

IWP

THE INDIAN WOOD PRODUCTS CO. LTD.

Registered Office : 9, Brabourne Road, Kolkata - 700 001

May 30, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

Script Code - 540954

Dear Sir/Madam,

Sub.: Outcome of 789th Board Meeting - Audited Financial Results for the Quarter and Financial Year ended March 31, 2026

Further to our letter dated May 22, 2026, and pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today, May 30, 2026 inter-alia, has considered and approved the followings:

1. **Audited Financial Result (As Annexure-I)**
 - a. Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026, along with Statement of Assets and Liabilities and Cash Flow Statement;
 - b. Audited Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026 along with Statement of Assets and Liabilities and Cash Flow Statement; and
 - c. Audit Reports on Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2026.
2. **Declaration of Chairman & Managing Director on Audit Report with Unmodified opinion pursuant to Regulation 33(3) (d) of SEBI Listing Regulation (Annexure-II)**
3. **Declaration of Dividend**

The Board has recommended a final Dividend of Re. 0.20 paise per Equity Share of Rs. 2/- each (i.e. 10% of the face value of the Equity Share) for the financial year 2025-26 to the shareholders. The dividend if approved by the shareholder at the AGM, will be paid to the eligible shareholders within the stipulated time.

IWP

THE INDIAN WOOD PRODUCTS CO. LTD.

Registered Office : 9, Brabourne Road, Kolkata - 700 001

4. Intimation of AGM

The 106th Annual General Meeting of the Company will be held on Tuesday, September 22, 2026 at 3:00 P.M through Video Conferencing (VC)/other Audio- Visual Means.

5. Appointment of Internal Auditor

Based on the recommendation of Audit Committee, the Board has approved the appointment of M/s. R K D S & Associates, Chartered Accountants (Firm Registration Number: 0309091E), as the Internal Auditor of the Company for the Financial Year 2026-27.

Details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed (As Annexure-III) for item No. V

Also note that pursuant to Regulation 42 of the SEBI (LODR) Regulation, 2015, the Register of Members and Share transfer Books of the Company shall remain close from Wednesday, September 16, 2026 to Tuesday 22, 2026 (both day inclusive) for the purpose of determining the entitlement for payment of Dividend on fully paid-up shares of the Company.

The Financial results (Consolidated & Standalone) shall also be available on the Company's website i.e. www.iwpkatha.com

The meeting commenced at 4:00 P.M. and concluded at 5:50 P.M.

Kindly take the above information on record and disseminate.

Thanking you,

Yours faithfully,

For The Indian Wood Products Co Ltd

ANUP Digitally signed
by ANUP GUPTA
Date: 2026.05.30
17:52:50 +05'30'
GUPTA

Anup Gupta

Company Secretary & Compliance Officer

ACS - A36061

Encl. as above

IWP

THE INDIAN WOOD PRODUCTS CO. LTD.

Registered Office : 9, Brabourne Road, Kolkata - 700 001

(As Annexure-III)

Details as required under Regulation 30 of SEBI Listing Regulations, read with SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024,

| | |
|--|--|
| Disclosure requirements | Details pertaining to appointment of Internal Auditor (item no. V) |
| Reason for Change viz. appointment, resignation, removal, death or otherwise | Re-appointment of M/s. R K D S & Associates, Chartered Accountants (Firm Registration Number: 0309091E), as the Internal Auditor |
| Date of appointment/Cessation (as applicable) & term of appointment | Re-appointed by the Board of Directors at its meeting held on 30 th May 2026, to conduct Internal Audit for the Financial Year 2026-27 |
| Brief Profile (in case of Appointment) | <p>Established in 1976, R K D S & Associates has grown into a distinguished professional services firm, recognized for its commitment to excellence in accounting, assurance, and advisory services across both direct and indirect taxation, internal audits, and internal control systems.</p> <p>They have experienced partners, supported by a dedicated team of professionals known for their competence, timeliness, and unwavering focus on quality. The team includes Chartered Accountants, legal specialists, and skilled support team, all working collaboratively to deliver thoughtful, reliable, and value-driven solutions.</p> |
| Disclosure of relationships between directors (in case of appointment of a director) | Not Applicable |

ANUP
GUPTA

Digitally signed by
ANUP GUPTA
Date: 2026.05.30
17:53:09 +05'30'

IWP

THE INDIAN WOOD PRODUCTS CO. LTD.

