
FINANCIAL RESULTS UPDATE FOR THE
QUARTER ENDED 31ST DECEMBER, 2023



SAFE HARBOR

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KEY HIGHLIGHTS

The demand for our products is co-related to occupancy of new housing units. As our products are used for doing interior of house, the demand for our products come only when apartment is ready for occupation. Any real estate project depending on its size has a time horizon ranging from 4 to 6 years or to say on average 5 years. Out of this 5 years, first 3 years are of superstructure stage where, steel, cement, pipes and bricks are used. After this comes the second stage of completion of house where tiles, paints, sanitary-ware, electricals, doors, windows, glass, elevators etc. are required. After completion of five years when building is completed and apartment is handed over to buyer for occupation interior work related materials like plywood, laminates, fittings, drapery and other home improvement products are required.

The real estate industry suffered with low demand and high ready to occupy inventory till 2019-20 or before outbreak of Covid. In view of piled inventory the real estate developers were not launching any new projects. Post Covid period the culture of work place was shifted from go office to work from home and people realized importance of owning a decent home which led to sudden spurt in demand for apartments. People started to invest in buying apartments, which resulted to fast depletion of ready to occupy inventory, which lasted till 2021. The builders started to launch new housing projects post 2021 and most of the projects are in the first or second stage mentioned in paragraph above. All such projects will start to complete from 2025 onward.

We experienced spurt in demand when piled inventory of ready to use houses was sold and occupied and we again expect such spurt when ongoing projects will start to deliver 2025 onward. Till then market will remain sluggish but with our brand pull and sales & distribution network we shall not only maintain our market share but also book moderate growth.

KEY HIGHLIGHTS - Continued

On overall basis the industry is facing increasing trend in raw-material cost which cannot be passed on in view of sluggish demand so profitability will remain moderate.

Overall top line for Q3 on year on year basis was up from Rs 872.94 crores to Rs 929.89 crores higher by 6.5%. However EBIDTA was lower from Rs 133.47 Crore to Rs 115.81 Crores. The EBIDTA margins are marginally lower due to company's spending on brand building activities and deputing reputed consultants like McKinsey and BCG for advising company on capacity building, benefits of which will accrue in future.

On segmental basis all major segments booked topline growth. While Plywood profitability was majorly down due to Royal Club Dealer meet expenses of about Rs 7 Crore (once in 2 years) and engagement of McKinsey for advising on boosting sale of prime products.

Laminate Division profitability was majorly down due to increase in manpower cost for creating new team for newly launched Sainik Laminate, which will take time to ramp up.

MDF profitability is majorly down due to lower average realization and increase of raw-material cost.

Particle Board profitability is substantially down due to lower average realization caused by import competition, and higher raw-material cost.

KEY HIGHLIGHTS - Continued

As Q3 is period of festivals when carpenters go home and people are engaged in festivals, the working days on interior sites are reduced and sale is reduced. However such loss of sale is compensated with increased demand in Q4. We historically have Q4 better than Q3.

Both Plywood and Laminate business will have better and increased topline and bottom-line compared to Q3. With BIS standard becoming mandatory from 11th February, 2024, for both MDF and Particle Board, import competition for these products will substantially reduce and benefit domestic producers both on sale and profitability.

On the scheme of hiving off of Logistic (CFS) Division to SPV, we are awaiting certified copy of order sanctioning the scheme. On filing of certified copy of order with Registrar of Companies the scheme will be retrospectively effective from appointed date 1st April, 2022.

Greenfield Laminate unit at Andhra Pradesh has already commenced operations during this quarter. The ongoing project of MDF at Andhra is on fast 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	As on 31.12.23
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	2,111.76
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	0.25
- Capex Buyers' Credit	41.09	-	-	55.81	72.95	81.33	81.48	88.76
- Short Term Debt (From Banks)	294.87	39.72	57.68	52.36	117.06	91.18	155.52	208.52
- Short Term Debt (From Related party)	-	96.16	-	-	-	14.01	14.01	14.01
Total Debt	468.23	188.81	81.47	108.48	190.19	186.66	251.30	311.54
Non Current Liabilities	2.51	29.82	23.32	42.00	45.37	45.98	48.35	50.88
Total Liabilities	1,439.86	1,292.01	1,369.67	1,715.35	2,133.53	2,214.61	2,347.81	2,474.18
Fixed Assets	728.60	721.11	681.72	695.98	1,000.20	995.75	1,011.17	1,009.88
Capital Work in Progress	18.84	8.30	21.19	164.76	32.30	40.44	49.29	108.43
Investment in CPL (Ongoing Project at A.P.)	-	-	-	36.05	145.00	145.00	145.00	145.00
Investments in Subsidiaries & Others	97.79	113.68	116.87	118.67	63.67	66.33	70.93	70.93
Current Assets								
- Finished Goods Inventory	179.52	167.17	132.43	238.59	199.74	235.31	254.13	266.91
- Raw Material Inventory	221.45	186.93	197.73	250.94	303.51	346.59	333.78	397.14
- Sundry Debtors	293.55	258.16	297.01	348.87	384.68	388.00	392.66	385.08
- Cash, Bank & Liquid Funds	22.61	21.22	186.01	249.27	259.64	67.72	22.55	58.49
- Other Current Assets	97.56	66.75	70.17	71.30	91.04	94.59	112.08	110.98
- Unsecured Loan to CPL (Ongoing Project at A.P.)	-	-	-	-	103.00	220.00	327.00	296.00
- Loans & Advances	7.63	5.56	5.64	5.79	8.24	10.13	11.33	19.19
Less : Current Liabilities								
- Sundry Creditors	162.50	161.08	213.94	254.53	283.62	245.89	274.11	309.87
- Buyers' Credit *	0.37	32.42	15.04	63.25	74.34	58.61	55.47	56.12
- Others	163.77	143.17	188.32	181.48	145.37	148.01	141.76	118.78
Net Current Assets	495.68	369.12	471.69	665.50	846.52	909.83	982.19	1,049.02
Non Current Assets	98.95	79.80	78.20	34.39	45.84	57.26	89.23	90.92
Total Assets	1,439.86	1,292.01	1,369.67	1,715.35	2,133.53	2,214.61	2,347.81	2,474.18

*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	As on 31-12-23
Return on Avg Equity (ROAE) (%)	17.58%	15.49%	16.43%	22.99%	21.19%	20.05%
Return on Avg Capital Employed (ROACE) (%)	17.88%	17.60%	20.00%	31.07%	25.97%	23.75%
Total Outside Liabilities to Net Worth (TOL/TNW)	0.82	0.52	0.41	0.42	0.39	0.40
Total Debt / EBITDA	1.53	0.60	0.24	0.19	0.33	0.67
Total Debt / Equity Ratio	0.48	0.18	0.06	0.07	0.10	0.15
Long Term Debt (Incl capex buyers credit)/ Equity Ratio	0.18	0.05	0.02	0.04	0.04	0.04
Interest Cover	5.75	6.65	25.17	50.96	33.16	12.23
Fixed Assets Turnover Ratio	3.03	3.13	3.01	3.49	3.51	3.34

