

Century Plyboards (India) Limited

Century House,

P 15/1, Taratala Road, Kolkata - 700088

• P: (033) - 3940 3950 • F: (033) - 2248 3539

kolkata@centuryply.com • www.centuryply.com

Cin No : L20101WB1982PLC034435



Date: 13th November, 2024

BSE Ltd. Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400 001 Scrip Code: 532548	National Stock Exchange of India Ltd. Exchange Plaza, Bandra Kurla Complex, Bandra (E) Mumbai- 400 051 Scrip Name- Centuryply
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Dear Sir/ Madam,

Sub.: Unaudited Financial Results for the Quarter and half year ended 30th September, 2024

Pursuant to Regulation 30 and Regulation 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held on 13th November, 2024 has, inter-alia, considered and approved the Unaudited Standalone Financial Results and Unaudited Consolidated Financial Results for the Quarter and half year ended 30th September, 2024.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following for the Quarter and half year ended on 30th September, 2024:

1. Unaudited Standalone Financial Results.
2. Limited Review Report of the Statutory Auditors in respect of Unaudited Standalone Financial Results.
3. Unaudited Consolidated Financial Results.
4. Limited Review Report of the Statutory Auditors in respect Unaudited Consolidated Financial Results.

The meeting commenced at 12.30 PM and concluded at 1:48 PM.

This is for you information and record.

Thanking you,

Yours faithfully,

For Century Plyboards (India) Ltd.

Company Secretary

Enclosed: As above



**CENTURYPLY****CENTURY PLYBOARDS (INDIA) LIMITED**

Regd. Office : P - 15/1, Taratala Road, Kolkata - 700088

Phone: 033-39403950

Email: kolkata@centuryply.com; website: www.centuryply.com

CIN: L20101WB1982PLC034435

(₹ in Lacs)

Statement of Unaudited Standalone Financial Results for the Quarter/ Half Year Ended 30th September, 2024

PARTICULARS	STANDALONE					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited) (Refer note 4)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited) (Refer note 4)	31.03.2024 (Audited)
1 Income						
a. Revenue from Operations	1,06,319.23	95,222.65	96,170.48	2,01,541.88	1,82,326.31	3,75,857.26
b. Other Income	1,090.68	1,386.29	875.49	2,476.97	1,865.21	3,946.34
Total Income	1,07,409.91	96,608.94	97,045.97	2,04,018.85	1,84,191.52	3,79,803.60
2 Expenses						
a. Cost of materials consumed	52,547.86	40,963.05	40,283.76	93,510.91	79,554.69	1,64,723.50
b. Purchase of stock-in-trade	10,846.47	13,729.41	13,570.87	24,575.88	24,322.13	45,133.90
c. Changes in inventories of finished goods, stock-in-trade & work-in-progress	(1,889.95)	(644.98)	(1,883.09)	(2,534.93)	(5,439.53)	(4,077.47)
d. Employee benefits expense	14,949.09	14,283.85	12,678.02	29,232.94	25,087.66	50,551.04
e. Finance cost	963.11	820.86	538.37	1,783.97	1,078.30	2,528.27
f. Depreciation and amortisation expense	2,170.85	2,118.40	2,026.81	4,289.25	3,981.62	8,136.06
g. Other expenses	17,628.40	14,990.00	17,543.91	32,618.40	32,237.03	67,715.30
h. Impairment loss on financial assets (refer note 3)	-	-	-	-	-	2,406.00
Total Expenses	97,215.83	86,260.59	84,758.65	1,83,476.42	1,60,821.90	3,37,116.60
3 Profit Before Tax (1-2)	10,194.08	10,348.35	12,287.32	20,542.43	23,369.62	42,687.00
4 Tax expense						
a. Current Tax Expense	2,647.72	2,977.14	2,963.19	5,624.86	5,780.67	10,667.26
b. Tax expenses/(credit) for earlier year's	-	-	-	-	-	36.95
c. Deferred Tax charge/(credit)	(22.91)	(19.30)	140.60	(42.21)	169.43	508.77
Total Tax Expense	2,624.81	2,957.84	3,103.79	5,582.65	5,950.10	11,212.98
5 Net Profit For The Period (3-4)	7,569.27	7,390.51	9,183.53	14,959.78	17,419.52	31,474.02
6 Other Comprehensive Income/(Loss)						
(i) Items that will not be reclassified to profit or loss						
Remeasurement of the net defined benefit plans	(460.70)	(3.54)	(250.63)	(464.24)	(264.39)	(14.17)
(ii) Income tax relating to items that will not be reclassified to profit or loss						
Remeasurement of the net defined benefit plans	115.95	0.89	64.50	116.84	67.96	3.57
Total Other Comprehensive Income/(Loss)	(344.75)	(2.65)	(186.13)	(347.40)	(196.43)	(10.60)
7 Total Comprehensive Income/(Loss) (5+6)	7,224.52	7,387.86	8,997.40	14,612.38	17,223.09	31,463.42
8 Paid up Equity Share Capital (Face value of ₹ 1/- each)	2,225.27	2,225.27	2,225.27	2,225.27	2,225.27	2,225.27
9 Other Equity						2,15,817.70
10 Earnings Per Share (Face value of ₹ 1/- each)						
- Basic & Diluted (not annualised for quarters/half year)	3.41	3.33	4.13	6.73	7.84	14.17