Registered Office : 9, Brabourne Road, Kolkata - 700 001

(As Annexure-II)

May 30, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

Script Code - 540954

Dear Sir/Madam,

Sub: - Declaration Pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirement)

I, Bharat Mohta, Chairman and Managing Director of The Indian Wood Products Co Ltd (CIN:- L20101WB1919PLC003557) having its Registered office at Bombay Mutual Building, 7th Floor, 9 Brabourne Road, Kolkata - 700001 hereby declare that, the Statutory Auditor of the Company, M/s. S K Agrawal & Co. Chartered Accountants LLP (Firm Registration No. 306033E/E300272) have issued Audit Report with Unmodified opinion on Audited Financial Results and Statements of the Company (Standalone and Consolidated) for the year ended on March 31, 2026

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with the circular(s)/ notification(s) issued by Securities and Exchange Board of India in this connection from time to time.

Your Sincerely
For The Indian Wood Products Co Ltd,



Bharat Mohta
Chairman and Managing Director
Din: 00392090





**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**

(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
LLPIN – AAV-2926
FRN- 306033E/E300272

SUITE NOS : 606-608
THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
KOLKATA - 700 107
PHONE : 033-4008 9902/9903/9904 / 9905
Website : www.skagrwal.co.in
EMAIL : Info@skagrwal.co.in

Independent Auditor's Report on Quarterly and Year to date Audited Standalone Financial Results of The Indian Wood Products Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
The Indian Wood Products Company Limited

Opinion

We have audited the accompanying Statement of Standalone financial results of The Indian Wood Products Company Limited (hereinafter referred to as the "Company") for the quarter and year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results for the quarter and year ended 31 March 2026:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net Profit and other comprehensive Profit and other financial information for the quarter and year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Financial Results

These financial results have been prepared on the basis of the Standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and





S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
LLPIN – AAV-2926
FRN- 306033E/E300272

SUITE NOS : 606-608
THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
KOLKATA - 700 107
PHONE : 033-4008 9902 / 9903 / 9904 / 9905
Website : www.skagrwal.co.in
EMAIL : Info@skagrwal.co.in

estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is the high level of assurance but, is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risk of material misstatement of the statement, whether due to fraud of error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control'.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of Standalone financial statements on whether the Company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors'.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial results or, if such disclosures are inadequate, to modify our opinion. our conclusions are based on the audit evidence obtained up to date of our auditor's report. However future events or conditions may cause the Company to cease to continue as a going concern.





**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**

(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
LLPIN – AAV-2926
FRN- 306033E/E300272

SUITE NOS : 606-608
THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
KOLKATA - 700 107
PHONE : 033-4008 9902 / 9903 / 9904 / 9905
Website : www.skagrawal.co.in
EMAIL : Info@skagrawal.co.in

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

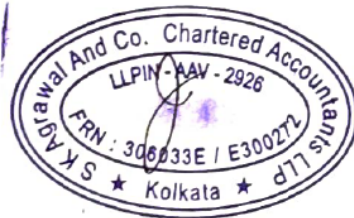
The accompanying Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the same is not modified in respect of this matter.

For S K Agrawal and Co Chartered Accountants LLP

Chartered Accountant

Firm Reg. No.: 306033E/E300272



Place- Kolkata
Dated- 30th May 2026

J K Choudhury
Partner

Membership No: 009367
UDIN- 26009367KBKUPP5583



S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
LLPIN – AAV-2926
FRN- 306033E/E300272

SUITE NOS : 606-608
THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
KOLKATA - 700 107
PHONE : 033-4008 9902 / 9903 / 9904 / 9905
Website : www.skagrawal.co.in
EMAIL : Info@skagrawal.co.in

Independent Auditor's Report on Quarterly and Year to date Audited Consolidated Financial Results of The Indian Wood Products Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
The Indian Wood Products Company Limited

Opinion

We have audited the accompanying statement of consolidated financial results of The Indian Wood Products Company Limited ("the Holding Company") comprising its Joint Venture ("the Holding Company and its Joint Venture referred to as the "the Group"), for the quarter and year ended 31st March, 2026 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements/ financial results and other financial information of the Joint Venture and on consideration of management certified financial information of the Joint Venture, these quarterly consolidated financial results as well as the consolidated year to date results:

