
FINANCIAL RESULTS UPDATE FOR THE
QUARTER ENDED 30TH SEPTEMBER, 2023



SAFE HARBOR

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KEY HIGHLIGHTS

The financial results for the second quarter of FY24 have surpassed the previous quarter both in terms of revenue and profit despite the challenging market situation and upward trend in prices for key raw materials. Going forward we expect to continue to upscale our revenue and profit growth.

On YoY basis the top line increased from Rs. 987.9 Cr against Rs. 900.2 Cr. Blended EBIDTA margins stood at 15.1% against 13.7%. Profit after tax was Rs. 90.33 Cr against Rs. 76.22 Cr.

Despite difficult market situation plywood has done well with improvement in top-line as well as EBIDTA margins. On YoY basis the top line improved from Rs. 487.01 Crore to Rs. 541.58 Crore and EBIDTA margins improved from 4.3% to 13.5%. We continue to maintain our previous guideline of overall 10% revenue growth and sustained EBIDTA margin of 13 to 14% approx. for second half of the year.

In Laminate for addressing need of high-end market we have partnered with celebrity designer Manish Malhotra and have launched new range designed by him. For economy market we have introduced Sainik Laminate. In current quarter we had revenue growth of almost 10% over previous quarter. EBIDTA margins also slightly improved to 11.7%. With introduction of new ranges for targeting specific new market segments the overall performance of Laminate division will improve in coming quarters. We expect to maintain quarter on quarter double digit growth and improve EBIDTA margins.

KEY HIGHLIGHTS - Continued

On YoY basis MDF revenue improved from Rs. 156.76 Crore to Rs. 196.67 Crore and EBIDTA margins are increased from 25.2% to 26.5%. The EBIDTA margins for the current quarter included Rs 7.75 Crore on account of arrear electric subsidy. After taking out effect of this Rs. 7.75 Crore EBIDTA margins were 22.5%. Our 2nd line at Hoshiarpur is now stabilised. With aforesaid planning we revise our growth target from 20% to 25% in coming quarters. With increased share of premium products margins are likely to remain stable or improve.

Particle Board is suffering both on revenue and profitability. On YoY basis revenue is down from Rs. 47.33 Crore to Rs. 38.35 Crore and EBITDA from 28.5% to 22.6%. We are trying to combat erosion in profitability caused by increase in raw-material prices. On quarter on quarter basis while revenue slightly decreased from Rs. 39.46 Crore to Rs. 38.35 Crore, EBIDTA margins were flattish. We expect improvements both in revenue and margins in coming quarters.

The scheme of hiving off of Logistic (CFS) Division to SPV is approved by NCLT and certified copy of order is awaited. On filing of certified copy of order with Registrar of Companies the scheme will be retrospectively effective from appointed date 1st April, 2022.

The ongoing project of MDF and Laminate at Andhra Pradesh is on track and will commence operations within the current financial year.

BALANCE SHEET

₹ Crores

PARTICULARS	2019	2020	2021	2022	2023	As on 30.06.23	As on 30.09.23
Net Worth (Including Share Capital -22.25 Cr)	969.12	1,073.38	1,264.88	1,564.87	1,897.97	1,981.97	2,048.16
Debt							
- Long Term Debt (Excl Current Maturities) - FCY	72.29	51.50	23.73	-	-	-	-
- Long Term Debt (Excl Current Maturities) - INR	59.98	1.43	0.06	0.31	0.18	0.14	0.29
- Capex Buyers' Credit	41.09	-	-	55.81	72.95	81.33	81.48
- Short Term Debt (From Banks)	294.87	39.72	57.68	52.36	117.06	91.18	155.52
- Short Term Debt (From Related party)	-	96.16	-	-	-	14.01	14.01
Total Debt	468.23	188.81	81.47	108.48	190.19	186.66	251.30
Non Current Liabilities	2.51	29.82	23.32	42.00	45.37	45.98	48.35
Total Liabilities	1,439.86	1,292.01	1,369.67	1,715.35	2,133.53	2,214.61	2,347.81
Fixed Assets	728.60	721.11	681.72	695.98	1,000.20	995.75	1,011.17
Capital Work in Progress	18.84	8.30	21.19	164.76	32.30	40.44	49.29
Investment in CPL (Ongoing Project at A.P.)	-	-	-	36.05	145.00	145.00	145.00
Investments in Subsidiaries & Others	97.79	113.68	116.87	118.67	63.67	66.33	70.93
Current Assets							
- Finished Goods Inventory	179.52	167.17	132.43	238.59	199.74	235.31	254.13
- Raw Material Inventory	221.45	186.93	197.73	250.94	303.51	346.59	333.78
- Sundry Debtors	293.55	258.16	297.01	348.87	384.68	388.00	392.66
- Cash, Bank & Liquid Funds	22.61	21.22	186.01	249.27	259.64	67.72	22.55
- Other Current Assets	97.56	66.75	70.17	71.30	91.04	94.59	112.08
- Unsecured Loan to CPL (Ongoing Project at A.P.)	-	-	-	-	103.00	220.00	327.00
- Loans & Advances	7.63	5.56	5.64	5.79	8.24	10.13	11.33
Less : Current Liabilities							
- Sundry Creditors	162.50	161.08	213.94	254.53	283.62	245.89	274.11
- Buyers' Credit *	0.37	32.42	15.04	63.25	74.34	58.61	55.47
- Others	163.77	143.17	188.32	181.48	145.37	148.01	141.76
Net Current Assets	495.68	369.12	471.69	665.50	846.52	909.83	982.19
Non Current Assets	98.95	79.80	78.20	34.39	45.84	57.26	89.23
Total Assets	1,439.86	1,292.01	1,369.67	1,715.35	2,133.53	2,214.61	2,347.81

*Buyers' Credit is related to payment of import vendors and hence shown as part of current liabilities for analytical purpose

KEY RATIOS

KEY RATIOS	2018-19	2019-20	2020-21	2021-22	2022-23	*Q1FY24	*Q2FY24
Return on Avg Equity (ROAE) (%)	17.58%	15.49%	16.43%	22.99%	21.19%	21.06%	23.29%
Return on Avg Capital Employed (ROACE) (%)	17.88%	17.60%	20.00%	31.07%	25.97%	25.54%	27.80%
Total Outside Liabilities to Net Worth (TOL/TNW)	0.82	0.52	0.41	0.42	0.39	0.35	0.38
Total Debt / EBITDA	1.53	0.60	0.24	0.19	0.33	0.33	0.42
Total Debt / Equity Ratio	0.48	0.18	0.06	0.07	0.10	0.09	0.12
Long Term Debt (Incl capex buyers credit)/ Equity Ratio	0.18	0.05	0.02	0.04	0.04	0.04	0.04
Interest Cover	5.75	6.65	25.17	50.96	33.16	20.84	22.34
Fixed Assets Turnover Ratio	3.03	3.13	3.01	3.49	3.51	3.41	3.73

Note 1:ROAE, ROACE, Total Debt/EBITDA, Interest Cover and Fixed Asset Turnover Ratio for the quarters are annualized

Note 2: Total debt and long term debt is taken as per Balance Sheet on page - 2 which excludes buyers' credit for working capital and current maturities of term loan. Both of these are considered as current liabilities

Note 3: *Annualized Return after Excluding Ongoing Capex Value for Q1FY24 and Q2FY24

WORKING CAPITAL CYCLE

RATIOS	UNIT	2018-19	2019-20	2020-21	2021-22	2022-23	Q1FY24	Q2FY24
Net Sales for the Period	In Rs Cr	2,263.83	2,282.68	2,113.48	3,000.88	3,620.65	882.39	987.92
Debtor	In Rs Cr	293.55	258.16	297.01	348.87	384.68	388.00	392.66
Annualized Debtor Days (A)		47.33	41.28	51.29	42.43	38.78	40.12	36.27
Net Sales for the Period	In Rs Cr	2,263.83	2,282.68	2,113.48	3,000.88	3,620.65	882.39	987.92
Raw Material Inventory	In Rs Cr	221.45	186.93	197.73	250.94	303.51	346.59	333.78
Annualized Raw Material Inventory Days (B)		35.70	29.89	34.15	30.52	30.60	35.84	30.83
	In Rs Cr							
Net Sales for the Period	In Rs Cr	2,263.83	2,282.68	2,113.48	3,000.88	3,620.65	882.39	987.92
Finished Goods Inventory	In Rs Cr	179.52	167.17	132.43	238.59	199.74	235.31	254.13
Annualized Finished Goods Inventory Days (C)		28.94	26.73	22.87	29.02	20.14	24.33	23.47
	In Rs Cr							
Net Sales for the Period	In Rs Cr	2,263.83	2,282.68	2,113.48	3,000.88	3,620.65	882.39	987.92
Trade Payables	In Rs Cr	162.49	161.08	213.94	254.53	283.62	245.89	274.11
Buyers Credit for Raw Materials	In Rs Cr	0.37	32.42	15.04	63.25	74.34	58.61	55.47
Total Payables	In Rs Cr	162.86	193.50	228.98	317.78	357.96	304.50	329.58
Annualized Payables Days (D)		26.26	30.94	39.55	38.65	36.09	31.49	30.44
Cash Conversion Cycle (days) = A+B+C-D		85.72	66.96	68.77	63.32	53.43	68.81	60.13
Cash Conversion Cycle (months)		2.86	2.23	2.29	2.11	1.78	2.29	2.00