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

WORKING CAPITAL CYCLE

RATIOS	UNIT	2018-19	2019-20	2020-21	2021-22	2022-23	As on 31-12-23
Net Sales for the Period	In Rs Cr	2,263.83	2,282.68	2,113.48	3,000.88	3,620.65	934.32
Debtor	In Rs Cr	293.55	258.16	297.01	348.87	384.68	385.08
Annualized Debtor Days (A)		47.33	41.28	51.29	42.43	38.78	37.61
Net Sales for the Period	In Rs Cr	2,263.83	2,282.68	2,113.48	3,000.88	3,620.65	934.32
Raw Material Inventory	In Rs Cr	221.45	186.93	197.73	250.94	303.51	397.14
Annualized Raw Material Inventory Days (B)		35.70	29.89	34.15	30.52	30.60	38.79
	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	934.32
Finished Goods Inventory	In Rs Cr	179.52	167.17	132.43	238.59	199.74	266.91
Annualized Finished Goods Inventory Days (C)		28.94	26.73	22.87	29.02	20.14	26.07
	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	934.32
Trade Payables	In Rs Cr	162.49	161.08	213.94	254.53	283.62	309.87
Buyers Credit for Raw Materials	In Rs Cr	0.37	32.42	15.04	63.25	74.34	56.12
Total Payables	In Rs Cr	162.86	193.50	228.98	317.78	357.96	365.99
Annualized Payables Days (D)		26.26	30.94	39.55	38.65	36.09	35.74
Cash Conversion Cycle (days) = A+B+C-D		85.72	66.96	68.77	63.32	53.43	66.72
Cash Conversion Cycle (months)		2.86	2.23	2.29	2.11	1.78	2.22

PROFIT & LOSS - SUMMARY

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	9M to 9M
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%	975.75	929.89	872.94	-4.7%	6.5%	2,785.65	2,647.40	5.2%
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%	12.17	4.43	4.23	-	-	18.98	11.44	-
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%	987.92	934.32	877.17	-5.4%	6.5%	2,804.63	2,658.85	5.5%
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%	666.01	638.00	594.13	-4.2%	7.4%	1,901.21	1,777.32	7.0%
B2	FOREX LOSS / (GAIN)	In Rs Cr	7.06	(2.05)	(5.95)	(6.08)	0.70	-	-	-	-	(2.29)	(1.84)	2.35	-	-	(7.58)	4.14	-
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%	324.20	298.16	280.69	-8.0%	6.2%	911.00	877.39	3.8%
C2	GROSS PROFIT % OF TOTAL INCOME		32.5%	34.6%	35.2%	35.7%	33.3%	-	-	-	-	32.8%	31.9%	32.0%	-	-	32.5%	33.0%	-
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%	175.05	182.35	149.58	4.2%	21.9%	505.97	471.85	7.2%
D2	EXTRA-ORDINARY ITEM LOSS / (GAIN)*	In Rs Cr	-	40.86	11.81	-	49.25	-	-	-	-	-	-	2.37	-	-	-	49.37	-
E1	EBITDA	In Rs Cr	306.43	315.18	334.25	557.33	581.84	2.9%	6.0%	66.7%	4.4%	149.15	115.81	131.10	-22.4%	-11.7%	405.03	405.53	-0.1%
E2	EBITDA % OF TOTAL INCOME		13.5%	13.8%	15.8%	18.6%	16.1%	-	-	-	-	15.1%	12.4%	14.9%	-	-	14.4%	15.3%	-
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%	149.15	115.81	133.47	-22.4%	-13.2%	405.03	454.90	-11.0%
F2	EBITDA (WITHOUT EXTRA-ORDINARY ITEM) % OF TOTAL INCOME	In Rs Cr	13.5%	15.6%	16.4%	18.6%	17.4%	-	-	-	-	15.1%	12.4%	15.2%	-	-	14.4%	17.1%	-
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%	146.86	113.97	135.82	-22.4%	-16.1%	397.45	459.04	-13.4%
G2	EBITDA (W/O FOREX & EXTRA-ORDINARY ITEM) % OF TOTAL INCOME		13.8%	15.5%	16.1%	18.4%	17.4%	-	-	-	-	14.9%	12.2%	15.5%	-	-	14.2%	17.3%	-
H	DEPRECIATION	In Rs Cr	49.99	67.55	62.63	67.53	72.38	35.1%	-7.3%	7.8%	7.2%	22.10	21.60	18.03	-2.2%	19.8%	65.53	53.66	22.1%

- 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 %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	9M to 9M
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%	127.05	94.21	113.08	-25.9%	-16.7%	339.50	351.88	-3.5%
I2	EBIT % OF TOTAL INCOME		11.3%	10.8%	12.9%	16.3%	14.1%	-	-	-	-	12.9%	10.1%	12.9%	-	-	12.1%	13.2%	-
J1	INTEREST	In Rs Cr	35.36	29.35	11.38	7.07	10.63	-17.0%	-61.2%	-37.9%	50.3%	4.89	6.44	3.14	31.8%	105.2%	16.16	7.16	125.5%
J2	FOREX TREATED AS BORROWING COST	In Rs Cr	9.22	7.90	(0.59)	2.54	4.73	-	-	-	-	0.80	1.26	0.83	-	-	2.90	4.11	-
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%	5.69	7.70	3.97	35.4%	94.0%	19.06	11.27	69.1%
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%	121.37	86.51	109.11	-28.7%	-20.7%	320.44	340.60	-5.9%
K2	PBT AS % OF TOTAL INCOME		9.4%	9.2%	12.3%	16.0%	13.6%	-	-	-	-	12.3%	9.3%	12.4%	-	-	11.4%	12.8%	-
L	TOTAL FOREX (GAIN) / LOSS (IN EBITDA AND FINANCE COST)	In Rs Cr	16.28	5.85	(6.54)	(3.54)	5.43	-	-	-	-	(1.49)	(0.58)	3.18	-	-	(4.68)	8.25	-
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%	119.88	85.93	112.29	-28.3%	-23.5%	315.76	348.85	-9.5%
M2	PBT (EXCLUDING FOREX) AS % OF TOTAL INCOME	In Rs Cr	10.1%	9.5%	12.0%	15.9%	13.8%	-	-	-	-	12.1%	9.2%	12.8%	-	-	11.3%	13.1%	-
N1	CURRENT TAX	In Rs Cr	45.15	48.34	64.47	121.05	116.02	-	-	-	-	29.64	20.87	27.26	-	-	78.68	82.22	-
N2	MAT CREDIT / DEFERRED TAX	In Rs Cr	7.95	3.87	4.29	33.87	11.25	-	-	-	-	1.40	1.03	0.49	-	-	2.72	4.34	-
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%	31.04	21.90	27.75	-29.4%	-21.1%	81.40	86.56	-6.0%
N4	TAX AS % OF PBT		25.1%	24.8%	26.4%	32.3%	25.8%	-	-	-	-	25.6%	25.3%	25.4%	-	-	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%	90.33	64.61	81.36	-28.5%	-20.6%	239.04	254.05	-5.9%
O2	PROFIT AS % OF TOTAL INCOME		7.0%	6.9%	9.1%	10.8%	10.1%	-	-	-	-	9.1%	6.9%	9.3%	-	-	8.5%	9.6%	-