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(₹ in Laacs)

Unaudited Standalone Segment-wise Revenue, Results, Assets and Liabilities for the Quarter/Half Year Ended 30th September, 2024

PARTICULARS	STANDALONE					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited) (Refer note 4)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited) (Refer note 4)	31.03.2024 (Audited)
1 Segment Revenue						
(a) Plywood and Allied Products	65,568.84	56,145.31	54,158.68	1,21,714.15	1,03,014.91	2,14,688.46
(b) Laminate and Allied Products	16,081.71	15,113.96	17,173.35	31,195.67	32,754.76	65,662.12
(c) Medium Density Fibre Board	19,134.69	18,951.13	19,667.28	38,085.82	36,354.76	74,830.43
(d) Particle Board	4,005.19	3,665.66	3,835.33	7,670.85	7,781.59	15,705.40
(e) Others	1,562.66	1,397.88	1,447.38	2,960.54	2,653.59	5,367.17
Total Segment Revenue	1,06,353.09	95,273.94	96,282.02	2,01,627.03	1,82,559.61	3,76,253.58
Less : Inter Segment Revenue	33.86	51.29	111.54	85.15	233.30	396.32
Revenue from Operations	1,06,319.23	95,222.65	96,170.48	2,01,541.88	1,82,326.31	3,75,857.26
2 Segment Results [Profit/(Loss) Before Tax]						
(a) Plywood and Allied Products	8,947.09	8,494.11	6,958.10	17,441.19	13,309.67	24,854.50
(b) Laminate and Allied Products	779.99	1,689.65	1,857.13	2,469.64	3,259.74	6,997.64
(c) Medium Density Fibre Board	1,751.67	2,073.79	4,688.12	3,825.46	8,499.69	14,091.66
(d) Particle Board	124.31	614.66	811.73	738.97	1,656.14	2,805.81
(e) Others	(48.74)	125.98	200.15	77.24	312.92	618.16
Total Segment Profit Before Finance Cost,tax and unallocable items	11,554.32	12,998.19	14,515.23	24,552.50	27,038.16	49,367.77
Less : Finance Cost	963.11	820.86	538.37	1,783.97	1,078.30	2,528.27
Other Unallocable Expenditure (net of Unallocable Income)	397.13	1,828.98	1,689.54	2,226.10	2,590.24	4,152.50
Total Profit Before Tax	10,194.08	10,348.35	12,287.32	20,542.43	23,369.62	42,687.00
3a Segment Assets						
(a) Plywood and Allied Products	1,07,563.87	1,02,474.56	1,00,408.93	1,07,563.87	1,00,408.93	1,01,945.49
(b) Laminate and Allied Products	38,575.56	37,246.51	34,783.49	38,575.56	34,783.49	37,624.93
(c) Medium Density Fibre Board	75,051.10	76,460.93	79,730.48	75,051.10	79,730.48	76,626.45
(d) Particle Board	53,908.75	43,945.89	15,877.29	53,908.75	15,877.29	29,344.72
(e) Others	6,672.81	2,003.77	1,326.74	6,672.81	1,326.74	1,575.52
Total Segment Assets	2,81,772.09	2,62,131.66	2,32,126.93	2,81,772.09	2,32,126.93	2,47,117.11
Add: Unallocated Assets	73,604.39	67,956.18	43,396.06	73,604.39	43,396.06	55,643.81
Total Assets	3,55,376.48	3,30,087.84	2,75,522.99	3,55,376.48	2,75,522.99	3,02,760.92
3b Segment Liabilities						
(a) Plywood and Allied Products	21,032.60	22,546.35	22,478.28	21,032.60	22,478.28	22,874.15
(b) Laminate and Allied Products	12,247.71	9,898.67	9,570.48	12,247.71	9,570.48	10,130.71
(c) Medium Density Fibre Board	5,834.10	5,814.40	5,372.62	5,834.10	5,372.62	5,555.96
(d) Particle Board	3,906.99	8,854.16	893.47	3,906.99	893.47	1,762.73
(e) Others	2,841.25	1,329.50	744.39	2,841.25	744.39	761.73
Total Segment Liabilities	45,862.65	48,443.08	39,059.24	45,862.65	39,059.24	41,085.28
Add: Unallocated Liabilities	79,080.25	56,214.40	32,033.72	79,080.25	32,033.72	43,632.67
Total Liabilities	1,24,942.90	1,04,657.48	71,092.96	1,24,942.90	71,092.96	84,717.95



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Unaudited Standalone Statement of Assets and Liabilities

(₹ in Lacs)

