



Ref: BSE/SEC-02/

November 14, 2024

The General Manager
Dept. of Corporate Services
Bombay Stock Exchange Limited
Floor 25th P.J. Towers
Dalal Street Bandra (E)
Mumbai - 400 001.

The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex
Mumbai - 400 051

Dear Sir,

Sub: Unaudited Financial Results for the quarter and half year ended 30.09.2024
Ref: BSE Scrip Code: 543232

Pursuant to Regulation 30 and 33 of the SEBI (Listing obligations & Disclosure Requirement) Regulations, 2015, please find enclosed the Statement of unaudited standalone Financial Results for the quarter and half year ended 30.09.2024 and Limited Review Report by the Statutory Auditors of the Company on the above results duly approved by the Board of Directors in their meeting held on November 14, 2024. The meeting of the directors was commenced at 11:00 a.m. and concluded at 12.45 p.m. This is for your information and record.

Thanking you.

Yours faithfully,

For **Archidply Decor Limited**

(Shyam Daga)
Managing Director
DIN:00561803
Encl: a/a



ARCHIDPLY DÉCOR LIMITED

Registered office: Sy. No.19, KSSIDC Industrial Area, Bangalore Road, Katmahanahalli, Chintamani, Chikaballapur, Karnataka -563125 email : bangalore@archidply.com ; website www.archidplydecor.com
Telephone : +91 9448419394

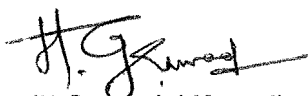
CIN: **L20231KA2017PLC179929**

Independent Auditor's Limited Review Report On the Quarterly Unaudited Standalone Financial Results of the Company for the Quarter ended 30th September 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors of **Archidply Decor Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Archidply Decor Limited for the quarter ended September 30th, 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) regulations, 2015, as amended ('Listing Regulations') and has been initialed by us for identification purpose.
2. This Standalone statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The same has been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 "Interim Financial reporting" prescribed under section 133, of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Standalone financial statements based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" specified under section 143(10) of the companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone 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 provide 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 Standalone financial results prepared in accordance with applicable Accounting Standards prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under 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 GRV & PK
Chartered Accountants
FRN: 008099S



(H. Ganpatlal Kawad)
(Partner)

(Membership No.204840)

UDIN- 24204840BKDEXM4096

Place: Bangalore

Date: November 14, 2024



ARCHIDPLY DÉCOR LIMITED

Registered office SY NO. 19 KSSIDC INDUSTRIAL AREA BANGALORE ROAD, KATAMACHANAHALLI CHINTAMANI, CHIKKABALLAPUR, KARNATAKA
INDIA, 563125

website :www.archidplydecor.com email: bangalore@archidply.com Tel : +91 9611190305

CIN : L20231KA2017PLC179929

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30.09.2024

(Rs. In Lakhs)

Particulars	3 Months ended	3 Months ended	3 Months ended	Half year ended	Half year ended	Year ended
	30.09.2024	30.6.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
1. Income						
a. Revenue from operations	1,410.18	1,234.97	1,300.05	2,645.16	2,057.40	4,725.48
b. Other Income	38.79	27.76	26.75	66.56	51.89	117.51
Total Income (1)	1,448.98	1,262.74	1,326.80	2,711.71	2,109.29	4,842.99
2. Expenditure						
a. cost of materials consumed	470.57	379.33	398.94	849.90	777.46	1,730.94
b. Purchases of stock -in -trade	539.75	555.08	536.45	1,094.83	782.55	1,681.32
c.Changes in inventories of finished goods, work in progress and stock in trade	51.65	(42.76)	(34.97)	8.89	(120.65)	(160.38)
d. Employee benefits expense	131.34	128.89	122.42	260.23	233.81	486.78
e. Finance Costs	48.82	61.90	42.33	110.73	80.31	207.63
f. Depreciation and amortisation expense	45.98	45.30	29.31	91.28	57.74	175.29
g. Other expenditure	138.00	149.35	197.92	287.35	323.39	642.63
Total Expenditure (2)	1,426.10	1,277.10	1,292.38	2,703.20	2,134.62	4,764.20
3. Profit from before Exceptional items & tax(1-2)	22.87	(14.36)	34.42	8.51	(25.33)	78.78
4. Prior Period Income(+)/(-)Expenditure	-	-	-	-	-	-
5. Profit Before Taxation	22.87	(14.36)	34.42	8.51	(25.33)	78.78
6. Tax Expense						
- Current tax	8.74			8.74	-	15.41
- Taxes for earlier year	0.99			0.99	-	2.54
- Deferred tax	(13.34)	7.51	12.22	(5.83)	(1.46)	57.98
7. Profit for the period from continuing operations	26.48	(21.87)	22.21	4.61	(23.86)	2.86
8. Other Comprehensive Income						
A i) Items that will not be reclassified to profit or loss						
Defined benefit plan actuarial gains/(losses)	-	2.40	(2.01)	2.40	(1.44)	8.87
ii) Income Tax relating to items that will not be reclassified to profit or loss	-	(0.60)	0.51	(0.60)	0.36	(2.23)
B i) Items that will be reclassified to profit or loss						
Diminution in the value of Investment	-	-	-	-	-	-
ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Total	-	1.80	(1.50)	1.80	(1.07)	6.64
9. Total Comprehensive income for the period (7+8)	26.48	(20.07)	20.71	6.41	(24.94)	9.49
10 (a) Paid up Equity Share Capital(face Value Rs.10/- per share)	556.63	556.63	556.63	556.63	556.63	556.63
10 (b) Reserves				4,524.97		4,518.56
11. Earnings Per Share (EPS)						
Basic and diluted EPS *						
b) Basic and diluted EPS after Extraordinary items for the period, for the year to date	0.48	(0.39)	0.40	0.08	(0.43)	0.05

