

Century Plyboards (India) Limited

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Date: 24th May, 2024

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Dear Sir/ Madam

Sub: Investor Presentation

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Thanking you,
Yours faithfully,

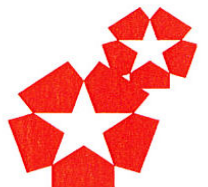
For Century Plyboards (India) Ltd.

Company Secretary

Encl: As above

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PRELAM BOARD | VENEERS | PARTICLEBOARD
EXTERIOR LAMINATES | DOOR |  | PVC BOARD | CFS



FINANCIAL RESULTS UPDATE FOR THE YEAR
ENDED 31ST MARCH, 2024



SAFE HARBOR

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KEY HIGHLIGHTS

The Scheme of Arrangement for hiving off of company's CFS Division was finally approved. As the scheme is effective from appointed date 1st April, 2022 the Company has transferred its Container Freight Division (CFS division) to Century Infra Limited (CIL) a wholly owned subsidiary company with effect from 1st April 2022, all together with the assets, liabilities and manpower comprised therein on a slump sale basis. To give the impact of the sanctioned schemes the company has restated the previous year/period figures by taking out assets & liabilities so transferred to CIL.

During the quarter the company entered into a binding sale agreement for sale of its investment in subsidiary company Century Singapore Pvt Ltd holding overseas plywood related assets. This resulted into loss of Rs 19.60 Crore which is shown as impairment loss in Plywood segment. Apart from this an impairment loss of Rs 4.46 Crore is also taken for another subsidiary Century Infotech Ltd and is taken into unallocable common expenses.

During the year Greenfield Laminate and MDF units at Andhra Pradesh set up by company's wholly owned subsidiary Century Panels Limited commenced operations. Operations at both the units are gradually picking up.

As informed in last update for Q3 the demand for wood panel products is still continuing to remain moderate as all new projects launched post covid are likely to be completed and delivered to occupants from 2025 onward. As all our products are used in interior of apartments, demand for our products is expected to pick up from 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. 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 also remain moderate.

KEY HIGHLIGHTS - Continued

Overall top line for Q4 on quarter on quarter basis was up from Rs 909.67 crores to Rs 1025.64 crores higher by 12.7 %. EBIDTA improved from 12.30% to 15.30 %. While all Segments contributed to top-line growth, only Plywood segment contributed to improvement in EBIDTA margins.

Going forward for the financial year 2024-25 we target following growth and EBIDTA figures.

Segment	Sales Growth %	EBIDTA %
Plywood	10% +	12 to 14%
Laminate	20%	10 to 12 %
MDF	40%	15%
Particle Board	25%	15%

Growth in all segments except plywood will be driven by new capacities. As all new capacities will gradually ramp up the growth will start to come from Q2 of current financial year.

BALANCE SHEET

₹ Crores

PARTICULARS	2020	2021	2022	2023	2024
Net Worth (Including Share Capital - 22.25 Cr)	1,073.38	1,264.88	1,564.87	1,888.01	2,180.43
Debt					
- Long Term Debt (Excl Current Maturities) - FCY	51.50	23.73	-	-	-
- Long Term Debt (Excl Current Maturities) - INR	1.43	0.06	0.31	0.02	0.05
- Long Term Debt FC					25.16
- Long Term Debt INR					103.08
- Capex Buyers' Credit	-	-	55.81	72.95	108.65
- Short Term Debt (From Banks)	39.72	57.68	52.36	117.06	78.46
- Short Term Debt (From Related party)	96.16	-	-	-	3.20
Total Debt	188.81	81.47	108.48	190.03	318.60
Non Current Liabilities	29.82	23.32	42.00	28.79	20.35
Total Liabilities	1,292.01	1,369.67	1,715.35	2,106.83	2,519.38
Fixed Assets	721.11	681.72	695.98	957.66	973.37
Capital Work in Progress	8.30	21.19	164.76	32.28	221.18
Investment in CPL (Ongoing Project at A.P.)	-	-	36.05	145.00	145.00
Investments in Subsidiaries & Others	113.68	116.87	118.67	96.38	82.59
Current Assets					
- Finished Goods Inventory	167.17	132.43	238.59	199.74	238.47
- Raw Material Inventory	186.93	197.73	250.94	302.99	360.55
- Sundry Debtors	258.16	297.01	348.87	380.05	396.20
- Cash, Bank & Liquid Funds	21.22	186.01	249.27	258.15	40.99
- Other Current Assets	66.75	70.17	71.30	79.88	68.79
- Unsecured Loan to CPL (Ongoing Project at A.P.)	-	-	-	103.00	296.00
- Loans & Advances	5.56	5.64	5.79	8.24	147.74
Less : Current Liabilities					
- Sundry Creditors	161.08	213.94	254.53	274.35	274.59
- Buyers' Credit *	32.42	15.04	63.25	74.34	61.84
- Others	143.17	188.32	181.48	153.60	146.44
Net Current Assets	369.12	471.69	665.50	829.76	1,065.87
Non Current Assets	79.80	78.20	34.39	45.75	31.37
Total Assets	1,292.01	1,369.67	1,715.35	2,106.83	2,519.38

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

KEY RATIOS

KEY RATIOS	2019-20	2020-21	2021-22	2022-23	2023-24
Return on Avg Equity (ROAE) (%)	15.49%	16.43%	22.99%	23.42%	20.87%
Return on Avg Capital Employed (ROACE) (%)	17.60%	20.00%	31.07%	28.89%	24.70%
Total Outside Liabilities to Net Worth (TOL/TNW)	0.52	0.41	0.42	0.38	0.38
Total Debt / EBITDA	0.60	0.24	0.19	0.34	0.36
Total Debt / Equity Ratio	0.18	0.06	0.07	0.10	0.09
Long Term Debt (Incl capex buyers credit)/ Equity Ratio	0.05	0.02	0.04	0.04	0.05
Interest Cover	6.65	25.17	50.96	35.20	17.89
Fixed Assets Turnover Ratio	3.13	3.01	3.49	3.58	3.15

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	2019-20	2020-21	2021-22	2022-23	2023-24
Net Sales for the Period	In Rs Cr	2,282.68	2,113.48	3,000.88	3,525.44	3,758.57
Debtor	In Rs Cr	258.16	297.01	348.87	380.05	396.20
Annualized Debtor Days (A)		41.28	51.29	42.43	39.35	38.48
Net Sales for the Period	In Rs Cr	2,282.68	2,113.48	3,000.88	3,525.44	3,758.57
Raw Material Inventory	In Rs Cr	186.93	197.73	250.94	302.99	360.55
Annualized Raw Material Inventory Days (B)		29.89	34.15	30.52	31.37	35.01
Net Sales for the Period	In Rs Cr	2,282.68	2,113.48	3,000.88	3,525.44	3,758.57
Finished Goods Inventory	In Rs Cr	167.17	132.43	238.59	199.74	238.47
Annualized Finished Goods Inventory Days (C)		26.73	22.87	29.02	20.68	23.16
Net Sales for the Period	In Rs Cr	2,282.68	2,113.48	3,000.88	3,525.44	3,758.57
Trade Payables	In Rs Cr	161.08	213.94	254.53	274.35	274.59
Buyers Credit for Raw Materials	In Rs Cr	32.42	15.04	63.25	74.34	61.84
Total Payables	In Rs Cr	193.50	228.98	317.78	348.69	336.43
Annualized Payables Days (D)		30.94	39.55	38.65	36.10	32.67
Cash Conversion Cycle (days) = A+B+C-D		66.96	68.77	63.32	55.30	63.98
Cash Conversion Cycle (months)		2.23	2.29	2.11	1.84	2.13