- i. include the results of the following entities:
 - a) The Indian Wood Products Company Limited.
 - b) Consolidated accounts of Agro & Spice Trading PTE. Ltd along with its subsidiaries.
- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net Profit, other comprehensive Profit and other information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its Joint Venture, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of audit report of other auditor





S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
LLPIN – AAV-2926
FRN- 306033E/E300272

SUITE NOS : 606-608
THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
KOLKATA - 700 107
PHONE : 033-4008 9902 / 9903 / 9904 / 9905
Website : www.skagrwal.co.in
EMAIL : Info@skagrwal.co.in

referred to in sub paragraph (a) of the “Other Matters” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management’s and Board of Directors’ Responsibilities for the Financial Results

The statement has been prepared on the basis of the Consolidated annual financial statements.

The Holding Company’s Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group including its associates in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group and of its joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid.

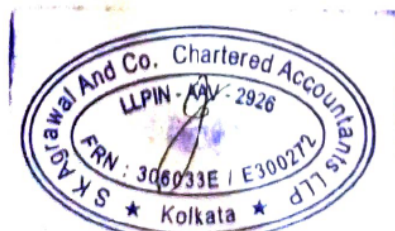
In preparing the consolidated annual financial results, the Management and the respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint ventures is responsible for overseeing the financial reporting process of each company.

Auditor’s Responsibilities for the audit of Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is the high level of assurance but, is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
LLPIN – AAV-2926
FRN- 306033E/E300272

SUITE NOS : 606-608
THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
KOLKATA - 700 107
PHONE : 033-4008 9902/9903/9904 / 9905
Website : www.skagrwal.co.in
EMAIL : Info@skagrwal.co.in

- identify and assess the risk of material misstatement of the statement, whether due to fraud of error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control’.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of Consolidated financial statements on whether the Company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors’.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. [If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to date of our auditor's report. However future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its joint venture to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled “Other Matters” in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the statement of which we are the independent auditors regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.





**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**

(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
LLPIN – AAV-2926
FRN- 306033E/E300272

SUITE NOS : 606-608
THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
KOLKATA - 700 107
PHONE : 033-4008 9902/9903/9904 / 9905
Website : www.skagrwal.co.in
EMAIL : Info@skagrwal.co.in

Other Matters

- a) The consolidated annual financial results include the Company's share of net profit of Rs. 100.87 lakhs and Company's share of other comprehensive loss of Rs. 15.60 lakhs and company's share of total comprehensive income of Rs. 85.27 lakhs for the year ended March 31, 2026, as considered in the Consolidated financial results, in respect of the above said Joint Venture, whose financial statements/ financial information have been audited by other auditor. The above-mentioned joint venture is located outside India whose financial information including his subsidiaries have been prepared in accordance with accounting principles generally accepted in their respective countries and audited by the other auditors. The Company's Management has converted the financial information of such joint venture located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Company's Management.

Our conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular in so far as it relates to the aforesaid Joint Venture are based solely on the report of other auditor and the audit procedures performed by us as stated under Auditor's responsibilities section above.

Our opinion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of such auditors.

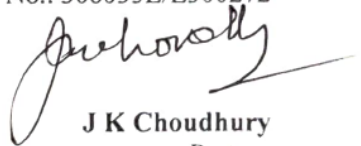
- b) The accompanying Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S K Agrawal and Co Chartered Accountants LLP

Chartered Accountant
Firm Reg. No.: 306033E/E300272



Place- Kolkata
Dated- 30th May 2026



J K Choudhury
Partner

Membership No: 009367
UDIN- 26 009367Z W1XKQ5457

THE INDIAN WOOD PRODUCTS COMPANY LIMITED
CIN: L20101WB1919PLC003557
Regd Office: 9, Brabourne Road, Kolkata - 700 001
Email id: iwpho@iwpkatha.co.in Website: www.iwpkatha.com
Phone: 033 40012813 Fax: 033 - 22426799

