# THE INDIAN WOOD PRODUCTS COMPANY LIMITED CIN L20101WB1919PLC003557

#### **REGD OFFICE: 9, BRABOURNE ROAD, KOLKATA - 700001**

Email id: iwpcal1@cal2.vsnl.net.in Website: www.iwpkatha.com

Phone: 82320 23820 Fax 033-22426799



### STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2018

(Rs. In Lacs)

	Overter and d					Year ended
Particulars	Quarter ended 31.12.2018   30.09.2018   31.12.2017			Nine Month Ended 31.12.2018 31.12.2017		31.03.2018
	Unaudited	Unaudited		Unaudited	Unaudited	Audited
a) Revenue from Operations	4,832.24	5,255.62	5,096.65	14,968.68	17,108.93	21885.94
b) Other Income	10.27	25.93	17.14	103.76	49.01	154.55
Total	4,842.51	5,281.55	5113.79	15,072.44	17,157.94	22040.49
Ival	7,072.51	0,201,00	3113.77	10,012.77	17,137.74	22040.47
Expenditure						
a) Cost of material Consumed	2,860.32	2,658.54	3164.29	7,484.96	10,598.07	13106.34
b) Excise Duty	~	-	-	-	321.45	321.17
c) (Increased)/ decrease in stock in trade	-731.62	354.55	-475.23	707.96	-705.38	-610.58
d) Employee benefit expenses	639.45	627.50	628.27	1,816.44	1,705.41	2269.08
e) Depreciation and amortisation expenses	75.00	81.00	60.00	225.00	387.25	278.01
f) Finance Cost	130.38	105.41	126.56	348.28	180.00	505.83
g) Other Expenses	927.69	851.11	815.19	2,530.88	2,900.83	3730.44
Total	3,901.22	4,678.11	4319.08	13,113.52	15,387.63	19600.29
Profit for the period before exceptional item/Tax	941.29	603.44	794.71	1,958.92	1770.31	2440.20
Exceptional Item	-,	-	-	~	215.45	222.96
					a .	
Profit before Tax	941.29	603.44	794.71	1,958.92	1,985.76	2663.16
				-		
Tax Expenses - Current	272.00	173.00	272.00	565.00	. 679.00	930.00
- Deferred Tax	0.45	0.90	2.73	1.35	8.07	1.63
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Net Profit(+)/Loss(-) after tax (a)	668.84	429.54	519.98	1,392.57	1,298.69	1731.53
Other Comprehensive Income	-					
A. Items that will not be classified to profit or Loss					*	
(i) Remeasurement of net defined benefit liability	0.70	1.45		2.15	-	2.76
(ii) income tax on the above items	-0.20	-0.50	-	-0.70	-	-0.96
Total other comprehensive income, net of tax (b)	0.50	0.95		1.45	488	1.80
Total comprehensive income for the period (a+b)	669.34	430.49	519.98	1394.02	1298.69	1733.33
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Paid up Equity Capital(Face Value 10/- per share)	639.72	639.72	639.72	639.72	639,72	639.72
	)e					_
Reserve excluding Revaluation Reserve	7_	-	- 1	-	-	32608.32
Forming Day Shayes (FDS) (not to be some Prod)						
Earning Per Shares (EPS) (not to be annualised)	10.46	671	0.12	21.77	20.20	27.07
a) Basic & Dilute EPS (Rs/share inactuals)	10.46	6.71	8.13	21.77	20.30	27.07
						MINERAL RECOVERAGE PROPERTY PROPERTY OF THE PR



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#### Note

- 1) The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2019 at Kolkata
- 2) Post the applicability of Goods and Service Tax (GST) with effect from 1st July, 2017, revenue from operations are disclosed net of GST, whereas excise duty formed part of expenses in corresponding previous period/year. Accordingly, the revenue from operation and expenses for the nine months ended 31st December, 2018 are not comparable with the previous period/year presented in the results.
- 3) The Company has adopted Ind AS 115 " Revenue from contract with customers" which is mandatory for the reporting periods beginning on or after 1st April, 2018. Application of Ind-AS 115 does not have material impact on the financial result of the Company.
- 4) The Company operates in one reportable business segment i.e. "Katha"
- 5) The previous period figures have been regrouped/arranged whenever necessary.

Place:- Kolkata Date:- 13.02.2019 Sanjay & County Accounty Accou

By Order of the Board

Krishna Kumar Mohta Chairman and Managing Director

(DIN 00702306)

## AGRAWAL SANJAY & COMPANY

### CHARTERED ACCOUNTANTS

Firm Registration No.: 329088E

#### REPORT ON LIMITED REVIEW

To, The Board of Directors The Indian Wood Products Company Limited 9, Brabourne Road, Kolkata - 700001

We have reviewed the accompanying statement of standalone unaudited financial results of M/s. The Indian Wood Products Company Limited ("the Company"), for the Quarter and nine months ended 31st December, 2018, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.

This statement which is the responsibility of the Company's management and 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 standalone financial statements are free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit an accordingly, we do not express an audit opinion.

Based on our review conducted, nothing has come to our notice, that causes us to believe that the accompanying statement of an un-audited standalone financial results prepared in accordance with Indian accounting standards and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the matter in which it is to be disclosed, or that it contains any material misstatement.

For Agrawal Sanjay and Company

**Chartered Accountants** 

Firm Registration No.: 329088E

Place: Kolkata

Dated: 13th February, 2019

RadhakrishanTondon

Partner

Membership no. -060534

Room No.: 7, 1st Floor, 59 Bentinck Street, Kolkata - 700 069 E-mail: agrawalsanjaycompany@gmail.com