PARTICULARS	Standalone	
	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
(A) ASSETS		
Non Current Assets		
a. Property, Plant and Equipment (including right of use assets)	95,841.36	97,303.43
b. Capital Work-in-Progress	47,935.75	22,118.24
c. Intangible Assets	32.77	34.33
d. Investment in Subsidiaries	21,703.35	21,703.35
e. Financial Assets		
i. Investments in Others	279.47	279.47
ii. Loans	24,849.20	4,904.09
iii. Other Financial Assets	1,567.55	1,008.68
f. Non Current Tax Assets (Net)	1,073.62	1,073.62
g. Other Non-Current Assets	3,780.18	4,320.01
Total Non Current Assets	1,97,063.25	1,52,745.22
Current Assets		
h. Inventories	63,328.23	59,902.11
i. Financial Assets		
i. Trade Receivables	44,068.65	39,619.62
ii. Cash and cash equivalents	982.39	3,671.54
iii. Bank Balances other than Cash and cash equivalents	159.52	427.30
iv. Loans	36,699.00	37,500.22
v. Other Financial Assets	5,497.32	3,489.73
j. Other Current Assets	7,578.12	4,629.45
Total Current Assets	1,58,313.23	1,49,239.97
k. Assets classified as held for sale (refer note 3)	-	775.73
TOTAL ASSETS	3,55,376.48	3,02,760.92
(B) EQUITY AND LIABILITIES		
EQUITY		
a. Equity Share Capital	2,225.27	2,225.27
b. Other Equity	2,28,208.31	2,15,817.70
Total Equity	2,30,433.58	2,18,042.97
LIABILITIES		
Non Current Liabilities		
c. Financial Liabilities		
i. Borrowings	9,000.00	4.77
ii. Lease Liabilities	-	10.79
d. Other Non-Current Liabilities	8.84	8.84
e. Provisions	1,585.04	857.27
f. Deferred Tax Liabilities (Net)	3,844.23	4,003.28
Total Non Current Liabilities	14,438.11	4,884.95
Current Liabilities		
g. Financial Liabilities		
i. Borrowings	62,328.25	38,022.96
ii. Lease Liabilities	9.65	26.53
iii. Trade Payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	3,324.29	2,299.03
Total Outstanding Dues of Creditor other than Micro Enterprises and Small Enterprises	27,376.37	25,118.33
iv. Other Financial Liabilities	11,948.03	9,307.11
h. Contract Liability	841.04	507.94
i. Other Current Liabilities	1,242.27	3,110.94
j. Provisions	1,157.21	925.32
k. Current Tax Liabilities (Net)	2,277.68	514.84
Total Current Liabilities	1,10,504.79	79,833.00
Total Liabilities	1,24,942.90	84,717.95
TOTAL EQUITY AND LIABILITIES	3,55,376.48	3,02,760.92



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Note : 1

PARTICULARS	Unaudited Standalone Cash Flow Statement for the Period Ended 30th September, 2024	
	(₹ in Lacs)	
	For the Period Ended 30th September, 2024 (Unaudited)	For the Period Ended 30th September, 2023 (Unaudited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	20,542.43	23,369.62
Adjustments for:		
Depreciation/Amortisation	4,289.25	3,981.62
Finance Cost	1,783.97	1,078.30
Balances Written Off/(written back)/(Net)	6.30	(14.40)
(Profit)/Loss on disposal of Property, Plant and Equipment	39.82	(79.57)
Interest Income from financial assets at amortised cost	(2,028.71)	(1,182.46)
Provision for Doubtful Debts provided / (written back)	145.92	33.43
Unrealised Foreign Exchange Fluctuations Loss/(Gain)	208.77	(52.54)
Operating Profit before Working Capital changes	24,987.75	27,134.00
Adjustments for:		
(Increase)/Decrease in Trade Receivables	(4,576.57)	(494.17)
(Increase)/Decrease in Inventories	(3,426.12)	(8,454.15)
(Increase)/Decrease in Financial Assets	(597.82)	2,990.71
(Increase)/Decrease in Other Assets	(2,847.94)	(2,091.13)
Increase/(Decrease) in Long Term Provisions	263.53	138.81
Increase/(Decrease) in Short Term Provisions	231.89	70.06
Increase/(Decrease) in Financial Liabilities	295.38	(858.45)
Increase/(Decrease) in Other Liabilities	(1,535.56)	104.45
Increase/(Decrease) in Trade Payables	3,241.19	(1,609.54)
Cash Generated from Operations	16,035.73	16,930.59
Direct Taxes Paid (Net of Refunds)	(3,862.02)	(4,380.81)
Net Cash generated from Operating Activities	12,173.71	12,549.78
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(26,118.52)	(11,975.95)
Sale of Property, Plant and Equipment	101.23	241.57
Proceeds on maturity of Bank deposits	271.31	23,501.70
(Purchase)/Sale of Long Term Investments (Subsidiaries)	766.06	(460.00)
(Purchase)/Sale of Investment-Others	-	(266.22)
Loans given to subsidiaries	(19,898.00)	(25,652.92)
Repayment of Loans from Subsidiaries	754.11	-
Interest Received	60.08	871.19
Net Cash (used in)/from Investing Activities	(44,063.73)	(13,740.63)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Non-current Borrowings	8,993.61	-
Proceeds from Current Borrowings	24,124.96	4,181.31
Principal payment of lease Liability	(27.67)	-
Interest Paid (including Interest on Lease Liability)	(1,575.15)	(912.47)
Other Borrowing Cost Paid	(93.39)	(71.85)
Dividend paid	(2,221.73)	(2,221.73)
Net Cash from Financing Activities	29,200.63	975.26
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	(2,689.39)	(215.59)
Cash & Cash Equivalents at the beginning of the Period	3671.54	877.41
Effect of Exchange Variation on Cash & Cash Equivalents	0.24	0.26
Cash & Cash Equivalents at the end of the Period	982.39	662.09



