



THE WESTERN INDIA PLYWOODS LTD.

Baliapatam, Cannanore - 670 010

Regd. Office : BALIAPATAM, KERALA, INDIA



Tel : 0497 2778151 (4 line)

Email : westernply@gmail.com / mail@wipltd.in

Web : www.wipltd.in, CIN - L20211 KL 1945PLC001708

GST IN : 32AAACT8520H1ZL

November 13, 2025

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1 G Block,
Bandra - Kurla Complex, Bandra-East
Mumbai - 400 051

Symbol: WIPL

Dear Sir,

Sub: Unaudited Financial Results of the Company for the quarter and half year ended 30.09.2025

Ref: Regulation 30 and Regulation 33 r/w Schedule III A 4(h)

The Board of Directors of the Company today (13.11.2025) met at 12 noon and approved among other things, the unaudited Standalone and Consolidated financial results for the quarter and half year ended 30th September, 2025, which along with the Auditor's Report thereon, are filed for information of shareholders/ investing public.

We declare that as per Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No: CIR/CFD/CMD/56/2016 dated May 27, 2016, the Statutory Auditors of the Company viz M/s Sankar & Moorthy, Chartered Accountants (Firm Registration No: 003575S) has expressed an unmodified opinion on the Audit Report for the quarter and half year ended 30th September, 2025.

The meeting ended at 02:15 pm.

We request that the above information may kindly be taken on record.

Thanking You

Yours Sincerely

For THE WESTERN INDIA PLYWOODS LIMITED

R. Balakrishnan
CFO & Company Secretary

Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the Quarter and Six Months ended 30th September 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
The Western India Plywoods Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the statement") of **The Western India Plywoods Limited** ("the Company") for the quarter ended 30th September, 2025 and year to date results for the period from 1st April, 2025 to 30th September, 2025 (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 ('the Regulation') as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 there under and other accounting principles generally accepted in India. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 applicable Indian Accounting Standards, ('Ind AS'), specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SANKAR & MOORTHY

Chartered Accountants
Firm Regn. No. 003575S


CA. JAYAPRAKESH. M.C., F.C.A.,
(Partner)
Mem. No. 215562



UDIN: 25215562BMJJHP7327

Place: Kannur

Date: 13th November, 2025

THE WESTERN INDIA PLYWOODS LIMITED

CIN: L20211KL1945PLC001708

REG OFFICE: MILL ROAD, BALIAPATAM, KANNUR, KERALA-670010

Tel: 0497 2778151, Email: westernply@gmail.com, Website: wipltd.in

(All amounts are in ₹ in lakhs except per share data)

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months Ended 30th September 2025							
Sl. No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	Revenue from operations	2,941	2,882	3,056	5,823	5,535	11,460
2	Other income	29	9	14	38	28	64
3	Total Income (1+2)	2,970	2,891	3,070	5,861	5,563	11,524
4	Expenses:						
a	Cost of materials consumed	1,249	1,023	1,208	2,272	2,104	4,441
b	Purchases of Stock-in-Trade	12	23	40	35	54	113
c	Changes in inventories of finished goods and work-in-progress and stock in trade	(101)	295	(67)	194	(65)	(328)
d	Employee benefits expense	399	410	421	809	837	1,704
e	Depreciation and amortisation expense	42	42	39	84	79	162
f	Finance costs	14	18	19	32	45	106
g	Other expenses	1,279	1,010	1,255	2,289	2,318	4,863
	Total expenses (4)	2,894	2,821	2,915	5,715	5,372	11,061
5	Profit / (Loss) before Exceptional items and Tax (3-4)	76	70	155	146	191	463
6	Exceptional Item	-	-	-	-	-	-
7	Profit / (Loss) before Tax (5-6)	76	70	155	146	191	463
8	Less: Tax expense						
	(1) Current tax						
	(i) Current year	12	21	42	33	49	113
	(ii) Earlier years	-	-	-	-	-	4
	(2) Deferred tax *	9	(2)	-	7	4	17
9	Net Profit / (Loss) for the period (7-8)	55	51	113	106	138	329
10	Other Comprehensive Income / (Loss) [net of tax]						
	a) Items that will not be reclassified to profit or loss						
	a) Remeasurements of post employment benefit obligations (Net of Tax)	1	1	(6)	2	(13)	4
	b) Changes in fair value of FVOCI equity instruments	(5)	9	2	4	14	19
		(4)	10	(4)	6	1	23
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	51	61	109	112	139	352
12	Paid-up equity share capital (Face Value of ₹ 10 per share)	849	849	849	849	849	849
13	Other Equity						4,522
14	Earnings per share (Face Value of ₹ 10 each not annualised)						
	(a) Basic (₹)	0.65	0.60	1.33	1.25	1.62	3.88
	(b) Diluted (₹)	0.65	0.60	1.33	1.25	1.62	3.88

