

STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER/HALF YEARLY ENDED 30TH SEPTEMBER, 2018

(Rs. In Lacs)

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
a) Revenue from Operations	5,255.62	4,880.82	5,147.81	10,136.44	12,012.28	21885.94
b) Other Income	25.93	67.55	41.52	93.48	71.32	154.55
Total	5,281.55	4,948.37	5189.33	10,229.92	12,083.60	22040.49
Expenditure						
a) Cost of material Consumed	2,658.54	1,966.10	2529.58	4,624.64	7,460.13	13106.34
b) Excise Duty	-	-	-	-	321.45	321.17
c) (Increased)/ decrease in stock in trade	354.55	1,085.03	543.00	1,439.58	-230.15	-610.58
d) Employee benefit expenses	627.50	549.49	508.70	1,176.99	1,077.14	2269.08
e) Depreciation and amortisation expenses	81.00	69.00	60.00	150.00	120.00	278.01
f) Finance Cost	105.41	112.49	130.07	217.90	260.69	505.83
g) Other Expenses	851.11	752.08	892.80	1,603.19	2,098.74	3730.44
Total	4,678.11	4,534.19	4664.15	9,212.30	11,108.00	19600.29
Profit for the period before exceptional item/Tax	603.44	414.18	525.18	1,017.62	975.60	2440.20
Exceptional Item	-	-	215.45	-	215.45	222.96
Profit before Tax	603.44	414.18	740.63	1,017.62	1,191.05	2663.16
Tax Expenses - Current	173.00	120.00	253.00	293.00	407.00	930.00
- Deferred Tax	0.90	-	2.68	0.90	5.34	1.63
Net Profit(+)/Loss(-) after tax (a)	429.54	294.18	484.95	723.72	778.71	1731.53
Other Comprehensive Income						
A. Items that will not be classified to profit or Loss	-	-	-	-	-	-
(i) Remeasurement of net defined benefit liability	1.45	-	-	1.45	-	2.76
(ii) income tax on the above items	-0.50	-	-	-0.50	-	-0.96
Total other comprehensive income, net of tax (b)	0.95	-	-	0.95	-	1.80
Total comprehensive income for the period (a+b)	430.49	294.18	484.95	724.67	778.71	1733.33
Paid up Equity Capital(Face Value 10/- per share)	639.72	639.72	639.72	639.72	639.72	639.72
Reserve excluding Revaluation Reserve	-	-	-	-	-	32608.32
Earning Per Shares (EPS) (not to be annualised)						
a) Basic & Dilute EPS (Rs/share inactuals)	6.71	4.60	7.58	11.31	12.17	27.07

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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 Assets and Liabilities

		(Rs. In Lacs)	
	Particulars	Stanedalone	
		30.09.2018	30.03.2018
		Unaudited	Audited
	ASSETS		
	Non-Current Assets		
	a) Property, Plant and equipment	38,188.27	37,860.70
	b) Capital work-in-progress	-	186.21
	c) Investment Property	-	-
	d) Other Intangible assets	-	-
	e) Financial Assets		
	i) Investments	789.25	755.58
	ii) Other Financial Assets	49.06	47.93
	f) Deferred tax assets (Net)	-	-
	g) Other non-current assets	212.95	219.42
		39,239.53	39,069.84
	Current Assets		
	a) Inventories	3,421.64	4,981.03
	b) Financial assets		
	i) Trade receivables	4,303.53	3,658.82
	ii) Cash and Cash equipments	165.67	321.79
	iii) Bank Balance other than (ii) above	20.18	462.90
	iv) Loans	18.42	25.58
	v) Other Financial Assets	0.20	0.47
	c) Current tax assets (Net)	-	-
	d) Other current assets	224.71	671.73
		8,154.35	10,122.32
	Total Assets	47,393.88	49,192.16
	EQUITY AND LIABILITIES		
	a) Equity Share Capital	640.03	640.03
	b) Other Equity	33,238.06	32,608.32
		33,878.09	33,248.35
	LIABILITIES		
	Non-current liabilities		
	a) Financial Liabilities		
	i) Borrowings	688.21	748.00
	ii) Other	5.05	5.05
	b) Deferred tax liabilities (Net)	7,447.71	7,446.31
	c) Provisions	-	155.28
		8,140.97	8,354.64
	Current Liabilities		
	a) Finance Liabilities		
	i) Borrowings	3,596.47	3,067.55
	ii) Trade Payables	1,098.42	3,217.79
	iii) Other	223.13	459.66
	b) Provisions	243.36	211.53
	c) Current Tax Liabilities (Net)	84.15	571.54
	d) Other Current Liabilities	129.29	61.10
		5,374.82	7,589.17
	Total Equity and liabilities	47,393.88	49,192.16

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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 November 09, 2018 at Kolkata
- 2) Post of applicability of Goods and Service Tax (GST) with effect from July 1, 2017, Revenue from Operation are required to be net of GST in accordance with the requirement of Ind AS. Accordingly the Revenue from Operation for the Current Quarter/hald year ended September 30, 2018 and quarter ended June 30, 2018 are not comparable with the quarter/half year September 30, 2017 prescribed in the financial results which are reported inclusive of excise duty
- 3) 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:- 09.11.2018

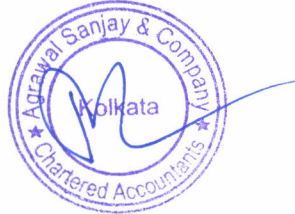
By Order of the Board

Krishna Kumar Mohta

Krishna Kumar Mohta

Chairman and Managing Director

(DIN 00702306)



AGRAWAL SANJAY & COMPANY

CHARTERED ACCOUNTANTS

Firm Registration No. : 329088E

INDEPENDENT AUDITOR'S REVIEW REPORT

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 **The Indian Wood Products Company Limited** (the Company) for the Quarter and Six Months ended 30th September, 2018 ("the Statement"), being submitted by the company pursuant to the 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 5th 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 & measurement principles laid down in the Indian Accountant 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.

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" 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 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.

Based on our review conducted as stated 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 the aforesaid Indian Accounting Standards and other recognised accounting principles 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **AGRAWAL SANJAY & COMPANY**

Chartered Accountant

Firm Registration No.:- 329088E



Radhakrishnan Tondon
RADHAKRISHNAN TONDON
(Partner)

Membership No. 060534

Place: Kolkata
Dated: 09/11/2018