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- 2 The above unaudited standalone financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 13th November, 2024.
- 3 a. During the year ended 31st March, 2024, the Company had entered into a sale agreement for sale of shares in one of its subsidiaries, Century Ply (Singapore) Pte Ltd. Consequently, difference between the carrying value of the investment and the sale proceeds was recognised as impairment loss amounting to ₹ 1,960.00 Lacs in the Statement of Profit and Loss in the year ended 31st March, 2024. The residual book value of investment was classified as "Assets held for sale" as on 31st March, 2024.
During the quarter ended 30th June, 2024, all the shares of subsidiary were sold and transferred for a total consideration of ₹ 766.06 Lacs.
- b. Impairment loss for the year ended 31st March, 2024, includes ₹ 446.00 Lacs on account of investment in subsidiary, Century Infotech Limited which is presently non - operational and whose net worth is substantially eroded.
- 4 During the quarter ended 31st March, 2024, the company had transferred its Container Freight Station Division (CFS division) to Century Infra Limited ("Resulting Company") a wholly owned subsidiary of the Company pursuant to the Scheme of Arrangement approved by National Company Law Tribunal ("NCLT"), with effect from April 01, 2022 being the appointed date and the effective date, on a slump sale basis. Accordingly, the amounts of corresponding quarter and half year ended 30th September, 2023 have been restated considering the effective date as April 01, 2022 in accordance with the NCLT order, overriding the applicable Ind AS requirements.
Pursuant to the sanctioned scheme, the amounts of corresponding quarter and period ended 30th September, 2023 have been restated as given below:-

(₹ in Lacs)

SL. No.	Particulars	Quarter Ended 30.09.2023 (Unaudited)		Half Year Ended 30.09.2023 (Unaudited)	
		Restated	Reported	Restated	Reported
1	Revenue from Operations	96,170.48	98,792.06	1,82,326.31	1,87,031.12
2	Net Profit after tax	9,183.53	9,032.76	17,419.52	17,443.29
3	Total Comprehensive Income	8,997.40	8,841.11	17,223.09	17,241.24
4	Earnings per Share (Face value of ₹ 1/- each) -Basic and Diluted	4.13	4.07	7.84	7.85
5	Total Assets	2,75,522.99	2,81,915.11	2,75,522.99	2,81,915.11
6	Total Liabilities	71,092.96	77,098.87	71,092.96	77,098.87
7	Net Cash Flow				
a	Operating Activities			12,549.78	9,904.47
b	Investing Activities			(13,740.63)	(10,853.00)
c	Financing Activities			975.26	741.49
	Net Cash (Outflow)/Inflow			(215.59)	(207.04)

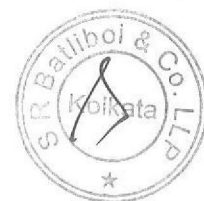
- 5 Century Panels Limited, wholly owned subsidiary of the Century Plyboards (India) Limited, has incorporated a wholly owned subsidiary in the name of Century Panels B.V. in Netherlands on 22nd October, 2024. Century Panels B.V. will be engaged in trading and distribution activities of Laminates, MDF and various products and is having its registered office in Amsterdam.
- 6 Previous period figures have been re-arranged /re-grouped wherever necessary to make them comparable with current period figures.

for Century Plyboards (India) Limited

Date: 13th November, 2024
Place: Kolkata

 Sanjay Agarwal
 CEO & Managing Director
 DIN: 00246132

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Century Plyboards (India) Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Century Plyboard (India) Limited (the "Company") for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in



terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter

We draw attention to Note 4 of the Standalone Financial Results of the Company ("The Statement"), which describe that the demerger of Container Freight Station Division has been accounted from the Appointed date i.e. April 01, 2022 as prescribed in the Scheme of Arrangement, instead of accounting the same in the previous year ended March 31, 2024 as required under the applicable Indian Accounting Standards prescribed under Section 133 of the Act.

Our conclusion is not modified in respect of this matter.

6. Other Matters

The comparative financial information of the Company for the previous quarter ended June 30, 2024, corresponding quarter and period ended September 30, 2023, included in these standalone financial results, were reviewed by the predecessor auditors who expressed an unmodified conclusion on August 05, 2024 and November 08, 2023 respectively and the financial statements of the Company, for the year ended March 31, 2024, were audited by predecessor auditors who expressed an unmodified opinion on those financial statements on May 24, 2024.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005



per Sanjay Kumar Agarwal

Partner

Membership No: 060352

UDIN: 24060352BKFTGP5358

Place: Kolkata

Date: November 13, 2024



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(₹ in Lacs)

Statement of Unaudited Consolidated Financial Results for the Quarter/ Half Year Ended 30th September, 2024