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In Lacs)

| Particulars | STANDALONE | | | | |
|--|-----------------|-----------------|-----------------|------------------|------------------|
| | Quarter ended | | | Year Ended | |
| | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | Audited | Unaudited | Audited | Audited | Audited |
| a) Revenue from Operations | 6,850.10 | 5,332.06 | 5,444.67 | 22,853.42 | 22,580.82 |
| b) Other Income | 48.29 | 5.85 | 34.56 | 65.04 | 65.72 |
| Total | 6,898.39 | 5,337.91 | 5,479.23 | 22,918.46 | 22,646.54 |
| Expenditure | | | | | |
| a) Cost of materials consumed | 3,710.01 | 3,394.88 | 3,425.59 | 13,493.23 | 13,773.88 |
| b) Purchase of Stock In Trade | (40.96) | 22.51 | 213.01 | 91.85 | 345.58 |
| c) (Increase) / decrease in stock in trade | 1,194.14 | (100.98) | (265.77) | 1,134.42 | 133.31 |
| d) Employee benefits expense | 586.68 | 585.08 | 650.19 | 2,356.68 | 2,318.05 |
| e) Finance Cost | 144.26 | 150.62 | 185.89 | 656.67 | 790.95 |
| f) Depreciation and amortisation expense | 66.67 | 106.17 | 78.45 | 385.20 | 333.65 |
| g) Other Expenses | 1,084.06 | 1,013.27 | 1,053.65 | 4,254.45 | 4,444.71 |
| | 6,744.86 | 5,171.55 | 5,341.01 | 22,372.50 | 22,140.13 |
| Profit for the period before exceptional Items/Tax | 153.53 | 166.36 | 138.22 | 545.96 | 506.41 |
| Exceptional Item | - | - | - | - | - |
| Profit before tax | 153.53 | 166.36 | 138.22 | 545.96 | 506.41 |
| Tax Expense - Current | 53.24 | 45.23 | 51.30 | 152.00 | 142.50 |
| - Deferred Tax | 40.63 | (0.66) | 20.81 | 38.65 | (3.88) |
| Net Profit(+)/Loss(-) after tax (3-4) | 59.66 | 121.79 | 66.11 | 355.31 | 367.79 |
| Other Comprehensive Income | | | | | |
| A (i) Items that will not be reclassified to profit or loss | | | | | |
| (ii) Remeasurement of net defined benefit liability | 50.59 | (5.47) | 49.85 | 34.18 | (20.84) |
| (iii) Equity instruments through other comprehensive income, net | - | - | - | - | - |
| (iv) Income tax on the above items | (12.73) | 1.38 | (12.55) | (8.60) | 5.24 |
| Total other comprehensive income/(loss), net of tax | 37.86 | (4.09) | 37.30 | 25.58 | (15.60) |
| Total comprehensive income for the period | 97.52 | 117.70 | 103.41 | 380.89 | 352.19 |
| Paid-up Equity Share Capital (Face Value Rs.2/- per share) | 1,279.75 | 1,279.75 | 1,279.75 | 1,279.75 | 1,279.75 |
| Reserves excluding Revaluation Reserve | - | - | - | 34,876.83 | 34,591.90 |
| Earnings Per Share (EPS) (not to be annualised) | | | | | |
| a) Basic & Diluted EPS (Rs/ share in actuals) | 0.09 | 0.19 | 0.10 | 0.56 | 0.57 |

Place : Kolkata
Date: 30.05.2026



By Order of the Board

Bharat Mohta

Chairman and Managing Director
(DIN 00392090)

Statement of Assets and Liabilities as at March 31, 2026

(Rs. In lacs)

