



**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/2024-25/59

Date: 13.11.2024

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

Scrip Code: 538715

Sub: -: Outcome of the Board Meeting held on November 13, 2024.

Dear Sir/ Ma'am,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors have its meeting held today i.e. November 13, 2024, has approved the Un-Audited Financial Results (Standalone and Consolidated) for the Quarter & Half Year ended September 30, 2024.

The Meeting of the Board of Directors commenced at 03:30 P.M and concluded at 04:20 P.M.

Kindly take the information on record.

Thanking You,

Yours faithfully,

FOR DHABRIYA POLYWOOD LIMITED

SPARSH JAIN

Digitally signed by SPARSH
JAIN
Date: 2024.11.13 16:41:15
+05'30'

Sparsh Jain
Company Secretary
M. No. A36383



NARENDRA SHARMA & CO.

CHARTERED ACCOUNTANTS

308, JAIPUR TOWER, M.I. ROAD, OPP. ALL INDIA RADIO,
JA'PUR, 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, 2024 and year to date from April 01, 2024 to September 30, 2024 ("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





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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 ₹ 3843.80 Lakhs as at September 30, 2024, total revenues of ₹ 1826.54 Lakhs and ₹ 3777.13 Lakhs, total net profit after tax of ₹ 216.74 Lakhs and ₹ 510.78 Lakhs, total comprehensive income of ₹ 216.74 Lakhs and ₹ 510.78 Lakhs for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024, respectively, and net cash flow of ₹ (218.61) Lakhs for the period from April 01, 2024 to September 30, 2024 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)

(YOGESH GAUTAM)

Partner

Membership No. 072676

UDIN : 24072676BKEDG109462



Place : Jaipur

Date : 13th November 2024

DHABRIYA POLYWOOD LIMITED

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CIN No. : L29305RJ1992PLC007003

(₹ In Lakhs. except per share data)

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2024

SL. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	Revenue						
I	Revenue from Operations	5805.03	5869.47	5464.69	11674.50	10484.07	21163.30
II	Other Income	17.72	12.02	11.96	29.74	16.53	52.06
III	Total Income (I + II)	5822.75	5881.49	5476.65	11704.24	10500.60	21215.36
IV	Expenses						
	a) Cost of materials consumed	3054.53	2974.10	2928.43	6028.63	6012.44	11456.66
	b) Purchases of stock-in-trade	115.67	73.99	40.46	189.66	124.01	393.63
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(179.53)	172.44	252.40	(7.09)	107.93	(168.38)
	d) Employee Benefits Expenses	913.02	881.23	775.78	1794.25	1460.14	3280.27
	e) Finance Cost	125.62	117.74	124.19	243.36	254.22	508.70
	f) Depreciation and amortization expenses	218.12	193.23	165.87	411.35	312.73	689.75
	g) Other expenses	983.61	843.74	708.21	1827.35	1329.41	3099.89
	Total Expenses (IV)	5231.04	5256.47	4995.34	10487.51	9600.88	19260.52
V	Profit before Exceptional items and Taxes (III - IV)	591.71	625.02	481.31	1216.73	899.73	1954.84
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before Taxes (V - VI)	591.71	625.02	481.31	1216.73	899.73	1954.84
VIII	Tax expenses / (credit)						
	- Current Tax	106.60	164.94	119.88	271.54	219.16	485.52
	- Deferred Tax	46.60	(4.79)	2.69	41.81	12.07	35.11
	- Short / (Excess) provision for Taxes of earlier years	20.26	0.02	0.18	20.28	0.23	25.06
	- Total Tax	173.46	160.17	122.75	333.63	231.46	546.69
IX	Profit for the period (VII - VIII)	418.25	464.85	358.56	883.10	668.27	1408.15
	Net Profit after tax for the year attributed to:						
	- Owners of the Company	418.31	464.76	358.68	883.07	668.55	1408.13
	- Non-controlling interest	(0.06)	0.09	(0.12)	0.03	(0.28)	0.02
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	(3.95)
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	1.15
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	(2.79)
XI	Total Comprehensive Income for the period After Tax (IX + X)	418.25	464.85	358.56	883.10	668.27	1405.37
	Total Comprehensive Income for the year attributed to:						
	- Owners of the Company	418.31	464.76	358.68	883.07	668.55	1405.35
	- Non-controlling interest	(0.06)	0.09	(0.12)	0.03	(0.28)	0.02
	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	3.86	4.29	3.31	8.16	6.18	13.01



