

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: 7th February, 2025

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 nine months ended 31st December, 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 7th February, 2025 has, inter-alia, considered and approved the Unaudited Standalone Financial Results and Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December, 2024.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following for the quarter and nine months ended on 31st December, 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 1.55 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

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CIN: L20101WB1982PLC034435

(₹ in Laacs)

Statement of Unaudited Standalone Financial Results for the Quarter/ Nine Months Ended 31st December, 2024

PARTICULARS	STANDALONE						
	Quarter Ended			Nine Months Ended		Year Ended	
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	
1	Income						
a	Revenue from Operations	1,00,349.91	1,06,319.23	90,966.58	3,01,891.79	2,73,292.89	3,75,857.26
b	Other Income	1,342.94	1,090.68	875.66	3,819.91	2,740.87	3,946.34
	Total Income	1,01,692.85	1,07,409.91	91,842.24	3,05,711.70	2,76,033.76	3,79,803.60
2	Expenses						
a	Cost of materials consumed	49,397.11	52,547.86	39,676.59	1,42,908.02	1,19,231.28	1,64,723.50
b	Purchase of stock-in-trade	12,213.01	10,846.47	11,948.66	36,788.89	36,270.79	45,133.90
c	Changes in inventories of finished goods, stock-in-trade & work-in-progress	(4,532.14)	(1,889.95)	(1,277.47)	(7,067.07)	(6,717.00)	(4,077.47)
d	Employee benefits expense	15,105.99	14,949.09	12,596.17	44,338.93	37,683.83	50,551.04
e	Finance cost	789.84	963.11	741.27	2,573.81	1,819.57	2,528.27
f	Depreciation and amortisation expense	2,202.21	2,170.85	2,063.31	6,491.46	6,044.93	8,136.06
g	Other expenses	17,786.84	17,628.40	17,551.81	50,405.24	49,788.84	67,715.30
h	Impairment loss on financial assets (refer note 2)	-	-	-	-	-	2,406.00
	Total Expenses	92,962.86	97,215.83	83,300.34	2,76,439.28	2,44,122.24	3,37,116.60
3	Profit Before Tax (1-2)	8,729.99	10,194.08	8,541.90	29,272.42	31,911.52	42,687.00
4	Tax expense						
a	Current Tax Expense	2,251.56	2,647.72	2,087.31	7,876.42	7,867.98	10,667.26
b	Tax expenses/(credit) for earlier year's	-	-	-	-	-	36.95
c	Deferred Tax charge/(credit)	94.30	(22.91)	102.34	52.09	271.77	508.77
	Total Tax Expense	2,345.86	2,624.81	2,189.65	7,928.51	8,139.75	11,212.98
5	Net Profit For The Period (3-4)	6,384.13	7,569.27	6,352.25	21,343.91	23,771.77	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	(232.12)	(460.70)	(132.19)	(696.36)	(396.58)	(14.17)
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	Remeasurement of the net defined benefit plans	58.42	115.95	33.97	175.26	101.93	3.57
	Total Other Comprehensive Income/(Loss)	(173.70)	(344.75)	(98.22)	(521.10)	(294.65)	(10.60)
7	Total Comprehensive Income/(Loss) (5+6)	6,210.43	7,224.52	6,254.03	20,822.81	23,477.12	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)*	2.87*	3.41*	2.86*	9.61*	10.70*	14.17



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(₹ in Laacs)

Unaudited Standalone Segment-wise Revenue, Results, Assets and Liabilities for the Quarter/Nine Months Ended 31st December, 2024