| Particulars | STANDALONE | |
|--|------------------|------------------|
| | 31.03.2026 | 31.03.2025 |
| | AUDITED | AUDITED |
| Assets | | |
| Non-Current Assets | | |
| a) Property, Plant and Equipment | 38,204.68 | 37,928.64 |
| b) Capital Work-in-Progress | 0.34 | 4.36 |
| c) Right to use assets | 389.94 | 526.71 |
| d) Financial Assets | | |
| i) Investments | 931.86 | 931.86 |
| ii) Other Financial Assets | 70.55 | 67.89 |
| e) Othr Non-Current Assets | 231.36 | 235.86 |
| | 39,828.73 | 39,695.32 |
| Current Assets | | |
| a) Inventories | 4,944.69 | 6,927.29 |
| b) Financial Assets | | |
| i) Trade Receivable | 4,659.45 | 4,816.99 |
| ii) Cash and Cash Equivalent | 82.92 | 231.23 |
| iii) Bank Balances other than (ii) above | 29.34 | 29.95 |
| iv) Loans | 21.52 | 19.58 |
| v) Other Fianacial Assets | - | - |
| c) Current Tax Asset (Net) | 59.36 | 54.56 |
| d) Other Current Assets | 3,024.74 | 2,286.10 |
| | 12,822.02 | 14,365.70 |
| | | |
| Total Assets | 52,650.75 | 54,061.02 |
| Equity and Liabilities | | |
| a) Equity Share Capital | 1,279.75 | 1,279.75 |
| b) Other Equity | 34,876.83 | 34,591.90 |
| | 36,156.58 | 35,871.65 |
| Liabilities | | |
| Non-Current Liabilities | | |
| a) Financial Borrowing | | |
| i) Borrowing | 201.20 | 105.08 |
| ii) Lease Liabilities | 79.26 | 216.20 |
| iii) Others | 4.26 | 4.26 |
| b) Deferred Tax Liabilities (Net) | 7,391.64 | 7,344.40 |
| c) Provision | 38.01 | 58.73 |
| d) Other Non-Current Liabilities | 330.00 | 330.00 |
| | 8,044.37 | 8,058.67 |
| Current Liabilities | | |
| a) Financial Liabilities | | |
| i) Borrowing | 6,334.76 | 7,534.44 |
| ii) Lease Liabilities | 136.93 | 135.24 |
| iii) Trade Payables | - | - |
| Total outstanding dues of micro enterprise and small enterprise | 53.08 | 82.40 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 1,421.73 | 1,540.34 |
| iv) Others | 187.79 | 194.35 |
| b) Provisions | 49.40 | 71.88 |
| c) other Current Liabilities | 266.11 | 572.05 |
| | 8,449.80 | 10,130.70 |
| | | |
| Total Equity and Liabilities | 52,650.75 | 54,061.02 |

Place : Kolkata
Date: 30.05.2026

By Order of the Board


Bharat Mohta
 Chairman and Managing Director
 (DIN 00392090)



Statement of Standalone Cash Flow for the Year ended on March 31, 2026

(₹ in Lakhs)

| Particulars | Year Ended 31.03.2026 | | Year Ended 31.03.2025 | |
|---|-----------------------|-------------------|-----------------------|-----------------|
| | Audited | | Audited | |
| A) CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net profit before tax | | 545.96 | | 506.41 |
| Adjustment for | | | | |
| Depreciation | 385.20 | | 333.65 | |
| Interest Cost | 630.79 | | 765.38 | |
| Interest Received | (0.29) | | (0.25) | |
| Liabilities no longer required written back | (1.19) | | (21.49) | |
| Provision under expected credit loss | 9.30 | | 3.99 | |
| Unrealised Foreign Exchange Loss/(Gain) | (2.09) | | (10.60) | |
| Loss / (Gain) on Sale of Property Plant & Equipment | (0.41) | | (7.78) | |
| Loss / (Gain) on sale of Investment | - | 1,021.31 | - | 1,062.90 |
| Operating Profit/(Loss) before working capital changes | | 1,567.27 | | 1,569.31 |
| Adjustment for | | | | |
| Trade and Other Receivables | (574.59) | | (210.33) | |
| Inventories | 1,982.60 | | (197.28) | |
| Trade and Other Payables | (547.73) | 860.28 | 206.28 | (201.33) |
| Cash generated for operations | | 2,427.55 | | 1,367.98 |
| Direct Tax Paid | | (156.80) | | (159.22) |
| Cash Flow before Exceptional Items | | 2,270.75 | | 1,208.76 |
| Exceptional Items | | - | | - |
| NET CASH FLOW FROM OPERATING ACTIVITIES | | 2,270.75 | | 1,208.76 |
| B) CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Investment in shares | | - | | - |
| Purchase of Fixed Assets | | (434.40) | | (325.60) |
| Sale of Fixed Assets | | 0.56 | | 17.31 |
| NET CASH USED IN INVESTING ACTIVITIES | | (433.84) | | (308.29) |
| C) CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Proceeds from Borrowings | | 40.00 | | 413.56 |
| Repayment of Borrowings | | (1,146.53) | | (402.91) |
| Repayment of Lease liabilities | | (135.25) | | (0.05) |
| Dividend paid | | (96.67) | | (63.60) |
| Interest paid | | (647.38) | | (775.06) |
| NET CASH USED IN FINANCING ACTIVITIES | | (1,985.83) | | (828.06) |
| NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C) | | (148.92) | | 72.41 |
| CASH AND CASH EQUIVALENTS AT START OF THE YEAR | | 261.18 | | 188.77 |
| CASH AND CASH EQUIVALENTS AT CLOSE OF THE YEAR | | 112.26 | | 261.18 |