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(₹ in Lakhs)

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2024

PARTICULARS	AS AT 30.09.2024	AS AT 31.03.2024
	UNAUDITED	AUDITED
A. ASSETS		
1. Non-current Assets		
(a) Property, Plant and Equipment	7844.21	6934.00
(b) Capital work-in-progress	14.68	507.23
(c) Investment Property	171.82	170.73
(d) Financial Assets		
(i) Investments	2.12	2.12
(ii) Loans	82.68	54.00
(iii) Others	102.30	82.52
(iv) Others	0.00	0.00
(e) other non-current assets		
Total Non-current assets	8217.81	7750.60
2. Current assets		
(a) Inventories	5170.44	4973.55
(b) Financial Assets		
(i) Trade receivables	2879.08	2402.96
(ii) Cash and cash equivalents	561.22	686.51
(iii) Bank balances other than (ii) above	0.00	0.00
(iv) Loans	0.00	0.00
(v) Others	197.78	187.60
(vi) Others	531.16	456.62
(c) Other current assets		
Total Current assets	9339.68	8707.24
Total Assets	17557.49	16457.84
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share capital	1082.42	1082.42
(b) Other Equity	8036.06	7152.95
Total Equity	9118.48	8235.37
2. LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1801.73	2074.22
(ii) Other financial liabilities	0.00	0.00
(b) Provisions	280.32	248.82
(c) Deferred tax liabilities (net)	179.92	138.12
(d) Other non-current liabilities	0.00	0.00
Total Non current liabilities	2261.97	2461.16
3. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3119.97	3211.62
(ii) Trade Payables		
- Dues to Micro and Small Enterprises	82.23	34.52
- Dues to Creditors other than Micro and Small Enterprises	1187.05	1222.64
(iii) Other financial liabilities	208.15	122.45
(b) Other current liabilities	1068.81	682.47
(c) Provisions	420.84	349.34
(d) Current tax liabilities (Net)	89.99	138.27
Total Current liabilities	6177.04	5761.31
Total Equity and Liabilities	17557.49	16457.84

Notes:-

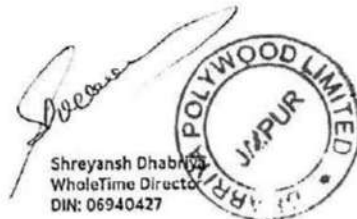
- The above Unaudited Consolidated Financial Results have been prepared in accordance with Indian accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015.
- The above Unaudited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 13th November, 2024.
- Segment Information as per Ind-AS 108 "Operating Segments" is disclosed in Annexure - I.
- The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company.
- Previous year's / period's figures have been regrouped / reclassified / recasted, wherever necessary to confirm to classification of current year / period.
- There are no investor complaints received / pending as on September 30, 2024.