PROFIT & LOSS - SUMMARY

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
A1	NET TURNOVER	In Rs Cr	2,247.62	2,270.24	2,103.13	2,982.97	3,606.43	1.0%	-7.4%	41.8%	20.9%	880.01	975.75	896.11	10.9%	8.9%	1,855.76	1,774.46	4.6%
A2	ADD: OTHER OPERATING INCOMES	In Rs Cr	16.21	12.44	10.35	17.91	14.22	-23.2%	-16.8%	73.1%	-20.6%	2.38	12.17	4.09	-	-	14.55	7.21	-
A3	TOTAL INCOME	In Rs Cr	2,263.83	2,282.68	2,113.48	3,000.88	3,620.65	0.8%	-7.4%	42.0%	20.7%	882.39	987.92	900.20	12.0%	9.7%	1,870.31	1,781.68	5.0%
B1	MANUFACTURING & DIRECT EXPENSES	In Rs Cr	1,521.79	1,495.26	1,374.90	1,934.55	2,413.15	-1.7%	-8.0%	40.7%	24.7%	597.20	666.01	601.95	11.5%	10.6%	1,263.21	1,183.19	6.8%
B2	FOREX LOSS / (GAIN)	In Rs Cr	7.06	(2.05)	(5.95)	(6.08)	0.70	-	-	-	-	(3.45)	(2.29)	1.87	-	-	0.68	1.79	-
C1	GROSS PROFIT	In Rs Cr	734.98	789.47	744.53	1,072.41	1,206.80	7.4%	-5.7%	44.0%	12.5%	288.64	324.20	296.38	12.3%	9.4%	612.84	596.70	2.7%
C2	GROSS PROFIT % OF TOTAL INCOME		32.5%	34.6%	35.2%	35.7%	33.3%	-	-	-	-	32.7%	32.8%	32.9%	-	-	32.8%	33.5%	-
D1	SALES & OTHER EXPENSES	In Rs Cr	428.55	433.42	398.47	515.08	575.71	1.1%	-8.1%	29.3%	11.8%	148.57	175.05	173.21	17.8%	1.1%	323.62	322.27	0.4%
D2	EXTRA-ORDINARY ITEM LOSS / (GAIN)*	In Rs Cr	-	40.86	11.81	-	49.25	-	-	-	-	-	-	47.00	-	-	-	47.00	-
E1	EBITDA	In Rs Cr	306.43	315.18	334.25	557.33	581.84	2.9%	6.0%	66.7%	4.4%	140.07	149.15	123.17	6.5%	21.1%	289.22	274.43	5.4%
E2	EBITDA % OF TOTAL INCOME		13.5%	13.8%	15.8%	18.6%	16.1%	-	-	-	-	15.9%	15.1%	13.7%	-	-	15.5%	15.4%	-
F1	EBITDA (WITHOUT EXTRA-ORDINARY ITEM)	In Rs Cr	306.43	356.04	346.06	557.33	631.09	16.2%	-2.8%	61.1%	13.2%	140.07	149.15	170.17	6.5%	-12.4%	289.22	321.43	-10.0%
F2	EBITDA (WITHOUT EXTRA-ORDINARY ITEM) % OF TOTAL INCOME	In Rs Cr	13.5%	15.6%	16.4%	18.6%	17.4%	-	-	-	-	15.9%	15.1%	18.9%	-	-	15.5%	18.0%	-
G1	EBITDA WITHOUT FOREX & EXTRA-ORDINARY ITEM	In Rs Cr	313.49	353.99	340.11	551.25	631.79	12.9%	-3.9%	62.1%	14.6%	136.62	146.86	172.04	7.5%	-14.6%	283.48	323.22	-12.3%
G2	EBITDA (W/O FOREX & EXTRA-ORDINARY ITEM) % OF TOTAL INCOME		13.8%	15.5%	16.1%	18.4%	17.4%	-	-	-	-	15.5%	14.9%	19.1%	-	-	15.2%	18.1%	-
H	DEPRECIATION	In Rs Cr	49.99	67.55	62.63	67.53	72.38	35.1%	-7.3%	7.8%	7.2%	21.83	22.10	17.81	1.2%	24.1%	43.93	35.63	23.3%

- Extra-ordinary item in the FY 22-23 pertains to impairment loss in our Myanmar subsidiary amounting to ₹ 49.25 crores.
- In FY21, ₹ 11.81 crores pertains to reversal of income recognized in previous years which is now disallowed by court order.
- Extra-ordinary items in the year 2019-20 pertains to impairment loss in our Laos subsidiary amounting to ₹ 45.63 crores and gain of ₹ 4.77 crores by way of sale of fixed asset.
- Sales and other expenses include Rs 7.13 crores towards settlement of Entry Tax Liability as per Amnesty Scheme of West Bengal Government.
- Other Operating Income includes Rs 7.75 crores towards arrears Electricity subsidy for MDF factory at Hoshiarpur, Punjab.

PROFIT & LOSS - SUMMARY - continued

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
I1	EBIT (E1 - H)	In Rs Cr	256.44	247.63	271.62	489.80	509.46	-3.4%	9.7%	80.3%	4.0%	118.24	127.05	105.36	7.5%	20.6%	245.29	238.80	2.7%
I2	EBIT % OF TOTAL INCOME		11.3%	10.8%	12.9%	16.3%	14.1%	-	-	-	-	13.4%	12.9%	11.7%	-	-	13.1%	13.4%	-
J1	INTEREST	In Rs Cr	35.36	29.35	11.38	7.07	10.63	-17.0%	-61.2%	-37.9%	50.3%	4.83	4.89	2.23	1.1%	118.6%	9.72	4.03	141.5%
J2	FOREX TREATED AS BORROWING COST	In Rs Cr	9.22	7.90	(0.59)	2.54	4.73	-	-	-	-	0.84	0.80	1.20	-	-	1.64	3.28	-
J3	TOTAL BORROWING COST	In Rs Cr	44.58	37.25	10.79	9.61	15.36	-16.5%	-71.0%	-10.9%	59.8%	5.67	5.69	3.43	0.2%	65.5%	11.36	7.31	55.5%
K1	PROFIT BEFORE TAX	In Rs Cr	211.86	210.38	260.83	480.19	494.10	-0.7%	24.0%	84.1%	2.9%	112.57	121.37	101.93	7.8%	19.1%	233.93	231.50	1.1%
K2	PBT AS % OF TOTAL INCOME		9.4%	9.2%	12.3%	16.0%	13.6%	-	-	-	-	12.8%	12.3%	11.3%	-	-	12.5%	13.0%	-
L	TOTAL FOREX (GAIN) / LOSS (IN EBITDA AND FINANCE COST)	In Rs Cr	16.28	5.85	(6.54)	(3.54)	5.43	-	-	-	-	(2.61)	(1.49)	3.07	-	-	2.32	5.07	-
M1	PROFIT BEFORE TAX (EXCLUDING FOREX)	In Rs Cr	228.14	216.23	254.29	476.65	499.53	-5.2%	17.6%	87.4%	4.8%	109.96	119.88	105.00	9.0%	14.2%	236.25	236.56	-0.1%
M2	PBT (EXCLUDING FOREX) AS % OF TOTAL INCOME	In Rs Cr	10.1%	9.5%	12.0%	15.9%	13.8%	-	-	-	-	12.5%	12.1%	11.7%	-	-	12.6%	13.3%	-
N1	CURRENT TAX	In Rs Cr	45.15	48.34	64.47	121.05	116.02	-	-	-	-	28.17	29.64	21.26	-	-	57.81	54.96	-
N2	MAT CREDIT / DEFERRED TAX	In Rs Cr	7.95	3.87	4.29	33.87	11.25	-	-	-	-	0.29	1.40	4.45	-	-	1.69	3.85	-
N3	TOTAL TAX EXPENSES	In Rs Cr	53.10	52.21	68.76	154.92	127.27	-1.7%	31.7%	125.3%	-17.9%	28.46	31.04	25.71	9.0%	20.7%	59.50	58.81	1.2%
N4	TAX AS % OF PBT		25.1%	24.8%	26.4%	32.3%	25.8%	-	-	-	-	25.3%	25.6%	25.2%	-	-	25.4%	25.4%	-
O1	PROFIT AFTER TAX	In Rs Cr	158.76	158.17	192.07	325.27	366.84	-0.4%	21.4%	69.4%	12.8%	84.11	90.33	76.22	7.4%	18.5%	174.43	172.69	1.0%
O2	PROFIT AS % OF TOTAL INCOME		7.0%	6.9%	9.1%	10.8%	10.1%	-	-	-	-	9.5%	9.1%	8.5%	-	-	9.3%	9.7%	-