PROFIT & LOSS - SUMMARY

SL	PARTICULARS	UNIT	Annual							Growth %						Quarter			Growth %	
			2016-17	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	17 vs 18	19 vs 20	20 vs 21	21 vs 22	22 vs 23	23 vs 24	Dec'23	Mar'24	Mar'23	QoQ	YoY
A1	NET TURNOVER	In Rs Cr	1,773.14	2,247.62	2,270.24	2,103.13	2,982.97	3,525.44	3,735.38	26.8%	1.0%	-7.4%	41.8%	18.2%	6.0%	905.24	1,021.43	935.87	12.8%	9.1%
A2	ADD: OTHER OPERATING INCOMES	In Rs Cr	9.32	16.21	12.44	10.35	17.91	14.22	23.19	73.9%	-23.2%	-16.8%	73.1%	-20.6%	63.0%	4.43	4.21	2.78	-	-
A3	TOTAL INCOME	In Rs Cr	1,782.46	2,263.83	2,282.68	2,113.48	3,000.88	3,539.66	3,758.57	27.0%	0.8%	-7.4%	42.0%	18.0%	6.2%	909.67	1,025.64	938.65	12.7%	9.3%
B1	MANUFACTURING & DIRECT EXPENSES	In Rs Cr	1,149.53	1,521.79	1,495.26	1,374.90	1,934.55	2,398.85	2,590.23	32.4%	-1.7%	-8.0%	40.7%	24.0%	8.0%	633.33	703.08	632.19	11.0%	11.2%
B2	FOREX LOSS / (GAIN)	In Rs Cr	(20.07)	7.06	(2.05)	(5.95)	(6.08)	0.70	(10.90)	-	-	-	-	-	-	(1.84)	(3.32)	(3.43)	-	-
C1	GROSS PROFIT	In Rs Cr	653.00	734.98	789.47	744.53	1,072.41	1,140.12	1,179.24	12.6%	7.4%	-5.7%	44.0%	6.3%	3.4%	278.18	325.88	309.89	17.1%	5.2%
C2	GROSS PROFIT % OF TOTAL INCOME		36.6%	32.5%	34.6%	35.2%	35.7%	32.2%	31.4%	-	-	-	-	-	-	30.6%	31.8%	33.0%	-	-
D1	SALES & OTHER EXPENSES	In Rs Cr	338.29	428.55	433.42	398.47	515.08	530.52	621.68	26.7%	1.1%	-8.1%	29.3%	3.0%	17.2%	164.73	190.14	139.80	15.4%	36.0%
D2	EXTRA-ORDINARY ITEM LOSS / (GAIN)*	In Rs Cr	-	-	40.86	11.81	-	49.25	24.06	-	-	-	-	-	-	-	24.06	-0.12	-	-
E1	EBITDA	In Rs Cr	314.71	306.43	315.18	334.25	557.33	560.34	533.50	-2.6%	2.9%	6.0%	66.7%	0.5%	-4.8%	113.45	135.74	170.09	19.7%	-20.2%
E2	EBITDA % OF TOTAL INCOME		17.7%	13.5%	13.8%	15.8%	18.6%	15.8%	14.2%	-	-	-	-	-	-	12.5%	13.2%	18.1%	-	-
F1	EBITDA (WITHOUT EXTRA-ORDINARY ITEM)	In Rs Cr	314.71	306.43	356.04	346.06	557.33	609.60	556.78	-2.6%	16.2%	-2.8%	61.1%	9.4%	-8.7%	113.45	159.80	169.97	40.9%	-6.0%
F2	EBITDA (WITHOUT EXTRA-ORDINARY ITEM) % OF TOTAL INCOME	In Rs Cr	17.7%	13.5%	15.6%	16.4%	18.6%	17.2%	14.8%	-	-	-	-	-	-	12.5%	15.6%	18.1%	-	-
G1	EBITDA WITHOUT FOREX & EXTRA-ORDINARY ITEM	In Rs Cr	294.64	313.49	353.99	340.11	551.25	610.30	545.88	6.4%	12.9%	-3.9%	62.1%	10.7%	-10.6%	111.61	156.48	166.54	40.2%	-6.0%
G2	EBITDA (W/O FOREX & EXTRA-ORDINARY ITEM) % OF TOTAL INCOME		16.5%	13.8%	15.5%	16.1%	18.4%	17.2%	14.5%	-	-	-	-	-	-	12.3%	15.3%	17.7%	-	-
H	DEPRECIATION	In Rs Cr	52.38	49.99	67.55	62.63	67.53	63.58	81.36	-4.6%	35.1%	-7.3%	7.8%	-5.9%	28.0%	20.63	20.91	16.74	1.3%	24.9%