For & on behalf of Board
For Dhabriya Polywood Limited

Digvijay Dhabriya
Managing Director
DIN: 00519946

Place: Jaipur
Date: 13th November, 2024



Shreyansh Dhabriya
WholeTime Director
DIN: 06940427

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ANNEXURE -I

(₹ In Lakhs)

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2024

SL. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
I	Segment Revenue						
	- Plastic Products	5035.48	4625.91	4850.08	9661.39	8985.06	17819.76
	- Modular Furniture	793.53	1275.93	622.13	2069.46	1519.85	3402.97
	Gross Turnover (Turnover and Inter Segment Transfers)	5829.01	5901.84	5472.21	11730.85	10504.91	21222.73
	Less: Inter Segment Transfers	23.98	32.37	7.53	56.35	20.85	59.43
	Revenue from Operations	5805.03	5869.47	5464.69	11674.50	10484.06	21163.30
II	Segment Results						
	- Plastic Products	666.61	653.49	546.51	1320.10	1038.47	2185.35
	- Modular Furniture	45.33	85.76	54.37	131.10	109.77	255.06
	Total Segment Profit before Interest & Tax	711.94	739.25	600.88	1451.20	1148.24	2440.41
	- Finance Cost	(125.62)	(117.74)	(124.19)	(243.36)	(254.22)	(508.70)
	- Interest Income	5.39	3.51	4.62	8.89	5.69	23.12
	Profit Before Tax	591.71	625.02	481.31	1216.73	899.71	1954.84
III	Segment Assets						
	- Plastic Products	15030.52	14820.11	13007.98	15030.52	13007.98	14112.95
	- Modular Furniture	2526.97	2241.75	1964.68	2526.97	1964.68	2344.89
	Total	17557.49	17061.86	14972.66	17557.49	14972.66	16457.84
IV	Segment Liabilities						
	- Plastic Products	15030.52	14820.11	13007.98	15030.52	13007.98	14112.95
	- Modular Furniture	2526.97	2241.75	1964.68	2526.97	1964.68	2344.89
	Total	17557.49	17061.86	14972.66	17557.49	14972.66	16457.84

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

Shreyansh Dhabriya
WholeTime Director
DIN: 06940427

Place: Jaipur
Date: 13th November, 2024



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(₹ In Lakhs)

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

PARTICULARS	HALF YEAR ENDED 30.09.2024 (UNAUDITED)		HALF YEAR ENDED 30.09.2023 (UNAUDITED)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax as per Profit & Loss Statement		1216.73		899.73
Adjusted for :				
Depreciation and amortization expenses	411.35		312.73	
Finance Costs	243.36		254.22	
Interest Income	(8.90)		(5.70)	
		645.82		561.25
Operating profit before working capital changes		1862.55		1460.98
Adjustment for :				
(Increase) / Decrease in Trade Receivables	(476.11)		(360.43)	
(Increase) / Decrease in Inventories	(196.89)		374.83	
(Increase) / Decrease in Other Assets	(133.20)		(411.42)	
(Decrease) / Increase in Trade Payables	12.12		(119.66)	
(Decrease) / Increase in Provisions	103.00		75.15	
(Decrease) / Increase in Other Liabilities	333.77		137.27	
		(357.31)		(304.27)
Cash generated from / (used in) operations		1505.24		1156.71
Income Tax paid		(201.83)		(89.50)
Net cash generated from/(used in) operating activities - (A)		1303.41		1067.21
B. CASH FLOW FROM INVESTING ACTIVITIES				
Payment for Property, plant and equipment and Capital work in progress and Investment properties	(830.09)		(371.82)	
Interest income	8.90		5.70	
Net cash (used in) Investing Activities - (B)		(821.19)		(366.13)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds / (Repayment) of Non-Current borrowings	(272.49)		(424.49)	
Net Increase/(decrease) in Current borrowings	(91.65)		(37.24)	
Interest paid	(243.36)		(254.22)	
Net cash(used in) / from financing activities - (C)		(607.51)		(715.95)
Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)		(125.29)		(14.86)
Cash and cash equivalents at the beginning of the year/period		686.51		497.52
Cash and cash equivalents at the end of the year/period		561.22		482.66
1 Cash and cash equivalents at the end of year/period comprises:				
Cash on hand		86.60		21.74
Balances with banks				
(i) In current accounts		121.56		139.98
(ii) In fixed deposit accounts		353.06		320.94
TOTAL		561.22		482.66



[Signature]





NARENDRA SHARMA & CO.