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 %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	9M to 9M
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%	91,410	87,209	83,592	-4.6%	4.3%	2,63,642	2,49,482	5.7%
A2	-Decoply	CBM	10,609	10,292	7,481	8,734	10,455	-3.0%	-27.3%	16.7%	19.7%	2,429	1,992	2,352	-18.0%	-15.3%	6,595	7,662	-13.9%
A3	-Commercial Veneer	CBM	21,586	13,089	7,482	8,289	6,959	-39.4%	-42.8%	10.8%	-16.0%	522	1,028	1,662	97.0%	-38.1%	2,222	6,024	-63.1%
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%	492.84	471.77	437.45	-4.3%	7.8%	1,413.49	1,294.84	9.2%
B2	-Decoply	In Rs Cr	152.49	150.83	110.09	142.44	178.73	-1.1%	-27.0%	29.4%	25.5%	45.01	34.96	39.65	-22.3%	-11.8%	116.95	130.07	-10.1%
B3	-Commercial Veneer	In Rs Cr	82.46	46.16	25.90	28.70	17.94	-44.0%	-43.9%	10.8%	-37.5%	1.16	2.14	4.25	84.9%	-49.6%	4.90	15.55	-68.5%
	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%	539.01	508.88	481.35	-5.6%	5.7%	1,535.34	1,440.46	6.6%
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%	53,915	54,097	52,332	0.3%	3.4%	53,614	51,901	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%	1,85,294	1,75,490	1,68,581	-5.3%	4.1%	1,77,331	1,69,760	4.5%
C3	-Commercial Veneer	Rs.	38,201	35,266	34,615	34,624	25,781	-7.7%	-1.8%	0.0%	-25.5%	22,220	20,850	25,569	-6.2%	-18.5%	22,052	25,813	-14.6%

PLYWOOD - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	9M to 9M
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%	539.00	508.88	481.35	-5.6%	5.7%	1,535.34	1,440.46	6.6%
A2	ADD: OTHER OPERATING INCOME / INDAS ADJUSTMENT	In Rs Cr	4.70	3.30	3.05	4.49	5.02	-	-	-	-	2.58	2.20	1.39	-	-	5.89	4.04	-
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%	541.58	511.08	482.74	-5.6%	5.9%	1,541.23	1,444.49	6.7%
B1	GROSS PROFIT	In Rs Cr	395.55	367.69	330.73	487.56	591.50	-7.0%	-10.1%	47.4%	21.3%	164.18	149.57	136.25	-8.9%	9.8%	457.51	412.01	11.0%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	30.9%	29.8%	29.4%	30.8%	29.4%	-	-	-	-	30.3%	29.3%	28.2%	-	-	29.7%	28.5%	-
C1	EBITDA	In Rs Cr	174.43	112.32	121.19	223.45	217.44	-35.6%	7.9%	84.4%	-2.7%	73.04	49.54	56.46	-32.2%	-12%	189.20	127.08	48.9%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	13.6%	9.1%	10.8%	14.1%	10.8%	-	-	-	-	13.5%	9.7%	11.7%	-	-	12.3%	8.8%	-
D	EXTRA-ORDINARY ITEM LOSS / (GAIN)*	In Rs Cr	-	40.86	11.81	-	49.25	-	-	-	-	-	-	2.37	-	-	-	49.37	-
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%	73.04	49.54	58.83	-32.2%	-15.8%	189.20	176.45	7.2%
E2	EBITDA % OF TOTAL INCOME	In Rs Cr	13.6%	12.4%	11.8%	14.1%	13.3%	-	-	-	-	13.5%	9.7%	12.2%	-	-	12.3%	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%	71.84	48.46	59.22	-32.5%	-18.2%	185.99	177.93	4.5%
F2	EBITDA (WITHOUT FOREX & EXTRA-ORDINARY) % OF TOTAL INCOME	In Rs Cr	13.9%	12.4%	11.5%	14.0%	13.3%	-	-	-	-	13.3%	9.5%	12.3%	-	-	12.1%	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%	5.41	5.91	4.60	9.1%	28.4%	16.38	13.09	25.1%
G2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	17.08	8.15	18.37	12.74	7.82	-	-	-	-	1.94	0.77	-0.51	-	-	4.68	6.29	-
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%	69.58	44.40	51.35	-36.2%	-13.5%	177.50	120.27	47.6%
H2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	14.3%	8.8%	11.4%	14.1%	10.3%	-	-	-	-	12.8%	8.7%	10.6%	-	-	11.5%	8.3%	-
I1	FOREX LOSS / (GAIN)	In Rs Cr	3.68	(0.25)	(3.84)	(1.17)	0.77	-	-	-	-	(1.21)	(1.08)	0.39	-	-	(3.21)	1.48	-
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%	68.37	43.32	51.74	-36.6%	-16.3%	174.29	121.75	43.2%
I3	SEGMENT PROFIT EXCLUDING FOREX DIFFERENCE %		14.6%	8.8%	11.1%	14.0%	10.4%	-	-	-	-	12.6%	8.5%	10.7%	-	-	11.3%	8.4%	-

- 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 %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	9M to 9M
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%	20,46,268	18,94,582	16,38,755	-7.4%	15.6%	57,68,591	53,91,587	7.0%
A2	- Exteria Grade Laminates	NOS.	20,934	28,453	30,557	42,641	54,469	35.9%	7.4%	39.5%	27.7%	12,371	11,961	13,010	-3.3%	-8.1%	35,193	39,803	-11.6%
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%	162.25	152.80	148.60	-5.8%	2.8%	463.28	468.29	-1.1%
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%	7.96	7.13	7.74	-10.5%	-7.9%	21.54	24.00	-10.3%
	TOTAL LAMINATES SEGMENT	In Rs Cr	432.19	454.58	407.96	567.06	651.26	5.2%	-10.3%	39.0%	14.8%	170.21	159.92	156.34	-6.0%	2.3%	484.82	492.29	-1.5%
C	<u>AVERAGE</u>																		
C1	- Laminates	Rs.	718	713	712	808	865	-0.6%	-0.2%	13.5%	7.0%	793	806	907	1.7%	-11.1%	803	869	-8%
C2	- Exteria Grade Laminates	Rs.	5,656	5,363	5,701	5,917	6,033	-5.2%	6.3%	3.8%	2.0%	6,433	5,958	5,949	-7.4%	0.1%	6,121	6,030	1.5%



