

**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 and half year ended 30 September 2021, 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.



Place- Kolkata

Dated- 12th November 2021

For Agrawal Tondon & Co.

Chartered Accountant

Firm Reg. No.: 329088E

Radhakrishnan Tondon

Partner

Membership No: 060534

UDIN-

21060534 AAAAEW 1901

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 and half year ended 30 September 2021, 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.

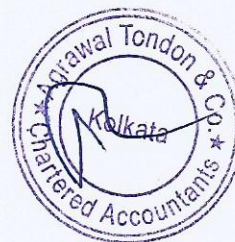
4. The Statement includes the result of the following entity:

Parent:

- The Indian Wood Products Company Limited

Joint Venture:

- Agro & Spice Trading Pte Ltd



Agrawal Tondon & Co.

CHARTERED ACCOUNTANTS

Firm Registration No. : 329088E

Room No. : 7, 1st Floor, 59 Bentinck Street
Kolkata - 700 069

Website - www.agrawalsanjay.com

E-mail Id : agrawaltondon2019@gmail.com

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. 42.54 lakhs and total comprehensive income of Rs.42.54 lakhs for the half year ended 30 September 2021, 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 abovementioned 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.



Place : Kolkata

Dated:- 12th November 2021

For Agrawal Tondon & Co.

Chartered Accountant

Firm Reg. No.: 329088E

Radhakrishan Tondon

Partner

Membership No: 060534

UDIN-

21060534AAAAEX9186

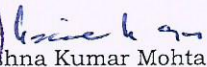
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2021

Rs. in lakhs

Particulars	STANDALONE					
	Quarter ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
a)Gross Sales	3,688.43	4,219.14	3,764.76	7,907.57	6,830.11	15,742.83
b) Other Income	7.50	7.89	8.86	15.39	22.25	47.53
Total	3,695.93	4,227.03	3,773.62	7,922.96	6,852.36	15,790.36
Expenditure						
a) Cost of materials consumed	2,320.74	2,714.99	2,264.44	5,035.73	4,007.74	9,585.51
b) purchase of Stock-in-trade	91.94	127.01	98.25	218.95	146.07	521.93
c) (Increase) / decrease in stock in trade	(38.96)	(185.44)	(563.63)	(224.40)	(348.00)	(1,038.42)
d) Employee benefits expense	515.00	511.03	560.45	1,026.03	1,084.10	2,175.17
e) Finance Cost	114.54	176.00	154.14	290.54	321.27	682.41
f) Depreciation and amortisation expense	91.41	100.09	97.50	191.50	193.00	396.75
g) Other Expenses	806.72	843.10	1,013.16	1,649.82	1,683.15	3,416.24
Total	3,901.39	4,286.78	3,624.31	8,188.17	7,087.33	15,739.59
Profit for the period before exceptional Items/Tax	(205.46)	(59.75)	149.31	(265.21)	(234.97)	50.77
Exceptional Item	-	-	-	-	-	-
Profit before tax	(205.46)	(59.75)	149.31	(265.21)	(234.97)	50.77
Tax Expense - Current	-	-	-	-	-	30.00
- Deferred Tax	(0.72)	(1.85)	2.77	(2.57)	5.55	(11.97)
Net Profit(+)/Loss(-) after tax (3-4)	(204.74)	(57.90)	146.54	(262.64)	(240.52)	32.74
Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss						
(ii) Remeasurement of net defined benefit liability	3.12	3.13	(10.97)	6.25	(21.94)	11.91
(iii) Equity instruments through other comprehensive income, net	-	-	-	-	-	-
(v) Income tax on the above items	(0.78)	(0.79)	2.76	(1.57)	5.52	(3.00)
Total other comprehensive income, net of tax	2.34	2.34	(8.21)	4.68	(16.42)	8.91
Total comprehensive income for the period	(202.40)	(55.56)	138.33	(257.96)	(256.94)	41.65
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	-	-	-	-	-	34,156.58
Earnings Per Share (EPS) (not to be annualised)						
a) Basic & Diluted EPS (Rs/ share in actuals)	(0.32)	(0.09)	0.23	(0.41)	(0.38)	0.05

Place : Kolkata
Date: 12.11.2021



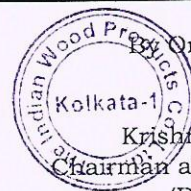
By Order of the Board

 Krishna Kumar Mohta
 Chairman and Managing Director
 (DIN 00702306)

Statement of Standalone Assets and Liabilities as at 30th September, 2021

(Rs. In lacs)

