S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP
(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
LLPIN – AAV-2926
FRN- 306033E/E300272

SUITE NOS : 606-608
THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
KOLKATA - 700 107
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Independent Auditor's Review Report on Standalone Unaudited Financial Results of The Indian Wood Products Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
The Indian Wood Products Company Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of The Indian Wood Products Company Limited ('the Company') for the quarter and half year ended 30 September 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time.

2. This statement is the responsibility of the company's management and approved by the Board of Directors which has been prepared in accordance with the recognition & 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review 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. 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 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 Indian Accounting Standards 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S K Agrawal and Co Chartered Accountants LLP
Chartered Accountant
Firm Reg. No.: 306033E/E300272

J K Choudhury
Partner
Membership No: 009367
UDIN- 25009367BMKZ4I5158

Place- Kolkata
Dated- 14th November 2025

S K Agrawal And Co. Chartered Accountants LLPIN - AAV - 2926 FRN : 306033E / E300272 Kolkata

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Independent Auditor's Review Report on Consolidated Unaudited Financial Results of The Indian Wood Products Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
The Indian Wood Products Company Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of The Indian Wood Products Company Limited ('the Parent') and its Joint Venture (the Parent and its Joint Venture together referred to as 'the Group') for the quarter and half year ended 30 September 2025, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI ") from time to time.

2. The 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 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

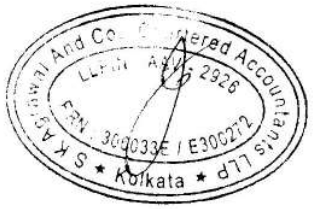
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information 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 the Standards on Auditing specified under section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 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 result of the following entity:

Parent:
- The Indian Wood Products Company Limited

Joint Venture:
- Agro & Spice Trading Pte Ltd



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5. Based on our review conducted and procedure performed as stated in paragraph 3 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 Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

6. The Statement includes the Group's share of net profit after tax of Rs. 169.48 lakhs and total comprehensive income of Rs. 169.48 lakhs for the half year ended 30 September 2025, as considered in the Statement, in respect of the above said Joint Venture, based on their interim financial information, which have not been reviewed/audited by its auditor, and have been furnished to us by the Parent's Company management.

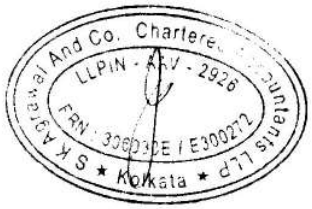
7. The above mentioned joint venture is located outside India whose financial information including his subsidiaries have been prepared in accordance with accounting principles generally accepted in their respective countries. The Company's Management has converted the financial information of such joint venture located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Company's Management. Our conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular in so far as it relates to the aforesaid Joint Venture are based solely on such unaudited/unreviewed interim financial information.

Our conclusion on the Statement is not modified in respect of the above matters.

For S K Agrawal and Co Chartered Accountants LLP
Chartered Accountant
Firm Reg. No.: 306033E/E300272

J K Choudhury
Partner
Membership No: 009367
UDIN- 25009367BMKZGJ8861

Place- Kolkata
Dated- 14th November 2024



THE INDIAN WOOD PRODUCTS COMPANY LIMITED
CIN: L20101WB1919PLC003557
Regd Office: 9, Brabourne Road, Kolkata – 700 001
Email id: iwpho@iwpkatha.co.in Website: www.iwpkatha.com
Phone: 033 - 22426799

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. In lacs)