Note: The company has opted for the new tax regime from the financial year 2021-22

PLYWOOD - VOLUME DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
A	<u>VOLUME</u>																		
A1	-Plywood	CBM	2,20,442	2,20,813	2,07,665	2,81,040	3,44,028	0.2%	-6.0%	35.3%	22.4%	85,023	91,410	82,873	7.5%	10.3%	1,76,433	1,65,890	6.4%
A2	-Decoply	CBM	10,609	10,292	7,481	8,734	10,455	-3.0%	-27.3%	16.7%	19.7%	2,174	2,429	2,803	11.7%	-13.3%	4,603	5,310	-13.3%
A3	-Commercial Veneer	CBM	21,586	13,089	7,482	8,289	6,959	-39.4%	-42.8%	10.8%	-16.0%	672	522	1,871	-22.3%	-72.1%	1,194	4,362	-72.6%
B	<u>NET SALES VALUE</u>																		
B1	-Plywood	In Rs Cr	1,038.44	1,034.00	984.13	1,408.18	1,810.24	-0.4%	-4.8%	43.1%	28.6%	448.88	492.83	432.66	9.8%	13.9%	941.71	857.39	9.8%
B2	-Decoply	In Rs Cr	152.49	150.83	110.09	142.44	178.73	-1.1%	-27.0%	29.4%	25.5%	36.98	45.01	48.09	21.7%	-6.4%	81.99	90.42	-9.3%
B3	-Commercial Veneer	In Rs Cr	82.46	46.16	25.90	28.70	17.94	-44.0%	-43.9%	10.8%	-37.5%	1.60	1.16	4.83	-27.4%	-76.0%	2.76	11.30	-75.6%
	Total	In Rs Cr	1,273.39	1,230.99	1,120.12	1,579.32	2,006.91	-3.3%	-9.0%	41.0%	27.1%	487.46	539.00	485.57	10.6%	11.0%	1,026.46	959.11	7.0%
C	<u>AVERAGE</u>																		
C1	-Plywood	Rs.	47,107	46,827	47,390	50,106	52,619	-0.6%	1.2%	5.7%	5.0%	52,795	53,914	52,208	2.1%	3.3%	53,375	51,684	3.3%
C2	-Decoply	Rs.	1,43,736	1,46,551	1,47,153	1,63,087	1,70,959	2.0%	0.4%	10.8%	4.8%	1,70,122	1,85,294	1,71,566	8.9%	8.0%	1,78,129	1,70,282	4.6%
C3	-Commercial Veneer	Rs.	38,201	35,266	34,615	34,624	25,781	-7.7%	-1.8%	0.0%	-25.5%	23,761	22,220	25,788	-6.5%	-13.8%	23,087	25,906	-10.9%

PLYWOOD - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
A1	NET TURNOVER	In Rs Cr	1,273.39	1,230.99	1,120.12	1,579.32	2,006.91	-3.3%	-9.0%	41.0%	27.1%	487.46	539.00	485.57	10.6%	11.0%	1,026.46	959.11	7.0%
A2	ADD: OTHER OPERATING INCOME / INDAS ADJUSTMENT	In Rs Cr	4.70	3.30	3.05	4.49	5.02	-	-	-	-	1.11	2.58	1.44	-	-	3.69	2.65	-
A3	TOTAL INCOME	In Rs Cr	1,278.09	1,234.29	1,123.17	1,583.81	2,011.93	-3.4%	-9.0%	41.0%	27.0%	488.57	541.58	487.01	10.9%	11.2%	1,030.15	961.76	7.1%
B1	GROSS PROFIT	In Rs Cr	395.55	367.69	330.73	487.56	591.50	-7.0%	-10.1%	47.4%	21.3%	143.76	164.18	143.29	14.2%	14.6%	307.94	275.76	11.7%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	30.9%	29.8%	29.4%	30.8%	29.4%	-	-	-	-	29.4%	30.3%	29.4%	-	-	29.9%	28.7%	-
C1	EBITDA	In Rs Cr	174.43	112.32	121.19	223.45	217.44	-35.6%	7.9%	84.4%	-2.7%	66.61	73.04	21.12	9.7%	246%	139.66	70.62	97.8%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	13.6%	9.1%	10.8%	14.1%	10.8%	-	-	-	-	13.6%	13.5%	4.3%	-	-	13.6%	7.3%	-
D	EXTRA-ORDINARY ITEM LOSS / (GAIN)*	In Rs Cr	-	40.86	11.81	-	49.25	-	-	-	-	-	-	47.00	-	-	-	47.00	-
E1	EBITDA (WITHOUT EXTRA-ORDINARY ITEM)	In Rs Cr	174.43	153.18	133.00	223.45	266.69	-12.2%	-13.2%	68.0%	19.4%	66.61	73.04	68.12	9.7%	7.2%	139.66	117.62	18.7%
E2	EBITDA % OF TOTAL INCOME	In Rs Cr	13.6%	12.4%	11.8%	14.1%	13.3%	-	-	-	-	13.6%	13.5%	14.0%	-	-	13.6%	12.2%	-
F1	EBITDA (WITHOUT FOREX & EXTRA-ORDINARY ITEM)	In Rs Cr	178.11	152.92	129.17	222.28	267.46	-14.1%	-15.5%	72.1%	20.3%	65.69	71.84	68.53	9.4%	4.8%	137.53	118.71	15.9%
F2	EBITDA (WITHOUT FOREX & EXTRA-ORDINARY) % OF TOTAL INCOME	In Rs Cr	13.9%	12.4%	11.5%	14.0%	13.3%	-	-	-	-	13.4%	13.3%	14.1%	-	-	13.4%	12.3%	-
G1	DEPRECIATION	In Rs Cr	8.63	12.11	11.11	13.08	17.73	40.4%	-8.3%	17.7%	35.6%	5.06	5.41	4.35	6.9%	24.4%	10.47	8.49	23.3%
G2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	17.08	8.15	18.37	12.74	7.82	-	-	-	-	1.97	1.94	2.09	-	-	3.91	6.79	-
H1	SEGMENT PROFIT = (C1-G1+G2)	In Rs Cr	182.88	108.35	128.46	223.11	207.53	-40.8%	18.6%	73.7%	-7.0%	63.52	69.58	18.86	9.5%	268.8%	133.10	68.92	93.1%
H2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	14.3%	8.8%	11.4%	14.1%	10.3%	-	-	-	-	13.0%	12.8%	3.9%	-	-	12.9%	7.2%	-
I1	FOREX LOSS / (GAIN)	In Rs Cr	3.68	(0.25)	(3.84)	(1.17)	0.77	-	-	-	-	(0.92)	(1.21)	0.40	-	-	(2.13)	1.09	-
I2	SEGMENT PROFIT EXCL FOREX DIFFERENCE	In Rs Cr	186.56	108.10	124.62	221.94	208.30	-42.1%	15.3%	78.1%	-6.1%	62.60	68.37	19.27	9.2%	254.8%	130.97	70.01	87.1%
I3	SEGMENT PROFIT EXCLUDING FOREX DIFFERENCE %		14.6%	8.8%	11.1%	14.0%	10.4%	-	-	-	-	12.8%	12.6%	4.0%	-	-	12.7%	7.3%	-

- Extra-ordinary items in the FY 2022-23 pertains to impairment loss in our Myanmar subsidiary amounting to ₹ 49.25 crores.
- Extra-ordinary items in the year 2019-20 pertains to impairment loss in our Laos subsidiary amounting to ₹ 45.63 crores and gain of ₹ 4.77 crores by way of sale of fixed asset.
- In FY21, ₹ 11.81 crores pertains to reversal of income recognized in previous years which is now disallowed by court order

LAMINATES - VOLUME DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
A	<u>VOLUME</u>																		
A1	- Laminates	NOS.	58,58,029	61,61,428	54,87,222	67,06,596	71,50,683	5.2%	-10.9%	22.2%	6.6%	18,27,741	20,46,268	19,17,546	12.0%	6.7%	38,74,009	37,52,832	3.2%
A2	- Exteria Grade Laminates	NOS.	20,934	28,453	30,557	42,641	54,469	35.9%	7.4%	39.5%	27.7%	10,861	12,371	13,534	13.9%	-8.6%	23,232	26,793	-13.3%
B	<u>NET SALES VALUE</u>																		
B1	- Laminates	In Rs Cr	420.35	439.32	390.54	541.83	618.40	4.5%	-11.1%	38.7%	14.1%	148.23	162.25	165.66	9.5%	-2.1%	310.48	319.69	-2.9%
B2	- Exteria Grade Laminates	In Rs Cr	11.84	15.26	17.42	25.23	32.86	28.9%	14.2%	44.8%	30.2%	6.46	7.96	8.38	23.3%	-5.0%	14.41	16.26	-11.4%
	TOTAL LAMINATES SEGMENT	In Rs Cr	432.19	454.58	407.96	567.06	651.26	5.2%	-10.3%	39.0%	14.8%	154.69	170.21	174.03	10.0%	-2.2%	324.90	335.95	-3.3%
C	<u>AVERAGE</u>																		
C1	- Laminates	Rs.	718	713	712	808	865	-0.6%	-0.2%	13.5%	7.0%	811	793	864	-2.2%	-8.2%	801	852	-6%
C2	- Exteria Grade Laminates	Rs.	5,656	5,363	5,701	5,917	6,033	-5.2%	6.3%	3.8%	2.0%	5,944	6,433	6,192	8.2%	3.9%	6,204	6,069	2.2%