PARTICULARS	STANDALONE					
	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1 Segment Revenue						
(a) Plywood and Allied Products	60,897.62	65,568.84	51,107.84	1,82,611.77	1,54,122.75	2,14,688.46
(b) Laminate and Allied Products	14,938.45	16,081.71	16,189.06	46,134.12	48,943.82	65,662.12
(c) Medium Density Fibre Board	19,242.93	19,134.69	18,755.60	57,328.75	55,110.36	74,830.43
(d) Particle Board	3,562.72	4,005.19	3,675.63	11,233.57	11,457.22	15,705.40
(e) Others	1,755.46	1,562.66	1,358.57	4,716.00	4,012.16	5,367.17
Total Segment Revenue	1,00,397.18	1,06,353.09	91,086.70	3,02,024.21	2,73,646.31	3,76,253.58
Less: Inter Segment Revenue	47.27	33.86	120.12	132.42	353.42	396.32
Revenue from Operations	1,00,349.91	1,06,319.23	90,966.58	3,01,891.79	2,73,292.89	3,75,857.26
2 Segment Results [Profit/(Loss) Before Tax]						
(a) Plywood and Allied Products	6,880.41	8,947.09	4,440.07	24,321.60	17,749.73	24,854.50
(b) Laminate and Allied Products	666.80	779.99	1,835.29	3,136.44	5,095.03	6,997.64
(c) Medium Density Fibre Board	2,403.18	1,751.67	3,099.36	6,228.64	11,599.05	14,091.66
(d) Particle Board	60.19	124.31	531.12	799.16	2,187.26	2,805.81
(e) Others	27.93	(48.74)	174.90	105.17	487.82	618.16
Total Segment Profit Before Finance Cost,tax and unallocable items	10,038.51	11,554.32	10,080.74	34,591.01	37,118.89	49,367.77
Less: Finance Cost	789.84	963.11	741.27	2,573.81	1,819.57	2,528.27
Other Unallocable Expenditure (net of Unallocable Income)	518.68	397.13	797.57	2,744.78	3,387.80	4,152.50
Total Profit Before Tax	8,729.99	10,194.08	8,541.90	29,272.42	31,911.52	42,687.00
3a Segment Assets						
(a) Plywood and Allied Products	1,19,547.19	1,07,563.87	1,08,167.37	1,19,547.19	1,08,167.37	1,01,945.49
(b) Laminate and Allied Products	38,374.93	38,575.56	34,674.44	38,374.93	34,674.44	37,624.93
(c) Medium Density Fibre Board	76,520.25	75,051.10	82,169.02	76,520.25	82,169.02	76,626.45
(d) Particle Board	58,551.80	53,908.75	21,792.08	58,551.80	21,792.08	29,344.72
(e) Others	6,692.51	6,672.81	2,542.38	6,692.51	2,542.38	5,478.96
Total Segment Assets	2,99,686.68	2,81,772.09	2,49,345.29	2,99,686.68	2,49,345.29	2,51,020.55
Add: Unallocated Assets	63,768.68	73,604.39	40,085.52	63,768.68	40,085.52	51,740.37
Total Assets	3,63,455.36	3,55,376.48	2,89,430.81	3,63,455.36	2,89,430.81	3,02,760.92
3b Segment Liabilities						
(a) Plywood and Allied Products	21,225.68	21,032.60	23,597.43	21,225.68	23,597.43	22,874.15
(b) Laminate and Allied Products	12,182.20	12,247.71	10,084.18	12,182.20	10,084.18	10,130.71
(c) Medium Density Fibre Board	4,792.65	5,834.10	5,638.70	4,792.65	5,638.70	5,555.96
(d) Particle Board	4,001.09	3,906.99	1,825.44	4,001.09	1,825.44	1,762.73
(e) Others	4,126.67	2,841.25	778.85	4,126.67	778.85	761.73
Total Segment Liabilities	46,328.29	45,862.65	41,924.60	46,328.29	41,924.60	41,085.28
Add: Unallocated Liabilities	80,483.13	79,080.25	37,596.99	80,483.13	37,596.99	43,632.67
Total Liabilities	1,26,811.42	1,24,942.90	79,521.59	1,26,811.42	79,521.59	84,717.95



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- 1 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 7th February, 2025.
- 2 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.
- 3 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 1st April, 2022 being the appointed date and the effective date, on slump sale basis. Accordingly, the amounts of corresponding quarter and nine months ended 31st December, 2023 have been restated 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 31st December, 2023 have been restated as given below:-

(₹ in Lacs)

SL. No.	Particulars	Quarter Ended 31.12.2023 (Unaudited)		Nine months Ended 31.12.2023 (Unaudited)	
		Restated	Reported	Restated	Reported
1	Revenue from Operations	90,966.58	93,431.49	2,73,292.89	2,80,462.61
2	Net Profit after tax	6,352.25	6,460.64	23,771.77	23,903.93
3	Total Comprehensive Income	6,254.03	6,359.61	23,477.12	23,600.85
4	Earnings per Share (Face value of ₹ 1/- each) -Basic and Diluted	2.86	2.91	10.70	10.76
5	Total Assets	2,89,430.81	2,95,895.43	2,89,430.81	2,95,895.43
6	Total Liabilities	79,521.59	84,719.52	79,521.59	84,719.52

- 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 of Laminates, MDF and other related products.
- 5 The Company has completed acquisition of entire shareholding of its subsidiary, Century Infotech Ltd., thereby making it a wholly owned subsidiary w.e.f 18th November 2024.
- 6 Previous period figures have been re-arranged /re-grouped wherever necessary to make them comparable with current period figures.

