

(Rs in lacs except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended (Audited)
	31 Dec'17	30 Sep'17	31 Dec'16	31 Dec'17	31 Dec'16	31 Mar'17
1. Income						
Revenue from Operations (Net)	4,060.63	953.76	375.30	5,270.53	1,177.79	1,776.66
Other Income	35.77	0.51	0.48	37.28	1.40	0.55
	4,096.40	954.27	375.78	5,307.81	1,179.19	1,777.21
2. Expenses						
Cost of Material consumed	1,781.52	-	3.33	1,781.52	475.74	489.97
Purchase of Stock-in-Trade	778.42	3,297.23	263.00	4,075.65	263.00	1,065.04
Changes in Inventories of Finished Goods, Work-in-progress and stock-in-Trade	310.11	(2,419.40)	23.34	(1,856.02)	161.31	(2.42)
Employees Benefit Expense	501.97	9.43	16.23	514.06	83.24	109.48
Finance Cost	16.85	0.07	34.15	21.10	71.07	97.61
Depreciation and amortisation expenses	37.08	10.74	9.36	57.35	34.01	43.55
Other Expenses	524.91	25.97	24.41	591.70	80.16	119.12
	3,950.86	924.04	373.82	5,185.36	1,168.53	1,922.35
3. Profit Before Exceptional Item & Tax	145.54	30.23	1.96	122.45	10.66	(145.14)
Exceptional Item	-	(91.50)	-	(91.50)	-	-
4. Profit Before Tax	145.54	(61.27)	1.96	30.95	10.66	(145.14)
5. Tax Expenses						
Current Tax	22.00	-	0.80	22.00	3.50	-
Deferred Tax	-	-	-	-	-	(43.94)
5. Profit for the Period	123.54	(61.27)	1.16	8.95	7.16	(101.20)
Other Comprehensive Income (OCI)						
i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
ii) Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-	-
iii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
iv) Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
Total Comprehensive Income for the period	123.54	(61.27)	1.16	8.95	7.16	(101.20)
Earnings per equity share (Face Value on 2/-) (Not Annualised)						
a) Basic	0.10	(0.40)	0.01	0.02	0.05	(0.66)
b) Diluted	0.10	(0.40)	0.01	0.02	0.05	(0.66)
Paid up Equity Share Capital, Equity Shares on 2/- each.	2,446.86	304.86	304.86	2,446.86	304.86	304.86
Other Equity excluding Revaluation Reserve	-	-	-	-	-	489.14

Notes

1. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 14th February, 2018.

2. The Company has for the first time adopted The Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) with the transition date as 1st April, 2016. The results for the quarter and nine months ended December 2017 and December 2016 have been prepared in accordance with IND AS rules prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. The unaudited financial results for the quarter ended 31st December, 2017 have been subjected to "Limited review" by the Statutory Auditors of the company. The Ind-AS compliant financial results for the corresponding quarter and nine months ended 31st December 2016 have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.

Although not required, the financial results in respect of the previous year ended 31st March, 2017 have been disclosed. These have been furnished as per the then prevailing Accounting Standards notified under Companies (Accounting Standards) Rules, 2006 (IGAAP), re-aligned/ re-arranged to conform to the current period's classification and are not Ind-AS compliant. Hence, the Ind-AS figures for the periods ended 31st December 2017 & 31st December 2016 are not comparable with the IGAAP figures for the year ended 31st March, 2017.

4. The Company's Operations relate to primarily one segment, Manufacturing and Trading of Plywood and Related Products. Hence the results are reported under one segment as per the IND AS 108 - "Operating Segments".

5. A reconciliation of the net profit reported for the Quarter and Nine Months Ended 31st December, 2016, required, as per Paragraph 32 of Ind AS 101:

Particulars	Rs. In lacs	
	Corresponding Quarter ended 31st December 2016	Corresponding Nine Months ended 31st December 2016
Net Profit as per Indian GAAP	1.20	7.32
Ind AS Adjustments:-		
Effect of discounting factor	-0.04	-0.16
Net Profit as per Ind AS	1.16	7.16

Place: Chennai
Date: 14.02.2018



For and on behalf of the Board of Directors
Uniply Decor Limited

Ramesh Kumar Malpani
Ramesh Kumar Malpani
Joint Managing Director
DIN: 00672813



Lily & Geetha Associates

CHARTERED ACCOUNTANTS

Limited Review Report for Companies (other than banks)

**Review Report to
The Board of Directors
Uniply Decor Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Uniply Decor limited** ('The Company') for the quarter ended December 31st, 2017, being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and disclosure requirements) regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 dated 05 July 2016.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statement based on our review.

2. We conducted our review of the Statement in accordance with the standards on Review Engagements (SRE) 2410, "Review Financial Information performed by the Independent auditor of the entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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.
3. Based on our review conducted as stated above, nothing has come to attention that causes us to believe that the accompanying Statements of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards and other recognized accounting principles and policies 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 modified by circular No.CIR/CFD/FAC/62/2016 dated 05 July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Lily & Geetha Associates
Chartered Accountants
FRN: 006982S**

M.S.
**Mathy Sam
Partner
Membership No:206624**

**Place: Chennai
Date: 14.02.2018**