* Rounded off to zero since the amount is less than 1 lakh



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STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES

(₹ in Lakhs)

	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	1,758	1,824
(b) Capital work-in-progress	28	4
(c) Financial Assets		
(i) Investments	1,073	1,069
(ii) Loans	81	75
(iii) Other Financial assets	114	108
(d) Other non-current assets	2	4
Sub Total - Non current Assets (A)	3,056	3,084
(2) Current assets		
(a) Inventories	1,624	1,621
(b) Financial Assets		
(i) Investments	180	180
(ii) Trade receivables	2,060	2,343
(iii) Cash and cash equivalents	1,065	767
(iv) Bank balances other than (ii) above	210	95
(v) Loans	103	30
(vi) Other Financial assets	236	233
(c) Current Tax Assets (Net)	-	-
(c) Other current assets	92	48
Sub Total - Current Assets (B)	5,570	5,317
Total Assets (A+B)	8,626	8,401
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	849	849
(b) Other Equity	4,532	4,522
Total Equity (C)	5,381	5,371
LIABILITIES		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	484	623
(b) Provisions	60	47
(c) Deferred tax liabilities (Net)	148	140
Sub Total - Non current Liabilities (D)	692	810
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,144	875
(ii) Trade payables		
(a) Dues to Micro and Small enterprise	72	73
(b) Dues to others	626	507
(iii) Other financial liabilities	590	559
(b) Other current liabilities	110	133
(c) Provisions	-	13
(d) Current Tax Liability (Net)	11	60
Sub Total - Current Liabilities (E)	2,553	2,220
Total Equity and Liabilities (C+D+E)	8,626	8,401



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STATEMENT OF STANDALONE CASH FLOWS

(₹ in Lakhs)

Particulars	Six months ended	
	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) after taxation for the period	106	138
Adjustments For:		
Depreciation / Amortization Expense	84	79
Tax expenses		
Current tax	33	49
Deferred Tax	7	4
Remeasurement of post employment benefits obligation	3	(18)
Allowance for doubtful trade receivables (net)	7	4
Dividend Income	(1)	(1)
Interest Income	(10)	(11)
Government grant	(1)	(1)
Finance Cost	32	45
Operating Profit before Working Capital Changes	260	288
Adjustments for		
(Increase)/ Decrease in Trade and Other Receivable	228	(342)
(Increase)/ Decrease in Inventories	(3)	(137)
Increase/ (decrease) in trade and Other payables	27	284
Increase/ (decrease) in Provisions*	0	23
Cash generated from operations	512	116
Less: Direct Tax Paid(Net of Refund)	81	26
Net Cash From Operating Activities	431	90
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment (including capital work-in-progress,)	(42)	(70)
Bank balances not considered as cash and cash equivalents	(114)	(85)
Loan to subsidiary	(83)	-
Dividend Income	1	1
Interest Received	10	10
Net Cash Flow From Investing Activities	(228)	(144)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Non current Borrowings (Net)	(136)	(143)
Repayment of Current Borrowings (Net)	266	(119)
Dividends Paid	(3)	(10)
Finance Cost	(32)	(45)
Net Cash Flow from Financing Activities	95	(317)
D.INCREASE / DECREASE IN CASH AND CASH EQUIVALENTS		
(A+B+C)	298	(371)
Cash and Cash equivalent at the beginning of the year	767	922
Cash and Cash equivalent at the end of the Year	1,065	551

