70	423.33	349.32	805.98
	Total Expenses (IV)	2136.13	1077.55	1443.94	3213.68	2239.31	5459.13
V	Profit before Exceptional items and Taxes (III - IV)	56.60	(96.57)	33.75	(39.97)	(110.68)	101.89
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before Taxes (V - VI)	56.60	(96.57)	33.75	(39.97)	(110.68)	101.89
VIII	Tax expenses / (credit)						
	- Current Tax	0.00	0.00	0.00	0.00	0.00	29.36
	- Deferred Tax	0.41	(2.36)	(0.67)	(1.95)	(1.10)	0.93
	- Short / (Excess) provision for Taxes of earlier years	0.00	0.00	7.27	0.00	7.27	10.14
	- Total Tax	0.41	(2.36)	6.60	(1.95)	6.17	40.43
IX	Profit for the period (VII - VIII)	56.19	(94.21)	27.15	(38.02)	(116.85)	61.46
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	11.69
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(3.25)
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	8.44
XI	Total Comprehensive Income for the period After Tax (IX + X)	56.19	(94.21)	27.15	(38.02)	(116.85)	69.90
	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	0.52	(0.87)	0.25	(0.35)	(1.08)	0.57



For DHABRIYA POLYWOOD LIMITED

Managing 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 UN-AUDITED BALANCE SHEET

		(₹ in Lacs)	(₹ in Lacs)
		As at 30.09.2021	As at 31.03.2021
Particulars		Un-Audited	Audited
A. ASSETS			
1. Non-current Assets			
(a) Property, Plant and Equipment		3288.03	3213.19
(b) Capital work-in-progress		577.22	647.17
(c) Investment Property		180.25	176.13
(d) Financial Assets			
(i) Investments		480.16	480.16
(ii) Loans		26.83	26.83
(iii) Others		0.00	0.00
(e) other non-current assets		0.00	0.00
Total-Non-current assets		4552.49	4543.48
2. Current assets			
(a) Inventories		2972.66	2691.03
(b) Financial Assets			
(i) Trade receivables		1488.95	1495.19
(ii) Cash and cash equivalents		158.12	140.16
(iii) Bank balances other than (ii) above		0.00	0.00
(iv) Loans		30.99	31.09
(v) Others		84.09	81.87
(c) Other current assets		247.90	247.68
Total Current assets		4982.71	4687.02
Total Assets		9535.20	9230.50
B. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share capital		1082.42	1082.42
(b) Other Equity		2865.10	2903.11
Total Equity		3947.52	3985.53
2. LIABILITIES			
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		1631.21	1861.51
(ii) Other financial liabilities		13.24	14.45
(b) Provisions		142.59	137.49
(c) Deferred tax liabilities (net)		67.24	69.19
(d) Other non-current liabilities		0.00	0.00
Total Non current liabilities		1854.28	2082.64
3. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		2075.58	1989.65
(ii) Trade Payables			
- Dues to Micro and Small Enterprises		84.75	56.21
- Dues to Creditors other than Micro and Small Enterprises		556.08	360.31
(iii) Other financial liabilities		654.21	462.80
(b) Other current liabilities		249.94	204.02
(c) Provisions		121.99	99.88
(d) Current tax liabilities (Net)		(9.15)	(10.54)
Total Current liabilities		3733.40	3162.33
Total Equity and Liabilities		9535.20	9230.50

Notes:-

- The above un-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 13th November, 2021.
- The Company has one segment of activity viz 'Plastic Products' (i.e. manufacturing, sales & installation of uPVC/PVC Profiles, Sheets, Mouldings Window & Doors).
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. However, it has no further significant impact with respect to COVID-19 pandemic during the quarter & half year ended September 30, 2021.
- 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, 2021.



For and on behalf of Board
For Dhabriya Polywood Limited

Digvijay Dhabriya
Managing Director
DIN: 00519946

Mahendra Karnawat
WholeTime Director
DIN: 00519876



Place: Jaipur
Date: 13th November, 2021

DHABRIYA POLYWOOD LIMITED

STANDALONE UN-AUDITED STATEMENT OF CASH FLOW

For the Half-Year Ended on September 30, 2021

(₹ In Lakhs)

PARTICULARS	HALF-YEAR ENDED 30.09.2021 (UN-AUDITED)	HALF-YEAR ENDED 30.09.2020 (UN-AUDITED)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per Profit & Loss Statement	(39.97)	(110.66)
Adjusted for :		
Depreciation and amortization expenses	113.32	117.78
Finance Costs	177.84	174.12
Interest Income	(2.16)	(16.83)
	289.00	275.07
Operating profit before working capital changes	249.03	164.41
Adjustment for :		
(Increase) / Decrease in Trade Receivables	6.24	(67.98)
(Increase) / Decrease in Inventories	(281.63)	(8.48)
(Increase) / Decrease in Other Assets	(2.33)	231.81
(Decrease) / Increase in Trade Payables	224.31	(446.87)
(Decrease) / Increase in Provisions	27.21	11.30
(Decrease) / Increase in Other Liabilities	246.66	29.96
	220.46	(250.26)
Cash generated from / (used in) operations	469.49	(85.87)
Income Tax paid	(9.15)	(41.70)
Net cash generated from/(used in) operating activities - (A)	460.34	(127.56)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for Property, plant and equipment and Capital work in progress and Investment properties	(122.33)	(113.42)
Interest income	2.16	16.83
Net cash (used in) Investing Activities - (B)	(120.17)	(96.59)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds / (Repayment) of Non-Current borrowings	(230.30)	471.32
Net Increase/(decrease) in Current borrowings	85.93	32.82
Interest paid	(177.84)	(174.12)
Net cash(used in) / from financing activities - (C)	(322.21)	330.03
Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)	17.96	105.88
Cash and cash equivalents at the beginning of the year/period	140.16	187.15
Cash and cash equivalents at the end of the year/period	158.12	293.03
1 Cash and cash equivalents at the end of year/period comprises :		
Cash on hand	3.18	70.09
Balances with banks		
(i) In current accounts	18.58	101.02
(ii) In fixed deposit accounts	136.36	121.92
TOTAL	158.12	293.03



For DHABRIYA POLYWOOD LIMITED

Managing Director

For DHABRIYA POLYWOOD LTD

DIRECTOR