- Extra-ordinary item in the FY 23-24 pertains to impairment loss in our Singapore subsidiary amounting to ₹ 19.60 crores & Infotech subsidiary Rs. 4.46.
- Extra-ordinary items in FY 22-23 pertains to impairment loss in our Myanmar subsidiary amounting to Rs. 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 %	
			2019-20	2020-21	2021-22	2022-23	2023-24	19 vs 20	20 vs 21	21 vs 22	22 vs 23	23 vs 24	Dec'23	Mar'24	Mar'23	QoQ	YoY
I1	EBIT (E1 - H)	In Rs Cr	247.63	271.62	489.80	496.77	452.14	-3.4%	9.7%	80.3%	1.4%	-9.0%	92.82	114.83	153.35	23.7%	-25.1%
I2	EBIT % OF TOTAL INCOME		10.8%	12.9%	16.3%	14.0%	12.0%	-	-	-	-	-	10.2%	11.2%	16.3%	-	-
J1	INTEREST	In Rs Cr	29.35	11.38	7.07	9.38	22.12	-17.0%	-61.2%	-37.9%	32.7%	135.8%	6.14	6.82	3.05	11.1%	123.8%
J2	FOREX TREATED AS BORROWING COST	In Rs Cr	7.90	(0.59)	2.54	4.73	3.16	-	-	-	-	-	1.26	0.26	0.62	-	-
J3	TOTAL BORROWING COST	In Rs Cr	37.25	10.79	9.61	14.11	25.28	-16.5%	-71.0%	-10.9%	46.8%	79.1%	7.40	7.08	3.67	-4.3%	93.1%
K1	PROFIT BEFORE TAX	In Rs Cr	210.38	260.83	480.19	482.65	426.86	-0.7%	24.0%	84.1%	0.5%	-11.6%	85.42	107.75	149.68	26.2%	-28.0%
K2	PBT AS % OF TOTAL INCOME		9.2%	12.3%	16.0%	13.6%	11.4%	-	-	-	-	-	9.4%	10.5%	15.9%	-	-
L	TOTAL FOREX (GAIN) / LOSS (IN EBITDA AND FINANCE COST)	In Rs Cr	5.85	(6.54)	(3.54)	5.43	(7.74)	-	-	-	-	-	(0.58)	(3.06)	(2.81)	-	-
M1	PROFIT BEFORE TAX (EXCLUDING FOREX)	In Rs Cr	216.23	254.29	476.65	488.09	419.12	-5.2%	17.6%	87.4%	2.4%	-14.1%	84.84	104.69	146.87	23.4%	-28.7%
M2	PBT (EXCLUDING FOREX) AS % OF TOTAL INCOME	In Rs Cr	9.5%	12.0%	15.9%	13.8%	11.2%	-	-	-	-	-	9.3%	10.2%	15.6%	-	-
N1	CURRENT TAX	In Rs Cr	48.34	64.47	121.05	116.02	106.67	-	-	-	-	-	20.87	28.36	33.79	-	-
N2	MAT CREDIT / DEFERRED TAX	In Rs Cr	3.87	4.29	33.87	17.78	(7.74)	-	-	-	-	-	1.03	2.37	8.55	-	-
N3	TOTAL TAX EXPENSES	In Rs Cr	52.21	68.76	154.92	133.80	112.13	-1.7%	31.7%	125.3%	-13.6%	-16.2%	21.90	30.73	42.35	40.3%	-27.4%
N4	TAX AS % OF PBT		24.8%	26.4%	32.3%	27.7%	26.3%	-	-	-	-	-	25.6%	28.5%	28.3%	-	-
O1	PROFIT AFTER TAX	In Rs Cr	158.17	192.07	325.27	348.86	314.73	-0.4%	21.4%	69.4%	7.3%	-9.8%	63.52	77.02	107.34	21.3%	-28.2%
O2	PROFIT AS % OF TOTAL INCOME		6.9%	9.1%	10.8%	9.9%	8.4%	-	-	-	-	-	7.0%	7.5%	11.4%	-	-

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 %	
			2019-20	2020-21	2021-22	2022-23	2023-24	19 vs 20	20 vs 21	21 vs 22	22 vs 23	23 vs 24	Dec'23	Mar'24	Mar'23	QoQ	YoY
A	<u>VOLUME</u>																
A1	-Plywood	CBM	2,20,813	2,07,665	2,81,040	3,44,028	3,65,233	0.2%	-6.0%	35.3%	22.4%	6.2%	87,209	1,01,591	94,546	16.5%	7.5%
A2	-Decoply	CBM	10,292	7,481	8,734	10,455	8,645	-3.0%	-27.3%	16.7%	19.7%	-17.3%	1,992	2,050	2,793	2.9%	-26.6%
A3	-Commercial Veneer	CBM	13,089	7,482	8,289	6,959	3,368	-39.4%	-42.8%	10.8%	-16.0%	-51.6%	1,028	1,146	934	11.5%	22.6%
B	<u>NET SALES VALUE</u>																
B1	-Plywood	In Rs Cr	1,034.00	984.13	1,408.18	1,810.24	1,976.37	-0.4%	-4.8%	43.1%	28.6%	9.2%	471.77	562.88	515.40	19.3%	9.2%
B2	-Decoply	In Rs Cr	150.83	110.09	142.44	178.73	155.40	-1.1%	-27.0%	29.4%	25.5%	-13.1%	34.96	38.45	48.66	10.0%	-21.0%
B3	-Commercial Veneer	In Rs Cr	46.16	25.90	28.70	17.94	7.28	-44.0%	-43.9%	10.8%	-37.5%	-59.4%	2.14	2.38	2.39	11.0%	-0.4%
	Total	In Rs Cr	1,230.99	1,120.12	1,579.32	2,006.91	2,139.05	-3.3%	-9.0%	41.0%	27.1%	6.6%	508.88	603.71	566.45	18.6%	6.6%
C	<u>AVERAGE</u>																
C1	-Plywood	Rs.	46,827	47,390	50,106	52,619	54,113	-0.6%	1.2%	5.7%	5.0%	2.8%	54,097	55,406	54,513	2.4%	1.6%
C2	-Decoply	Rs.	1,46,551	1,47,153	1,63,087	1,70,959	1,79,757	2.0%	0.4%	10.8%	4.8%	5.1%	1,75,490	1,87,561	1,74,250	6.9%	7.6%
C3	-Commercial Veneer	Rs.	35,266	34,615	34,624	25,781	21,615	-7.7%	-1.8%	0.0%	-25.5%	-16.2%	20,850	20,768	25,577	-0.4%	-18.8%

PLYWOOD - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %					Quarter			Growth %	
			2019-20	2020-21	2021-22	2022-23	2023-24	19 vs 20	20 vs 21	21 vs 22	22 vs 23	24 vs 23	Dec'23	Mar'24	Mar'23	QoQ	YoY
A1	NET TURNOVER	In Rs Cr	1,230.99	1,120.12	1,579.32	2,006.91	2,139.05	-3.3%	-9.0%	41.0%	27.1%	6.6%	508.88	603.71	566.45	18.6%	6.6%
A2	ADD: OTHER OPERATING INCOME / INDAS ADJUSTMENT	In Rs Cr	3.30	3.05	4.49	5.02	7.84	-	-	-	-	-	2.20	1.95	0.99	-	-
A3	TOTAL INCOME	In Rs Cr	1,234.29	1,123.17	1,583.81	2,011.93	2,146.89	-3.4%	-9.0%	41.0%	27.0%	6.7%	511.08	605.66	567.44	18.5%	6.7%
B1	GROSS PROFIT	In Rs Cr	367.69	330.73	487.56	591.50	650.31	-7.0%	-10.1%	47.4%	21.3%	9.9%	149.57	192.80	179.49	28.9%	7.4%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	29.8%	29.4%	30.8%	29.4%	30.3%	-	-	-	-	-	29.3%	31.8%	31.6%	-	-
C1	EBITDA	In Rs Cr	112.32	121.19	223.45	217.44	262.42	-35.6%	7.9%	84.4%	-2.7%	20.7%	49.54	73.22	90.36	47.8%	-19%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	9.1%	10.8%	14.1%	10.8%	12.2%	-	-	-	-	-	9.7%	12.1%	15.9%	-	-
D	EXTRA-ORDINARY ITEM LOSS / (GAIN)*	In Rs Cr	40.86	11.81	-	49.25	19.60	-	-	-	-	-	-	19.60	-0.12	-	-
E1	EBITDA (WITHOUT EXTRA-ORDINARY ITEM)	In Rs Cr	153.18	133.00	223.45	266.69	282.02	-12.2%	-13.2%	68.0%	19.4%	5.7%	49.54	92.82	90.24	87.4%	2.9%
E2	EBITDA % OF TOTAL INCOME	In Rs Cr	12.4%	11.8%	14.1%	13.3%	13.1%	-	-	-	-	-	9.7%	15.3%	15.9%	-	-
F1	EBITDA (WITHOUT FOREX & EXTRA-ORDINARY ITEM)	In Rs Cr	152.92	129.17	222.28	267.46	277.67	-14.1%	-15.5%	72.1%	20.3%	3.8%	48.46	91.68	89.53	89.2%	2.4%
F2	EBITDA (WITHOUT FOREX & EXTRA-ORDINARY) % OF TOTAL INCOME	In Rs Cr	12.4%	11.5%	14.0%	13.3%	12.9%	-	-	-	-	-	9.5%	15.1%	15.8%	-	-
G1	DEPRECIATION	In Rs Cr	12.11	11.11	13.08	17.73	22.58	40.4%	-8.3%	17.7%	35.6%	27.3%	5.91	6.20	4.64	5.0%	33.6%
G2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	8.15	18.37	12.74	7.82	8.73	-	-	-	-	-	0.77	4.05	1.53	-	-
H1	SEGMENT PROFIT = (C1-G1+G2)	In Rs Cr	108.35	128.46	223.11	207.53	248.57	-40.8%	18.6%	73.7%	-7.0%	19.8%	44.40	71.07	87.25	60.1%	-18.5%
H2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	8.8%	11.4%	14.1%	10.3%	11.6%	-	-	-	-	-	8.7%	11.7%	15.4%	-	-
I1	FOREX LOSS / (GAIN)	In Rs Cr	(0.25)	(3.84)	(1.17)	0.77	(4.35)	-	-	-	-	-	(1.08)	(1.14)	(0.71)	-	-
I2	SEGMENT PROFIT EXCL FOREX DIFFERENCE	In Rs Cr	108.10	124.62	221.94	208.30	244.22	-42.1%	15.3%	78.1%	-6.1%	17.2%	43.32	69.93	86.54	61.4%	-19.2%
I3	SEGMENT PROFIT EXCLUDING FOREX DIFFERENCE %		8.8%	11.1%	14.0%	10.4%	11.4%	-	-	-	-	-	8.5%	11.5%	15.3%	-	-