PARTICULARS	CONSOLIDATED					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1 Income						
a. Revenue from Operations	1,18,361.52	1,00,538.38	99,683.58	2,18,899.90	1,88,783.59	3,88,595.27
b. Other Income	(245.85)	839.40	1,458.37	593.55	2,673.95	4,388.89
Total Income	1,18,115.67	1,01,377.78	1,01,141.95	2,19,493.45	1,91,457.54	3,92,984.16
2 Expenses						
a. Cost of materials consumed	62,442.36	48,133.85	43,142.43	1,10,576.21	85,340.44	1,76,970.08
b. Purchase of stock-in-trade	5,252.02	9,745.10	10,165.72	14,997.12	17,560.62	31,546.92
c. Changes in inventories of finished goods, stock-in-trade & work-in-progress	(2,615.25)	(4,060.06)	(1,886.00)	(6,675.31)	(5,472.37)	(4,981.65)
d. Employee benefits expense	17,331.70	15,960.46	13,433.06	33,292.16	26,533.22	53,980.55
e. Finance cost	1,721.50	1,495.25	614.75	3,216.75	1,229.56	3,082.70
f. Depreciation and amortisation expense	3,359.61	3,362.53	2,336.25	6,722.14	4,644.56	9,473.66
g. Other expenses	24,820.04	19,641.47	20,399.35	44,461.51	37,074.25	77,889.76
h. Impairment loss on financial assets (refer note 3)	-	-	-	-	-	1,106.14
Total Expenses	1,12,311.98	94,278.60	88,205.56	2,06,590.58	1,66,910.28	3,49,068.16
3 Profit Before Exceptional Item and Tax (1-2)	5,803.69	7,099.18	12,936.39	12,902.87	24,547.26	43,916.00
4 Exceptional items (refer note 3)	-	1,333.45	-	1,333.45	-	-
5 Profit Before Tax (3-4)	5,803.69	5,765.73	12,936.39	11,569.42	24,547.26	43,916.00
6 Tax expense						
a. Current Tax Expense	2,758.27	3,054.86	3,094.95	5,813.14	5,973.76	10,840.39
b. Tax expenses/(credit) for earlier year's	-	-	-	-	-	42.24
c. Deferred Tax charge/(credit)	(953.16)	(699.93)	129.54	(1,653.09)	149.08	500.85
Total Tax Expense	1,805.11	2,354.93	3,224.49	4,160.05	6,122.84	11,383.48
7 Net Profit For The Period (5-6)	3,998.58	3,410.80	9,711.90	7,409.37	18,424.42	32,532.52
8 Other Comprehensive Income/(Loss)						
(a) Items that will not be reclassified to profit or loss						
Remeasurement of the net defined benefit plans	(467.22)	2.98	(251.47)	(464.24)	(260.74)	11.93
(b) Items that will be reclassified to profit or loss						
Exchange difference in respect of non integral foreign operation	116.95	(276.67)	(82.97)	(159.72)	(83.47)	(23.92)
Income tax relating to items that will not be reclassified to profit or loss						
Remeasurement of the net defined benefit plans	115.96	(0.91)	63.18	115.03	65.38	(3.69)
Total Other Comprehensive Income/(Loss)	(234.31)	(274.60)	(271.26)	(508.93)	(278.83)	(15.68)
9 Total Comprehensive Income/(Loss) (7+8)	3,764.27	3,136.20	9,440.64	6,900.44	18,145.59	32,516.84
10 Profit/(Loss) For The Period Attributable to:						
- Owners of Century Plyboards (India) Limited	3,996.19	3,443.21	9,686.05	7,439.39	18,378.64	32,639.00
- Non Controlling Interest	2.39	(32.41)	25.85	(30.02)	45.78	(106.48)
Other Comprehensive Income/(Loss) for the period attributable to:						
- Owners of Century Plyboards (India) Limited	(231.12)	(276.91)	(272.91)	(508.05)	(282.10)	(24.92)
- Non Controlling Interest	(3.19)	2.31	1.65	(0.88)	3.27	9.24
Total Comprehensive Income/(Loss) for the period attributable to:						
- Owners of Century Plyboards (India) Limited	3,765.07	3,166.30	9,413.14	6,931.34	18,096.54	32,614.08
- Non Controlling Interest	(0.80)	(30.10)	27.50	(30.90)	49.05	(97.24)
11 Paid up Equity Share Capital (Face value of ₹ 1/- each)	2,225.27	2,225.27	2,225.27	2,225.27	2,225.27	2,225.27
12 Other Equity						2,18,943.38
13 Earnings Per Share (Face value of ₹ 1/- each)						
- Basic & Diluted (not annualised for quarters/half year)	1.80	1.55	4.36	3.35	8.27	14.69



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CIN: L20101WB1982PLC034435

(₹ in Lacs)

Unaudited Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the Quarter/ Half Year Ended 30th September, 2024