* Rounded off to zero since the amount is less than 1 lakh



Notes to Standalone Financial Results:

- 1 The above Unaudited Standalone Financial Results for the Quarter and Six months ended 30th September 2025 has been reviewed by the Audit Committee and approved by the Board of Directors and taken on record at their respective meeting held on November 13 2025.
- 2 These Unaudited Standalone Financial Results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Sec 133 of Companies Act 2013 read with relevant rules issued thereunder.
- 3 The Company is engaged in the business of manufacture and sale of wood-based products, which form broadly part of one product group which represents one operating segment. As the Chief Operating Decision Maker (CODM), reviews business performance at an overall company level and hence disclosure requirements under Ind AS 108 on Operating Segment is not applicable.
- 4 The figures for the corresponding previous period have been regrouped/rearranged wherever necessary to confirm to the classification of the current period presentation.

Place: Kannur
Date: 13/11/2025



By the order of the Board of Directors
For The Western India Plywoods Ltd.

P.K MAYAN MOHAMED
Managing Director
(DIN: 00026897)





SANKAR & MOORTHY
CHARTERED ACCOUNTANTS

SOUTH VIEW
Opp: RAMANANDA OIL MILL
SOUTH BAZAR
Kannur-670 002
Phone : 0497-2761097 (Off)
9446533988 (Mob)

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the Quarter and Six Months ended 30th September 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors

The Western India Plywoods Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **The Western India Plywoods Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter ended 30th September, 2025 and year to date results for the period from 1st April, 2025 to 30th September, 2025 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. 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. 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



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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 circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities;

Name of the Entity	Relationship
The Western India Plywoods Limited	Parent
Kohinoor Saw Mills Co.,Ltd	Subsidiary
Mayabandar Doors Limited	Subsidiary
ERA & WIP Timber JV SDN. BHD, (Incorporated in Malaysia)	Subsidiary
Southern veneers and Wood Works Limited	Subsidiary

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 Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of 4 subsidiaries, included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 941.36 Lakhs as at 30th September, 2025 and total revenues (including other income) of Rs.105.26 Lakhs and Rs. 252.31 Lakhs, total net (loss)/profit after tax of Rs (37.27) Lakhs and Rs. (54.84) Lakhs, and total comprehensive (loss)/profit of Rs (48.20) Lakhs and Rs (63.56) Lakhs, for the quarter ended 30th September, 2025

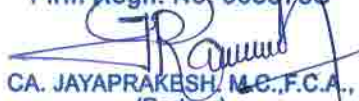
and for the period 1st April, 2025 to 30th September, 2025, respectively and net cash inflow of Rs 58.78 lakhs for the period from 1st April, 2025 to 30th September, 2025, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors, whose report 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 the subsidiary is based solely on the report of the other auditors and procedures performed by us as stated in paragraph 3 above.

One of the subsidiaries M/s ERA & WIP Timber JV SDN. BHD, is located outside India whose interim financial information have been prepared in accordance with the accounting principles generally accepted in its respective country and which have been reviewed by the other auditor under generally accepted review standards applicable in its respective country. The Company's Management has converted the financial information of such subsidiary located outside India from accounting principles generally accepted in its respective country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Company's Management. Our opinion in so far as it relates to the balances and financial information of such subsidiary located outside India is based on the report of the other auditor and conversion adjustments prepared by the Management of the Company and reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matters.