Particulars	STANDALONE					
	Quarter ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
a)Gross Sales	5,528.10	5,143.16	6,002.44	10,671.26	11,636.25	22,580.82
b) Other Income	4.92	5.98	6.25	10.90	13.17	55.12
Total	**5,533.02**	**5,149.14**	**6,008.69**	**10,682.16**	**11,649.42**	**22,635.94**
Expenditure						
a) Cost of materials consumed	3,249.89	3,138.45	3,438.30	6,388.34	6,742.52	13,844.76
b) purchase of Stock-in-trade	43.42	66.88	122.96	110.30	122.96	345.58
c) (Increase) / decrease in stock in trade	70.28	(29.02)	426.75	41.26	746.58	133.31
d) Employee benefits expense	588.22	596.70	537.30	1,184.92	1,089.82	2,318.05
e) Finance Cost	170.41	191.38	189.67	361.79	421.08	790.95
f) Depreciation and amortisation expense	106.18	106.18	80.31	212.36	160.62	333.65
g) Other Expenses	1,182.42	974.70	1,090.28	2,157.12	2,113.86	4,363.23
Total	**5,410.82**	**5,045.27**	**5,885.57**	**10,456.09**	**11,397.44**	**22,129.53**
Profit/(Loss) for the period before exceptional Items/Tax	**122.20**	**103.87**	**123.12**	**226.07**	**251.98**	**506.41**
Exceptional Item	-	-	-	-	-	-
Profit before tax	**122.20**	**103.87**	**123.12**	**226.07**	**251.98**	**506.41**
Tax Expense - Current	27.39	26.14	18.17	53.53	50.36	142.50
- Deferred Tax	(0.66)	(0.66)	(8.07)	(1.32)	(16.13)	(3.88)
Net Profit(+)/Loss(-) after tax (3-4)	**95.47**	**78.39**	**113.02**	**173.86**	**217.75**	**367.79**
Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss						
(ii)Remeasurement of net defined benefit liability	(5.47)	(5.47)	(23.57)	(10.94)	(47.13)	(20.84)
(iii) Equity instruments through other comprehensive income, net	-	-	-	-	-	-
(v) Income tax on the above items	1.37	1.38	5.93	2.75	11.86	5.24
Total other comprehensive income, net of tax	**(4.10)**	**(4.09)**	**(17.64)**	**(8.19)**	**(35.27)**	**(15.60)**
Total comprehensive income for the period	**91.37**	**74.30**	**95.38**	**165.67**	**182.48**	**352.19**
Paid-up Equity Share Capital (Face Value Rs.2/- per share)	1,279.75	1,279.75	1,279.75	1,279.75	1,279.75	1,279.75
Reserves excluding Revaluation Reserve	-	-	-	-	-	34,591.90
Earnings Per Share (EPS) (not to be annualised)						
a) Basic & Diluted EPS (Rs/ share in actuals)	0.15	0.12	0.18	0.27	0.34	0.57

By Order of the Board

Krishna Kumar Mohta
Chairman & Managing Director
(DIN 00702306)

Place : Kolkata
Date: 14.11.2025

S Kajrawal And Co. Chartered Accountants LLP LLPIN - AAV - 2926 FRN : 306033E / E300272 Kolkata

THE INDIAN WOOD PRODUCTS COMPANY LIMITED
CIN: L20101WB1919PLC003557
Regd Office: 9, Brabourne Road, Kolkata – 700 001
Email id: iwpho@iwpkatha.co.in Website: www.iwpkatha.com
Phone: 033 - 22426799

Statement of Standalone Assets and Liabilities as at 30th September, 2025

(Rs. In lacs)

Particulars	STANDALONE	
	UNAUDITED	AUDITED
	30.09.2025	31.03.2025
Assets		
Non-Current Assets		
a) Property, Plant and Equipment	38,190.12	37,928.64
b) Capital Work-in-Progress	4.36	4.36
c) Right to use assets	461.55	526.71
d) Financial Assets		
i) Investments	931.86	931.86
ii) Others	68.00	67.89
e) Othr Non-Current Assets	249.91	235.86
	39,905.80	**39,695.32**
Current Assets		
a) Inventories	6,322.86	6,927.29
b) Financial Assets		
i) Trade Receivable	5,052.80	4,816.99
ii) Cash and Cash Equivalent	521.21	231.23
iii) Bank Balances other than (ii) above	29.99	29.95
iv) Loans	18.40	19.58
v) Other Fianacial Assets	-	-
c) Current Tax Assets (Net)	78.06	54.56
d) Other Current Assets	2,382.85	2,286.10
	14,406.17	**14,365.70**
Total Assets	**54,311.97**	**54,061.02**
Equity and Liabilities		
a) Equity Share Capital	1,279.75	1,279.75
b) Other Equity	34,661.62	34,591.90
	35,941.37	**35,871.65**
Liabilities		
Non-Current Liabilities		
a) Financial Borrowing		
i) Borrowing	262.66	105.08
ii) Lease Liabilities	146.89	216.20
iii) Others	4.26	4.26
b) Deferred Tax Liabilities (Net)	7,340.32	7,344.40
c) Provision	74.72	58.73
d) Other Non-Current Liabilities	330.00	330.00
	8,158.85	**8,058.67**
Current Liabilities		
a) Financial Liabilities		
i) Borrowing	7,451.17	7,534.44
ii) Lease Liabilities	136.92	135.24
iii) Trade Payables		
Total outstanding dues of micro enterprise and small enterprise	-	82.40
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,754.19	1,540.34
iii) Others	227.27	194.35
b) Provisions	57.51	71.88
c) Other Current Liabilities	584.69	572.05
	10,211.75	**10,130.70**
Total Equity and Liabilities	**54,311.97**	**54,061.02**