- Extra-ordinary item in the FY 23-24 pertains to impairment loss in our Singapore subsidiary amounting to ₹ 19.60 crores
- 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 %	
			2019-20	2020-21	2021-22	2022-23	2023-24	19 vs 20	20 vs 21	21 vs 22	22 vs 23	23 vs 24	Dec'23	Mar'24	Mar'23	QoQ	YoY
A	<u>VOLUME</u>																
A1	- Laminates	NOS.	61,61,428	54,87,222	67,06,596	71,50,683	76,22,918	5.2%	-10.9%	22.2%	6.6%	6.6%	18,94,582	18,54,327	17,59,096	-2.1%	5.4%
A2	- Exteria Grade Laminates	NOS.	28,453	30,557	42,641	54,469	48,493	35.9%	7.4%	39.5%	27.7%	-11.0%	11,961	13,300	14,666	11.2%	-9.3%
B	<u>NET SALES VALUE</u>																
B1	- Laminates	In Rs Cr	439.32	390.54	541.83	618.40	620.48	4.5%	-11.1%	38.7%	14.1%	0.3%	152.80	157.20	150.12	2.9%	4.7%
B2	- Exteria Grade Laminates	In Rs Cr	15.26	17.42	25.23	32.86	29.27	28.9%	14.2%	44.8%	30.2%	-10.9%	7.13	7.73	8.86	8.5%	-12.8%
	TOTAL LAMINATES SEGMENT	In Rs Cr	454.58	407.96	567.06	651.26	649.75	5.2%	-10.3%	39.0%	14.8%	-0.2%	159.92	164.93	158.98	3.1%	3.7%
C	<u>AVERAGE</u>																
C1	- Laminates	Rs.	713	712	808	865	814	-0.6%	-0.2%	13.5%	7.0%	-5.9%	806	848	853	5.1%	-0.7%
C2	- Exteria Grade Laminates	Rs.	5,363	5,701	5,917	6,033	6,036	-5.2%	6.3%	3.8%	2.0%	0.1%	5,958	5,812	6,041	-2.4%	-3.8%



LAMINATES - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %					Quarter			Growth %	
			2019-20	2020-21	2021-22	2022-23*	2023-24	19 vs 20	20 vs 21	21 vs 22	22 vs 23	23 vs 24	Dec'23	Mar'24	Mar'23	QoQ	YoY
A1	Net Turnover	In Rs Cr	454.58	407.96	567.06	651.26	649.75	5.2%	-10.3%	39.0%	14.8%	-0.2%	159.92	164.93	158.98	3.1%	3.7%
A2	Add: Other Operating Incomes/IndAS Adjustment	In Rs Cr	8.76	7.06	7.60	6.34	6.87	-	-	-	-	-	1.97	2.25	1.22	-	-
A3	TOTAL INCOME	In Rs Cr	463.34	415.02	574.66	657.60	656.62	5.5%	-10.4%	38.5%	14.4%	-0.1%	161.89	167.18	160.20	3.3%	4.4%
B1	GROSS PROFIT	In Rs Cr	164.66	161.77	207.41	216.88	211.77	35.0%	-1.8%	28.2%	4.6%	-2.4%	53.71	53.65	51.17	-0.1%	4.8%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	35.5%	39.0%	36.1%	33.0%	32.3%	-	-	-	-	-	33.2%	32.1%	31.9%	-	-
C1	EBITDA	In Rs Cr	62.67	74.21	90.38	97.59	72.79	62.3%	18.4%	21.8%	8.0%	-25.4%	19.83	17.26	22.63	-13.0%	-23.7%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	13.5%	17.9%	15.7%	14.8%	11.1%	-	-	-	-	-	12.3%	10.3%	14.1%	-	-
D1	EBITDA (Without Forex)	In Rs Cr	60.95	72.41	85.78	95.13	69.30	65.5%	18.8%	18.5%	10.9%	-27.1%	19.63	16.11	21.64	-17.9%	-25.6%
D2	EBITDA (without forex) % OF TOTAL INCOME	In Rs Cr	13.2%	17.4%	14.9%	14.5%	10.6%	-	-	-	-	-	12.1%	9.6%	13.5%	-	-
E1	DEPRECIATION	In Rs Cr	10.04	10.21	11.90	13.10	16.06	38.9%	1.7%	16.6%	10.1%	22.6%	4.03	4.10	3.44	1.6%	19.4%
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	3.50	5.56	7.87	8.17	13.24	-	-	-	-	-	2.55	5.86	0.52	-	-
F1	SEGMENT PROFIT	In Rs Cr	56.13	69.56	86.34	92.65	69.97	66.4%	23.9%	24.1%	7.3%	-24.5%	18.35	19.02	19.71	3.6%	-3.5%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	12.1%	16.8%	15.0%	14.1%	10.7%	-	-	-	-	-	11.3%	11.4%	12.3%	-	-
G1	FOREX LOSS/(GAIN)	In Rs Cr	(1.72)	(1.80)	(4.60)	(2.46)	(3.49)	-	-	-	-	-	(0.20)	(1.15)	(0.98)	-	-
G2	SEGMENT PROFIT EXCL FOREX DIFFERENCE	In Rs Cr	54.41	67.76	81.74	90.19	66.48	70.3%	24.5%	20.6%	10.3%	-26.3%	18.15	17.87	18.72	-1.5%	-4.5%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		11.7%	16.3%	14.2%	13.7%	10.1%	-	-	-	-	-	11.2%	10.7%	11.7%	-	-