By Order of the Board

Bharat Mohta
 Bharat Mohta
 Chairman and Managing Director

(DIN 00392090)

Place : Kolkata
 Date: 30.05.2026



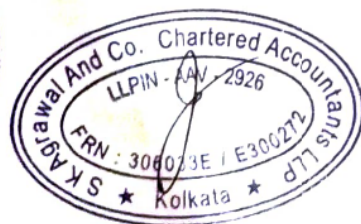
THE INDIAN WOOD PRODUCTS COMPANY LIMITED
CIN: L20101WB1919PLC003557
Regd Office: 9, Brabourne Road, Kolkata - 700 001
Email id: iwpho@iwpkatha.co.in Website: www.iwpkatha.com
Phone: 033 40012813 Fax: 033 - 22426799

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lacs)

| Particulars | CONSOLIDATED | | | | |
|---|-----------------|-----------------|-----------------|------------------|------------------|
| | Quarter ended | | Year Ended | | |
| | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | Audited | Unaudited | Audited | Audited | Audited |
| a) Revenue from Operations | 6,850.10 | 5,332.06 | 5,444.67 | 22,853.42 | 22,580.82 |
| b) Other Income | 48.29 | 5.85 | 34.56 | 65.04 | 65.72 |
| Total | 6,898.39 | 5,337.91 | 5,479.23 | 22,918.46 | 22,646.54 |
| Expenditure | | | | | |
| a) Cost of materials consumed | 3,710.01 | 3,394.88 | 3,425.59 | 13,493.23 | 13,773.88 |
| b) Purchase of Stock in Trade | (40.96) | 22.51 | 213.01 | 91.85 | 345.58 |
| c) (Increase) / decrease in stock in trade | 1,194.14 | (100.98) | (265.77) | 1,134.42 | 133.31 |
| d) Employee benefits expense | 586.68 | 585.08 | 650.19 | 2,356.68 | 2,318.05 |
| e) Finance Cost | 144.26 | 150.62 | 185.89 | 656.67 | 790.95 |
| f) Depreciation and amortisation expense | 66.67 | 106.17 | 78.45 | 385.20 | 333.65 |
| g) Other Expenses | 1,084.06 | 1,013.27 | 1,053.65 | 4,254.45 | 4,444.71 |
| Total | 6,744.86 | 5,171.55 | 5,341.01 | 22,372.50 | 22,140.13 |
| Share of Profit/ (Loss) of Joint Venture | (47.18) | (21.43) | 18.54 | 100.87 | 161.36 |
| Profit for the period before exceptional Items/Tax | 106.35 | 144.93 | 156.76 | 646.83 | 667.77 |
| Exceptional Item | - | - | - | - | - |
| Profit before tax | 106.35 | 144.93 | 156.76 | 646.83 | 667.77 |
| Tax Expense | | | | | |
| - Current | 53.24 | 45.23 | 51.30 | 152.00 | 142.50 |
| - Deferred Tax | 40.63 | (0.66) | 20.81 | 38.65 | (3.88) |
| Net Profit(+)/Loss(-) after tax (3-4) | 12.48 | 100.36 | 84.65 | 456.18 | 529.15 |
| Other Comprehensive Income | | | | | |
| A (i) Items that will not be reclassified to profit or loss | | | | | |
| (ii) Remeasurement of net defined benefit liability | 50.59 | (5.47) | 49.85 | 34.18 | (20.84) |
| (iii) Share of other comprehensive income through Joint Venture | (15.60) | - | (15.78) | (15.60) | (15.78) |
| (iv) Equity instruments through other comprehensive income, net | | - | - | - | - |
| (v) Income tax on the above items | (12.73) | 1.38 | (12.55) | (8.60) | 5.24 |
| Total other comprehensive income/(loss), net of tax | 22.26 | (4.09) | 21.52 | 9.98 | (31.38) |
| Total comprehensive income for the period | 34.74 | 96.27 | 106.17 | 466.16 | 497.77 |
| Paid-up Equity Share Capital (Face Value Rs.2/- per share) | 1,279.75 | 1,279.75 | 1,279.75 | - | 1,279.75 |
| Reserves excluding Revaluation Reserve | - | - | - | 35,049.78 | 34,679.57 |
| Earnings Per Share (EPS) (not to be annualised) | | | | | |
| a) Basic & Diluted EPS (Rs/ share in actuals) | 0.02 | 0.16 | 0.13 | 0.71 | 0.83 |