Date: 7th February, 2025
Place: Kolkata

for Century Plyboards (India) Limited

Sajjan Bhajanka
Chairman & Managing Director
DIN: 00246043

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 December 31, 2024 and year to date from April 1, 2024 to December 31, 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 3 of the Standalone Financial Results of the Company ("The Statement"), which describes 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 date of transfer of control and hence the quarter and nine months ended December 31, 2023 has been restated by excluding the figures for the Container Freight Station Division, overriding the applicable Indian Accounting Standard 105 "Non-current Assets Held for Sale and Discontinued Operation" as 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 corresponding quarter ended December 31, 2023 and year to date from April 01, 2023 to December 31, 2023, included in these standalone financial results, were reviewed by the predecessor auditor and the financial statements of the Company for the year ended March 31, 2024, were audited by predecessor auditor who expressed an unmodified conclusion and unmodified opinion on that financial information on February 02, 2024 and May 24, 2024 respectively.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005



per Sanjay Kumar Agarwal

Partner

Membership No.: 060352



UDIN: 25060352 BMOBFE7385

Place: Kolkata

Date: February 07, 2025



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(₹ in Lacs)							
Statement of Unaudited Consolidated Financial Results for the Quarter/ Nine Months Ended 31st December, 2024							
PARTICULARS	CONSOLIDATED						
	Quarter Ended			Nine Months Ended		Year Ended	
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	
1	Income						
	a. Revenue from Operations	1,14,047.32	1,18,361.52	93,739.84	3,32,947.22	2,82,523.43	3,88,595.27
	b. Other Income	232.89	(245.85)	931.12	826.44	3,605.07	4,388.89
	Total Income	1,14,280.21	1,18,115.67	94,670.96	3,33,773.66	2,86,128.50	3,92,984.16
2	Expenses						
	a. Cost of materials consumed	61,309.73	62,442.36	42,672.98	1,71,885.94	1,28,013.42	1,76,970.08
	b. Purchase of stock-in-trade	5,947.16	5,252.02	8,733.52	20,944.28	26,294.14	31,546.92
	c. Changes in inventories of finished goods, stock-in-trade & work-in-progress	(6,557.97)	(2,615.25)	(1,873.80)	(13,233.28)	(7,346.17)	(4,981.65)
	d. Employee benefits expense	17,673.64	17,331.70	13,396.31	50,965.80	39,929.53	53,980.55
	e. Finance cost	1,790.10	1,721.50	832.12	5,006.85	2,061.68	3,082.70
	f. Depreciation and amortisation expense	3,399.72	3,359.61	2,291.41	10,121.86	6,935.97	9,473.66
	g. Other expenses	22,724.81	24,820.04	20,202.48	67,186.32	57,276.73	77,889.76
	h. Impairment loss on financial assets (refer note 2)	-	-	-	-	-	1,106.14
	Total Expenses	1,06,287.19	1,12,311.98	86,255.02	3,12,877.77	2,53,165.30	3,49,068.16
3	Profit Before Exceptional Item and Tax (1-2)	7,993.02	5,803.69	8,415.94	20,895.89	32,963.20	43,916.00
4	Exceptional items (refer note 2)	-	-	-	1,333.45	-	-
5	Profit Before Tax (3-4)	7,993.02	5,803.69	8,415.94	19,562.44	32,963.20	43,916.00
6	Tax expense						
	a. Current Tax Expense	2,388.67	2,758.27	2,052.23	8,201.80	8,025.99	10,840.39
	b. Tax expenses/(credit) for earlier year's	-	-	-	-	-	42.24
	c. Deferred Tax charge/(credit)	(279.20)	(953.16)	97.42	(1,932.29)	246.50	500.85
	Total Tax Expense	2,109.47	1,805.11	2,149.65	6,269.51	8,272.49	11,383.48
7	Net Profit For The Period (5-6)	5,883.55	3,998.58	6,266.29	13,292.93	24,690.71	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	(230.31)	(467.22)	(130.37)	(694.55)	(391.11)	11.93
	Income tax relating to above	60.24	115.96	32.68	175.26	98.06	(3.69)
	(b) Items that will be reclassified to profit or loss						
	Exchange difference in respect of non integral foreign operation	(148.21)	116.95	10.53	(307.93)	(72.94)	(23.92)
	Total Other Comprehensive Income/(Loss)	(318.28)	(234.31)	(87.16)	(827.22)	(365.99)	(15.68)
9	Total Comprehensive Income/(Loss) (7+8)	5,565.27	3,764.27	6,179.13	12,465.71	24,324.72	32,516.84
10	Profit/(Loss) For The Period Attributable to:						
	- Owners of Century Plyboards (India) Limited	5,845.28	3,996.19	6,305.88	13,284.68	24,684.52	32,639.00
	- Non Controlling Interest	38.27	2.39	(39.59)	8.25	6.19	(106.48)
	Other Comprehensive Income/(Loss) for the period attributable to:						
	- Owners of Century Plyboards (India) Limited	(320.04)	(231.12)	(88.81)	(828.10)	(370.91)	(24.92)
	- Non Controlling Interest	1.76	(3.19)	1.65	0.88	4.92	9.24
	Total Comprehensive Income/(Loss) for the period attributable to:						
	- Owners of Century Plyboards (India) Limited	5,525.24	3,765.07	6,217.07	12,456.58	24,313.61	32,614.08
	- Non Controlling Interest	40.03	(0.80)	(37.94)	9.13	11.11	(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)*	2.63*	1.80*	2.84*	5.98*	11.11*	14.69