LAMINATES - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23*	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	
A1	Net Turnover	In Rs Cr	432.19	454.58	407.96	567.06	651.26	5.2%	-10.3%	39.0%	14.8%	170.21	159.92	156.34	-6.0%	2.3%	484.82	492.28	-1.5%
A2	Add: Other Operating Incomes/IndAS Adjustment	In Rs Cr	6.81	8.76	7.06	7.60	6.34	-	-	-	-	1.53	1.97	1.38	-	-	4.62	5.12	-
A3	TOTAL INCOME	In Rs Cr	439.00	463.34	415.02	574.66	657.60	5.5%	-10.4%	38.5%	14.4%	171.73	161.89	157.72	-5.7%	2.6%	489.44	497.40	-1.6%
B1	GROSS PROFIT	In Rs Cr	122.00	164.66	161.77	207.41	216.88	35.0%	-1.8%	28.2%	4.6%	54.73	53.71	52.56	-1.9%	2.2%	158.12	165.71	-4.6%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	27.8%	35.5%	39.0%	36.1%	33.0%	-	-	-	-	31.9%	33.2%	33.3%	-	-	32.3%	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%	20.06	19.83	22.54	-1.1%	-12.0%	55.53	74.96	-25.9%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	8.8%	13.5%	17.9%	15.7%	14.8%	-	-	-	-	11.7%	12.3%	14.3%	-	-	11.3%	15.1%	-
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%	19.17	19.63	23.36	2.4%	-16.0%	53.19	73.48	-27.6%
D2	EBITDA (without forex) % OF TOTAL INCOME	In Rs Cr	8.4%	13.2%	17.4%	14.9%	14.5%	-	-	-	-	11.2%	12.1%	14.8%	-	-	10.9%	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%	4.04	4.03	3.32	-0.2%	21.7%	11.96	9.67	23.7%
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	2.36	3.50	5.56	7.87	8.17	-	-	-	-	2.55	2.55	1.78	-	-	7.38	7.66	
F1	SEGMENT PROFIT	In Rs Cr	33.74	56.13	69.56	86.34	92.65	66.4%	23.9%	24.1%	7.3%	18.57	18.35	21.00	-1.2%	-12.6%	50.95	72.95	-30.2%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	7.7%	12.1%	16.8%	15.0%	14.1%	-	-	-	-	10.8%	11.3%	13.3%	-	-	10.4%	14.7%	-
G1	FOREX LOSS/(GAIN)	In Rs Cr	(1.79)	(1.72)	(1.80)	(4.60)	(2.46)	-	-	-	-	(0.90)	(0.20)	0.82	-	-	(2.34)	(1.48)	-
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%	17.68	18.15	21.82	2.7%	-16.8%	48.61	71.47	-32.0%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		7.3%	11.7%	16.3%	14.2%	13.7%	-	-	-	-	10.3%	11.2%	13.8%	-	-	9.9%	14.4%	-

MDF - VOLUME DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 VS 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	9M to 9M
A	VOLUME																		
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%	40,166	41,660	36,798	3.7%	13.2%	1,17,563	1,06,488	10.4%
A2	PRELAM MDF	CBM	16,666	22,186	25,634	37,090	42,404	33.1%	15.5%	44.7%	14.3%	13,558	13,716	11,301	1.2%	21.4%	39,525	32,029	23.4%
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%	53,724	55,376	48,100	3.1%	15.1%	1,57,088	1,38,518	13.4%
B	NET SALES VALUE																		
B1	PLAIN MDF	In Rs Cr	243.86	281.63	272.96	398.61	443.94	15.5%	-3.1%	46.0%	11.4%	126.27	124.35	113.71	-1.5%	9.4%	362.35	330.86	9.5%
B2	PRELAM MDF	In Rs Cr	51.27	68.75	86.28	156.82	193.67	34.1%	25.5%	81.8%	23.5%	62.40	63.02	51.71	1.0%	21.9%	180.46	146.25	23.4%
B3	TOTAL	In Rs Cr	295.13	350.38	359.24	555.43	637.61	18.7%	2.5%	54.6%	14.8%	188.67	187.37	165.42	-0.7%	13.3%	542.81	477.11	13.8%
C	AVERAGE																		
C1	PLAIN MDF	Rs.	21,102	21,500	22,444	28,301	31,063	1.9%	4.4%	26.1%	9.8%	31,436	29,850	30,901	-5.0%	-3.4%	30,822	31,070	-0.8%
C2	PRELAM MDF	Rs.	30,763	30,988	33,658	42,280	45,673	0.7%	8.6%	25.6%	8.0%	46,024	45,947	45,755	-0.2%	0.4%	45,657	45,661	0.0%
C3	TOTAL	Rs.	22,320	22,874	24,396	31,215	34,406	2.5%	6.7%	27.9%	10.2%	35,117	33,837	34,391	-3.6%	-1.6%	34,555	34,444	0.3%

MDF - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	9M to 9M
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%	188.67	187.37	165.42	-0.7%	13.3%	542.81	477.11	13.8%
A2	Add : Other Operating Income	In Rs Cr	0.22	0.13	0.16	5.46	2.53	-	-	-	-	8.00	0.18	1.35	-	-	8.29	2.03	-
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%	196.67	187.55	166.77	-4.6%	12.5%	551.10	479.14	15.0%
B1	GROSS PROFIT	In Rs Cr	90.43	139.31	141.74	238.75	245.95	54.1%	1.7%	68.4%	3.0%	73.49	59.19	57.34	-19.5%	3.2%	193.89	184.09	5.3%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	30.6%	39.7%	39.4%	42.6%	38.4%	-	-	-	-	37.4%	31.6%	34.4%	-	-	35.2%	38.4%	-
C1	EBITDA	In Rs Cr	38.34	86.73	92.80	177.80	174.68	126.2%	7.0%	91.6%	-1.8%	52.07	35.99	37.32	-30.9%	-3.6%	131.71	131.16	0.4%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	13.0%	24.7%	25.8%	31.7%	27.3%	-	-	-	-	26.5%	19.2%	22.4%	-	-	23.9%	27.4%	-
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%	52.00	35.52	38.41	-31.7%	-7.5%	129.95	134.71	-3.5%
D2	EBITDA (without forex) % OF TOTAL INCOME	In Rs Cr	13.8%	24.7%	25.8%	31.7%	27.6%	-	-	-	-	26.4%	18.9%	23.0%	-	-	23.6%	28.1%	-
E1	DEPRECIATION	In Rs Cr	18.64	19.54	19.42	19.66	20.55	4.8%	-0.6%	1.2%	4.5%	7.70	7.92	4.98	2.8%	59.1%	23.16	14.90	55.5%
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	0.31	1.30	3.05	7.06	8.62	-	-	-	-	2.51	2.92	1.69	-	-	7.44	8.23	-
F1	SEGMENT PROFIT	In Rs Cr	20.01	68.49	76.43	165.20	162.75	242.3%	11.6%	116.2%	-1.5%	46.88	30.99	34.04	-33.9%	-8.9%	115.99	124.49	-6.8%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	6.8%	19.5%	21.3%	29.5%	25.4%	-	-	-	-	23.8%	16.5%	20.4%	-	-	21.0%	26.0%	-
G1	FOREX LOSS/(GAIN)	In Rs Cr	2.47	(0.05)	(0.06)	(0.06)	1.91	-	-	-	-	(0.07)	(0.47)	1.08	-	-	(1.76)	3.55	-
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%	46.81	30.52	35.12	-34.8%	-13.1%	114.23	128.04	-10.8%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		7.6%	19.5%	21.2%	29.4%	25.7%	-	-	-	-	23.8%	16.3%	21.1%	-	-	20.7%	26.7%	-

