



**ARCHIDPLY DÉCOR LIMITED**

Registered office :Sy.No. 19 KSSIDC Industrial Area,  
Bangalore Road, Katmahanahalli, Chintamani, Chikaballapur, Karnataka -563125  
website :www.archidplydecor.com email: bangalore@archidply.com  
CIN : L20231KA2017PLC179929

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30.09.2023**

(Rs. In Lakhs)

Particulars	3 Months ended	3 Months ended	3 Months ended	Half year ended	Half year ended	Year ended
	30.09.2023	30.6.2023	30-09-2022	30.09.2023	30.09.2022	31-03-2023
	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
<b>1. Income</b>						
a. Revenue from operations	1,300.05	757.35	1,027.84	2,057.40	2,038.81	5,049.52
b. Other Income	26.75	25.14	29.71	51.89	51.71	115.26
<b>Total Income (1)</b>	<b>1,326.80</b>	<b>782.49</b>	<b>1,057.54</b>	<b>2,109.29</b>	<b>2,090.52</b>	<b>5,164.77</b>
<b>2. Expenditure</b>						
a. cost of materials consumed	398.94	378.52	462.20	777.46	973.04	1,987.97
b. Purchases of stock -in -trade	536.45	246.11	286.00	782.55	461.06	1,542.95
c.Changes in inventories of finished goods, work in progress and stock in trade	(34.97)	(85.67)	(39.27)	(120.65)	(2.83)	138.15
d. Employee benefits expense	122.42	111.39	93.60	233.81	191.32	370.25
e. Finance Costs	42.33	37.98	34.20	80.31	70.12	163.17
f. Depreciation and amortisation expense	29.31	28.43	33.98	57.74	64.05	129.28
g. Other expenditure	197.92	125.48	158.99	323.39	271.58	719.22
<b>Total Expenditure (2)</b>	<b>1,292.38</b>	<b>842.23</b>	<b>1,029.71</b>	<b>2,134.62</b>	<b>2,028.34</b>	<b>5,050.99</b>
<b>3. Profit from before Exceptional items &amp; tax(1-2)</b>	<b>34.42</b>	<b>(59.75)</b>	<b>27.84</b>	<b>(25.33)</b>	<b>62.18</b>	<b>113.79</b>
<b>4. Prior Period Income(+)/(-)Expenditure</b>						(3.80)
<b>5. Profit Before Taxation</b>	<b>34.42</b>	<b>(59.75)</b>	<b>27.84</b>	<b>(25.33)</b>	<b>62.18</b>	<b>109.99</b>
<b>6. Tax Expense</b>						
- Current tax	-	-	-	-	-	4.22
- Taxes for earlier year	-	-	-	-	-	-
- Deferred tax	12.22	(13.68)	8.61	(1.46)	18.48	32.76
<b>7. Profit for the period from continuing operations</b>	<b>22.21</b>	<b>(46.07)</b>	<b>19.23</b>	<b>(23.86)</b>	<b>43.70</b>	<b>73.01</b>
<b>8. Other Comprehensive Income</b>						
A i) Items that will not be reclassified to profit or loss		-		-	-	-
Defined benefit plan actuarial gains/(losses)	(2.01)	0.57	2.38	(1.44)	4.75	3.95
ii) Income Tax relating to items that will not be reclassified to profit or loss	0.51	(0.15)	0.62	0.36	1.24	(1.03)
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	-	-	-	-	-	-
<b>Total</b>	<b>(1.50)</b>	<b>0.43</b>	<b>2.99</b>	<b>(1.07)</b>	<b>5.99</b>	<b>2.93</b>
<b>9. Total Comprehensive income for the period (7+8)</b>	<b>20.71</b>	<b>(45.64)</b>	<b>22.22</b>	<b>(24.94)</b>	<b>49.68</b>	<b>75.93</b>
<b>10 (a) Paid up Equity Share Capital( face Value Rs.10/- per share)</b>	<b>556.63</b>	<b>556.63</b>	<b>556.63</b>	<b>556.63</b>	<b>556.63</b>	<b>556.63</b>
<b>10 (b) Reserves</b>						<b>4,509.06</b>
<b>11. Earnings Per Share (EPS)</b>						
Basic and diluted EPS *						
b) Basic and diluted EPS after Extraordinary items for the period, for the year to date	0.40	(0.83)	0.35	(0.43)	0.79	1.31

\* Not Annualised for Quarter

(Rs.In.Lakhs)

