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 40012813 Fax: 033 - 22426799

STATEMENT OF UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(Rs. in Lacs)

Particulars	STANDALONE				CONSOLIDATED			
	Quarter ended			Year Ended	Quarter ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
a) Revenue from Operation	5,143.16	5,444.67	5,633.81	22,580.82	5,143.16	5,444.67	5,633.81	22,580.82
b) Other Income	5.98	34.56	6.92	55.12	5.98	34.56	6.92	55.12
Total	**5,149.14**	**5,479.23**	**5,640.73**	**22,635.94**	**5,149.14**	**5,479.23**	**5,640.73**	**22,635.94**
Expenditure								
a) Cost of materials consumed	3,138.45	3,425.59	3,304.22	13,844.76	3,138.45	3,425.59	3,304.22	13,844.76
b) Purchase of Stock In Trade	66.88	213.01	-	345.58	66.88	213.01	-	345.58
c) (Increase) / decrease in stock in trade	(29.02)	(265.77)	319.83	133.31	(29.02)	(265.77)	319.83	133.31
d) Employee benefits expense	596.70	650.19	552.52	2,318.05	596.70	650.19	552.52	2,318.05
e) Finance Cost	191.38	185.89	231.41	790.95	191.38	185.89	231.41	790.95
f) Depreciation and amortisation expense	106.18	78.45	80.31	333.65	106.18	78.45	80.31	333.65
g) Other Expenses	974.70	1,053.65	1,023.58	4,363.23	974.70	1,053.65	1,023.58	4,363.23
Total	**5,045.27**	**5,341.01**	**5,511.87**	**22,129.53**	**5,045.27**	**5,341.01**	**5,511.87**	**22,129.53**
Share of Profit/ (Loss) of Joint Venture	-	-	-	-	**36.54**	**18.54**	**21.04**	**161.36**
Profit for the period before exceptional Items/Tax	**103.87**	**138.22**	**128.86**	**506.41**	**140.41**	**156.76**	**149.90**	**667.77**
Exceptional Item	-	-	-	-	-	-	-	-
Profit before tax	**103.87**	**138.22**	**128.86**	**506.41**	**140.41**	**156.76**	**149.90**	**667.77**
Tax Expense - Current	26.14	51.30	32.19	142.50	26.14	51.30	32.19	142.50
- Deferred Tax	(0.66)	20.81	(8.06)	(3.88)	(0.66)	20.81	(8.06)	(3.88)
Net Profit(+)/Loss(-) after tax	**78.39**	**66.11**	**104.73**	**367.79**	**114.93**	**84.65**	**125.77**	**529.15**
Other Comprehensive Income								
A (i) Items that will not be reclassified to profit or loss	(5.47)	49.85	(23.56)	(20.84)	(5.47)	49.85	(23.56)	(20.84)
(ii)Remeasurement of net defined benefit liability	-	-	-	-	-	-	-	-
(ii) Share of other comprehensive income through Joint Venture	-	-	-	-	-	(15.78)	-	(15.78)
(iii)Equity instruments through other comprehensive income, net	-	-	-	-	-	-	-	-
(iv) Income tax on the above items	1.38	(12.55)	5.93	5.24	1.38	(12.55)	5.93	5.24
B (i)Items that will be reclassified to profit or loss								
(ii)Fair value changes on investments								
Total other comprehensive income, net of tax	**(4.09)**	**37.30**	**(17.63)**	**(15.60)**	**(4.09)**	**21.52**	**(17.63)**	**(31.38)**
Total comprehensive income for the period	**74.30**	**103.41**	**87.10**	**352.19**	**110.84**	**106.17**	**108.14**	**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	1,279.75	1,279.75
Reserves excluding Revaluation Reserve	-	-	-	34,591.90	-	-	-	34,679.57
Earnings Per Share (EPS) (not to be annualised)								
a) Basic & Diluted EPS (Rs/ share in actuals)	0.12	0.10	0.16	0.57	0.18	0.13	0.20	0.83

Place : Kolkata
Date: 30.07.2025

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

The Indian Wood Products Co. Ltd.
Kol-1

By Order of the Board

Bharat Mohta
Whole Time Director & CEO
(DIN 00392090)

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Note

1) The above financial results of the company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on July 30, 2025.

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 ended June 30, 2025 & June 30, 2024 have been approved by the Companies 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 figures for the quarter ended March 31, 2025 represents the derived figures between the audited figures in respect of the year ended March 31, 2025 and the unaudited published period to date figures upto December 31, 2024, which was subject to a limited review.

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

Place : Kolkata
Date: 30.07.2025

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By Order of the Board

Bharat Mohta
Whole Time Director & CEO
(DIN 00392090)

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Independent Auditor's Review Report on Standalone Unaudited Quarterly 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 ended 30 June 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.

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Other Matters

5. The statement includes the financial results for the preceding quarter ended 31st March 2025 being the balancing figures between the audited figures of previous year in respect of the full financial year ended 31st March 2025 and the unaudited year-to-date figures up to the third quarter ended 31st December 2024.

   Our review report is not modified in respect of this matter.

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

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

J K Choudhury
Partner
Membership No: 009367
UDIN- 25009367BMKZFL4983

Place- Kolkata
Dated- 30th July 2025

S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP
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Independent Auditor's Review Report on Consolidated Unaudited Quarterly 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 ended 30 June 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. 36.54 lakhs and total comprehensive income of Rs. 36.54 lakhs for the quarter ended 30 June 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. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

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
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J K Choudhury
Partner
Membership No: 009367
UDIN- 25009367BMKZFM6657

Place- Kolkata
Dated- 30th July 2025