MDF - VOLUME DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %					Quarter			Growth %	
			2019-20	2020-21	2021-22	2022-23	2023-24	19 VS 20	20 vs 21	21 vs 22	22 vs 23	23 vs 24	Dec'23	Mar'24	Mar'23	QoQ	YoY
A	<u>VOLUME</u>																
A1	PLAIN MDF	CBM	1,30,989	1,21,617	1,40,846	1,42,915	1,67,177	13.3%	-7.2%	15.8%	1.5%	17.0%	41,660	49,614	36,427	19.1%	36.2%
A2	PRELAM MDF	CBM	22,186	25,634	37,090	42,404	52,796	33.1%	15.5%	44.7%	14.3%	24.5%	13,716	13,271	10,374	-3.2%	27.9%
A3	TOTAL	CBM	1,53,175	1,47,251	1,77,936	1,85,319	2,19,973	15.8%	-3.9%	20.8%	4.1%	18.7%	55,376	62,885	46,802	13.6%	34.4%
B	<u>NET SALES VALUE</u>																
B1	PLAIN MDF	In Rs Cr	281.63	272.96	398.61	443.94	502.87	15.5%	-3.1%	46.0%	11.4%	13.3%	124.35	140.52	113.08	13.0%	24.3%
B2	PRELAM MDF	In Rs Cr	68.75	86.28	156.82	193.67	237.07	34.1%	25.5%	81.8%	23.5%	22.4%	63.02	56.61	47.42	-10.2%	19.4%
B3	TOTAL	In Rs Cr	350.38	359.24	555.43	637.61	739.94	18.7%	2.5%	54.6%	14.8%	16.0%	187.37	197.13	160.50	5.2%	22.8%
C	<u>AVERAGE</u>																
C1	PLAIN MDF	Rs.	21,500	22,444	28,301	31,063	30,080	1.9%	4.4%	26.1%	9.8%	-3.2%	29,850	28,323	31,043	-5.1%	-8.8%
C2	PRELAM MDF	Rs.	30,988	33,658	42,280	45,673	44,903	0.7%	8.6%	25.6%	8.0%	-1.7%	45,947	42,657	45,708	-7.2%	-6.7%
C3	TOTAL	Rs.	22,874	24,396	31,215	34,406	33,638	2.5%	6.7%	27.9%	10.2%	-2.2%	33,837	31,348	34,294	-7.4%	-8.6%

MDF - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %					Quarter			Growth %	
			2019-20	2020-21	2021-22	2022-23	2023-24	19 vs 20	20 vs 21	21 vs 22	22 vs 23	23 vs 24	Dec'23	Mar'24	Mar'23	QoQ	YoY
A1	NET REVENUE - External Sales	In Rs Cr	350.38	359.24	555.43	637.61	739.94	18.7%	2.5%	54.6%	14.8%	16.0%	187.37	197.13	160.50	5.2%	22.8%
A2	Add : Other Operating Income	In Rs Cr	0.13	0.16	5.46	2.53	8.36	-	-	-	-	-	0.18	0.07	0.50	-	-
A3	Add : Change in Inventory	In Rs Cr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A4	TOTAL INCOME (Incl. Inventory)	In Rs Cr	350.51	359.40	560.89	640.14	748.30	18.7%	2.5%	56.1%	14.1%	16.9%	187.55	197.20	161.00	5.1%	22.5%
B1	GROSS PROFIT	In Rs Cr	139.31	141.74	238.75	245.95	248.34	54.1%	1.7%	68.4%	3.0%	1.0%	59.19	54.45	61.87	-8.0%	-12.0%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	39.7%	39.4%	42.6%	38.4%	33.2%	-	-	-	-	-	31.6%	27.6%	38.4%	-	-
C1	EBITDA	In Rs Cr	86.73	92.80	177.80	174.68	164.31	126.2%	7.0%	91.6%	-1.8%	-5.9%	35.99	32.60	43.51	-9.4%	-25.1%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	24.7%	25.8%	31.7%	27.3%	22.0%	-	-	-	-	-	19.2%	16.5%	27.0%	-	-
D1	EBITDA (Without Forex)	In Rs Cr	86.68	92.73	177.74	176.59	162.10	112.4%	7.0%	91.7%	-0.6%	-8.2%	35.52	32.15	41.87	-9.5%	-23.2%
D2	EBITDA (without forex) % OF TOTAL INCOME	In Rs Cr	24.7%	25.8%	31.7%	27.6%	21.7%	-	-	-	-	-	18.9%	16.3%	26.0%	-	-
E1	DEPRECIATION	In Rs Cr	19.54	19.42	19.66	20.55	31.02	4.8%	-0.6%	1.2%	4.5%	50.9%	7.92	7.86	5.66	-0.7%	39.0%
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	1.30	3.05	7.06	8.62	7.63	-	-	-	-	-	2.92	0.19	0.40	-	-
F1	SEGMENT PROFIT	In Rs Cr	68.49	76.43	165.20	162.75	140.92	242.3%	11.6%	116.2%	-1.5%	-13.4%	30.99	24.93	38.26	-19.6%	-34.8%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	19.5%	21.3%	29.5%	25.4%	18.8%	-	-	-	-	-	16.5%	12.6%	23.8%	-	-
G1	FOREX LOSS/(GAIN)	In Rs Cr	(0.05)	(0.06)	(0.06)	1.91	(2.21)	-	-	-	-	-	(0.47)	(0.45)	(1.64)	-	-
G2	SEGMENT PROFIT EXCL FOREX DIFFERENCE	In Rs Cr	68.44	76.37	165.14	164.66	138.71	204%	11.6%	116.2%	-0.3%	-15.8%	30.52	24.48	36.62	-19.8%	-33.2%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		19.5%	21.2%	29.4%	25.7%	18.5%	-	-	-	-	-	16.3%	12.4%	22.7%	-	-