LAMINATES - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth %
			2018-19	2019-20	2020-21	2021-22	2022-23*	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
A1	Net Turnover	In Rs Cr	432.19	454.58	407.96	567.06	651.26	5.2%	-10.3%	39.0%	14.8%	154.69	170.21	174.03	10.0%	-2.2%	324.90	335.95	-3.3%
A2	Add: Other Operating Incomes/IndAS Adjustment	In Rs Cr	6.81	8.76	7.06	7.60	6.34	-	-	-	-	1.12	1.53	2.09	-	-	2.65	3.74	-
A3	TOTAL INCOME	In Rs Cr	439.00	463.34	415.02	574.66	657.60	5.5%	-10.4%	38.5%	14.4%	155.81	171.73	176.12	10.2%	-2.5%	327.55	339.69	-3.6%
B1	GROSS PROFIT	In Rs Cr	122.00	164.66	161.77	207.41	216.88	35.0%	-1.8%	28.2%	4.6%	49.69	54.73	60.32	10.1%	-9.3%	104.41	113.15	-7.7%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	27.8%	35.5%	39.0%	36.1%	33.0%	-	-	-	-	31.9%	31.9%	34.2%	-	-	31.9%	33.3%	-
C1	EBITDA	In Rs Cr	38.61	62.67	74.21	90.38	97.59	62.3%	18.4%	21.8%	8.0%	15.65	20.06	30.56	28.2%	-34.3%	35.71	52.42	-31.9%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	8.8%	13.5%	17.9%	15.7%	14.8%	-	-	-	-	10.0%	11.7%	17.3%	-	-	10.9%	15.4%	-
D1	EBITDA (Without Forex)	In Rs Cr	36.82	60.95	72.41	85.78	95.13	65.5%	18.8%	18.5%	10.9%	14.40	19.17	29.28	33.1%	-34.5%	33.57	50.12	-33.0%
D2	EBITDA (without forex) % OF TOTAL INCOME	In Rs Cr	8.4%	13.2%	17.4%	14.9%	14.5%	-	-	-	-	9.2%	11.2%	16.6%	-	-	10.2%	14.8%	-
E1	DEPRECIATION	In Rs Cr	7.23	10.04	10.21	11.90	13.10	38.9%	1.7%	16.6%	10.1%	3.89	4.04	3.27	4.0%	23.5%	7.93	6.35	24.7%
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	2.36	3.50	5.56	7.87	8.17	-	-	-	-	2.27	2.55	2.74	-	-	4.82	5.89	
F1	SEGMENT PROFIT	In Rs Cr	33.74	56.13	69.56	86.34	92.65	66.4%	23.9%	24.1%	7.3%	14.03	18.57	30.02	32.4%	-38.1%	32.60	51.95	-37.3%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	7.7%	12.1%	16.8%	15.0%	14.1%	-	-	-	-	9.0%	10.8%	17.0%	-	-	10.0%	15.3%	-
G1	FOREX LOSS/(GAIN)	In Rs Cr	(1.79)	(1.72)	(1.80)	(4.60)	(2.46)	-	-	-	-	(1.24)	(0.90)	(1.28)	-	-	(2.14)	(2.30)	-
G2	SEGMENT PROFIT EXCL FOREX DIFFERENCE	In Rs Cr	31.95	54.41	67.76	81.74	90.19	70.3%	24.5%	20.6%	10.3%	12.79	17.68	28.74	38.2%	-38.5%	30.46	49.66	-38.7%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		7.3%	11.7%	16.3%	14.2%	13.7%	-	-	-	-	8.2%	10.3%	16.3%	-	-	9.3%	14.6%	-

MDF - VOLUME DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 VS 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
A	<u>VOLUME</u>																		
A1	PLAIN MDF	CBM	1,15,563	1,30,989	1,21,617	1,40,846	1,42,915	13.3%	-7.2%	15.8%	1.5%	35,737	40,166	34,303	12.4%	17.1%	75,903	69,690	8.9%
A2	PRELAM MDF	CBM	16,666	22,186	25,634	37,090	42,404	-	15.5%	44.7%	14.3%	12,251	13,558	10,806	10.7%	25.5%	25,809	20,728	24.5%
A3	TOTAL	CBM	1,32,229	1,53,175	1,47,251	1,77,936	1,85,319	15.8%	-3.9%	20.8%	4.1%	47,988	53,724	45,109	12.0%	19.1%	1,01,712	90,418	12.5%
B	<u>NET SALES VALUE</u>																		
B1	PLAIN MDF	In Rs Cr	243.86	281.63	272.96	398.61	443.94	15.5%	-3.1%	46.0%	11.4%	111.73	126.27	106.04	13.0%	19.1%	238.00	217.15	9.6%
B2	PRELAM MDF	In Rs Cr	51.27	68.75	86.28	156.82	193.67	-	25.5%	81.8%	23.5%	55.04	62.40	50.26	13.4%	24.2%	117.44	94.54	24.2%
B3	TOTAL	In Rs Cr	295.13	350.38	359.24	555.43	637.61	18.7%	2.5%	54.6%	14.8%	166.77	188.67	156.30	13.1%	20.7%	355.44	311.69	14.0%
C	<u>AVERAGE</u>																		
C1	PLAIN MDF	Rs.	21,102	21,500	22,444	28,301	31,063	1.9%	4.4%	26.1%	9.8%	31,265	31,436	30,913	0.5%	1.7%	31,355	31,159	0.6%
C2	PRELAM MDF	Rs.	30,763	30,988	33,658	42,280	45,673	-	8.6%	25.6%	8.0%	44,927	46,024	46,511	2.4%	-1.0%	45,503	45,610	-0.2%
C3	TOTAL	Rs.	22,320	22,874	24,396	31,215	34,406	2.5%	6.7%	27.9%	10.2%	34,752	35,117	34,649	1.1%	1.4%	34,945	34,472	1.4%

MDF - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth %
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
A1	NET REVENUE - External Sales	In Rs Cr	295.13	350.38	359.24	555.43	637.61	18.7%	2.5%	54.6%	14.8%	166.77	188.67	156.30	13.1%	20.7%	355.44	311.69	14.0%
A2	Add : Other Operating Income	In Rs Cr	0.22	0.13	0.16	5.46	2.53	-	-	-	-	0.11	8.00	0.46	-	-	8.11	0.67	-
A3	Add : Change in Inventory	In Rs Cr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A4	TOTAL INCOME (Incl. Inventory)	In Rs Cr	295.35	350.51	359.40	560.89	640.14	18.7%	2.5%	56.1%	14.1%	166.87	196.67	156.76	17.9%	25.5%	363.55	312.37	16.4%
B1	GROSS PROFIT	In Rs Cr	90.43	139.31	141.74	238.75	245.95	54.1%	1.7%	68.4%	3.0%	61.21	73.49	55.69	20.1%	32.0%	134.69	126.75	6.3%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	30.6%	39.7%	39.4%	42.6%	38.4%	-	-	-	-	36.7%	37.4%	35.5%	-	-	37.0%	40.6%	-
C1	EBITDA	In Rs Cr	38.34	86.73	92.80	177.80	174.68	126.2%	7.0%	91.6%	-1.8%	43.65	52.07	39.53	19.3%	31.7%	95.72	93.84	2.0%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	13.0%	24.7%	25.8%	31.7%	27.3%	-	-	-	-	26.2%	26.5%	25.2%	-	-	26.3%	30.0%	-
D1	EBITDA (Without Forex)	In Rs Cr	40.81	86.68	92.73	177.74	176.59	112.4%	7.0%	91.7%	-0.6%	42.43	52.00	41.98	22.6%	23.9%	94.43	96.30	-1.9%
D2	EBITDA (without forex) % OF TOTAL INCOME	In Rs Cr	13.8%	24.7%	25.8%	31.7%	27.6%	-	-	-	-	25.4%	26.4%	26.8%	-	-	26.0%	30.8%	-
E1	DEPRECIATION	In Rs Cr	18.64	19.54	19.42	19.66	20.55	4.8%	-0.6%	1.2%	4.5%	7.54	7.70	5.04	2.2%	52.7%	15.24	9.92	53.6%
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	0.31	1.30	3.05	7.06	8.62	-	-	-	-	2.01	2.51	3.19	-	-	4.52	6.54	-
F1	SEGMENT PROFIT	In Rs Cr	20.01	68.49	76.43	165.20	162.75	242.3%	11.6%	116.2%	-1.5%	38.12	46.88	37.68	23.0%	24.4%	85.00	90.46	-6.0%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	6.8%	19.5%	21.3%	29.5%	25.4%	-	-	-	-	22.8%	23.8%	24.0%	-	-	23.4%	29.0%	-
G1	FOREX LOSS/(GAIN)	In Rs Cr	2.47	(0.05)	(0.06)	(0.06)	1.91	-	-	-	-	(1.22)	(0.07)	2.45	-	-	-1.29	2.46	-
G2	SEGMENT PROFIT EXCL FOREX DIFFERENCE	In Rs Cr	22.48	68.44	76.37	165.14	164.66	204%	11.6%	116.2%	-0.3%	36.90	46.81	40.13	26.9%	16.7%	83.71	92.92	-9.9%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		7.6%	19.5%	21.2%	29.4%	25.7%	-	-	-	-	22.1%	23.8%	25.6%	-	-	23.0%	29.7%	-