- 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 %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	9M to 9M
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%	6,094	7,146	2,320	17.3%	208.1%	19,890	11,713	69.8%
A2	PRELAM PARTICLE BOARD	CBM	35,979	34,405	31,292	50,780	57,249	-4.4%	-9.0%	62.3%	12.7%	12,256	11,240	13,275	-8.3%	-15.3%	35,886	44,576	-19.5%
A3	TOTAL	CBM	61,895	62,745	54,971	72,934	73,022	1.4%	-12.4%	32.7%	0.1%	18,350	18,386	15,595	0.2%	17.9%	55,776	56,289	-0.9%
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%	8.39	9.65	3.71	15.0%	160.2%	27.35	19.35	41.3%
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%	29.95	27.06	34.73	-9.6%	-22.1%	87.17	117.43	-25.8%
B3	TOTAL	In Rs Cr	97.47	99.11	90.08	150.55	174.00	1.7%	-9.1%	67.1%	15.6%	38.34	36.75	38.44	-4.1%	-4.4%	114.57	136.78	-16.2%
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%	13,769	13,507	15,994	-1.9%	-15.6%	13,751	16,521	-16.8%
C2	PRELAM PARTICLE BOARD	Rs.	19,192	19,628	20,213	23,249	25,988	2.3%	3.0%	15.0%	11.8%	24,438	24,078	26,164	-1.5%	-8.0%	24,291	26,344	-7.8%
C3	TOTAL	Rs.	15,748	15,796	16,387	20,642	23,828	0.3%	3.7%	26.0%	15.4%	20,895	19,990	24,651	-4.3%	-18.9%	20,541	24,300	-15.5%



PARTICLE BOARD - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	9M to 9M
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%	38.34	36.72	38.45	-4.2%	-4.5%	114.52	136.78	-16.3%
A2	ADD: OTHER OPERATING INCOME	In Rs Cr	-	-	-	0.25	0.17	-	-	-	-	0.01	0.04	0.08	-	-	0.05	0.14	-
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%	38.35	36.75	38.52	-4.2%	-4.6%	114.57	136.92	-16.3%
B1	GROSS PROFIT	In Rs Cr	32.84	37.99	31.24	61.41	73.71	15.7%	-17.8%	96.6%	20.0%	13.99	11.78	15.59	-15.8%	-24.4%	39.86	59.84	-33%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	33.7%	38.3%	34.7%	40.7%	42.3%	-	-	-	-	36.5%	32.1%	40.5%	-	-	34.8%	43.7%	-
C1	EBITDA	In Rs Cr	21.89	24.07	18.08	40.77	46.50	10.0%	-24.9%	125.5%	14.0%	8.66	5.80	7.85	-33.1%	-26.2%	23.42	39.77	-41.1%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	22.5%	24.3%	20.1%	27.0%	26.7%	-	-	-	-	22.6%	15.8%	20.4%	-	-	20.4%	29.0%	-
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%	8.58	5.77	7.93	-32.7%	-27.2%	23.30	40.15	-42.0%
D2	EBITDA (WITHOUT FOREX) % OF TOTAL INCOME	In Rs Cr	22.6%	24.2%	20.0%	27.1%	26.9%	-	-	-	-	22.4%	15.7%	20.6%	-	-	20.3%	29.3%	-
E1	DEPRECIATION	In Rs Cr	4.57	5.05	4.54	5.37	5.64	10.5%	-10.0%	18.2%	5.1%	1.46	1.47	1.43	0.1%	2.5%	4.36	4.24	2.7%
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	0.39	0.34	0.33	2.15	2.77	-	-	-	-	0.92	0.98	0.50	-	-	2.81	2.21	-
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%	8.12	5.31	6.92	-34.6%	-23.3%	21.87	37.73	-42.0%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	18.2%	19.5%	15.4%	24.9%	25.0%	-	-	-	-	21.2%	14.4%	18.0%	-	-	19.1%	27.6%	-
G1	FOREX LOSS /(GAIN)	In Rs Cr	0.18	(0.13)	(0.07)	0.03	0.37	-	-	-	-	(0.08)	(0.02)	0.08	-	-	(0.12)	0.38	-
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%	8.04	5.29	7.00	-34.2%	-24.5%	21.75	38.12	-42.9%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		18.4%	19.4%	15.3%	24.9%	25.3%	-	-	-	-	21.0%	14.4%	18.2%	-	-	19.0%	27.8%	-

LOGISTICS (CFS) - VOLUME DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	9M to 9M
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%	17,710	17,296	12,445	-2.3%	39.0%	49,293	36,880	33.7%
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%	26.17	24.62	19.53	-5.9%	26.1%	71.59	57.73	24.0%
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%	14,778	14,235	15,693	-3.7%	-9.3%	14,523	15,653	-7.2%

LOGISTICS (CFS) - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	9M to 9M
A1	Net Turnover	In Rs Cr	99.18	86.26	82.26	77.52	80.85	-13.0%	-4.6%	-5.8%	4.3%	26.17	24.62	19.52	-5.9%	26.1%	71.59	57.73	24.0%
A2	Add: Other Operating Incomes	In Rs Cr	3.81	0.24	0.07	0.09	0.14	-	-	-	-	0.04	0.03	0.02	-	-	0.11	0.10	-
A3	TOTAL INCOME	In Rs Cr	102.99	86.50	82.33	77.62	80.99	-16.0%	-4.8%	-5.7%	4.3%	26.22	24.65	19.55	-6.0%	26.1%	71.70	57.83	24.0%
B1	GROSS PROFIT	In Rs Cr	88.34	71.91	67.97	63.74	66.68	-18.6%	-5.5%	-6.2%	4.6%	20.71	19.95	15.97	-3.7%	24.9%	57.59	47.07	22.3%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	85.8%	83.1%	82.6%	82.1%	82.3%	-	-	-	-	79.0%	80.9%	81.7%	-	-	80.3%	81.4%	-
C1	EBITDA	In Rs Cr	33.42	29.22	24.20	18.62	21.49	-12.6%	-17.2%	-23.1%	15.4%	0.80	2.36	5.64	194.7%	-58.2%	7.27	15.28	-52.4%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	32.4%	33.8%	29.4%	24.0%	26.5%	-	-	-	-	3.1%	9.6%	28.9%	-	-	10.1%	26.4%	-
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%	0.80	2.36	5.64	194.7%	-58.2%	7.27	15.28	-52.4%
D2	EBITDA (without forex) % OF TOTAL INCOME	In Rs Cr	32.4%	33.8%	29.4%	24.0%	26.5%	-	-	-	-	3.1%	9.6%	28.9%	-	-	10.1%	26.4%	-
E1	DEPRECIATION	In Rs Cr	7.42	14.09	10.89	11.00	8.80	89.8%	-22.7%	1.0%	-20.0%	1.83	0.97	2.06	-47.1%	-52.9%	5.08	6.82	-25.5%
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	-	0.01	0.11	0.10	0.19	-	-	-	-	0.05	0.05	0.04	-	-	0.16	0.25	-
F1	SEGMENT PROFIT	In Rs Cr	26.00	15.14	13.41	7.72	12.88	-41.8%	-11.4%	-42.4%	66.8%	(0.98)	1.44	3.63	-246.9%	-60.3%	2.35	8.72	-73.0%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	25.2%	17.5%	16.3%	9.9%	15.9%	-	-	-	-	-3.7%	5.8%	18.5%	-	-	3.3%	15.1%	-
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%	-0.98	1.44	3.63	-246.9%	-60.3%	2.35	8.72	-73.0%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		25.2%	17.5%	16.3%	9.9%	15.9%	-	-	-	-	-3.7%	5.8%	18.5%	-	-	3.3%	15.1%	-