For **SANKAR & MOORTHY**

Chartered Accountants
Firm Regn. No. 003575S


CA. JAYAPRAKASH, M.C., F.C.A.,
(Partner)
Mem. No. 215562



UDIN: 25215562BMJJHQ9080

Place: Kannur

Date: 13th November, 2025

THE WESTERN INDIA PLYWOODS LIMITED

CIN: L20211KL1945PLC001708

REG OFFICE: MILL ROAD, BALIAPATAM, KANNUR, KERALA-670010

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(All amounts are in ₹ lakhs except earnings per share data)

Statement of Unaudited Consolidated Financial Results for the Quarter and Six months ended 30th September 2025

Sl. No	Particulars	Quarter Ended			Six Months Ended		Year ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	Revenue from operations	2,992	2,901	3,109	5,893	5,608	11,602
2	Other income	28	10	13	38	27	65
3	Total Income (1+2)	3,020	2,911	3,122	5,931	5,635	11,667
4	Expenses:						
a	Cost of materials consumed	1,261	1,011	1,238	2,272	2,122	4,487
b	Purchases of Stock-in-Trade	8	-	-	8	-	-
c	Changes in inventories of finished goods and work-in-progress and stock in trade	(96)	292	(68)	196	(67)	(334)
d	Employee benefits expense	437	449	461	886	915	1,866
e	Depreciation and amortisation expense	52	52	48	104	89	188
f	Finance costs	18	21	19	39	45	117
g	Other expenses	1,300	1,033	1,282	2,333	2,363	4,928
	Total expenses (4)	2,980	2,858	2,980	5,838	5,467	11,252
5	Profit / (Loss) before Exceptional items and Tax (3-4)	40	53	142	93	168	415
6	Exceptional item	-	-	-	-	-	-
7	Profit / (Loss) before Tax (5-6)	40	53	142	93	168	415
8	Less: Tax expense						
	(1) Current tax						
	(i) Current year	12	21	42	33	49	114
	(ii) Earlier years	-	-	-	-	-	4
	(2) Deferred tax	9	(2)	0	7	4	17
9	Net Profit / (Loss) for the period (7-8)	19	34	100	53	115	280
10	Other Comprehensive Income / (Loss)						
	a) (i) Items that will not be reclassified to profit or loss						
	a) Remeasurements of post employment benefit obligations (Net of Tax) *	(0)	(0)	(7)	(0)	(14)	(1)
	b) Changes in fair value of FVOCI equity instruments	(6)	9	2	3	14	19
		(6)	9	(5)	3	(0)	18
	b) Items that will be reclassified to profit or loss	(9)	3	4	(6)	2	14
11	Total Comprehensive Income for the period (9+ 10)	4	46	99	50	117	312
12	Non Controlling interest	(5)	1	4	(4)	1	5
13	Net Profit / (Loss) after taxes, minority interest (11+/-12)	9	45	95	54	116	307
14	Paid-up equity share capital (Face Value of ₹ 10 per share)	849	849	849	849	849	849
15	Other Equity						3,685
16	Earnings per share (Face Value of ₹ 10 each not annualised)						
	(a) Basic (₹)	0.25	0.40	1.14	0.65	1.35	3.30
	(b) Diluted (₹)	0.25	0.40	1.14	0.65	1.35	3.30

* Rounded off to zero since the amount is less than 1 lakh



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STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES

(₹ in Lakhs)

	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	2,357	2,419
(b) Capital work-in-progress	28	4
(c) Goodwill on consolidation	280	280
(d) Financial Assets		
(i) Investments	99	96
(ii) Other financial asset	128	121
(e) Other non-current assets	2	3
Sub Total - Non current Assets (A)	2,894	2,923
(2) Current assets		
(a) Inventories	1,669	1,655
(b) Financial Assets		
(i) Trade receivables	1,851	2,108
(ii) Cash and cash equivalents	1,144	793
(iii) Bank balances other than (ii) above	210	95
(iv) Loans	31	36
(v) Other Financial assets	237	234
(c) Other current assets	174	125
Sub Total - Current Assets (B)	5,316	5,046
Total Assets (A+B)	8,210	7,969
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	849	849
(b) Other Equity	3,636	3,685
(c) Non controlling interest	(9)	(5)
Total Equity (C)	4,476	4,529
LIABILITIES		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	738	857
(b) Provisions	94	78
(c) Deferred tax liabilities (Net)	148	140
Sub Total - Non current Liabilities (D)	980	1,075
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,244	975
(ii) Trade payables		
(a) Dues to Micro and Small enterprise	72	73
(b) Dues to others	636	504
(iii) Other financial liabilities	648	574
(b) Other current liabilities	143	167
(c) Provisions	-	13
(d) Current Tax Liabilities (Net)	11	59
Sub Total - Current Liabilities (E)	2,754	2,365
Total Equity and Liabilities (C+D+E)	8,210	7,969