- Other Operating Income during Q2FY24 includes Rs 7.75 crores pertaining to power subsidy for earlier periods

PARTICLE BOARD - VOLUME DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
A	<u>VOLUME</u>																		
A1	PLAIN PARTICLE BOARD	CBM	25,916	28,340	23,680	22,154	15,773	9.4%	-16.4%	-6.4%	-28.8%	6,650	6,094	4,306	-8.4%	41.5%	12,744	9,393	35.7%
A2	PRELAM PARTICLE BOARD	CBM	35,979	34,405	31,292	50,780	57,249	-4.4%	-9.0%	62.3%	12.7%	12,390	12,256	14,851	-1.1%	-17.5%	24,646	31,301	-21.3%
A3	TOTAL	CBM	61,895	62,745	54,971	72,934	73,022	1.4%	-12.4%	32.7%	0.1%	19,040	18,350	19,157	-3.6%	-4.2%	37,390	40,694	-8.1%
B	<u>NET SALES VALUE</u>																		
B1	PLAIN PARTICLE BOARD	In Rs Cr	28.42	31.58	26.83	32.49	25.22	11.1%	-15.0%	21.1%	-22.4%	9.31	8.39	7.47	-9.9%	12.3%	17.70	15.64	13.2%
B2	PRELAM PARTICLE BOARD	In Rs Cr	69.05	67.53	63.25	118.06	148.78	-2.2%	-6.3%	86.7%	26.0%	30.15	29.95	39.80	-0.7%	-24.7%	60.11	82.70	-27.3%
B3	TOTAL	In Rs Cr	97.47	99.11	90.08	150.55	174.00	1.7%	-9.1%	67.1%	15.6%	39.46	38.35	47.27	-2.8%	-18.9%	77.80	98.34	-20.9%
C	<u>AVERAGE</u>																		
C1	PLAIN PARTICLE BOARD	Rs.	10,966	11,143	11,330	14,666	15,989	1.6%	1.7%	29.4%	9.0%	13,996	13,769	17,348	-1.6%	-20.6%	13,887	16,651	-16.6%
C2	PRELAM PARTICLE BOARD	Rs.	19,192	19,628	20,213	23,249	25,988	2.3%	3.0%	15.0%	11.8%	24,338	24,438	26,800	0.4%	-8.8%	24,388	26,421	-7.7%
C3	TOTAL	Rs.	15,748	15,796	16,387	20,642	23,828	0.3%	3.7%	26.0%	15.4%	20,726	20,901	24,675	0.8%	-15.3%	20,809	24,166	-13.9%



PARTICLE BOARD - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth %
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
A1	NET REVENUE - EXTERNAL SALES	In Rs Cr	97.47	99.11	90.08	150.55	174.00	1.7%	-9.1%	67.1%	15.6%	39.46	38.34	47.27	-2.8%	-18.9%	77.80	98.34	-20.9%
A2	ADD: OTHER OPERATING INCOME	In Rs Cr	-	-	-	0.25	0.17	-	-	-	-	-	0.01	0.06	-	-	0.01	0.06	-
A3	ADD: CHANGE IN INVENTORY	In Rs Cr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A4	TOTAL INCOME(INCL. INVENTORY)	In Rs Cr	97.47	99.11	90.08	150.80	174.17	1.7%	-9.1%	67.4%	15.5%	39.46	38.35	47.33	-2.8%	-19.0%	77.82	98.40	-20.9%
B1	GROSS PROFIT	In Rs Cr	32.84	37.99	31.24	61.41	73.71	15.7%	-17.8%	96.6%	20.0%	14.08	13.99	20.41	-0.6%	-31.4%	28.08	44.25	-37%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	33.7%	38.3%	34.7%	40.7%	42.3%	-	-	-	-	35.7%	36.5%	43.1%	-	-	36.1%	45.0%	-
C1	EBITDA	In Rs Cr	21.89	24.07	18.08	40.77	46.50	10.0%	-24.9%	125.5%	14.0%	8.96	8.66	13.49	-3.4%	-35.8%	17.62	31.92	-44.8%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	22.5%	24.3%	20.1%	27.0%	26.7%	-	-	-	-	22.7%	22.6%	28.5%	-	-	22.6%	32.4%	-
D1	EBITDA (WITHOUT FOREX)	In Rs Cr	22.07	23.94	18.01	40.81	46.87	8.5%	-24.8%	126.6%	14.9%	8.94	8.58	13.67	-4.1%	-37.2%	17.53	32.22	-45.6%
D2	EBITDA (WITHOUT FOREX) % OF TOTAL INCOME	In Rs Cr	22.6%	24.2%	20.0%	27.1%	26.9%	-	-	-	-	22.7%	22.4%	28.9%	-	-	22.5%	32.7%	-
E1	DEPRECIATION	In Rs Cr	4.57	5.05	4.54	5.37	5.64	10.5%	-10.0%	18.2%	5.1%	1.43	1.46	1.41	2.3%	3.9%	2.89	2.82	2.8%
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	0.39	0.34	0.33	2.15	2.77	-	-	-	-	0.91	0.92	0.87	-	-	1.83	1.71	-
F1	SEGMENT PROFIT = (C1-E1+E2)	In Rs Cr	17.71	19.36	13.87	37.55	43.63	9.3%	-28.4%	170.8%	16.2%	8.44	8.12	12.95	-3.8%	-37.3%	16.56	30.81	-46.3%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	18.2%	19.5%	15.4%	24.9%	25.0%	-	-	-	-	21.4%	21.2%	27.4%	-	-	21.3%	31.3%	-
G1	FOREX LOSS /(GAIN)	In Rs Cr	0.18	(0.13)	(0.07)	0.03	0.37	-	-	-	-	(0.02)	(0.08)	0.18	-	-	(0.10)	0.30	-
G2	SEGMENT PROFIT EXCL FOREX DIFFERENCE	In Rs Cr	17.89	19.23	13.80	37.59	44.00	7.5%	-28.3%	172.5%	17.0%	8.42	8.04	13.13	-4.6%	-38.8%	16.46	31.11	-47.1%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		18.4%	19.4%	15.3%	24.9%	25.3%	-	-	-	-	21.3%	21.0%	27.7%	-	-	21.2%	31.6%	-

LOGISTICS (CFS) - VOLUME DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
A	<u>VOLUME</u>																		
A1	- CFS	TEUs	69,055	59,904	53,356	54,482	50,013	-13.3%	-10.9%	2.1%	-8.2%	14,287	17,710	11,756	24.0%	50.6%	31,997	24,435	30.9%
B	<u>NET SALES VALUE</u>																		
B1	- CFS	In Rs Cr	99.18	86.26	82.26	77.52	80.85	-13.0%	-4.6%	-5.8%	4.3%	20.80	26.17	17.54	25.9%	49.2%	46.97	38.20	23.0%
C	<u>AVERAGE</u>																		
C1	- CFS	Rs.	14,362	14,400	15,418	14,229	16,166	0.3%	7.1%	-7.7%	13.6%	14,556	14,778	14,920	1.5%	-0.9%	14,679	15,633	-6.1%