OTHERS - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %				Quarter			Growth %		9 Months		Growth%
			2018-19	2019-20	2020-21	2021-22	2022-23	19 vs 20	20 vs 21	21 vs 22	22 vs 23	Sep'23	Dec'23	Dec'22	QoQ	YoY	Dec'23	Dec'22	9M to 9M
A1	Net Turnover	In Rs Cr	50.24	48.92	43.47	53.08	55.80	-2.6%	-11.1%	22.1%	5.1%	13.35	12.39	11.87	-7.2%	4.4%	36.58	43.05	-15%
A2	Add: Other Operating Incomes	In Rs Cr	0.66	0.02	0.01	0.01	0.02	-	-	-	-	0.01	0.01	0.01	-	-	0.02	0.02	-
A3	TOTAL INCOME	In Rs Cr	50.90	48.94	43.47	53.10	55.82	-3.9%	-11.2%	22.1%	5.1%	13.36	12.40	11.88	-7.2%	4.4%	36.60	43.06	-15%
B1	GROSS PROFIT	In Rs Cr	8.29	9.01	11.36	13.53	12.07	8.7%	26.0%	19.1%	-10.8%	4.23	3.92	2.98	-7.4%	31.2%	11.12	8.68	28%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	16.3%	18.4%	26.1%	25.5%	21.6%	-	-	-	-	31.6%	31.6%	25.1%	-	-	30.4%	20.2%	-
C1	EBITDA	In Rs Cr	2.75	2.40	5.97	7.35	4.74	-12.9%	149.4%	23.1%	-35.6%	2.00	1.75	1.51	-12.4%	16.1%	4.87	3.86	26%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	5.4%	4.9%	13.7%	13.9%	8.5%	-	-	-	-	14.9%	14.1%	12.7%	-	-	13.3%	9.0%	-
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%	1.96	1.70	1.48	-13.2%	15.1%	4.73	4.06	16%
D2	EBITDA (without forex) % OF TOTAL INCOME	In Rs Cr	6.6%	5.1%	13.3%	13.3%	8.7%	-	-	-	-	14.7%	13.7%	12.4%	-	-	12.9%	9.4%	-
E1	DEPRECIATION	In Rs Cr	0.01	0.02	0.03	0.03	0.03	-	-	-	-	0.01	0.01	0.01	-	-	0.02	0.02	-
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	-	-	-	-	0.04	-	-	-	-	0.01	0.01	-	-	-	0.03	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%	2.00	1.75	1.50	-12.3%	16.9%	4.88	3.86	26%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	5.4%	4.8%	13.7%	13.8%	8.5%	-	-	-	-	15.0%	14.1%	12.6%	-	-	13.3%	9.0%	-
G1	FOREX LOSS/(GAIN)	In Rs Cr	0.61	0.10	(0.18)	(0.29)	0.11	-	-	-	-	(0.04)	(0.05)	(0.03)	-	-	(0.14)	0.20	-
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%	1.96	1.70	1.47	-13.2%	15.9%	4.74	4.07	16%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		6.6%	5.1%	13.2%	13.2%	8.7%	-	-	-	-	14.7%	13.7%	12.4%	-	-	12.9%	9.4%	-

CAPEX DETAILS

₹ Crores

Particulars	2014-15 to 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	9MFY24	4QFY24	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	6.06	-	8.99	270.25
MDF - Greenfield at Andhra Pradesh *	-	-	-	-	36.05	145.73	369.84	148.38	-	700.00
Laminates - Greenfield at Andhra Pradesh *	-	-	-	-	-	66.22	90.63	-	43.15	200.00
Plywood at Punjab	-	-	-	-	-	10.33	12.10	-	127.57	150.00
Particle Board - Greenfield at Chennai	-	-	-	-	-	58.80	92.04	100.00	299.16	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	9.57	15.00	14.20	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	0.77	-	-	83.86
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	15.98	-	10.00	104.00
Gandhidham Unit	18.10	1.60	0.52	1.04	4.88	8.08	3.17	-	10.00	47.39
Karnal Unit	6.68	4.98	1.48	1.12	7.11	10.62	8.32	-	10.00	50.31
Guwahati Unit	24.98	6.16	2.31	6.97	7.17	6.61	9.88	-	10.00	74.08
Chennai Unit	16.17	22.46	5.07	6.58	16.00	19.68	33.01	-	10.00	128.97
Others	7.08	2.41	3.62	0.57	5.83	11.89	-	-	-	31.40
TOTAL	640.09	152.77	57.68	63.02	253.42	509.82	651.37	263.38	543.07	3,134.62

*MDF and Laminate greenfield project shall be undertaken through Century Panels Ltd. which is 100% subsidiary of Century Plyboards (India) Ltd



TERM LOAN PROJECTION

₹ Crores

PARTICULARS	2018-19	2019-20	2020-21	2021-22	2022-23	H1FY24	9MFY24	2024-25
OPENING								
- ECB	118.15	102.81	78.67	50.21	24.47	-	-	-
- 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							-	-
- Rupee Term Loan - MDF HSP	82.68	68.30	-	-	-	-	-	-
Total	294.56	212.20	78.67	50.21	80.28	72.95	81.48	81.48
ADDIDITIONS								
- ECB	63.90	-	-	-	-	-	-	-
- Buyer's Credit - Others	-	-	-	-	-	-	7.28	-
- Buyer's Credit - MDF	-	-	-	55.81	17.14	8.53	-	-
- Buyer's Credit - PB Chennai						-	-	225.00
- Rupee Term Loan - Andhra (MDF)						-	149.00	-
- Rupee Term Loan - MDF HSP	-	-	-	-	-	-	-	-
Total	63.90	-	-	55.81	17.14	8.53	156.28	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	-
- Buyer's Credit - Others	-	-	-	-	-	-	7.28	-
- 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							149.00	-
- Rupee Term Loan - MDF HSP	68.30	-	-	-	-	-	-	-
Total	212.20	78.67	50.21	80.28	72.95	81.48	237.76	225.00
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	237.76	225.00