By Order of the Board

Krishna Kumar Mohta
Chairman & Managing Director
(DIN 00702306)

Place : Kolkata
Date: 14.11.2025

S K Agarwal And Co. Chartered Accountants LLP — Kolkata

THE INDIAN WOOD PRODUCTS COMPANY LIMITED
CIN: L20101WB1919PLC003557
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Phone: 033 - 22426799

Statement of Standalone Cash Flow for the six months ended on 30th September, 2025

(₹ in Lakhs)

Particulars	Half Year Ended 30.09.2025		Half Year Ended 30.09.2024	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax		226.07		251.98
Adjustment for				
Depreciation	212.36		160.62	
Finance Cost	361.79		421.08	
Interest Received	(0.13)		(0.15)	
credit loss model	(1.15)		(4.48)	
Loss / (Gain) on sale of Assets	(0.41)	572.46	(3.00)	574.07
Operating Profit/(Loss) before working capital changes		**798.53**		**826.05**
Adjustment for				
Trade & Other Receivables	(236.09)		(1,351.50)	
Inventories	604.43		695.64	
Trade Payables	(156.17)	212.17	598.15	(57.71)
Cash generated for operations		**1,010.70**		**768.34**
Direct Tax Paid		77.03		64.74
Cash Flow before Exceptional Items		**933.67**		**703.60**
Exceptional Items		-		-
NET CASH FLOW FROM OPERATING ACTIVITIES		**933.67**		**703.60**
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets		(186.45)		(167.96)
Sale of Fixed Assets		0.61		5.43
NET CASH USED IN INVESTING ACTIVITIES		**(185.84)**		**(162.53)**
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Borrowings		194.12		236.01
Repayment of Borrowings		(119.81)		(142.66)
Repayment of Lease Liabilities		(67.61)		(22.58)
Dividend paid		(95.96)		(63.97)
Interest paid (Net)		(368.55)		(402.50)
NET CASH USED IN FINANCING ACTIVITIES		**(457.81)**		**(395.70)**
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)		290.02		145.37
CASH AND CASH EQUIVALENTS				
AT START OF THE YEAR		261.18		188.77
AT CLOSE OF THE PERIOD		551.20		334.14

By Order of the Board

Krishna Kumar Mohta
Chairman & Managing Director
(DIN 00702306)

Place : Kolkata
Date: 14.11.2025

S K Agrawal And Co. Chartered Accountants LLP Kolkata

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in Lacs)