LOGISTICS (CFS) - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth %
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
A1	Net Turnover	In Rs Cr	99.18	86.26	82.26	77.52	80.85	-13.0%	-4.6%	-5.8%	4.3%	20.80	26.17	17.54	25.9%	49.2%	46.97	38.20	23.0%
A2	Add: Other Operating Incomes	In Rs Cr	3.81	0.24	0.07	0.09	0.14	-	-	-	-	0.04	0.04	0.03	-	-	0.08	0.08	-
A3	TOTAL INCOME	In Rs Cr	102.99	86.50	82.33	77.62	80.99	-16.0%	-4.8%	-5.7%	4.3%	20.83	26.22	17.58	25.8%	49.1%	47.05	38.28	22.9%
B1	GROSS PROFIT	In Rs Cr	88.34	71.91	67.97	63.74	66.68	-18.6%	-5.5%	-6.2%	4.6%	16.93	20.71	13.93	22.3%	48.7%	37.64	31.10	21.0%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	85.8%	83.1%	82.6%	82.1%	82.3%	-	-	-	-	81.3%	79.0%	79.2%	-	-	80.0%	81.3%	-
C1	EBITDA	In Rs Cr	33.42	29.22	24.20	18.62	21.49	-12.6%	-17.2%	-23.1%	15.4%	4.12	0.80	3.85	-80.6%	-79.2%	4.92	9.64	-48.9%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	32.4%	33.8%	29.4%	24.0%	26.5%	-	-	-	-	19.8%	3.1%	21.9%	-	-	10.5%	25.2%	-
D1	EBITDA (Without Forex)	In Rs Cr	33.42	29.22	24.20	18.62	21.49	-12.6%	-17.2%	-23.1%	15.4%	4.12	0.80	3.85	-80.6%	-79.2%	4.92	9.64	-48.9%
D2	EBITDA (without forex) % OF TOTAL INCOME	In Rs Cr	32.4%	33.8%	29.4%	24.0%	26.5%	-	-	-	-	19.8%	3.1%	21.9%	-	-	10.5%	25.2%	-
E1	DEPRECIATION	In Rs Cr	7.42	14.09	10.89	11.00	8.80	89.8%	-22.7%	1.0%	-20.0%	2.28	1.83	2.07	-19.8%	-11.6%	4.11	4.76	-13.6%
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	-	0.01	0.11	0.10	0.19	-	-	-	-	0.06	0.05	0.11	-	-	0.25	0.21	-
F1	SEGMENT PROFIT	In Rs Cr	26.00	15.14	13.41	7.72	12.88	-41.8%	-11.4%	-42.4%	66.8%	1.90	(0.98)	1.88	-151.6%	-152.0%	0.92	5.09	-81.9%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	25.2%	17.5%	16.3%	9.9%	15.9%	-	-	-	-	9.1%	-3.7%	10.7%	-	-	2.0%	13.3%	-
G1	FOREX LOSS/(GAIN)	In Rs Cr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G2	SEGMENT PROFIT EXCL FOREX DIFFERENCE	In Rs Cr	26.00	15.14	13.41	7.72	12.88	-41.8%	-11.4%	-42.4%	66.8%	1.90	-0.98	1.88	-151.6%	-152.0%	0.92	5.09	-81.9%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		25.2%	17.5%	16.3%	9.9%	15.9%	-	-	-	-	9.1%	-3.7%	10.7%	-	-	2.0%	13.3%	-

OTHERS - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		Half Year		Growth %
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Jun'23	Sep'23	Sep'22	QoQ	YoY	Sep'23	Sep'22	H1 to H1
A1	Net Turnover	In Rs Cr	50.24	48.92	43.47	53.08	55.80	-2.6%	-11.1%	22.1%	5.1%	10.84	13.35	15.39	23.2%	-13.3%	24.19	31.18	-22%
A2	Add: Other Operating Incomes	In Rs Cr	0.66	0.02	0.01	0.01	0.02	-	-	-	-	0.01	0.01	0.01	-	-	0.01	0.01	-
A3	TOTAL INCOME	In Rs Cr	50.90	48.94	43.47	53.10	55.82	-3.9%	-11.2%	22.1%	5.1%	10.84	13.36	15.40	23.2%	-13.3%	24.20	31.19	-22%
B1	GROSS PROFIT	In Rs Cr	8.29	9.01	11.36	13.53	12.07	8.7%	26.0%	19.1%	-10.8%	2.98	4.23	2.75	41.8%	53.6%	7.21	5.70	27%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	16.3%	18.4%	26.1%	25.5%	21.6%	-	-	-	-	27.5%	31.6%	17.9%	-	-	29.8%	18.3%	-
C1	EBITDA	In Rs Cr	2.75	2.40	5.97	7.35	4.74	-12.9%	149.4%	23.1%	-35.6%	1.12	2.00	0.89	77.8%	125.5%	3.12	2.35	33%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	5.4%	4.9%	13.7%	13.9%	8.5%	-	-	-	-	10.4%	14.9%	5.8%	-	-	12.9%	7.5%	-
D1	EBITDA (Without Forex)	In Rs Cr	3.36	2.50	5.79	7.06	4.85	-25.6%	131.6%	22.0%	-31.3%	1.07	1.96	1.00	82.7%	94.9%	3.03	2.58	17%
D2	EBITDA (without forex) % OF TOTAL INCOME	In Rs Cr	6.6%	5.1%	13.3%	13.3%	8.7%	-	-	-	-	9.9%	14.7%	6.5%	-	-	12.5%	8.3%	-
E1	DEPRECIATION	In Rs Cr	0.01	0.02	0.03	0.03	0.03	-	-	-	-	0.01	0.01	0.01	-	-	0.01	0.01	-
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	-	-	-	-	0.04	-	-	-	-	0.01	0.01	0.01	-	-	0.25	0.03	-
F1	SEGMENT PROFIT	In Rs Cr	2.74	2.37	5.94	7.33	4.75	-13.4%	150.4%	23.3%	-35.1%	1.13	2.00	0.89	77.6%	125.1%	3.36	2.36	42%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	5.4%	4.8%	13.7%	13.8%	8.5%	-	-	-	-	10.4%	15.0%	5.8%	-	-	13.9%	7.6%	-
G1	FOREX LOSS/(GAIN)	In Rs Cr	0.61	0.10	(0.18)	(0.29)	0.11	-	-	-	-	(0.05)	(0.04)	0.12	-	-	-0.09	-	-
G2	SEGMENT PROFIT EXCL FOREX DIFFERENCE	In Rs Cr	3.35	2.48	5.76	7.04	4.86	-26.1%	132.5%	22.2%	-30.9%	1.07	1.96	1.01	82.5%	94.7%	3.27	2.36	38%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		6.6%	5.1%	13.2%	13.2%	8.7%	-	-	-	-	9.9%	14.7%	6.5%	-	-	13.5%	7.6%	-

CAPEX DETAILS

₹ Crores

Particulars	2014-15 to 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	H1FY24	H2FY24	2024-25	Total
MDF - Hoshiarpur Plant	335.62	13.65	4.82	1.42	-	-	-	-	-	355.51
MDF - Expansion at Hoshiarpur	-	-	-	15.74	129.84	109.62	15.05	-	-	270.25
MDF - Greenfield at Andhra Pradesh *	-	-	-	-	36.05	145.73	256.25	261.97	-	700.00
Laminates - Greenfield at Andhra Pradesh *	-	-	-	-	-	66.22	74.48	59.30	-	200.00
Plywood at Punjab	-	-	-	-	-	10.33	0.11	50.00	89.56	150.00
Particle Board - Greenfield at Chennai						58.80	42.52	148.68	300.00	550.00
Solar Plant		-	-	-	8.68	0.70	-	-	-	9.38
Particle Board	60.53	-	-	-			-	-	-	60.53
Laminate	48.05	15.62	9.72	17.04	10.90	25.85	8.77	15.00	15.00	165.95
Gabon - Veneer Unit	-	5.89	10.19	2.70	3.43	-	-	-	-	22.21
Solar Panel Project	4.80	22.94	0.84	-	-	-	-	-	-	28.58
CFS	20.08	12.63	30.67	0.42	0.63	18.66	0.56	-	-	83.65
Corporate Office + Interior Work	75.26	34.87	-14.97	1.50	5.54	-	-	-	-	102.20
Joka Unit	22.74	9.56	3.41	7.92	17.36	17.03	8.94	40.00	50.00	176.96
Gandhidham Unit	18.10	1.60	0.52	1.04	4.88	8.08	2.88	-	-	37.10
Karnal Unit	6.68	4.98	1.48	1.12	7.11	10.62	7.08	-	-	39.07
Guwahati Unit	24.98	6.16	2.31	6.97	7.17	6.61	8.18	-	-	62.38
Chennai Unit	16.17	22.46	5.07	6.58	16.00	19.68	31.00	-	-	116.96
Others	7.08	2.41	3.62	0.57	5.83	11.89	2.49	-	-	33.89
TOTAL	640.09	152.77	57.68	63.02	253.42	509.82	458.31	574.95	454.56	3,164.62

*MDF and Laminate greenfield project shall be undertaken through Century Panels Ltd. which is 100% subsidiary of Century Plyboards (India) Ltd. Capex incurred have been sourced in the form of equity contribution of ₹ 145 crore & unsecured loan of Rs. 327 crore from Centuryply & Borrowings of Rs 131 crore in the form of Buyers credit arranged by Century Panels Ltd.