FUND FLOW STATEMENT

₹ Crores

SUMMARY	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Q1FY 2024	Q2FY 2024	H1FY 2024	Q3FY 2024
OPENING CASH/CASH EQUIVALENT	53.84	16.51	22.61	21.22	186.01	249.27	259.64	67.72	259.64	22.55
ADD OPERATIONAL CASH INFLOW/ (OUTFLOW)	158.11	260.02	212.28	244.75	242.60	407.89	-153.80	59.57	-94.23	107.31
LESS DIVIDEND PAYMENTS	26.74	26.74	53.57	0.00	22.22	33.33	0.00	22.22	22.22	0.00
LESS LONG TERM NET CASH OUTFLOW	-168.70	-227.18	-160.10	-79.96	-157.12	-364.19	-38.12	-82.52	-120.64	-71.37
CLOSING CASH/CASH EQUIVALENT	16.51	22.61	21.22	186.01	249.27	259.64	67.72	22.55	22.55	58.49
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

OPERATIONAL CASH FLOW	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Q1FY 2024	Q2FY 2024	H1FY 2024	Q3FY 2024
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	85.20
Increase of Short Term Borrowings	0.00	203.33	0.00	17.96	0.00	64.70	0.00	64.34	38.46	53.00
Increase of Buyers Credit	1.03	0.00	32.05	0.00	48.21	11.09	0.00	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	0.00
Increase of Payables	35.33	0.00	0.00	52.86	40.59	29.09	0.00	28.22	0.00	35.76
Decrease of Raw Material Inventory	0.00	0.00	34.52	0.00	0.00	0.00	0.00	12.81	0.00	-63.36
Decrease of Finished Goods Inventory	0.00	0.00	12.35	34.74	0.00	38.85	0.00	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	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	-6.80
Increase in other operational liabilities	0.00	25.70	0.00	43.10	0.00	0.00	1.85	0.00	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	-10.08
Sub Total	327.61	478.27	476.89	411.44	478.53	631.78	133.33	217.69	282.26	93.72
OUTFLOWS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Q1FY 2024	Q2FY 2024	H1FY 2024	Q3FY 2024
Decrease of Short Term Borrowings	80.53	0.00	255.15	0.00	5.32	0.00	25.88	0.00	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	-0.65
Decrease in Loan from Related Parties	5.00	0.00	0.00	96.16	0.00	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	0.00
Decrease in other operational liabilities	2.58	0.00	8.04	0.00	3.27	8.35	0.00	5.81	3.96	12.90
Increase of Receivables	0.00	0.00	0.00	38.85	51.86	35.81	3.32	4.66	7.98	-7.58
Increase in Raw Material Inventory	29.13	52.37	0.00	10.80	53.21	52.57	43.08	0.00	30.27	0.00
Increase of Finished Goods Inventory	45.25	10.39	0.00	0.00	106.16	0.00	35.57	18.82	54.39	12.78
Increase in Current Tax Assets	0.00	0.00	0.00	0.00	0.00	3.37	0.00	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	-31.04
Decrease in Income Tax provision	7.01	0.00	0.00	0.00	14.83	1.98	0.00	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	-13.59
NET OPERATIONAL CASH INFLOW / (OUTFLOW)	158.11	260.02	212.28	244.75	242.60	407.89	-153.80	59.57	-94.23	107.31

FUND FLOW STATEMENT - continued

₹ Crores

LONG TERM CASH FLOW	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Q1FY 2024	Q2FY 2024	H1FY 2024	Q3FY 2024
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	-0.04
- Foreign Currency Loan	38.98	0.00	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	7.28
Myanmar Assets Sale				0.00	0.00	10.12	0.00	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	2.53
Decrease in MAT Credit	0.00	0.00	0.00	11.72	58.81	0.00	0.00	0.00	0.00	0.00
Decrease in Deferred Tax Assets	0.80	25.00	3.73	3.99	0.00	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	0.00
Decrease in Long Term Loans & Advances	0.00	0.32	2.45	0.76	0.14	2.59	0.00	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	9.77
OUTFLOWS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Q1FY 2024	Q2FY 2024	H1FY 2024	Q3FY 2024
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	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	0.00
- Buyers Credit	0.00	60.72	41.09	0.00	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	75.96
Investment in Subsidiaries	0.02	1.75	15.89	3.19	37.85	113.32	2.66	4.60	7.26	0.00
Increase in MAT Credit	0.96	17.47	0.05	0.00	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	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	5.18
Decrease in Non Current Liabilities	0.00	8.28	0.00	6.50	0.00	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	0.00
Sub Total	238.93	256.77	209.45	96.43	290.56	397.40	47.12	85.19	132.27	81.14
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	-71.37