Particulars	CONSOLIDATED					
	Quarter ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
a)Gross Sales	5,528.10	5,143.16	6,002.44	10,671.26	11,636.25	22,580.82
b) Other Income	4.92	5.98	6.25	10.90	13.17	55.12
Total	**5,533.02**	**5,149.14**	**6,008.69**	**10,682.16**	**11,649.42**	**22,635.94**
Expenditure						
a) Cost of materials consumed	3,249.89	3,138.45	3,438.30	6,388.34	6,742.52	13,844.76
b) Purchase of Stock-in-trade	43.42	66.88	122.96	110.30	122.96	345.58
c) (Increase) / decrease in stock in trade	70.28	(29.02)	426.75	41.26	746.58	133.31
d) Employee benefits expense	588.22	596.70	537.30	1,184.92	1,089.82	2,318.05
e) Finance Cost	170.41	191.38	189.67	361.79	421.08	790.95
f) Depreciation and amortisation expense	106.18	106.18	80.31	212.36	160.62	333.65
g) Other Expenses	1,182.42	974.70	1,090.28	2,157.12	2,113.86	4,363.23
Total	**5,410.82**	**5,045.27**	**5,885.57**	**10,456.09**	**11,397.44**	**22,129.53**
Share of Profit/ (Loss) of Joint Venture	**132.94**	**36.54**	**82.92**	**169.48**	**103.96**	**161.36**
Profit /(Loss) for the period before exceptional Items/Tax	**255.14**	**140.41**	**206.04**	**395.55**	**355.94**	**667.77**
Exceptional Item	-	-	-	-	-	-
Profit before tax	**255.14**	**140.41**	**206.04**	**395.55**	**355.94**	**667.77**
Tax Expense - Current	27.39	26.14	18.17	53.53	50.36	142.50
- Deferred Tax	(0.66)	(0.66)	(8.07)	(1.32)	(16.13)	(3.88)
Net Profit(+)/Loss(-) after tax (3-4)	**228.41**	**114.93**	**195.94**	**343.34**	**321.71**	**529.15**
Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss						
(ii)Remeasurement of net defined benefit liability	(5.47)	(5.47)	(23.57)	(10.94)	(47.13)	(20.84)
(iii) Share of other comprehensive income through Joint Venture	-	-	-	-	-	(15.78)
(iv) Equity instruments through other comprehensive income, net	-	-	-	-	-	-
(v) Income tax on the above items	1.37	1.38	5.93	2.75	11.86	5.24
Total other comprehensive income, net of tax	**(4.10)**	**(4.09)**	**(17.64)**	**(8.19)**	**(35.27)**	**(31.38)**
Total comprehensive income for the period	**224.31**	**110.84**	**178.30**	**335.15**	**286.44**	**497.77**
Paid-up Equity Share Capital (Face Value Rs.2/- per share)	1,279.75	1,279.75	1,279.75	1,279.75	1,279.75	1,279.75
Reserves excluding Revaluation Reserve	-	-	-	-	-	34,679.57
Earnings Per Share (EPS) (not to be annualised)						
a) Basic & Diluted EPS (Rs/ share in actuals)	0.36	0.18	0.31	0.54	0.50	0.83

By Order of the Board

Krishna Kumar Mohta
Chairman & Managing Director
(DIN 00702306)

Place : Kolkata
Date: 14.11.2025

S K Agrawal And Co. Chartered Accountants LLP ★ Kolkata ★

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Phone: 033 - 22426799

Statement of Consolidated Assets and Liabilities as at 30th September, 2025

(Rs. In lacs)

Particulars	CONSOLIDATED	
	UNAUDITED	AUDITED
	30.09.2025	31.03.2025
Assets		
Non-Current Assets		
a) Property, Plant and Equipment	38,190.12	37,928.64
b) Capital Work-in-Progress	4.36	4.36
c) Right to use assets	461.55	526.71
d) Financial Assets		
i) Investments	1,189.01	1,019.53
ii) Others	68.00	67.89
e) Othr Non-Current Assets	249.91	235.86
	40,162.95	**39,782.99**
Current Assets		
a) Inventories	6,322.86	6,927.29
b) Financial Assets		
i) Trade Receivable	5,052.80	4,816.99
ii) Cash and Cash Equivalent	521.21	231.23
iii) Bank Balances other than (ii) above	29.99	29.95
iv) Loans	18.40	19.58
v) Other Fianacial Assets	-	-
c) Current Tax Assets (Net)	78.06	54.56
d) Other Current Assets	2,382.85	2,286.10
	14,406.17	**14,365.70**
Total Assets	**54,569.12**	**54,148.69**
Equity and Liabilities		
a) Equity Share Capital	1,279.75	1,279.75
b) Other Equity	34,918.77	34,679.57
	36,198.52	**35,959.32**
Liabilities		
Non-Current Liabilities		
a) Financial Borrowing		
i) Borrowing	262.66	105.08
ii) Lease Liabilities	146.89	216.20
iii) Others	4.26	4.26
b) Deferred Tax Liabilities (Net)	7,340.32	7,344.40
c) Provision	74.72	58.73
d) Other Non-Current Liabilities	330.00	330.00
	8,158.85	**8,058.67**
Current Liabilities		
a) Financial Liabilities		
i) Borrowing	7,451.17	7,534.44
ii) Lease Liabilities	136.92	135.24
iii) Trade Payables		
Total outstanding dues of micro enterprise and small enterprise	-	82.40
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,754.19	1,540.34
iii) Others	227.27	194.35
b) Provisions	57.51	71.88
c) other Current Liabilities	584.69	572.05
	10,211.75	**10,130.70**
Total Equity and Liabilities	**54,569.12**	**54,148.69**