TERM LOAN PROJECTION

₹ Crores

PARTICULARS	2018-19	2019-20	2020-21	2021-22	2022-23	H1FY24	H2FY24	2024-25
OPENING								
- ECB	118.15	102.81	78.67	50.21	24.47	-	-	0.00
- Buyer's Credit - PB & Others	11.61	-	-	-	-	-	-	-
- Buyer's Credit - MDF	82.12	41.09	-	-	55.81	72.95	81.48	81.48
- Buyer's Credit - PB Chennai							-	-
- Rupee Term Loan - PB Chennai							-	75.00
- Rupee Term Loan - MDF HSP	82.68	68.30	-	-	-	-	-	-
Total	294.56	212.20	78.67	50.21	80.28	72.95	81.48	156.48
ADDITIONS								
- ECB	63.90	-	-	-	-	-	-	-
- Buyer's Credit - Others	-	-	-	-	-	-	-	-
- Buyer's Credit - MDF	-	-	-	55.81	17.14	8.53	-	-
- Buyer's Credit - PB Chennai						-	-	225.00
- Rupee Term Loan - PB Chennai						-	75.00	-
- Rupee Term Loan - MDF HSP	-	-	-	-	-	-	-	-
Total	63.90	-	-	55.81	17.14	8.53	75.00	225.00
REPAYMENTS								
- ECB	79.24	24.14	28.46	25.74	24.47	-	-0.00	-
- Buyer's Credit - Others	11.61	-	-	-	-	-	-	-
- Buyer's Credit - MDF	41.03	41.09	-	-	-	-	-	81.48
- Buyer's Credit - PB Chennai						-	-	-
- Rupee Term Loan - PB Chennai						-	-	-
- Rupee Term Loan - MDF HSP	14.38	68.30	-	-	-	-	-	-
Total	146.26	133.53	28.46	25.74	24.47	-	-0.00	81.48
CLOSING BALANCE	Reinstated	Reinstated	Reinstated	Reinstated	Reinstated	Reinstated		
- ECB	102.81	78.67	50.21	24.47	-	-	0.00	0.00
- Buyer's Credit - Others	-	-	-	-	-	-	-	-
- Buyer's Credit - MDF	41.09	-	-	55.81	72.95	81.48	81.48	-
- Buyer's Credit - PB Chennai							-	225.00
- Rupee Term Loan - PB Chennai							75.00	75.00
- Rupee Term Loan - MDF HSP	68.30	-	-	-	-	-	-	-
Total	212.20	78.67	50.21	80.28	72.95	81.48	156.48	300.00
Add : Other Capex Buyers Credit	-	-	-	-	-	-	-	-
Less : Current Maturities	45.10	27.17	26.48	24.48	-	-	-	-
Add : Financial Lease & Other Debits	6.26	1.43	0.06	0.32	0.18	0.29	-	-
Long Term Borrowings	173.36	52.93	23.79	56.12	73.13	81.77	156.48	300.00

FUND FLOW STATEMENT

₹ Crores

SUMMARY	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Q1FY24	Q2FY24	H1FY24
OPENING CASH/CASH EQUIVALENT	53.84	16.51	22.61	21.22	186.01	249.27	259.64	67.72	259.64
ADD: OPERATIONAL CASH INFLOW / (OUTFLOW)	158.11	260.02	212.28	244.75	242.60	407.89	-153.80	59.57	-94.23
LESS: DIVIDEND PAYMENTS	26.74	26.74	53.57	0.00	22.22	33.33	0.00	22.22	22.22
LESS: LONG TERM NET CASH OUTFLOW	-168.70	-227.18	-160.10	-79.96	-157.12	-364.19	-38.12	-82.52	-120.64
CLOSING CASH/CASH EQUIVALENT	16.51	22.61	21.22	186.01	249.27	259.64	67.72	22.55	22.55

OPERATIONAL CASH FLOW	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Q1FY24	Q2FY24	H1FY24
INFLOWS									
Cash Profit (PAT + Depreciation + OCI + Impairment)	237.10	207.95	225.37	254.14	389.73	488.05	105.83	110.51	216.34
Increase of Short Term Borrowings	0.00	203.33	0.00	17.96	0.00	64.70	0.00	64.34	38.46
Increase of Buyers Credit	1.03	0.00	32.05	0.00	48.21	11.09	0.00	0.00	0.00
Increase in Loan from Related Parties	0.00	0.00	96.16	0.00	0.00	0.00	14.01	0.00	14.01
Increase of Payables	35.33	0.00	0.00	52.86	40.59	29.09	0.00	28.22	0.00
Decrease of Raw Material Inventory	0.00	0.00	34.52	0.00	0.00	0.00	0.00	12.81	0.00
Decrease of Finished Goods Inventory	0.00	0.00	12.35	34.74	0.00	38.85	0.00	0.00	0.00
Decrease in Receivables	20.81	20.91	35.39	0.00	0.00	0.00	0.00	0.00	0.00
Decrease in other operational assets	33.34	20.38	32.88	0.00	0.00	0.00	3.37	0.00	3.37
Increase in other operational liabilities	0.00	25.70	0.00	43.10	0.00	0.00	1.85	0.00	0.00
Increase in Income Tax provision	0.00	0.00	8.17	8.64	0.00	0.00	8.27	1.81	10.08
Sub Total	327.61	478.27	476.89	411.44	478.53	631.78	133.33	217.69	282.26

OUTFLOWS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Q1FY24	Q2FY24	H1FY24
Decrease of Short Term Borrowings	80.53	0.00	255.15	0.00	5.32	0.00	25.88	0.00	0.00
Decrease in Buyers Credit	0.00	141.56	0.00	17.38	0.00	0.00	15.73	3.14	18.87
Decrease in Loan from Related Parties	5.00	0.00	0.00	96.16	0.00	0.00	0.00	0.00	0.00
Decrease in Payables	0.00	13.93	1.42	0.00	0.00	0.00	37.73	0.00	9.51
Decrease in other operational liabilities	2.58	0.00	8.04	0.00	3.27	8.35	0.00	5.81	3.96
Increase of Receivables	0.00	0.00	0.00	38.85	51.86	35.81	3.32	4.66	7.98
Increase in Raw Material Inventory	29.13	52.37	0.00	10.80	53.21	52.57	43.08	0.00	30.27
Increase of Finished Goods Inventory	45.25	10.39	0.00	0.00	106.16	0.00	35.57	18.82	54.39
Increase in Current Tax Assets	0.00	0.00	0.00	0.00	0.00	3.37	0.00	0.00	0.00
Increase of Other Operational Assets	0.00	0.00	0.00	3.50	1.28	121.81	125.82	125.69	251.51
Decrease in Income Tax provision	7.01	0.00	0.00	0.00	14.83	1.98	0.00	0.00	0.00
Sub Total	169.50	218.25	264.61	166.69	235.93	223.89	287.13	158.12	376.49
NET OPERATIONAL CASH INFLOW / (OUTFLOW)	158.11	260.02	212.28	244.75	242.60	407.89	-153.80	59.57	-94.23

FUND FLOW STATEMENT - continued

₹ Crores

LONG TERM CASH FLOW	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Q1FY24	Q2FY24	H1FY24
INFLOWS									
Long Term Borrowings									
- Rupee Term Loan & Finance Lease	20.50	4.27	0.00	0.00	0.00	0.00	0.00	0.15	0.11
- Foreign Currency Loan	38.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- Buyers Credit	9.44	0.00	0.00	0.00	55.81	17.14	8.38	0.15	8.53
Myanmaar Assets Sale						10.12	0.00	0.00	0.00
Increase in Non Current Liabilities	0.18	0.00	27.31	0.00	18.68	3.36	0.62	2.37	2.99
Decrease in MAT Credit	0.00	0.00	0.00	11.72	58.81	0.00	0.00	0.00	0.00
Decrease in Deferred Tax Assets	0.8	25.00	3.73	3.99	0.00	0.00	0.00	0.00	0.00
Decrease in Share Application Money	0.33	0.00	15.86	0.00	0.00	0.00	0.00	0.00	0.00
Decrease in Long Term Loans & Advances	0	0.32	2.45	0.76	0.14	2.59	0.00	0.00	0.00
Sub Total	70.23	29.59	49.35	16.47	133.44	33.21	9.00	2.67	11.63

OUTFLOWS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Q1FY24	Q2FY24	H1FY24
Repayment of Long Term Borrowings									
- Rupee Term Loan & Finance Lease	24.93	14.38	73.51	4.55	1.13	0.15	0.04	0.00	0.00
- Foreign Currency Loan (Including Forex Fluctuation)	18.67	15.06	24.25	28.46	25.73	24.48	0.00	0.00	0.00
- Buyers Credit	0.00	60.72	41.09	0.00	0.00	0.00	0.00	0.00	0.00
Fixed Assets Investments	192.89	133.56	54.66	53.73	209.15	259.45	42.17	76.53	118.70
Investment in Subsidiaries	0.02	1.75	15.89	3.19	37.85	113.32	2.66	4.60	7.26
Increase in MAT Credit	0.96	17.47	0.05	0.00	0.00	0.00	0.00	0.00	0.00
Increase in Deferred Tax Assets	0.00	0.00	0.00	0.00	16.70	0.00	0.00	0.00	0.00
Increase in Long Term Loans & Advances	1.46	0.00	0.00	0.00	0.00	0.00	2.25	4.06	6.31
Decrease in Non Current Liabilities	0.00	8.28	0.00	6.50	0.00	0.00	0.00	0.00	0.00
Share Application money to Subsidiaries	0.00	5.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total	238.93	256.77	209.45	96.43	290.56	397.40	47.12	85.19	132.27
NET LONG TERM CASH INFLOW / (OUT FLOW)	-168.70	-227.18	-160.10	-79.96	-157.12	-364.19	-38.12	-82.52	-120.64