- 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 %	
			2019-20	2020-21	2021-22	2022-23	2023-24	19 vs 20	20 vs 21	21 vs 22	22 vs 23	23 vs 24	Dec'23	Mar'24	Mar'23	QoQ	YoY
A	<u>VOLUME</u>																
A1	PLAIN PARTICLE BOARD	CBM	28,340	23,680	22,154	15,773	27,975	9.4%	-16.4%	-6.4%	-28.8%	77.4%	7,146	8,085	4,061	13.1%	99.1%
A2	PRELAM PARTICLE BOARD	CBM	34,405	31,292	50,780	57,249	48,703	-4.4%	-9.0%	62.3%	12.7%	-14.9%	11,240	12,817	12,672	14.0%	1.1%
A3	TOTAL	CBM	62,745	54,971	72,934	73,022	76,678	1.4%	-12.4%	32.7%	0.1%	5.0%	18,386	20,902	16,733	13.7%	24.9%
B	<u>NET SALES VALUE</u>																
B1	PLAIN PARTICLE BOARD	In Rs Cr	31.58	26.83	32.49	25.22	38.63	11.1%	-15.0%	21.1%	-22.4%	53.2%	9.65	11.28	5.87	16.9%	92.2%
B2	PRELAM PARTICLE BOARD	In Rs Cr	67.53	63.25	118.06	148.78	118.32	-2.2%	-6.3%	86.7%	26.0%	-20.5%	27.06	31.15	31.35	15.1%	-0.6%
B3	TOTAL	In Rs Cr	99.11	90.08	150.55	174.00	156.95	1.7%	-9.1%	67.1%	15.6%	-9.8%	36.72	42.43	37.22	15.6%	14.0%
C	<u>AVERAGE</u>																
C1	PLAIN PARTICLE BOARD	Rs.	11,143	11,330	14,666	15,989	13,809	1.6%	1.7%	29.4%	9.0%	-13.6%	13,507	13,952	14,455	3.3%	-3.5%
C2	PRELAM PARTICLE BOARD	Rs.	19,628	20,213	23,249	25,988	24,294	2.3%	3.0%	15.0%	11.8%	-6.5%	24,078	24,304	24,737	0.9%	-1.8%
C3	TOTAL	Rs.	15,796	16,387	20,642	23,828	20,469	0.3%	3.7%	26.0%	15.4%	-14.1%	19,969	20,299	22,242	1.7%	-8.7%



PARTICLE BOARD - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %					Quarter			Growth %	
			2019-20	2020-21	2021-22	2022-23	2023-24	19 vs 20	20 vs 21	21 vs 22	22 vs 23	23 vs 24	Dec'23	Mar'24	Mar'23	QoQ	YoY
A1	NET REVENUE - EXTERNAL SALES	In Rs Cr	99.11	90.08	150.55	174.00	156.95	1.7%	-9.1%	67.1%	15.6%	-9.8%	36.72	42.43	37.22	15.6%	14.0%
A2	ADD: OTHER OPERATING INCOME	In Rs Cr	-	-	0.25	0.17	0.10	-	-	-	-	-	0.04	0.05	0.03	-	-
A3	ADD: CHANGE IN INVENTORY	In Rs Cr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A4	TOTAL INCOME(INCL. INVENTORY)	In Rs Cr	99.11	90.08	150.80	174.17	157.05	1.7%	-9.1%	67.4%	15.5%	-9.8%	36.75	42.48	37.25	15.6%	14.0%
B1	GROSS PROFIT	In Rs Cr	37.99	31.24	61.41	73.71	53.74	15.7%	-17.8%	96.6%	20.0%	-27.1%	11.78	13.88	13.88	17.8%	0.0%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	38.3%	34.7%	40.7%	42.3%	34.2%	-	-	-	-	-	32.1%	32.7%	37.2%	-	-
C1	EBITDA	In Rs Cr	24.07	18.08	40.77	46.50	31.83	10.0%	-24.9%	125.5%	14.0%	-31.5%	5.80	8.41	6.74	45.1%	24.9%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	24.3%	20.1%	27.0%	26.7%	20.3%	-	-	-	-	-	15.8%	19.8%	18.1%	-	-
D1	EBITDA (WITHOUT FOREX)	In Rs Cr	23.94	18.01	40.81	46.87	31.18	8.5%	-24.8%	126.6%	14.9%	-33.5%	5.77	7.88	6.73	36.5%	17.2%
D2	EBITDA (WITHOUT FOREX) % OF TOTAL INCOME	In Rs Cr	24.2%	20.0%	27.1%	26.9%	19.9%	-	-	-	-	-	15.7%	18.5%	18.1%	-	-
E1	DEPRECIATION	In Rs Cr	5.05	4.54	5.37	5.64	5.83	10.5%	-10.0%	18.2%	5.1%	3.3%	1.47	1.47	1.40	0.3%	5.0%
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	0.34	0.33	2.15	2.77	2.06	-	-	-	-	-	0.98	-0.75	0.56	-	-
F1	SEGMENT PROFIT = (C1-E1+E2)	In Rs Cr	19.36	13.87	37.55	43.63	28.06	9.3%	-28.4%	170.8%	16.2%	-35.7%	5.31	6.19	5.90	16.6%	5.0%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	19.5%	15.4%	24.9%	25.0%	17.9%	-	-	-	-	-	14.4%	14.6%	15.8%	-	-
G1	FOREX LOSS /(GAIN)	In Rs Cr	(0.13)	(0.07)	0.03	0.37	(0.65)	-	-	-	-	-	(0.02)	(0.53)	(0.01)	-	-
G2	SEGMENT PROFIT EXCL FOREX DIFFERENCE	In Rs Cr	19.23	13.80	37.59	44.00	27.41	7.5%	-28.3%	172.5%	17.0%	-37.7%	5.29	5.66	5.89	7.0%	-3.8%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		19.4%	15.3%	24.9%	25.3%	17.5%	-	-	-	-	-	14.4%	13.3%	15.8%	-	-