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CONSOLIDATED CASH FLOWS STATEMENT

(Rs. In Lakhs)

Particulars	Six months ended	
	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) after taxation for the period	53	115
Adjustments For:		
Depreciation / Amortization Expense	104	89
Tax expenses		
Current tax	33	49
Deferred Tax	7	4
Remeasurement of post employment benefits obligation	1	(19)
Allowance for doubtful trade receivables (net)	8	4
Dividend Income	(1)	(1)
Interest Income	(10)	(11)
Government grant	(1)	(1)
Finance Cost	39	45
Operating Profit before Working Capital Changes	233	274
Adjustments for		
(Increase)/ Decrease in Trade and Other Receivable	312	(314)
(Increase)/ Decrease in Inventories	(13)	(168)
Increase/ (decrease) in trade and Other payables	(36)	259
Increase/ (decrease) in Provisions	3	25
Cash generated from operations	499	76
Less: Direct Tax Paid / (Refund)	81	21
Net Cash From Operating Activities	418	55
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment (including capital work-in-progress)	(65)	(114)
Bank balances not considered as cash and cash equivalents	(114)	(85)
Capital Advance	-	16
Dividend Income	1	1
Interest Received	10	10
Net Cash Flow From Investing Activities	(168)	(172)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Non current Borrowings (net)	(117)	(143)
Proceeds/(Repayment) of Current Borrowings (net)	266	(119)
Dividends Paid	(3)	(10)
Finance Cost	(39)	(45)
Net Cash Flow from Financing Activities	107	(317)
D. INCREASE / DECREASE IN CASH AND CASH EQUIVALENTS		
(A+B+C)	357	(434)
Cash and Cash equivalent at the beginning of the year	793	1,021
Add: Foreign currency translation reserve	(6)	2
Cash and Cash equivalent at the end of the Year	1,144	589



THE WESTERN INDIA PLYWOODS LIMITED

Notes to Consolidated Financial Results:

- 1 The above Unaudited Consolidated Financial Results for the Quarter and Six months ended 30th September 2025 has been reviewed by the Audit Committee at the meeting held on Noveember 13, 2025 and approved by the Board of Directors and taken on record.
- 2 These Unaudited Consolidated Financial Results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Sec 133 of Companies Act 2013 read with the Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- 3 The Company and its subsidiaries (the "Group") are engaged in the business of manufacture and sale of wood-based products, which form broadly part of one product group which represents one operating segment. As the Chief Operating Decision Maker (CODM), reviews business performance at an overall company level and hence disclosure requirements under Ind AS 108 on Operating Segment is not applicable.
- 4 The figures for the corresponding previous period have been regrouped/rearranged wherever necessary to confirm to the classification of the current period presentation.
- 5 The consolidated financial results include the results of the following entities :

Holding Company:

- The western India Plywoods Limited

Subsidiaries:

- Kohinoor Saw Mills Co.Ltd
- Mayabandar Doors Limited
- ERA & WIP Timber JV SDN. BHD (Incorporated in Malaysia)
- Southern Veneers and Wood Works Limited

Place: Kannur
Date: 13/11/2025



By the order of the Board of Directors
For The Western India Plywoods Ltd

P.K MAYAN MOHAMED
Managing Director
(DIN: 00026897)