FOREX EXPOSURE

PARTICULARS	31.03.2019	31.03.2020	31.03.2021	31.03.2022	31.03.2023	30.06.2023	30.09.2023	30.09.23 vs 30.06.23	
								Diff	Diff %
AVERAGE FOREX BOOKING RATES @ Rs.									
- USD	64.04	72.94	71.26	75.14	78.33	82.72	82.83	0.11	0.1%
- EURO	81.73	80.61	83.41	82.84	86.28	94.16	92.34	(1.82)	-1.9%
FOREX REINSTATEMENT RATES @ Rs.									
- USD	69.17	75.39	73.50	75.81	82.22	82.04	83.06	1.02	1.2%
- EURO	77.70	83.05	86.10	84.66	89.61	89.13	87.94	-1.19	-1.3%
EXPOSURE									
- USD (Million) Working Capital (Net of Advances and Receivable)	(1.85)	0.89	(2.54)	8.56	3.94	3.25	2.69	(0.56)	-17.3%
- USD (Million) Capex Buyers Credit				6.39	7.58	7.91	7.75	(0.16)	-2.0%
- USD (Million) Total ECB	14.86	10.44	6.83	3.23	-	-	-	0.00	-
- Total USD (Million)	13.01	11.32	4.29	18.18	11.52	11.16	10.44	(0.72)	-6.5%
- EURO (Million)	2.09	2.19	(0.24)	0.24	3.04	0.98	-0.04	(1.02)	-104.2%
- EURO (Million) Capex Buyers Credit				0.87	1.18	1.85	1.95	0.10	5.4%
EQUIVALENT INR (In Rs. Crores)									
- Working Capital - USD	(12.81)	6.69	(18.67)	64.88	32.37	26.69	22.35	(4.34)	-16.3%
- Capex Buyers Credit - USD				48.45	62.36	64.86	64.35	(0.50)	-0.8%
- ECB - USD	102.81	78.67	50.21	24.47	-	-	-	0.00	-
- Total - USD	90.00	85.36	31.54	137.80	94.73	91.54	86.70	(4.84)	-5.3%
- EURO	16.26	18.20	(2.04)	2.07	27.21	8.71	-0.36	(9.07)	-104.1%
- Capex Buyers Credit - EURO	-	-	-	7.36	10.59	16.47	17.13	0.66	4.0%
- Other Currencies	3.31	2.48	0.84	1.57	1.51	1.37	0.82	(0.55)	-40.1%
- Advance to Capex Suppliers - PB					-26.55	-32.74	-31.99	0.75	-2.3%
TOTAL (In Rs. Crores)	109.57	106.04	30.35	148.79	107.49	85.36	72.30	(13.06)	-15.3%
Nature of Exposure (In Rs. Crores)									
- ECB	102.81	78.67	50.21	24.47	-	-	-	0.00	-
- Buyers' Credit - Capex	41.09	-	-	55.81	72.95	81.33	81.48	0.16	0.2%
- Working Capital (Net of Advances)	(34.33)	27.37	(19.87)	68.51	34.54	4.03	-9.18	(13.21)	-327.9%
TOTAL (In Rs. Crores)	109.57	106.04	30.35	148.79	107.49	85.36	72.30	(13.06)	-15.3%
EXPOSURE SUMMARY									
- USD	82%	81%	104%	93%	88%	107%	120%		
- EURO	15%	17%	-7%	6%	35%	30%	23%		
- Other Currencies	3%	2%	3%	1%	-23%	-37%	-43%		
FOREX LOSS/(GAIN) SUMMARY (Rs. Crs)									
Treated as Borrowing Cost	9.22	7.90	(0.59)	2.54	4.73	0.84	1.64		
Taken in Segment Profit or in EBITDA	7.07	(2.05)	(5.95)	(6.08)	0.70	(3.45)	(5.74)		
TOTAL In Rs. Crores	16.29	5.85	(6.54)	(3.54)	5.43	(2.61)	(4.10)		
Realized - Loss / (Gain)	9.89	(1.59)	(4.24)	(4.46)	1.67	(1.15)	(3.57)		
Unrealized - Loss / (Gain)	6.40	7.44	(2.30)	0.92	3.76	(1.46)	(0.53)		
Total - Loss / (Gain)	16.29	5.85	(6.54)	(3.54)	5.43	(2.61)	(4.10)		

SUMMARY - CONSOLIDATED FINANCIALS - Q2FY24

Particulars	Century Ply Standalone	SUBSIDIARIES												Consolidated Total
		Auro Sundaram	Auro - NCI	Century Singapore	Singapore NCI	Ara,Arham, Apnapan, Adonis	Ara, Arham, Adonis, Apn, NCI	Century Infotech	Infotech NCI	Century MDF, Infra & Pacific	Century Panel	Century Gabon	Century Gabon - Adj	
Revenue from Operations	987.92	36.16	-34.06	-	-	-	-	-	-	-	0.15	10.79	-4.12	996.84
EXPENSES less Other Income	838.77	34.21	-34.06	0.02	-	-	-	-	-	0.06	-5.69	8.77	-4.12	837.96
IMPAIRMENT LOSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EBITDA	149.15	1.95	-	-0.02	-	-	-	-	-	-0.06	5.84	2.02	-	158.88
IMPAIRMENT LOSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EBITDA without Extra - Ordinary item	149.15	1.95	-	-0.02	-	-	-	-	-	-0.06	5.84	2.02	-	158.88
Depreciation and Amortisation Expense	22.10	0.64	-	0.15	-	-	-	-	-	-	-0.01	0.49	-	23.37
EBIT	127.05	1.31	-	-0.17	-	-	-	-	-	-0.06	5.85	1.53	-	135.51
Finance Cost	5.69	0.45	-	-	-	-	-	-	-	-	-	0.01	-	6.15
PBT	121.37	0.86	-	-0.17	-	-	-	-	-	-0.06	5.85	1.52	-	129.37
Tax Expenses	31.04	0.21	-	-	-	-	-	-	-	-	1.00	-	-	32.25
PAT	90.33	0.65	-	-0.17	-	-	-	-	-	-0.06	4.85	1.52	-	97.12
Century Ply - Shareholding	100%	51%	-	90.68%	-	80%	-	99.99%	-	100%	100%	100%	-	-
Percentage - Minority Interest	-	-	49%	-	9.32%	-	20%	-	0.01%	-	-	-	-	-
Non controlling interest	-	-	0.32	-0.04	-0.02	-	-	-	-	-	-	-	-	0.26
Equity holders of the Parent	90.33	0.65	-0.32	-0.13	0.02	-	-	-	-	-0.06	4.85	1.52	-	96.86

SUMMARY - CONSOLIDATED FINANCIALS - H1FY24

Particulars	Century Ply Standalone	SUBSIDIARIES												Consolidated Total
		Auro Sundaram	Auro - NCI	Century Singapore	Singapore NCI	Ara,Arham, Apnapan, Adonis	Ara, Arham, Adonis, Apn, NCI	Century Infotech	Infotech NCI	Century MDF, Infra & Pacific	Century Panel	Century Gabon	Century Gabon - Adj	
Revenue from Operations	1,870.31	71.84	-67.62	-	-				-	-	0.15	21.74	-8.58	1,887.84
EXPENSES less Other Income	1,581.09	68.16	-67.62	0.08		0.02			-	0.06	-7.91	18.32	-8.58	1,583.62
IMPAIRMENT LOSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EBITDA	289.22	3.68	-	-0.08	-	-0.02	-	-	-	-0.06	8.06	3.42	-	304.22
IMPAIRMENT LOSS	-													-
EBITDA without Extra - Ordinary item	289.22	3.68	-	-0.08	-	-0.02	-	-	-	-0.06	8.06	3.42	-	304.22
Depreciation and Amortisation Expense	43.93	1.27		0.29						-	-	0.96		46.45
EBIT	245.29	2.41	-	-0.37	-	-0.02	-	-	-	-0.06	8.06	2.46	-	257.77
Finance Cost	11.36	0.90									-	0.04		12.30
PBT	233.93	1.51	-	-0.37	-	-0.02	-	-	-	-0.06	8.06	2.42	-	245.47
Tax Expenses	59.50	0.35	-	-	-	-	-	-	-	-	1.38	-	-	61.23
PAT	174.43	1.16	-	-0.37	-	-0.02	-	-	-	-0.06	6.68	2.42	-	184.24
Century Ply - Shareholding	100%	51%	-	90.68%	-	80%	-	99.99%	-	100%	100%	100%	-	-
Percentage - Minority Interest	-	-	49%	-	9.32%	-	20%	-	0.01%	-	-	-	-	-
Non controlling interest	-	-	0.57	-0.07	-0.03	-	-0.00	-	-	-	-	-	-	0.46
Equity holders of the Parent	174.43	1.16	-0.57	-0.30	0.03	-0.02	0.00	-	-	-0.06	6.68	2.42	-	183.78

Thank You

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