Signature



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(₹ in Lacs)

Unaudited Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the Quarter/ Nine Months Ended 31st December, 2024

PARTICULARS	CONSOLIDATED					
	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1 Segment Revenue						
(a) Plywood and Allied Products	61,809.48	66,515.39	51,431.15	1,85,112.28	1,56,183.57	2,17,383.15
(b) Laminate and Allied Products	16,692.56	16,154.60	16,189.06	48,250.83	48,943.82	65,763.77
(c) Medium Density Fibre Board	27,357.91	26,838.87	18,740.64	75,146.31	55,110.36	74,852.42
(d) Particle Board	3,562.72	4,005.19	3,675.63	11,233.57	11,457.22	15,705.40
(e) Container Freight Station Services	3,100.58	3,436.62	2,521.39	8,995.40	7,308.83	9,919.68
(f) Others	1,755.57	1,563.63	1,358.57	4,717.24	4,012.16	5,506.28
Total Segment Revenue	1,14,278.82	1,18,514.30	93,916.44	3,33,455.63	2,83,015.96	3,89,130.70
Less : Inter Segment Revenue	231.50	152.78	176.60	508.41	492.53	535.43
Revenue from Operations	1,14,047.32	1,18,361.52	93,739.84	3,32,947.22	2,82,523.43	3,88,595.27
2 Segment Results [Profit/(Loss) Before Tax]						
(a) Plywood and Allied Products	7,287.68	9,097.76	4,414.82	24,981.23	18,173.91	25,916.33
(b) Laminate and Allied Products	200.97	126.91	1,835.29	1,387.69	5,095.03	7,297.52
(c) Medium Density Fibre Board	3,228.64	(558.55)	2,953.81	2,980.22	11,510.02	13,507.29
(d) Particle Board	60.19	124.31	531.12	799.16	2,187.26	2,805.81
(e) Container Freight Station Services	488.84	525.90	143.11	1,342.78	235.19	613.54
(f) Others	83.67	(156.78)	173.10	15.53	478.96	1,010.72
Total Segment Profit before finance cost, tax and unallocable items	11,349.99	9,159.55	10,051.25	31,506.61	37,680.37	51,151.21
Less : Finance Cost	1,790.10	1,721.50	832.12	5,006.85	2,061.68	3,082.70
Other Unallocable Expenditure (net of Unallocable Income)	1,566.87	1,634.36	803.19	6,937.32	2,655.49	4,152.51
Total Profit Before Tax	7,993.02	5,803.69	8,415.94	19,562.44	32,963.20	43,916.00
PARTICULARS	Quarter Ended			Year Ended		Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
3a Segment Assets						
(a) Plywood and Allied Products	1,24,866.49	1,12,365.72	1,12,973.02	1,24,866.49	1,12,973.02	1,08,172.50
(b) Laminate and Allied Products	59,344.13	58,619.56	49,163.58	59,344.13	49,163.58	54,601.51
(c) Medium Density Fibre Board	1,51,426.31	1,46,596.01	1,58,809.29	1,51,426.31	1,58,809.29	1,40,959.07
(d) Particle Board	58,551.80	53,908.75	21,792.08	58,551.80	21,792.08	29,344.72
(e) Container Freight Station Services	16,200.12	15,830.87	6,265.84	16,200.12	6,265.84	12,669.25
(f) Others	14,158.39	11,563.60	3,478.68	14,158.39	3,478.68	2,272.30
Total Segment Assets	4,24,547.24	3,98,884.51	3,52,482.49	4,24,547.24	3,52,482.49	3,48,019.35
Add: Unallocated Assets	14,566.42	13,621.70	9,730.69	14,566.42	9,730.69	7,752.42
Total Assets	4,39,113.66	4,12,506.21	3,62,213.18	4,39,113.66	3,62,213.18	3,55,771.77
3b Segment Liabilities						
(a) Plywood and Allied Products	21,026.67	20,871.38	24,030.09	21,026.67	24,030.09	23,136.03
(b) Laminate and Allied Products	13,608.42	14,258.45	12,199.72	13,608.42	12,199.72	12,075.97
(c) Medium Density Fibre Board	4,984.20	5,860.76	34,396.24	4,984.20	34,396.24	12,320.14
(d) Particle Board	4,001.09	3,910.24	1,825.44	4,001.09	1,825.44	1,762.73
(e) Container Freight Station Services	13,832.67	13,343.33	2,795.70	13,832.67	2,795.70	7,215.05
(f) Others	4,387.60	3,922.51	734.08	4,387.60	734.08	763.45
Total Segment Liabilities	61,840.65	62,166.67	75,981.27	61,840.65	75,981.27	57,273.37
Add: Unallocated Liabilities	1,44,748.94	1,23,377.16	73,052.83	1,44,748.94	73,052.83	77,838.87
Total Liabilities	2,06,589.59	1,85,543.83	1,49,034.10	2,06,589.59	1,49,034.10	1,35,112.24