PARTICULARS	CONSOLIDATED					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1 Segment Revenue						
(a) Plywood and Allied Products	66,515.39	56,787.41	55,035.24	1,23,302.80	1,04,752.42	2,17,383.15
(b) Laminate and Allied Products	16,154.60	15,403.67	17,173.35	31,558.27	32,754.76	65,763.77
(c) Medium Density Fibre Board	26,838.87	20,949.53	19,682.24	47,788.40	36,369.72	74,852.42
(d) Particle Board	4,005.19	3,665.66	3,835.33	7,670.85	7,781.59	15,705.40
(e) Container Freight Station Services	3,436.62	2,458.20	2,643.79	5,894.82	4,787.44	9,919.68
(f) Others	1,563.63	1,398.04	1,447.38	2,961.67	2,653.59	5,506.28
Total Segment Revenue	1,18,514.30	1,00,662.51	99,817.33	2,19,176.81	1,89,099.52	3,89,130.70
Less : Inter Segment Revenue	152.78	124.13	133.75	276.91	315.93	535.43
Revenue from Operations	1,18,361.52	1,00,538.38	99,683.58	2,18,899.90	1,88,783.59	3,88,595.27
2 Segment Results [Profit/(Loss) Before Tax]						
(a) Plywood and Allied Products	9,097.76	8,595.82	7,224.48	17,693.56	13,759.09	25,916.33
(b) Laminate and Allied Products	126.91	1,059.81	1,857.13	1,186.72	3,259.74	7,297.52
(c) Medium Density Fibre Board	(558.55)	310.13	4,523.57	(248.42)	8,556.21	13,507.29
(d) Particle Board	124.31	614.66	811.73	738.97	1,656.14	2,805.81
(e) Container Freight Station Services	525.90	328.04	(97.46)	853.94	92.08	613.54
(f) Others	(156.78)	88.64	195.45	(68.14)	305.86	1,010.72
Total Segment Profit before finance cost, tax and unallocable items	9,159.55	10,997.10	14,514.90	20,156.63	27,629.12	51,151.21
Less : Finance Cost	1,721.50	1,495.25	614.75	3,216.75	1,229.56	3,082.70
Other Unallocable Expenditure (net of Unallocable Income)	1,634.36	3,736.12	963.76	5,370.46	1,852.30	4,152.51
Total Profit Before Tax	5,803.69	5,765.73	12,936.39	11,569.42	24,547.26	43,916.00
3a Segment Assets						
(a) Plywood and Allied Products	1,12,365.72	1,07,570.89	1,04,124.20	1,12,365.72	1,04,124.20	1,08,172.50
(b) Laminate and Allied Products	58,619.56	54,195.66	46,182.29	58,619.56	46,182.29	54,601.51
(c) Medium Density Fibre Board	1,46,596.01	1,48,076.76	1,41,026.73	1,46,596.01	1,41,026.73	1,40,959.07
(d) Particle Board	53,908.75	43,945.89	15,877.29	53,908.75	15,877.29	29,344.72
(e) Container Freight Station Services	15,830.87	19,280.71	6,172.10	15,830.87	6,172.10	12,669.25
(f) Others	11,563.60	6,521.99	3,281.33	11,563.60	3,281.33	2,272.30
Total Segment Assets	3,98,884.51	3,79,591.90	3,16,663.94	3,98,884.51	3,16,663.94	3,48,019.35
Add: Unallocated Assets	13,621.70	8,020.33	8,784.18	13,621.70	8,784.18	7,752.42
Total Assets	4,12,506.21	3,87,612.23	3,25,448.12	4,12,506.21	3,25,448.12	3,55,771.77
3b Segment Liabilities						
(a) Plywood and Allied Products	20,871.38	22,793.82	22,528.68	20,871.38	22,528.68	23,136.03
(b) Laminate and Allied Products	14,258.45	11,962.77	10,195.10	14,258.45	10,195.10	12,075.97
(c) Medium Density Fibre Board	5,860.76	7,866.99	29,161.20	5,860.76	29,161.20	12,320.14
(d) Particle Board	3,910.24	8,854.16	893.47	3,910.24	893.47	1,762.73
(e) Container Freight Station Services	13,343.33	12,566.76	3,122.67	13,343.33	3,122.67	7,215.05
(f) Others	3,922.51	2,417.83	747.64	3,922.51	747.64	763.45
Total Segment Liabilities	62,166.67	66,462.33	66,648.76	62,166.67	66,648.76	57,273.37
Add: Unallocated Liabilities	1,23,377.16	95,763.43	51,794.61	1,23,377.16	51,794.61	77,838.87
Total Liabilities	1,85,543.83	1,62,225.76	1,18,443.37	1,85,543.83	1,18,443.37	1,35,112.24



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CIN: L20101WB1982PLC034435

Unaudited Consolidated Statement of Assets and Liabilities

(₹ in Lacs)