* Not Annualised for Quarter

(Rs.In.Lakhs)

STATEMENT OF ASSETS AND LIABILITIES	Half Year ended	Year ended
PARTICULARS	UnAudited	Audited
	30.09.2024	31.03.2024
A. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property , plant and Equipment	1,906.23	1,975.94
(b) Capital WIP	-	-
(c) Financial Assets		-
i) Investments	0.24	0.24
ii) Loans	469.15	587.82
iii) Others	602.11	452.83
(c) Other non current assets	107.31	127.31
Total Non current assets	3,085.04	3,144.15
2. CURRENT ASSETS		
(a) Inventories	2,673.93	2,740.90
(b) Financial Assets		
i. Trade Receivables	2,034.53	1,913.46
ii. Cash and cash equivalent	29.22	31.60
iii. Bank balances other than cash and cash equivalent	6.18	6.05
(c) Other current assets	106.76	60.53
Total Current Assets	4,850.63	4,752.53
TOTAL ASSETS	7,935.68	7,896.68
B.EQUITY & LIABILITIES		
1. EQUITY:		
(a) Equity Share Capital	556.63	556.63
(b) Other Equity	4,524.97	4,518.56
Total Shareholders Fund	5,081.59	5,075.18
2. NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
i. Borrowings	9.98	-
ii. Lease Liabilities	260.44	286.86
(b) Provisions	80.30	74.14
(c) Deferred tax Liabilities	40.03	45.25
Total Non-Current liabilities	390.75	406.24
3. CURRENT LIABILITIES		
(a) Financial Liabilities		
i. Borrowings	1,944.90	1,868.66
ii. Lease Liabilities	48.83	44.82
iii. Trade Payables		
Total Outstanding dues of Micro and small Enterprises	116.59	167.30
Total Outstanding dues of Creditors other than Micro and small Enterprises	225.11	180.81
iii. Other financial liabilities	42.12	63.35
(b) Short term Provisions	58.47	49.55
(c) Current Tax Liabilities(net)	8.62	6.65
(d) Other Current Liabilities	18.70	34.10
Total Current liabilities	2,463.34	2,415.25
TOTAL EQUITY & LIABILITIES	7,935.68	7,896.68

Notes

- The above unaudited Financial results of Archidply Décor Limited ("The Company") have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meetings held on November 14, 2024. Limited Review of these results as required under Regulation 33 of SEBI (LODR) regulation, 2015, has been completed by the statutory Auditor of the Company. The Statutory Auditor has issued an unqualified review report thereon.
- This unaudited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Sec 133 of Companies Act, 2013 and other recognised accounting practises and policies to the extent applicable.
- Figures for the previous periods have been regrouped, recasted and reclassified to confirm to the classification of the current period, wherever necessary.
- The Company has not discontinued any of its operations during the period under review
- There are no exceptional / extraordinary items during the Year ended 31, March, 2024 and quarter ended 30th September, 2024
- The company's business activity fall within a single operating segment, namely 'Wood Based Products'. Accordingly, the disclosure requirements of INDAS 108- 'Operating Segments' are not applicable.

For Archidply Décor Ltd.,



Shyam Daga
Managing Director

Date: November 14, 2024
Place: Bangalore

ARCHIDPLY DÉCOR LIMITED

Statement Of Cash Flow

		Amount in Rs.		Amount in Rs.	
PARTICULARS		FOR HALF YEAR ENDED 30 september, 2024		FOR HALF YEAR ENDED 30 september, 2023	
A.	Cash flows arising from operating activities				
	Net Profit/(Loss) Before Tax	8.51		(61.14)	
Add:	Depreciation	91.28		57.74	
	Interest Paid	101.98		77.57	
Less:	Other comprehensive (Income)/loss	(2.40)		1.44	
		204.18		72.74	
Less:	Interest Received	51.34		42.14	
		152.83		30.60	
	Operating profit before working capital changes				
	(Increase)/Decrease in Inventory	66.96		(282.15)	
	(Increase)/Decrease in Debtors	(121.07)		276.94	
	(Increase)/Decrease in Loans & Advances	(175.51)		(63.71)	
	Increase/(Decrease) in Trade Payables	(6.41)		(81.36)	
	Increase/(Decrease) in Provisions	15.08		15.11	
	Increase/(Decrease) in other current liabilities	(36.63)		(37.91)	
	Cash flow from Operations	(104.74)		(142.48)	
	Payment of Income Tax	7.75		0.58	
	Net Cash Flow from Operating Activities		(112.50)		(143.05)
B.	Cash flows arising from Investment activities				
	Inflows:				
	Receipt/(Lending) of Loans and Advance	118.67		47.78	
	Interest Received	51.34		42.14	
	Outflows:				
	Loans & Advances Advanced	-		38.00	
	Investment in Fixed Assets	21.57		125.13	
	FD Made with bank	0.14		0.06	
			148.31		(73.28)
C.	Cash flows arising from finance activities				
	Inflows:				
	Proceeds of Loan	87.24		299.43	
	Outflows:				
	Repayment of Loan	1.02		-	
	Principial payment of lease liability	22.41		-	
	Interest paid on lease liabilities	14.03		-	
	Interest paid	87.95	(38.19)	77.57	221.87
	Cash flow from all activities-(A+B+C)		(2.37)		5.53
Add:	Cash & cash equivalents at beginning of the year		31.60		22.72
	Cash & cash equivalents at year end of the year		29.22		28.25