STATEMENT OF ASSETS AND LIABILITIES	Half Year ended	Year ended
	UnAudited	Audited
PARTICULARS	30.09.2023	31.03.2023
<b>A. ASSETS</b>		
<b>1. NON-CURRENT ASSETS</b>		
(a) Property , plant and Equipment	1,419.63	1,435.46
(b) Capital WIP	96.20	12.97
(c) Financial Assets		
i) Investments	0.24	0.24
ii) Loans	640.31	650.09
iii) Others	0.60	0.60
(c) Deferred tax Asset	16.79	14.96
(d) Other non current assets	703.66	668.51
<b>Total Non current assets</b>	<b>2,877.42</b>	<b>2,782.84</b>
<b>2. CURRENT ASSETS</b>		
(a) Inventories	2,517.70	2,215.56
(b) Financial Assets		
i. Trade Receivables	1,817.74	2,094.68
ii. Cash and cash equivalent	28.25	22.72
iii. Bank balances other than cash and cash equivalent	5.87	5.81
(c) Current Tax Assets(net)	0.58	5.45
(d) Other current assets	146.48	96.65
<b>Total Current Assets</b>	<b>4,516.63</b>	<b>4,440.87</b>
<b>TOTAL ASSETS</b>	<b>7,394.04</b>	<b>7,223.71</b>
<b>B.EQUITY &amp; LIABILITIES</b>		
<b>1. EQUITY:</b>		
(a) Equity Share Capital	556.63	556.63
(b) Other Equity	4,484.13	4,509.06
<b>Total Shareholders Fund</b>	<b>5,040.75</b>	<b>5,065.69</b>
<b>2. NON-CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
i. Borrowings	-	-
(b) Provisions	74.82	70.38
<b>Total Non-Current liabilities</b>	<b>74.82</b>	<b>70.38</b>
<b>3. CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
i. Borrowings	1,847.88	1,548.45
ii. Trade Payables		
Total Outstanding dues of Micro and small Enterprises	46.43	109.14
Total Outstanding dues of Creditors other than Micro and small Enterprises	262.60	281.25
iii. Other financial liabilities	33.23	65.99
(b) Short term Provisions	83.67	73.00
(c) Other Current Liabilities	4.66	9.81
<b>Total Current liabilities</b>	<b>2,278.47</b>	<b>2,087.64</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>7,394.04</b>	<b>7,223.71</b>

  


## Notes

1. 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, 2023 .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.
2. 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.
3. Figures for the previous periods have been regrouped , recasted and reclassified to confirm to the classification of the current period, wherever necessary.
4. The Company has not discontinued any of its operations during the period under review
5. There are no exceptional / extraordinary items during the Year ended 31, March, 2023 and quarter ended 30th September, 2023
6. 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.

**Date: November 14, 2023**  
**Place: Bangalore**

**For Archidply Décor Ltd.,**

**Shyam Daga**  
**Managing Director**



## ARCHIDPLY DÉCOR LIMITED

### Statement Of Cash Flow

	PARTICULARS	Amount in Rs.	
		FOR HALF YEAR ENDED 30TH SEPTEMBER, 2023	
		Unaudited	Unaudited
<b>A.</b>	<b>Cash flows arising from operating activities</b>		
	Net Profit/(Loss) Before Tax	(25.33)	62.18
<b>Add:</b>	Depreciation	57.74	64.05
	Interest Paid	77.57	62.12
<b>Less:</b>	Other comprehensive (Income)/loss	1.44	(4.75)
		108.55	193.10
<b>Less:</b>	Interest Received	42.14	42.34
		<b>66.41</b>	<b>150.76</b>
	<b>Operating profit before working capital changes</b>		
	(Increase)/Decrease in Inventory	(302.15)	293.57
	(Increase)/Decrease in Debtors	276.94	217.77
	(Increase)/Decrease in Loans & Advances	(79.52)	(395.73)
	Increase/(Decrease) in Trade Payables	(81.36)	(28.70)
	Increase/(Decrease) in Provisions	15.11	(34.98)
	Increase/(Decrease) in other current liabilities	(37.91)	39.34
	Cash flow from Operations	(142.48)	242.03
	Payment of Income Tax	0.58	0.91
	<b>Net Cash Flow from Operating Activities</b>	<b>(143.05)</b>	<b>241.12</b>
<b>B.</b>	<b>Cash flows arising from Investment activities</b>		
	<b>Inflows:</b>		
	Receipt/(Lending) of Loans and Advance	47.78	80.28
	Interest Received	42.14	42.34
	<b>Outflows:</b>		
	Loans & Advances Advanced	38.00	95.00
	Investment in Fixed Assets	125.13	32.60
	FD Made with bank	0.06	-
		<b>(73.28)</b>	<b>(4.99)</b>
<b>C.</b>	<b>Cash flows arising from finance activities</b>		
	<b>Inflows:</b>		
	Proceeds of Loan	299.43	200.00
	<b>Outflows:</b>		
	Repayment of Loan	-	372.41
	Interest paid	77.57	62.12
		<b>221.87</b>	<b>(234.53)</b>
	<b>Cash flow from all activities-(A+B+C)</b>	<b>5.53</b>	<b>1.60</b>
<b>Add:</b>	Cash & cash equivalents at beginning of the year	22.72	27.70
	Cash & cash equivalents at year end of the year	28.25	29.29



**Independent Auditor's Limited Review Report On the Quarterly Unaudited Standalone Financial Results of the Company for the Quarter ended 30<sup>th</sup> September 2023 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 and half year ended September 30<sup>th</sup>, 2023 ("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



(Kamal Kishore)  
Partner  
(Membership No. 205819)



UDIN- 23205819 BQYAA83424  
Place: Bangalore  
Date: November 14, 2023