OTHERS - FINANCIAL DETAILS

SL	PARTICULARS	UNIT	Annual					Growth %					Quarter			Growth %	
			2019-20	2020-21	2021-22	2022-23	2023-24	19 vs 20	20 vs 21	21 vs 22	22 vs 23	23 vs 24	Dec'23	Mar'24	Mar'23	QoQ	YoY
A1	Net Turnover	In Rs Cr	48.92	43.47	53.08	55.80	49.69	-2.6%	-11.1%	22.1%	5.1%	-10.9%	12.39	13.11	12.75	5.8%	2.8%
A2	Add: Other Operating Incomes	In Rs Cr	0.02	0.01	0.01	0.02	0.02	-	-	-	-	-	0.01	-	-	-	-
A3	TOTAL INCOME	In Rs Cr	48.94	43.47	53.10	55.82	49.71	-3.9%	-11.2%	22.1%	5.1%	-11.0%	12.40	13.11	12.75	5.8%	2.8%
B1	GROSS PROFIT	In Rs Cr	9.01	11.36	13.53	12.07	15.05	8.7%	26.0%	19.1%	-10.8%	24.7%	3.92	3.92	3.39	0.2%	15.8%
B2	GROSS PROFIT % OF TOTAL INCOME	In Rs Cr	18.4%	26.1%	25.5%	21.6%	30.3%	-	-	-	-	-	31.6%	29.9%	26.6%	-	-
C1	EBITDA	In Rs Cr	2.40	5.97	7.35	4.74	6.19	-12.9%	149.4%	23.1%	-35.6%	30.6%	1.75	1.32	0.89	-24.6%	49.0%
C2	EBITDA % OF TOTAL INCOME	In Rs Cr	4.9%	13.7%	13.9%	8.5%	12.5%	-	-	-	-	-	14.1%	10.1%	6.9%	-	-
D1	EBITDA (Without Forex)	In Rs Cr	2.50	5.79	7.06	4.85	6.01	-25.6%	131.6%	22.0%	-31.3%	23.9%	1.70	1.28	0.80	-24.7%	60.9%
D2	EBITDA (without forex) % OF TOTAL INCOME	In Rs Cr	5.1%	13.3%	13.3%	8.7%	12.1%	-	-	-	-	-	13.7%	9.8%	6.2%	-	-
E1	DEPRECIATION	In Rs Cr	0.02	0.03	0.03	0.03	0.04	-	-	-	-	-	0.01	0.02	0.01	-	-
E2	SHARE OF UNALLOCABLE EXPENSES / (INCOME)	In Rs Cr	-	-	-	0.04	0.03	-	-	-	-	-	0.01	-	-	-	-
F1	SEGMENT PROFIT	In Rs Cr	2.37	5.94	7.33	4.75	6.18	-13.4%	150.4%	23.3%	-35.1%	30.1%	1.75	1.30	0.88	-25.7%	48.1%
F2	SEGMENT PROFIT % OF TOTAL INCOME	In Rs Cr	4.8%	13.7%	13.8%	8.5%	12.4%	-	-	-	-	-	14.1%	9.9%	6.9%	-	-
G1	FOREX LOSS/(GAIN)	In Rs Cr	0.10	(0.18)	(0.29)	0.11	(0.18)	-	-	-	-	-	(0.05)	(0.04)	0.00	-	-
G2	SEGMENT PROFIT EXCL FOREX DIFFERENCE	In Rs Cr	2.48	5.76	7.04	4.86	6.00	-26.1%	132.5%	22.2%	-30.9%	23.4%	1.70	1.26	0.88	-25.9%	42.8%
G3	SEGMENT PROFIT EXCL FOREX DIFFERENCE %		5.1%	13.2%	13.2%	8.7%	12.1%	-	-	-	-	-	13.7%	9.6%	6.9%	-	-

CAPEX DETAILS

₹ Crores

Particulars	Budgeted Cost	2014-15 to 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Total
MDF - Hoshiarpur Plant	380.00	335.62	13.65	4.82	1.42	-	-	-	-	355.51
MDF - Expansion at Hoshiarpur	220.00	-	-	-	15.74	129.84	109.62	-	-	255.20
MDF - Greenfield at Andhra Pradesh *	600.00	-	-	-	-	36.05	82.15	526.53	55.27	700.00
Laminates - Greenfield at Andhra Pradesh *	200.00	-	-	-	-	-	24.37	122.55	53.08	200.00
PVC Board - Greenfield at Andhra Pradesh	30.00	-	-	-	-	-	-	18.27	11.73	30.00
Plywood at Punjab	51.00	-	-	-	-	-	10.33	21.02	118.65	150.00
Particle Board - Greenfield at Chennai	550.00	-	-	-	-	-	58.80	173.92	317.28	550.00
Solar Plant	14.00	-	-	-	-	8.68	0.70	-	-	9.38
Particle Board	67.73	60.53	-	-	-	-	-	-	-	60.53
Laminate	165.95	48.05	15.62	9.72	17.04	10.90	25.85	13.12	25.65	165.95
Gabon - Veneer Unit	30.00	-	5.89	10.19	2.70	3.43	-	-	-	22.21
Solar Panel Project	40.00	4.80	22.94	0.84	-	-	-	-	-	28.58
CFS	-	20.08	12.63	30.67	0.42	0.63	18.66	-	-	83.09
Corporate Office + Interior Work	60+50=110	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	13.39	10.00	101.41
Gandhidham Unit	-	18.10	1.60	0.52	1.04	4.88	8.08	5.63	10.00	49.85
Karnal Unit	-	6.68	4.98	1.48	1.12	7.11	10.62	14.07	10.00	56.06
Guwahati Unit	-	24.98	6.16	2.31	6.97	7.17	6.61	14.27	10.00	78.47
Chennai Unit	-	16.17	22.46	5.07	6.58	16.00	19.68	36.97	10.00	132.93
Others	-	7.08	2.41	3.62	0.57	5.83	11.89	18.38	-	49.78
TOTAL	2,458.68	640.09	152.77	57.68	63.02	253.42	404.39	978.13	631.65	3,181.15

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



TERM LOAN PROJECTION

Particulars	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Opening								
Buyer's Credit - capex (CPIL)	108.7	55.3	-	-	-	-	-	-
Buyer's Credit - PB Chennai (Capex)	141.5	141.5	141.5	-	-	-	-	-
Buyer's Credit - capex (MDF)	159.1	142.6	142.6	14.8	0.0	0.0	0.0	0.0
Capex LC - Century Port	-	30.6	30.6	30.6	-	-	-	-
RTL - Laminate		120.0	115.2	96.0	76.8	57.6	38.4	19.2
RTL - PB Chennai	25.0	100.0	100.0	50.0	-	-	-	-
RTL - MDF	149.0	146.0	121.2	96.4	71.5	46.7	21.9	0.0
RTL - Century Port		50.4	46.2	37.8	29.4	21.0	12.6	4.2
	583.2	786.4	697.3	325.6	177.7	125.3	72.9	23.4
Additions								
Buyer's Credit - capex (CPIL)	-	-	-	-	-	-	-	-
Buyer's Credit - PB Chennai (Capex)	-	-	-	-	-	-	-	-
Buyer's Credit - capex (MDF)	-	-	-	-	-	-	-	-
Capex LC - Century Port	30.6	-	-	-	-	-	-	-
RTL - Laminate	120.0	-	-	-	-	-	-	-
RTL - PB Chennai	75.0	-	-	-	-	-	-	-
RTL - Century Port	50.4	-	-	-	-	-	-	-
	276.0	-	-	-	-	-	-	-
Repayments								
Buyer's Credit - capex (CPIL)	53.4	55.3	-	-	-	-	-	-
Buyer's Credit - PB Chennai (Capex)	-	-	141.5	-	-	-	-	-
Buyer's Credit - capex (MDF)	16.4	-	127.8	14.8	-	-	-	-
Capex LC - Century Port	-	-	-	30.6	-	-	-	-
RTL - Laminate	-	4.8	19.2	19.2	19.2	19.2	19.2	19.2
RTL - PB Chennai	-	-	50.0	50.0	-	-	-	-
RTL - MDF	3.0	24.8	24.8	24.8	24.8	24.8	21.9	-
RTL - Century Port	-	4.2	8.4	8.4	8.4	8.4	8.4	4.2
	72.8	89.1	371.7	147.8	52.4	52.4	49.5	23.4
Closing								
Buyer's Credit - capex (CPIL)	55.3	-	-	-	-	-	-	-
Buyer's Credit - PB Chennai (Capex)	141.5	141.5	-	-	-	-	-	-
Buyer's Credit - capex (MDF)	142.6	142.6	14.8	0.0	0.0	0.0	0.0	0.0
Capex LC - Century Port	30.6	30.6	30.6	-	-	-	-	-
RTL - Laminate	120.0	115.2	96.0	76.8	57.6	38.4	19.2	-
RTL - PB Chennai	100.0	100.0	50.0	-	-	-	-	-
RTL - MDF	146.0	121.2	96.4	71.5	46.7	21.9	0.0	0.0
RTL - Century Port	50.4	46.2	37.8	29.4	21.0	12.6	4.2	-
	786.4	697.3	325.6	177.7	125.3	72.9	23.4	0.0