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CENTURYPLY

CENTURY PLYBOARDS (INDIA) LIMITED

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CIN: L20101WB1982PLC034435

Notes

- 1 The above unaudited consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 7th February, 2025.
- 2 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.
- 3 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 of Laminates, MDF and other related products.
- 4 The Company has completed acquisition of entire shareholding of its subsidiary, Century Infotech Ltd., thereby making it a wholly owned subsidiary w.e.f 18th November 2024.
- 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

Sajjan Bhajanka

Sajjan Bhajanka
Chairman & Managing Director
DIN: 00246043

Date: 7th February, 2025
Place: Kolkata



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 December 31, 2024 and year to date from April 01, 2024 to December 31, 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 6 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 revenues of Rs. 4,222.35 lakhs and Rs. 12,499.64 lakhs (before intercompany eliminations), total net profit after tax of Rs. 550.71 lakhs and Rs. 1,456.59 lakhs (before intercompany eliminations), total comprehensive income of Rs. 550.71 lakhs and Rs. 1,456.59 lakhs (before intercompany eliminations), for the quarter ended December 31, 2024, and the period ended on that date respectively, 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 revenues of Rs. 3,759.47 lakhs and Rs. 10,254.83 lakhs (before intercompany eliminations), total net profit/(loss) after tax of Rs. 42.59 lakhs and Rs. (61.66) lakhs (before intercompany eliminations), total comprehensive income/(loss) of Rs. 42.59 lakhs and Rs. (61.66) lakhs (before intercompany eliminations), for the quarter ended December 31, 2024, and the period ended on that date, respectively.



S.R. BATLIBOI & Co. LLP

Chartered Accountants

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 corresponding previous quarter ended December 31, 2023, and year to date from April 01, 2023 to December 31, 2023, included in these consolidated financial results, were reviewed by the predecessor auditor and the financial statements of the Company, for the year ended March 31, 2024, were audited by predecessor auditor who expressed an unmodified conclusion and unmodified opinion on that financial information on February 02, 2024 and May 24, 2024 respectively.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005



per **Sanjay Kumar Agarwal**

Partner

Membership No.: 060352



UDIN: 25060352BM0BFF4989

Place: Kolkata

Date: February 07, 2025

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	Century Ports Limited
11	Pacific Plywood Private Limited
12	Century Gabon SUARL
13	Asis Plywood 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 @
18	Century Panels B.V. (w.e.f October 22,2024) @

@ Represents step-down subsidiaries