Particulars	STANDALONE	
	UNAUDITED	AUDITED
	30.09.2021	31.03.2021
Assets		
Non-Current Assets		
a) Property, Plant and Equipment	38,393.01	38,493.66
b) Capital Work-in-Progress	33.68	33.68
c) Right to use assets	466.69	491.89
d) Financial Assets		
i) Investments	931.86	931.86
ii) Other Financial Assets	68.09	66.32
e) Othr Non-Current Assets	268.38	229.16
	40,161.71	40,246.57
Current Assets		
a) Inventories	6,142.69	5,817.02
b) Financial Assets		
i) Trade Receivable	4,152.98	4,274.52
ii) Cash and Cash Equivalent	47.57	134.42
iii) Bank Balances other than (ii) above	30.51	27.02
iv) Loans	31.77	25.14
v) Other Fianacial Assets	45.73	0.72
c) Other Current Assets	2,539.97	2,375.07
	12,991.22	12,653.91
Total Assets	53,152.93	52,900.48
Equity and Liabilities		
a) Equity Share Capital	1,279.75	1,279.75
b) Other Equity	33,834.66	34,156.58
	35,114.41	35,436.33
Liabilities		
Non-Current Liabilities		
a) Financial Borrowing		
i) Borrowing	1,314.81	913.63
ii) Others	278.82	247.63
b) Deferred Tax Liabilities (Net)	7,416.09	7,417.10
c) Provision	-	34.46
	9,009.72	8,612.82
Current Liabilities		
a) Financial Liabilities		
i) Borrowing	5,033.00	5,465.63
ii) Trade Payables		
Total outstanding dues of micro enterprise and small enterprise	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,652.31	1,737.00
iii) Others	675.90	666.39
b) Provisions	170.23	151.83
c) Current Tax Liabilities (Net)	34.35	34.35
d) Other Current Liabilities	1,463.01	796.13
	9,028.80	8,851.33
Total Equity and Liabilities	53,152.93	52,900.48

Place : Kolkata
Date: 12.11.2021



Order of the Board

Krishna Kumar Mohta

Chairman and Managing Director
(DIN 00702306)

Statement of Standalone Cash Flow for the six months ended on 30th September, 2021

(₹ in Lakhs)

Particulars	Half Year Ended 30.09.2021		Half Year Ended 30.09.2020	
	A) CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before tax		(265.21)		(234.97)
Adjustment for				
Depreciation	191.50		193.00	
Finance Cost	290.54		321.27	
Interest Received	-		-	
Liabilities no longer required written back	-		(10.59)	
Exceptional items	-		-	
Impairment loss recognized/(reserved) under expected credit loss model	13.42		13.59	
Advances written off	-		-	
Loss / (Gain) on Foreign Exchange Fluctuation	(2.51)		-	
Loss / (Gain) on sale of Assets	-	492.95	-	517.27
Operating Profit/(Loss) before working capital changes		227.74		282.30
Adjustment for				
Trade & Other Receivables	(135.69)		79.86	
Inventories	(325.67)		(335.28)	
Trade Payables	697.27	235.91	145.65	(109.76)
Cash generated for operations		463.65		172.54
Direct Tax Paid		-		-
Cash Flow before Exceptional Items		463.65		172.54
Exceptional Items		-		-
NET CASH FLOW FROM OPERATING ACTIVITIES		463.65		172.54
B) CASH FLOW FROM INVESTING ACTIVITIES				
Investment in shares		-		-
Purchase of Fixed Assets		(65.65)		-
Sale of Fixed Assets		-		156.06
NET CASH USED IN INVESTING ACTIVITIES		(65.65)		156.06
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Borrowings		464.75		32.60
Repayment of Borrowings		(531.58)		(135.57)
Repayment of Lease Liabilities		(39.36)		(49.03)
Dividend / Dividend tax paid		(63.97)		(63.97)
Interest paid (Net)		(311.20)		(96.95)
NET CASH USED IN FINANCING ACTIVITIES		(481.36)		(312.92)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)		(83.36)		15.68
CASH AND CASH EQUIVALENTS AT START OF THE YEAR		161.44		63.07
CASH AND CASH EQUIVALENTS AT CLOSE OF THE YEAR		78.08		78.75

Place : Kolkata
Date: 12.11.2021



By Order of the Board

Krishna Kumar Mohta
Chairman and Managing Director
(DIN 00702306)



THE INDIAN WOOD PRODUCTS COMPANY LIMITED
CIN: L20101WB1919PLC003557
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Email id: iwpho@iwpkatha.co.in Website: www.iwpkatha.com
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in Lacs)