FOREX EXPOSURE

PARTICULARS	31.03.2019	31.03.2020	31.03.2021	31.03.2022	30.06.2022	30.09.2022	31.12.2022	31.03.2023	30.06.2023	30.09.2023	31.12.2023	31.12.23 vs 30.09.23	
												Diff	Diff %
AVERAGE FOREX BOOKING RATES @ Rs.													
- USD	64.04	72.94	71.26	75.14	76.33	77.28	77.14	78.33	82.72	82.83	83.21	0.38	0.5%
- EURO	81.73	80.61	83.41	82.84	81.97	80.89	82.32	86.28	94.16	92.34	91.97	(0.37)	-0.4%
FOREX REINSTATEMENT RATES @ Rs.													
- USD	69.17	75.39	73.50	75.81	78.94	81.55	82.79	82.22	82.04	83.06	83.12	0.06	0.1%
- EURO	77.70	83.05	86.10	84.66	82.58	80.11	88.15	89.61	89.13	87.94	92.00	4.06	4.6%
EXPOSURE													
- USD (Million) Working Capital (Net of Advances and Receivable)	(1.85)	0.89	(2.54)	8.56	5.87	7.04	3.18	3.94	3.25	2.69	2.32	(0.37)	-13.6%
- USD (Million) Capex Buyers Credit				6.39	6.49	7.27	7.46	7.58	7.91	7.75	8.52	0.77	10.0%
- USD (Million) TOTAL ECB	14.86	10.44	6.83	3.23	2.33	1.43	0.53	-	-	-	-	0.00	0.0%
- Total USD (Million)	13.01	11.32	4.29	18.18	14.69	15.74	11.17	11.52	11.16	10.44	10.85	0.41	3.9%
- EURO (Million)	2.09	2.19	-0.24	0.24	0.56	1.09	1.72	3.04	0.98	-0.04	0.37	0.41	-1007.8%
- EURO (Million) Capex Buyers Credit				0.87	1.13	1.03	1.18	1.18	1.85	1.95	1.95	-	0.0%
EQUIVALENT INR (In Rs. Crores)													
- Working Capital - USD	(12.81)	6.69	(18.67)	64.88	46.36	57.41	26.32	32.37	26.69	22.35	19.32	-3.03	-13.5%
- Capex Buyers Credit - USD				48.45	51.21	59.28	61.77	62.36	64.86	64.35	70.84	6.49	10.1%
- ECB - USD	102.81	78.67	50.21	24.47	18.37	11.63	4.35	0.00	0.00	0.00	0.00	-	0.0%
- Total - USD	90.00	85.36	31.54	137.80	115.94	128.33	92.44	94.73	91.54	86.70	90.16	3.46	4.0%
- EURO	16.26	18.20	(2.04)	2.07	4.63	8.70	15.19	27.21	8.71	(0.36)	3.41	3.77	-1049.7%
- Capex Buyers Credit - EURO				7.36	9.31	8.27	10.42	10.59	16.47	17.13	17.92	0.79	4.6%
- Other Currencies	3.31	2.48	0.84	1.57	1.69	2.38	1.45	1.51	1.37	0.82	0.43	-0.39	-47.6%
- Advance to Capex Suppliers - PB								-26.55	-32.74	-31.99	-36.34	(4.35)	13.6%
TOTAL (In Rs. Crores)	109.57	106.04	30.35	148.79	131.57	147.68	119.50	107.49	85.36	72.30	75.58	3.28	4.5%
Nature of Exposure (In Rs. Crores)													
- ECB	102.81	78.67	50.21	24.47	18.37	11.63	4.35	-	-	-	-	-	0.0%
- Buyers' Credit - Capex	41.09	-	-	55.81	60.52	67.55	72.19	72.95	81.33	81.48	88.76	7.28	8.9%
- Working Capital (Net of Capital Advances)	(34.33)	27.37	(19.87)	68.51	52.68	68.50	42.96	34.54	4.03	(9.18)	(13.18)	-4.00	43.5%
TOTAL (In Rs. Crores)	109.57	106.04	30.35	148.79	131.57	147.68	119.50	107.49	85.36	72.30	75.58	3.28	4.5%
EXPOSURE SUMMARY													
- USD	82%	81%	104%	93%	88%	87%	77%	88%	107%	120%	119%		
- EURO	15%	17%	-7%	6%	11%	11%	21%	35%	30%	23%	28%		
- Other Currencies (Net of Capex Adv.)	3%	2%	3%	1%	1%	2%	1%	-23%	-37%	-43%	-48%		
FOREX LOSS/(GAIN) SUMMARY (Rs. Crs)													
Treated as Borrowing Cost	9.22	7.90	(0.59)	2.54	2.08	3.28	4.11	4.73	0.84	1.64	2.90		
Taken in Segment Profit or in EBITDA	7.07	(2.05)	(5.95)	(6.08)	(0.08)	1.79	4.14	0.70	(3.45)	(5.74)	(7.58)		
TOTAL In Rs. Crores	16.29	5.85	(6.54)	(3.54)	2.00	5.07	8.25	5.43	(2.61)	(4.10)	(4.68)		
Realized - Loss / (Gain)	9.89	(1.59)	(4.24)	(4.46)	0.19	0.05	1.64	1.67	(1.15)	(3.57)	(5.13)		
Unrealized - Loss / (Gain)	6.40	7.44	(2.30)	0.92	1.81	5.02	6.61	3.76	(1.46)	(0.53)	0.45		
Total - Loss / (Gain)	16.29	5.85	(6.54)	(3.54)	2.00	5.07	8.25	5.43	(2.61)	(4.10)	(4.68)		

SUMMARY - CONSOLIDATED FINANCIALS - 3QFY24

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	Century Panel	Century Gabon	Century Gabon - Adj	
Revenue from Operations	934.32	30.95	-32.15	-	-	-	-	-	-	-	-0.15	5.82	-1.39	937.40
EXPENSES less Other Income	818.51	30.48	-32.15	0.08	-	0.02	-	-	-	-	1.31	5.15	-1.39	822.01
IMPAIRMENT LOSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EBITDA	115.81	0.47	-	-0.08	-	-0.02	-	-	-	-	-1.46	0.67	-	115.39
IMPAIRMENT LOSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EBITDA without Extra - Ordinary item	115.81	0.47	-	-0.08	-	-0.02	-	-	-	-	-1.46	0.67	-	115.39
Depreciation and Amortisation Expense	21.60	0.66	-	0.15	-	-	-	-	-	-	-	0.50	-	22.91
EBIT	94.21	-0.19	-	-0.23	-	-0.02	-	-	-	-	-1.46	0.17	-	92.48
Finance Cost	7.70	0.61	-	-	-	-	-	-	-	-	-	-	-	8.31
PBT	86.51	-0.80	-	-0.23	-	-0.02	-	-	-	-	-1.46	0.17	-	84.17
Tax Expenses	21.90	-0.15	-	-	-	-	-	-	-	-	-0.25	-	-	21.50
PAT	64.61	-0.65	-	-0.23	-	-0.02	-	-	-	-	-1.21	0.17	-	62.67
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	0.05	0.03	-	0.00	-	-	-	-	-	-	0.40
Equity holders of the Parent	-64.61	0.65	-0.32	0.18	-0.03	0.02	-0.00	-	-	-	1.21	-0.17	-	-63.07

SUMMARY - CONSOLIDATED FINANCIALS - 9MFY24

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	2,804.63	102.79	-99.77						-	-	-	27.56	-9.97	2,825.24
EXPENSES less Other Income	2,399.60	98.64	-99.77	0.16		0.04			-	0.06	-6.60	23.47	-9.97	2,405.63
IMPAIRMENT LOSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EBITDA	405.03	4.15	-	-0.16	-	-0.04	-	-	-	-0.06	6.60	4.09	-	419.61
IMPAIRMENT LOSS	-													-
EBITDA without Extra - Ordinary item	405.03	4.15	-	-0.16	-	-0.04	-	-	-	-0.06	6.60	4.09	-	419.61
Depreciation and Amortisation Expense	65.53	1.93		0.44						-		1.46		69.36
EBIT	339.50	2.22	-	-0.60	-	-0.04	-	-	-	-0.06	6.60	2.63	-	350.25
Finance Cost	19.06	1.51		-								0.04		20.61
PBT	320.44	0.71	-	-0.60	-	-0.04	-	-	-	-0.06	6.60	2.59	-	329.64
Tax Expenses	81.40	0.20	-	-	-	-	-	-	-	-	1.13	-	-	82.73
PAT	239.04	0.51	-	-0.60	-	-0.04	-	-	-	-0.06	5.47	2.59	-	246.91
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	-	-	0.25	-0.12	-0.06	-	-0.01	-	-	-	-	-	-	0.06
Equity holders of the Parent	239.04	0.51	-0.25	-0.48	0.06	-0.04	0.01	-	-	-0.06	5.47	2.59	-	246.85

Thank You

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