Place : Kolkata
Date: 30.05.2026



By Order of the Board

Bharat Mohta
Chairman and Managing Director
(DIN 00392090)



Statement of Consolidated Assets and Liabilities as at March 31, 2026

(Rs. In lacs)

| Particulars | CONSOLIDATED | |
|--|------------------|------------------|
| | 31.03.2026 | 31.03.2025 |
| | AUDITED | AUDITED |
| Assets | | |
| Non-Current Assets | | |
| a) Property, Plant and Equipment | 38,204.68 | 37,928.64 |
| b) Capital Work-in-Progress | 0.34 | 4.36 |
| c) Right to use assets | 389.94 | 526.71 |
| d) Financial Assets | | |
| i) Investments | 1,104.80 | 1,019.53 |
| ii) Other Financial Assets | 70.55 | 67.89 |
| e) Othr Non-Current Assets | 231.36 | 235.86 |
| | 40,001.67 | 39,782.99 |
| Current Assets | | |
| a) Inventories | 4,944.69 | 6,927.29 |
| b) Financial Assets | | |
| i) Trade Receivable | 4,659.45 | 4,816.99 |
| ii) Cash and Cash Equivalent | 82.92 | 231.23 |
| iii) Bank Balances other than (ii) above | 29.34 | 29.95 |
| iv) Loans | 21.52 | 19.58 |
| v) Other Fianacial Assets | - | - |
| c) Current Tax Asset (Net) | 59.36 | 54.56 |
| d) Other Current Assets | 3,024.74 | 2,286.10 |
| | 12,822.02 | 14,365.70 |
| Total Assets | 52,823.69 | 54,148.69 |
| Equity and Liabilities | | |
| a) Equity Share Capital | 1,279.75 | 1,279.75 |
| b) Other Equity | 35,049.78 | 34,679.57 |
| | 36,329.53 | 35,959.32 |
| Liabilities | | |
| Non-Current Liabilities | | |
| a) Financial Borrowing | | |
| i) Borrowing | 201.20 | 105.08 |
| ii) Lease Liabilities | 79.26 | 216.20 |
| iii) Others | 4.26 | 4.26 |
| b) Deferred Tax Liabilities (Net) | 7,391.64 | 7,344.40 |
| c) Provision | 38.01 | 58.73 |
| d) Other Non-Current Liabilities | 330.00 | 330.00 |
| | 8,044.37 | 8,058.67 |
| Current Liabilities | | |
| a) Financial Liabilities | | |
| i) Borrowing | 6,334.76 | 7,534.44 |
| ii) Lease Liabilities | 136.93 | 135.24 |
| iii) Trade Payables | | |
| Total outstanding dues of micro enterprise and small enterprise | 53.08 | 82.40 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 1,421.72 | 1,540.34 |
| iv) Others | 187.79 | 194.35 |
| b) Provisions | 49.40 | 71.88 |
| c) Current Tax Liabilities (Net) | - | - |
| d) other Current Liabilities | 266.11 | 572.05 |
| | 8,449.79 | 10,130.70 |
| Total Equity and Liabilities | 52,823.69 | 54,148.69 |

Place : Kolkata
Date: 30.05.2026

By Order of the Board


Bharat Mohta
 Chairman and Managing Director
 (DIN 00392090)