Particulars	CONSOLIDATED					
	Quarter ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
a)Gross Sales	3,688.43	4,219.14	3,764.76	7,907.57	6,830.11	15,742.83
b) Other Income	7.50	7.89	8.86	15.39	22.25	47.53
Total	3,695.93	4,227.03	3,773.62	7,922.96	6,852.36	15,790.36
Expenditure						
a) Cost of materials consumed	2,320.74	2,714.99	2,264.44	5,035.73	4,007.74	9,585.51
b) Purchase of Stock-in-trade	91.94	127.01	98.25	218.95	146.07	521.93
c) (Increase) / decrease in stock in trade	(38.96)	(185.44)	(563.63)	(224.40)	(348.00)	(1,038.42)
d) Employee benefits expense	515.00	511.03	560.45	1,026.03	1,084.10	2,175.17
e) Finance Cost	114.54	176.00	154.14	290.54	321.27	682.41
f) Depreciation and amortisation expense	91.41	100.09	97.50	191.50	193.00	396.75
g) Other Expenses	806.72	843.10	1,013.16	1,649.82	1,683.15	3,416.24
Total	3,901.39	4,286.78	3,624.31	8,188.17	7,087.33	15,739.59
Share of Profit/ (Loss) of Joint Venture	30.38	12.16	67.51	42.54	90.92	175.46
Profit for the period before exceptional Items/Tax	(175.08)	(47.59)	216.82	(222.67)	(144.05)	226.23
Exceptional Item	-	-	-	-	-	-
Profit before tax	(175.08)	(47.59)	216.82	(222.67)	(144.05)	226.23
Tax Expense - Current	-	-	-	-	-	30.00
- Deferred Tax	(0.72)	(1.85)	2.77	(2.57)	5.55	(11.97)
Net Profit(+)/Loss(-) after tax (3-4)	(174.36)	(45.74)	214.05	(220.10)	(149.60)	208.20
Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss						
(ii) Remeasurement of net defined benefit liability	3.12	3.13	(10.97)	6.25	(21.94)	11.91
(iii) Share of other comprehensive income through Joint Venture	-	-	-	-	-	11.36
(iv) Equity instruments through other comprehensive income, net	-	-	-	-	-	-
(v) Income tax on the above items	(0.78)	(0.79)	2.76	(1.57)	5.52	(3.00)
Total other comprehensive income, net of tax	2.34	2.34	(8.21)	4.68	(16.42)	20.27
Total comprehensive income for the period	(172.02)	(43.40)	205.84	(215.42)	(166.02)	228.47
Paid-up Equity Share Capital (Face Value Rs.2/- per share) (Previous Year Rs. 10/- each)	1,279.75	1,279.75	1,279.75	1,279.75	1,279.75	1,279.75
Reserves excluding Revaluation Reserve	-	-	-	-	-	33,923.88
Earnings Per Share (EPS) (not to be annualised)						
a) Basic & Diluted EPS (Rs/ share in actuals)	(0.27)	(0.07)	0.33	(0.34)	(0.23)	0.33

Place : Kolkata
Date: 12.11.2021



By Order of the Board

Krishna Kumar Mohta
Chairman and Managing Director
(DIN 00702306)

Statement of Consolidated Assets and Liabilities as at 30th September, 2021

(Rs. In lacs)

Particulars	CONSOLIDATED	
	UNAUDITED	AUDITED
	30.09.2021	31.03.2021
Assets		
Non-Current Assets		
a) Property, Plant and Equipment	38,393.01	38,493.66
b) Capital Work-in-Progress	33.68	33.68
c) Right to use assets	466.69	491.89
d) Financial Assets		
i) Investments	741.71	699.17
ii) Other Financial Assets	68.09	66.32
e) Othr Non-Current Assets	268.38	229.16
	39,971.56	40,013.88
Current Assets		
a) Inventories	6,142.69	5,817.02
b) Financial Assets		
i) Trade Receivable	4,152.98	4,274.52
ii) Cash and Cash Equivalent	47.57	134.42
iii) Bank Balances other than (ii) above	30.51	27.02
iv) Loans	31.77	25.14
v) Other Fianacial Assets	45.73	0.72
c) Other Current Assets	2,539.97	2,375.07
	12,991.22	12,653.91
Total Assets	52,962.78	52,667.79
Equity and Liabilities		
a) Equity Share Capital	1,279.75	1,279.75
b) Other Equity	33,644.51	33,923.88
	34,924.26	35,203.63
Liabilities		
Non-Current Liabilities		
a) Financial Borrowing		
i) Borrowing	1,314.81	913.63
ii) Others	278.82	247.63
b) Deferred Tax Liabilities (Net)	7,416.09	7,417.10
c) Provision	-	34.46
	9,009.72	8,612.82
Current Liabilities		
a) Financial Liabilities		
i) Borrowing	5,033.00	5,465.63
ii) Trade Payables		
Total outstanding dues of micro enterprise and small enterprise	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,652.31	1,737.00
iii) Others	675.90	666.39
b) Provisions	170.23	151.83
c) Current Tax Liabilities (Net)	34.35	34.35
d) other Current Liabilities	1,463.01	796.13
	9,028.80	8,851.34
Total Equity and Liabilities	52,962.78	52,667.79