CHARTERED ACCOUNTANTS

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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, 2024 and year to date from April 01, 2024 to September 30, 2024 ("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)

(YOGESH GAUTAM)

Partner

Membership No. 072676

UDIN: 24072676CBKEDJN6413

Place: Jaipur

Date : 13th November 2024



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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, 2024

SL. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	Revenue						
I	Revenue from Operations	3502.06	2798.54	3153.12	6300.60	5488.75	11276.40
II	Other Income	8.22	5.25	10.81	13.47	13.84	82.41
III	Total Income (I + II)	3510.28	2803.79	3163.93	6314.07	5502.59	11358.81
IV	Expenses						
	a) Cost of materials consumed	1862.87	1493.23	1650.05	3356.10	3089.34	5864.46
	b) Purchases of stock-in-trade	53.48	10.89	30.17	64.37	92.53	253.00
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(107.62)	(0.59)	231.06	(108.21)	(7.60)	(62.91)
	d) Employee Benefits Expenses	527.54	514.35	449.94	1041.89	842.75	1898.63
	e) Finance Cost	119.65	110.55	115.79	230.20	235.32	475.71
	f) Depreciation and amortization expenses	116.57	106.76	102.54	223.33	187.51	418.06
	g) Other expenses	682.01	414.59	437.98	1096.61	800.34	1833.09
	Total Expenses (IV)	3254.50	2649.78	3017.53	5904.29	5240.19	10680.04
V	Profit before Exceptional items and Taxes (III - IV)	255.78	154.01	146.40	409.78	262.40	678.77
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before Taxes (V - VI)	255.78	154.01	146.40	409.78	262.40	678.77
VIII	Tax expenses / (credit)						
	- Current Tax	48.00	38.00	38.00	85.00	63.50	149.00
	- Deferred Tax	23.63	4.69	2.02	28.31	0.00	27.20
	- Short / (Excess) provision for Taxes of earlier years	0.00	0.00	0.18	0.00	0.18	1.45
	- Total Tax	71.63	42.69	40.20	114.31	63.68	177.65
IX	Profit for the period (VII - VIII)	184.15	111.32	106.20	295.47	198.72	501.12
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	(5.75)
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	1.60
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	(4.15)
XI	Total Comprehensive Income for the period After Tax (IX + X)	184.15	111.32	106.20	295.47	198.72	496.97
	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	1.70	1.03	0.98	2.73	1.84	4.63



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

UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2024

(₹ in Lakhs)

PARTICULARS		As at 30.09.2024	As at 31.03.2024
		UNAUDITED	AUDITED
A. ASSETS			
1. Non-current Assets			
(a) Property, Plant and Equipment		5455.61	5074.43
(b) Capital work-in-progress		14.68	41.74
(c) Investment Property		171.82	170.73
(d) Financial Assets			
(i) Investments		480.16	480.16
(ii) Loans		0.00	0.00
(iii) Others		33.17	23.50
(e) other non-current assets		0.00	0.00
Total-Non-current assets		6155.44	5790.56
2. Current assets			
(a) Inventories		3746.42	3328.90
(b) Financial Assets			
(i) Trade receivables		2097.09	1855.65
(ii) Cash and cash equivalents		265.09	242.88
(iii) Bank balances other than (ii) above		0.00	0.00
(iv) Loans		0.00	0.00
(v) Others		165.00	151.95
(c) Other current assets		362.85	380.81
Total Current assets		6636.45	5960.20
Total Assets		12791.89	11750.76
B. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share capital		1082.42	1082.42
(b) Other Equity		4059.67	3764.21
Total Equity		5142.09	4846.63
2. LIABILITIES			
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		2150.73	2272.42
(ii) Other financial liabilities		0.00	0.00
(b) Provisions		187.67	167.67
(c) Deferred tax liabilities (net)		147.68	119.37
(d) Other non-current liabilities		0.00	0.00
Total Non current liabilities		2486.08	2559.46
3. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		2648.03	2760.91
(ii) Trade Payables			
- Dues to Micro and Small Enterprises		21.16	9.82
- Dues to Creditors other than Micro and Small Enterprises		968.65	789.73
(iii) Other financial liabilities		163.08	87.82
(b) Other current liabilities		1078.04	447.05
(c) Provisions		253.34	204.32
(d) Current tax liabilities (Net)		31.42	45.02
Total Current liabilities		5163.72	4344.67
Total Equity and Liabilities		12791.89	11750.76