Particulars	Consolidated	
	As at	As at
	30.09.2024 (Unaudited)	31.03.2024 (Audited)
(A) ASSETS		
Non Current Assets		
a. Property, Plant and Equipment (including right of use assets)	1,93,798.08	1,90,556.75
b. Capital Work-in-Progress	56,953.38	26,663.38
c. Investment Property	612.52	612.52
d. Goodwill on Consolidation	128.48	128.48
e. Other Intangible Assets	35.25	43.46
f. Financial Assets		
i. Investments	280.02	280.02
ii. Other Financial Assets	3,120.52	2,348.90
g. Non Current Tax Assets	1,144.06	1,131.36
h. Deferred Tax Assets	1,633.66	42.10
i. Other non-current assets	6,549.04	6,278.73
Total Non Current Assets	2,64,255.01	2,28,085.70
Current Assets		
j. Inventories	76,067.96	64,559.75
Financial Assets		
i. Trade Receivables	49,238.29	41,679.05
ii. Cash and cash equivalents	1,189.98	4,069.76
iii. Bank balances other than above	2,502.95	2,644.32
iv. Loans	250.00	250.00
v. Other Financial Assets	3,274.53	1,947.53
k. Other current assets	15,727.49	11,759.35
Total Current Assets	1,48,251.20	1,26,909.76
l. Assets Classified as Held for sale (refer note 3)	-	776.31
TOTAL ASSETS	4,12,506.21	3,55,771.77
(B) EQUITY AND LIABILITIES		
EQUITY		
a. Equity Share Capital	2,225.27	2,225.27
b. Other Equity	2,23,423.15	2,18,943.38
c. Non Controlling Interest	1,313.97	(509.12)
Total Equity	2,26,962.39	2,20,659.53
LIABILITIES		
Non Current Liabilities		
d. Financial Liabilities		
i. Borrowings	23,257.60	15,699.16
ii. Lease Liabilities	10,258.87	5,239.44
e. Other non-current liabilities	8.85	41.68
f. Deferred Tax Liabilities	3,844.23	4,022.60
g. Provisions	1,815.95	1,129.77
Total Non Current Liabilities	39,185.50	26,132.65
Current Liabilities		
h. Financial Liabilities		
i. Borrowings	91,923.73	56,120.95
ii. Lease Liabilities	143.52	28.55
iii. Trade Payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	1,677.56	1,107.92
Total Outstanding Dues of Creditor other than Micro Enterprises and Small Enterprises	31,706.14	27,448.48
iv. Other Financial Liabilities	14,171.20	18,292.47
i. Contract Liabilities	1,517.56	776.40
j. Other Current Liabilities	1,670.08	3,658.12
k. Provisions	1,164.06	933.47
l. Current Tax Liabilities (Net)	2,384.47	602.98
Total Current Liabilities	1,46,358.32	1,08,969.34
m. Liabilities directly associated with the assets classified as held for sale	-	10.25
Total Liabilities	1,85,543.83	1,35,112.24
TOTAL EQUITY AND LIABILITIES	4,12,506.21	3,55,771.77





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Note-1

Unaudited Consolidated Cash Flow Statement for the Period Ended 30th September, 2024		
PARTICULARS	(₹ in Lacs)	
	For the Period Ended 30th September, 2024 (Unaudited)	For the Period Ended 30th September, 2023 (Unaudited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	11,569.42	24,547.26
Adjustments for :		
Depreciation/Amortisation	6,722.14	4,644.56
Exceptional Items (refer note 3)	1,333.45	
Finance Cost	3,216.75	1,229.56
(Profit)/Loss on disposal of Property, Plant and Equipment	53.85	(74.09)
Irrecoverable Debts Written Off/(net)	8.14	(14.40)
Provision for Doubtful Debts provided / (written back)	145.92	33.43
Unrealised Foreign Exchange Fluctuations Loss/Gain (including FCTR)	295.70	(801.75)
Interest Income from financial assets at amortised cost	(137.35)	(1,223.61)
Operating Profit before Working Capital Changes	23,208.02	28,340.96
Adjustments for :		
(Increase)/Decrease in Trade Receivables	(7,688.61)	(911.21)
(Increase)/Decrease in Inventories	(11,508.21)	(8,553.50)
(Increase)/Decrease in Financial Assets	(5,409.55)	(5,521.03)
(Increase)/Decrease in Other Assets	(1,229.76)	(102.26)
Increase/(Decrease) in Long Term Provisions	686.18	438.76
Increase/(Decrease) in Short Term Provisions	(233.65)	(207.64)
Increase/(Decrease) in Financial Liabilities	388.49	(844.77)
Increase/(Decrease) in Other Liabilities	(1,279.71)	333.63
Increase/(Decrease) in Trade Payables	4,773.87	(381.18)
Cash Generated from Operations	1,707.07	12,591.76
Direct Taxes paid (Net of refund)	(4,044.35)	(4,455.66)
Net Cash generated from Operating Activities	(2,337.28)	8,136.10
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(44,708.99)	(44,722.33)
Sale of Property, Plant and Equipment	140.01	266.51
Proceeds/(Outflow) from Fixed Deposit	144.90	22,941.39
(Purchase)/Sale of Long Term Investments (Subsidiaries)	766.06	-
(Purchase)/Sale of Investment-Others	-	(266.77)
Interest Received	105.07	926.65
Net Cash Flow (used) in Investing Activities	(43,552.95)	(20,854.55)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Non-current Borrowings	9,110.50	12.95
Repayment of Non-current Borrowings	-	(33.78)
Proceeds from Current Borrowings	43,459.73	18,783.28
Repayment of Current Borrowings	(9,390.95)	(2,930.95)
Principle Payment of Lease Liability	5,134.40	(190.46)
Interest Paid (including Interest on Lease Liability)	(2,963.10)	(1,006.24)
Other Borrowing Cost Paid	(118.64)	(84.74)
Dividend Paid	(2,221.73)	(2,221.73)
Net Cash Flow from Financing Activities	43,010.21	12,328.33
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	(2,880.02)	(390.12)
Cash & Cash Equivalents at the beginning of the Period	4,069.76	1,413.21
Effect of Exchange Variation on Cash & Cash Equivalents	0.24	(0.26)
Cash & Cash Equivalents at the end of the Period	1,189.98	1,022.83