Place : Kolkata
Date: 12.11.2021



By Order of the Board

Krishna Kumar Mohta
Chairman and Managing Director
(DIN 00702306)




Statement of Consolidated Cash Flow for the six months ended on 30th September, 2021

(₹ in Lakhs)

Particulars	Half Year Ended		Half Year Ended	
	30.09.2021		30.09.2020	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax		(222.67)		(144.05)
Adjustment for				
Depreciation	191.50		193.00	
Finance Cost	290.54		321.27	
Interest Received	-		-	
Liabilities no longer required written back	-		(10.59)	
Exceptional items	-		-	
Impairment loss recognized/(reserved) under expected credit loss model	13.42		13.59	
Advances written off	-		-	
Loss / (Gain) on Foreign Exchange Fluctuation	(2.51)		-	
Loss / (Gain) on sale of Assets	-	492.95	-	517.27
Operating Profit/(Loss) before working capital changes		270.28		373.22
Adjustment for				
Trade & Other Receivables	(135.69)		79.86	
Inventories	(325.67)		(335.28)	
Trade Payables	697.27	235.91	145.65	(109.76)
Cash generated for operations		506.19		263.46
Direct Tax Paid		-		-
Cash Flow before Exceptional Items		506.19		263.46
Exceptional Items		-		-
NET CASH FLOW FROM OPERATING ACTIVITIES		506.19		263.46
B) CASH FLOW FROM INVESTING ACTIVITIES				
Investment in shares		(42.54)		(90.92)
Purchase of Fixed Assets		(65.65)		156.06
Sale of Fixed Assets		-		-
NET CASH USED IN INVESTING ACTIVITIES		(108.19)		65.14
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Borrowings		464.75		32.60
Repayment of Borrowings		(531.58)		(135.57)
Repayment of Lease Liabilities		(39.36)		(49.03)
Dividend / Dividend tax paid		(63.97)		(63.97)
Interest paid (Net)		(311.20)		(96.95)
NET CASH USED IN FINANCING ACTIVITIES		(481.36)		(312.92)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)		(83.36)		15.68
CASH AND CASH EQUIVALENTS AT START OF THE YEAR		161.44		63.07
CASH AND CASH EQUIVALENTS AT CLOSE OF THE YEAR		78.08		78.75

Place : Kolkata
Date: 12.11.2021



By Order of the Board

 Krishna Kumar Mohta
 Chairman and Managing Director
 (DIN 00702306)

Note

- 1) The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2021 at Kolkata.
- 2) The Company is the only Listed Company in the organized sector in the field of manufacturing Katha in India and facing high competition with unorganized sector due to GST @ 18% on Katha .
- 3) Spice Division due to initial phase higher focus on brand awareness and with various sales promotion activities this division continues to incur cash losses. We are taking steps to achieve satisfactory performance by using specific Software with AI to expand our B to C outreach .
- 4) Covid-19 second wave outbreak and measures taken by the Government for curtailment of its spread, has caused significant slow down in the economic activities of the country and demand of Katha is not an exception. Due to sluggish demand and supply chain disruptions the company has incurred loss in the current quarter which is not comparable with the last quarters. In preparing this interim result, the company has made an assessment of possible impact of Covid-19 pandemic based on the current indicators of future economic conditions and measures taken by the Government; and does not anticipate any challenge in meeting its financial obligations and believes that it will be in a position to recover carrying amount of property plant & equipment and other current / non-current assets. In the prevailing circumstances, the company does not expect any impact of Covid-19 on its ability to continue as a going concern.
- 5) 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 and the results of the Joint Venture Company for the quarter and half year ended September 30, 2021, September 30, 2020 and quarter ended June 30, 2021 have been approved by the Company's Board of Directors but have not been subject to Audit or Review. During this Quarter the Covid 19 second wave outbreak was prevalent in Indonesia.
- 6) 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.
- 7) The previous period figures have been regrouped/rearranged wherever necessary.

Place : Kolkata
Date: 12.11.2021



By Order of the Board
Kolkata-1
Krishna Kumar Mohta
Chairman and Managing Director
(DIN 00702306)