Statement of Consolidated Cash Flow for the Year ended March 31, 2026

(₹ in Lakhs)

| Particulars | Year Ended 31.03.2026 | | Year Ended 31.03.2025 | |
|---|--------------------------|-------------------|--------------------------|-----------------|
| | Audited | | Audited | |
| | | | | |
| Net profit before tax | | 646.83 | | 667.77 |
| Adjustment for | | | | |
| Depreciation | 385.20 | | 333.65 | |
| Interest Cost | 630.79 | | 765.38 | |
| Interest Received | (0.29) | | (0.25) | |
| Liabilities no longer required written back | (1.19) | | (21.49) | |
| Provision under expected credit loss | 9.30 | | 3.99 | |
| Unrealised Foreign Exchange Loss/(Gain) | (2.09) | | (10.60) | |
| Loss / (Gain) on Sale of Property Plant & Equipments | (0.41) | | (7.78) | |
| Loss / (Gain) on sale of Investment | - | 1,021.31 | | 1,062.90 |
| Operating Profit/(Loss) before working capital changes | | 1,668.14 | | 1,730.67 |
| Adjustment for | | | | |
| Trade and Other Receivables | (574.59) | | (210.33) | |
| Inventories | 1,982.60 | | (197.28) | |
| Trade and Other Payables | (547.73) | 860.28 | 206.28 | (201.33) |
| Cash generated for operations | | 2,528.42 | | 1,529.34 |
| Direct Tax Paid | | (156.80) | | (159.22) |
| Cash Flow before Exceptional Items | | 2,371.62 | | 1,370.12 |
| Exceptional Items | | - | | - |
| NET CASH FLOW FROM OPERATING ACTIVITIES | | 2,371.62 | | 1,370.12 |
| B) CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Investment in shares | | (100.87) | | (161.36) |
| Purchase of Fixed Assets | | (434.40) | | (325.60) |
| Sale of Fixed Assets | | 0.56 | | 17.31 |
| NET CASH USED IN INVESTING ACTIVITIES | | (534.71) | | (469.65) |
| C) CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Proceeds from Borrowings | | 40.00 | | 413.56 |
| Repayment of Borrowings | | (1,146.53) | | (402.91) |
| Repayment of Lease Liabilities | | (135.25) | | (0.05) |
| Dividend Paid | | (96.67) | | (63.60) |
| Interest paid (Net) | | (647.38) | | (775.06) |
| NET CASH USED IN FINANCING ACTIVITIES | | (1,985.83) | | (828.06) |
| NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C) | | (148.92) | | 72.41 |
| CASH AND CASH EQUIVALENTS AT START OF THE YEAR | | 261.18 | | 188.77 |
| CASH AND CASH EQUIVALENTS AT CLOSE OF THE YEAR | | 112.26 | | 261.18 |

Place : Kolkata

Date:- 30.05.2026

By Order of the Board

Bharat Mohta

Bharat Mohta

Chairman and Managing Director


(DIN 00392090)



- 1) The above financial results of the company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 30, 2026. The statutory auditors have carried out an audit of this financial results and has given unmodified opinion on the same.
- 2) The Consolidated results has been prepared in accordance to Equity Method as per Ind AS and includes our share of Profit in the Joint Venture Company i.e. M/s Agro and Spice Trading Pte Ltd, Singapore and its subsidiaries. The results of the Joint Venture Company for the quarter ended December 31, 2025 have been approved by the Company's Board of Directors but have not been subject to Audit or Review.
- 3) For the Financial Year 2025 -26, the Board has recommended a dividend of 10% i.e. Rs. 20 Paise Per Shares subject to the approval of the shareholders in the ensuing Annual General Meeting.
- 4) On November 21, 2025, the Government of India has implemented four new Labour Codes (the "Labour Codes"), including the Code on Wages, 2019, which amended the definition of "wages". Based on the best information available, the company carried out the estimation of gratuity and long-term compensated absences and recorded a provision of ₹ 13.63 Lakhs primarily arising from the change in "wages" definition. The company continues to monitor the finalization of the Central and State Rules, as well as any further clarifications issued by the Government on other aspects of the Labour Codes and will record appropriate accounting impact as and when such developments occur.
- 5) The figures for the quarter ended March 31, 2026 represents the derived figures between the audited figures in respect of the year ended March 31, 2026 and the unaudited published period to date figures upto December 31, 2025, which was subject to a limited review.
- 6) The previous period figures have been regrouped/rearranged wherever necessary.

Place : Kolkata
Date: 30.05.2026



By Order of the Board

Bharat Mohta
Chairman and Managing Director
(DIN 00392090)