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	31.03.2024	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	83.95	0.74	1%	
- EURO	81.73	80.61	83.41	82.84	81.97	80.89	82.32	86.28	94.16	92.34	91.97	91.24	-0.73	-1%	
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	83.37	0.25	0%	
- EURO	77.70	83.05	86.10	84.66	82.58	80.11	88.15	89.61	89.13	87.94	92.00	90.22	-1.78	-2%	
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	3.40	1.08	46%	
- USD (Million) Capex Buyers Credit				6.39	6.49	7.27	7.46	7.58	7.91	7.75	8.52	10.92	2.40	28%	
- USD (Million) TOTAL ECB	14.86	10.44	6.83	3.23	2.33	1.43	0.53	-	-	-	-	-	-	-	
- 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	14.33	3.48	32%	
- EURO (Million)	2.09	2.19	-0.24	0.24	0.56	1.09	1.72	3.04	0.98	-0.04	0.37	1.25	0.88	236%	
- EURO (Million) Capex Buyers Credit				0.87	1.13	1.03	1.18	1.18	1.85	1.95	1.95	1.95	-	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	28.38	9.06	47%	
- Capex Buyers Credit - USD				48.45	51.21	59.28	61.77	62.36	64.86	64.35	70.84	91.08	20.24	29%	
- ECB - USD	102.81	78.67	50.21	24.47	18.37	11.63	4.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
- Total - USD	90.00	85.36	31.54	137.80	115.94	128.33	92.44	94.73	91.54	86.70	90.16	119.46	29.29	32%	
- EURO	16.26	18.20	(2.04)	2.07	4.63	8.70	15.19	27.21	8.71	(0.36)	3.41	11.25	7.84	230%	
- Capex Buyers Credit - EURO				7.36	9.31	8.27	10.42	10.59	16.47	17.13	17.92	17.58	-0.35	-2%	
- Other Currencies	3.31	2.48	0.84	1.57	1.69	2.38	1.45	1.51	1.37	0.82	0.43	0.75	0.32	74%	
- Advance to Capex Suppliers - PB								-26.55	-32.74	-31.99	-36.34	-10.44	25.90	-71%	
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	138.59	63.00	83%	
Nature of Exposure (In Rs. Crores)															
- ECB	102.81	78.67	50.21	24.47	18.37	11.63	4.35	-	-	-	-	-	-	-	
- Buyers' Credit - Capex	41.09	-	-	55.81	60.52	67.55	72.19	72.95	81.33	81.48	88.76	108.65	19.89	22%	
- 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)	29.94	43.11	-327%	
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	138.59	63.00	83%	
EXPOSURE SUMMARY															
- USD	82%	81%	104%	93%	88%	87%	77%	88%	107%	120%	119%	86%			
- EURO	15%	17%	-7%	6%	11%	11%	21%	35%	30%	23%	28%	21%			
- Other Currencies (Net of Capex Adv.)	3%	2%	3%	1%	1%	2%	1%	-23%	-37%	-43%	-48%	-7%			
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	3.16	0.26	9%	
Taken in Segment Profit or in EBIDTA	7.07	(2.05)	(5.95)	(6.08)	(0.08)	1.79	4.14	0.70	(3.45)	(5.74)	(7.58)	(10.90)	(3.32)	44%	
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)	(7.74)	(3.06)	65%	
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)	(6.72)	(1.59)	31%	
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	(1.02)	(1.47)	-327%	
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)	(7.74)	(3.06)	65%	

SUMMARY - CONSOLIDATED FINANCIALS FY24

Particulars	Century Ply Standalone	SUBSIDIARIES																	Consolidated Total
		Auro Sundaram	Auro - NCI	Century Singapore	Singapore NCI	Ara,Arham, Apnapan, Adonis	Ara, Arham, Adonis, Apr, NCI	Century Infotech	Infotech NCI	Century Panel	Century MDF	Century MDF Adj	Century Infra	Century Pacific	Century Adj	Century Ports	Century Gabon	Century Gabon - Adj	
Revenue from Operations	3,758.57	137.26	-135.87						-	1.24	-		99.20				35.52	-9.97	3,885.95
EXPENSES less Other Income	3,225.07	134.49	-135.87	11.50	-19.60	0.05		0.03	-4.46	1.96	0.85	-0.44	86.96	0.00	-0.02	0.05	30.82	-9.97	3,321.43
IMPAIRMENT LOSS	24.06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EBITDA	509.44	2.77	-	-11.50	19.60	-0.05	-	-0.03	4.46	-0.72	-0.85	0.44	12.24	-0.00	0.02	-0.05	4.70	-	540.46
IMPAIRMENT LOSS	24.06			11.31															
EBITDA without Extra - Ordinary item	533.50	2.77	-	-0.19	19.60	-0.05	-	-0.03	4.46	-0.72	-0.85	0.44	12.24	-0.00	0.02	-0.05	4.70	-	575.83
Depreciation and Amortisation Expense	81.36	2.65		0.58						2.12	-		6.10				1.92	-	94.74
EBIT	452.14	0.12	-	-12.08	19.60	-0.05	-	-0.03	4.46	-2.84	-0.85	0.44	6.14	-0.00	0.02	-0.05	2.78	-	469.79
Finance Cost	25.28	2.04	-	0.01						2.10	0.44	-0.44	1.14	0.21			0.05	-	30.82
PBT	426.86	-1.92	-	-12.09	19.60	-0.05	-	-0.03	4.46	-4.95	-1.29	0.89	5.00	-0.21	0.02	-0.05	2.73	-	438.96
Tax Expenses	112.13	-0.22	-		-	-	-	-	-	-	-	-	1.92				-	-	113.84
PAT	314.73	-1.70	-	-12.09	19.60	-0.05	-	-0.03	4.46	-4.95	-1.29	0.89	3.07	-0.21	0.02	-0.05	2.73	-	325.13
Century Ply - Shareholding	100%	51%	-	90.68%	-	80%	-	99.99%	-	100%	100%	-	100%	100%	-	100%	100%	-	-
Percentage - Minority Interest	-	-	49%	-	9.32%	-	20%	-	0.01%	-	-	-	-	-	-	-	-	-	-
Non controlling interest	-	-	-0.83	-0.03	-0.02	-	-0.01	-	-0.00	-	-	-	-	-	-	-	-	-	-
Equity holders of the Parent	314.73	-1.70	0.83	-12.06	19.62	-0.05	0.01	-0.03	4.46	-4.95	-1.29	0.89	3.07	-0.21	0.02	-0.05	2.73	-	326.02

Thank You

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