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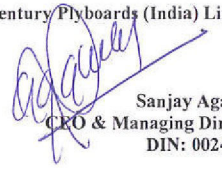
Notes

- 2 The above unaudited consolidated financial results, have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Holding Company at their respective meetings held on 13th November, 2024.
- 3 During the year ended 31st March, 2024, the Group had entered into a sale agreement for sale of shares in one of its subsidiaries, Century Ply (Singapore) Pte Ltd. Consequently, difference between the book value of the net assets and the sale proceeds was recognised as impairment loss in the Statement of Profit and Loss for the year ended 31st March, 2024. The residual net assets was classified as "Assets held for sale" as on 31st March, 2024.
During the quarter ended 30th June, 2024, all the shares of the subsidiary were sold and transferred and Non-Controlling interest portion amounting to ₹ 1,333.45 Lacs as on the date of disposal after adjusting the fair value of consideration received was recognized as loss attributable to the Company (Parent) and shown as Exceptional Item.
- 4 Century Panels Limited, wholly owned subsidiary of the Century Plyboards (India) Limited, has incorporated a wholly owned subsidiary in the name of Century Panels B.V. in Netherlands on 22nd October, 2024. Century Panels B.V. will be engaged in trading and distribution activities of Laminates, MDF and various products and is having its registered office in Amsterdam.
- 5 Previous period figures have been re-arranged /re-grouped wherever necessary to make them comparable with current period figures.

for Century Plyboards (India) Limited

Date: 13th November, 2024
Place: Kolkata



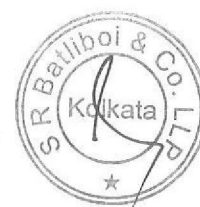

Sanjay Agarwal
CEO & Managing Director
DIN: 00246132

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Century Plyboards (India) Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Century Plyboard (India) Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the results of the entities as mentioned in Annexure – I.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of two subsidiaries, whose unaudited interim financial results include total assets of Rs. 21,998.46 lakhs (before intercompany eliminations) as at September 30, 2024, total revenues of Rs. 4,790.63 lakhs and Rs. 8,277.29 lakhs (before intercompany eliminations), total net profit after tax of Rs. 578.48 lakhs and Rs. 905.88 lakhs (before intercompany eliminations), total comprehensive income of Rs. 578.48 lakhs and Rs. 905.88 lakhs (before intercompany eliminations), for the quarter ended September 30, 2024, and the period ended on that date respectively, and net cash (outflows)/ inflows of Rs. (147.34) Lakhs for the period from April 01, 2024, to September 30, 2024, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries, is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of 9 subsidiaries, whose interim financial results and other financial information reflect total assets of Rs. 10,619.11 lakhs as at September 30, 2024 (before intercompany eliminations), and total revenues of Rs. 3,211.95 lakhs and Rs. 6,495.36 lakhs (before intercompany eliminations), total net profit/(loss) after tax of Rs. (45.46) lakhs and Rs. (104.25) lakhs (before intercompany eliminations), total comprehensive (loss)/income of Rs. (45.46) lakhs and Rs. (104.25) lakhs (before intercompany eliminations), for the quarter ended September 30, 2024, and the period ended on that date respectively and net cash (outflows)/ inflows of Rs. (68.35) Lakhs for the period from April 01, 2024 to September 30, 2024.



The unaudited interim financial results and other unaudited financial information of these subsidiaries and have not been reviewed by their auditor(s) and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

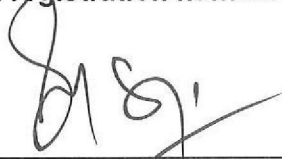
8. Other Matters

The comparative financial information of the Group for the previous quarter ended June 30, 2024, corresponding quarter and period ended September 30, 2023, included in these standalone financial results, were reviewed by the predecessor auditors who expressed an unmodified conclusion on August 05, 2024 and November 08, 2023 respectively and the financial statements of the Company, for the year ended March 31, 2024, were audited by predecessor auditor who expressed an unmodified opinion on those financial statements on May 24, 2024.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005



per **Sanjay Kumar Agarwal**

Partner

Membership No.: 060352



UDIN: 24060352BKFTGQ7703

Place: Kolkata

Date: November 13, 2024

Annexure I**List of Subsidiaries**

Sl. No.	Name
1	Auro Sundram Ply & Door Private Limited
2	Century MDF Limited
3	Ara Suppliers Private Limited
4	Arham Sales Private Limited
5	Adonis Vyaper Private Limited
6	Apnapan Viniyog Private Limited
7	Century Infotech Limited
8	Century Infra Limited
9	Century Panels Limited
10	Asis Plywood Limited @
11	Pacific Plywood Private Limited
12	Century Gabon SUARL
13	Century Ports Limited
14	Century Adhesives & Chemicals Limited @
15	Century Ply (Singapore) Pte (ceased to be a subsidiary w.e.f April 22, 2024)
16	Century Huesoulin Plywood Lao Co, Limited @
17	Century Ply Laos Co. Limited @

@ Represents step-down subsidiaries