Notes:-

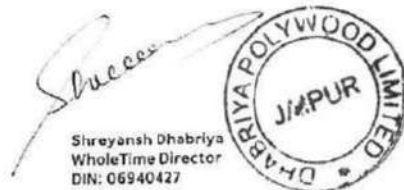
- The above Unaudited Standalone Financial Results have been prepared in accordance with Indian accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015.
- The above Unaudited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 13th November, 2024.
- The Company has one segment of activity viz 'Plastic Products' (i.e. manufacturing, sales & installation of uPVC/PVC Profiles, Sheets, Mouldings, Window & Doors).
- The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company.
- Previous year's / period's figures have been regrouped / reclassified / recasted, wherever necessary to confirm to classification of current year / period.
- There are no investor complaints received / pending as on September 30, 2024.



For & on behalf of Board
For Dhabriya Polywood Limited

Digvijay Dhabriya
Managing Director
DIN: 00519946

Place: Jaipur
Date: 13th November, 2024



Shreyansh Dhabriya
WholeTime Director
DIN: 06940427

DHABRIYA POLYWOOD LIMITED

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(₹ in Lakhs)

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

PARTICULARS		HALF YEAR ENDED 30.09.2024 (UNAUDITED)		HALF YEAR ENDED 30.09.2023 (UNAUDITED)	
A.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit before tax as per Profit & Loss Statement		409.78		262.40
	Adjusted for :				
	Depreciation and amortization expenses	223.33		187.51	
	Finance Costs	230.20		235.32	
	Interest Income	(4.53)		(3.65)	
			449.00		419.18
	Operating profit before working capital changes		858.78		681.58
	Adjustment for :				
	(Increase) / Decrease in Trade Receivables	(241.43)		(37.28)	
	(Increase) / Decrease in Inventories	(417.52)		276.65	
	(Increase) / Decrease in Other Assets	(4.76)		(394.81)	
	(Decrease) / Increase in Trade Payables	190.26		(89.27)	
	(Decrease) / Increase in Provisions	69.02		44.30	
	(Decrease) / Increase in Other Liabilities	661.23		69.45	
			256.81		(130.96)
	Cash generated from / (used in) operations		1115.59		550.62
	Income Tax paid		(54.58)		(28.50)
	Net cash generated from/(used in) operating activities - (A)		1061.02		522.12
B.	CASH FLOW FROM INVESTING ACTIVITIES				
	Payment for Property, plant and equipment and Capital work in progress and Investment properties	(578.56)		(157.39)	
	Interest income	4.53		3.65	
	Net cash (used in) Investing Activities - (B)		(574.03)		(153.74)
C.	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds / (Repayment) of Non-Current borrowings	(121.69)		(167.59)	
	Net Increase/(decrease) in Current borrowings	(112.88)		(25.02)	
	Interest paid	(230.20)		(235.32)	
	Net cash(used in) / from financing activities - (C)		(464.78)		(427.93)
	Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)		22.21		(59.55)
	Cash and cash equivalents at the beginning of the year/period		242.88		290.56
	Cash and cash equivalents at the end of the year/period		265.09		231.01
1	Cash and cash equivalents at the end of year/period comprises				
	Cash on hand		41.23		5.81
	Balances with banks				
	(i) In current accounts		37.18		21.60
	(ii) In fixed deposit accounts		186.68		203.60
	TOTAL		265.09		231.01