Place : Kolkata
Date: 14.11.2025

By Order of the Board

Krishna Kumar Mohta
Chairman & Managing Director
(DIN 00702306)

S K Agrawal And Co. Charte red Accountants LLP
LLPIN - AAY - 2926
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Kolkata

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Email id: iwpho@iwpkatha.co.in Website: www.iwpkatha.com
Phone: 033 - 22426799

Statement of Consolidated Cash Flow for the six months ended on 30th September, 2025

(₹ in Lakhs)

Particulars	Half Year Ended 30.09.2025		Half Year Ended 30.09.2024	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax		395.55		355.94
Adjustment for				
Depreciation	212.36		160.62	
Finance Cost	361.79		421.08	
Interest Received	(0.13)		(0.15)	
credit loss model	(1.15)		(4.48)	
Loss / (Gain) on sale of Assets	(0.41)	572.46	(3.00)	574.07
Operating Profit/(Loss) before working capital changes		**968.01**		**930.01**
Adjustment for				
Trade & Other Receivables	(236.09)		(1,351.50)	
Inventories	604.43		695.64	
Trade Payables	(156.17)	212.17	598.15	(57.70)
Cash generated for operations		**1,180.18**		**872.30**
Direct Tax Paid		77.03		64.74
Cash Flow before Exceptional Items		**1,103.15**		**807.56**
Exceptional Items		-		-
NET CASH FLOW FROM OPERATING ACTIVITIES		**1,103.15**		**807.56**
B) CASH FLOW FROM INVESTING ACTIVITIES				
Investment in shares		(169.48)		(103.96)
Purchase of Fixed Assets		(186.45)		(167.96)
Sale of Fixed Assets		0.61		5.43
NET CASH USED IN INVESTING ACTIVITIES		**(355.32)**		**(266.49)**
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Borrowings		194.12		236.01
Repayment of Borrowings		(119.81)		(142.66)
Repayment of Lease Liabilities		(67.61)		(22.58)
Dividend / Dividend tax paid		(95.96)		(63.97)
Interest paid (Net)		(368.55)		(402.50)
NET CASH USED IN FINANCING ACTIVITIES		**(457.81)**		**(395.70)**
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)		290.02		145.37
CASH AND CASH EQUIVALENTS				
AT START OF THE YEAR		261.18		188.77
AT CLOSE OF THE PERIOD		551.20		334.14

By Order of the Board

Place : Kolkata
Date: 14.11.2025

Krishna Kumar Mohta
Chairman & Managing Director
(DIN 00702306)

S K Agrawal And Co. Chartered Accountants LLPIN - AAV-2926 FRN : 316033E / E300272 Kolkata

THE INDIAN WOOD PRODUCTS COMPANY LIMITED
CIN: L20101WB1919PLC003557
Regd Office: 9, Brabourne Road, Kolkata – 700 001
Email id: iwpho@iwpkatha.co.in Website: www.iwpkatha.com
Phone: 033 - 22426799

Note

1) The aforementioned results of the company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 14, 2025 at Kolkata.

2) The Consolidated results has been prepared in accordance to Equity Method as per Ind AS and includes our share of Profit in the Joint Venture Company i.e. M/s Agro and Spice Trading Pte Ltd, Singapore and its subsidiaries. The results of the Joint Venture Company for the quarter and half year ended September 30, 2025, September 30, 2024 and quarter ended June 30, 2025 have been approved by the Company's Board of Directors but have not been subject to Audit or Review.

3) As the Company business activity fall within a single operating segment viz "Katha", the disclosure requirement of Accounting Standard (Ind As 108) on "Operating Segment" is not applicable.

4) The previous period figures have been regrouped/rearranged wherever necessary.

Place : Kolkata
Date: 14.11.2025

The Indian Wood Products Kolkata-1

By Order of the Board

Krishna Kumar Mohta
Chairman & Managing Director
(DIN 00702306)

S K Agrawal And Co. Chartered Accountants LLPIN - AAV - 2926 FRN : 305033E / E300272 Kolkata