

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**TO THE BOARD OF DIRECTORS
ASCU ARCH TIMBER PROTECTION LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **ASCU ARCH TIMBER PROTECTION LIMITED** ("the Company"), for the quarter and nine month ended 31st December 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of 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.

For Batliboi, Purohit & Darbari

Chartered Accountants

Firm's Registration No.303086E

**Hemal Mehta**

Partner

Membership No. 063404

UDIN: 24063404BKCFVJ2688



Place: Kolkata

Date: 9th February, 2024

Statement of unaudited Financial Results for the Quarter and Nine Months ended 31st December 2023

Rs. in lakhs

Particulars	Quarter ended			Nine Months ended		Year Ended
	31st December 2023 Unaudited	30th September 2023 Unaudited	31st December 2022 Unaudited	31st December 2023 Unaudited	31st December 2022 Unaudited	31st March 2023 Audited
Income from Operations						
(a) Revenue from Operations	81.23	145.09	103.77	333.05	245.23	313.15
(b) Other Income	14.05	13.57	12.57	41.06	29.35	47.59
Total Income from operations (net)	95.28	158.66	116.34	374.11	274.58	360.74
Expenses						
(a) Cost of materials consumed	70.37	103.25	67.60	250.37	180.45	224.96
(b) Purchase of Stock in Trade	1.45	0.52	0.08	2.01	1.12	1.08
(C) Change in inventories of finished goods work-in-progress and stock-in-trade	(11.84)	(3.29)	2.94	(20.51)	(0.61)	0.58
(d) Employee benefits expense	8.95	8.68	7.36	25.45	24.48	33.52
(e) Finance costs	-	-	-	-	-	0.38
(f) Depreciation and amortisation expense	0.04	0.05	0.05	0.13	0.16	0.22
(g) Power & Fuel	0.43	0.54	0.37	1.62	1.89	2.86
(h) Other Expenses	20.20	21.97	19.55	64.81	59.32	80.98
Total expenses	89.60	131.72	97.95	323.88	266.81	344.58
Profit before exceptional items and tax	5.68	26.94	18.39	50.23	7.77	16.16
Exceptional Items-(Income) / Expenses	-	-	-	-	-	-
Profit after exceptional Items but before tax	5.68	26.94	18.39	50.23	7.77	16.16
Tax Expenses						
Current Tax	-	-	-	-	-	-
Tax for earlier years	-	-	-	-	-	1.44
Deferred Tax	3.54	3.41	3.06	10.34	0.68	3.81
Total Tax expenses	3.54	3.41	3.06	10.34	0.68	5.25
Profit for the period	2.14	23.53	15.33	39.89	7.09	10.91
Other comprehensive Income	-	-	-	-	-	-
Total comprehensive Income for the period	2.14	23.53	15.33	39.89	7.09	10.91
Paid-up Equity Share Capital (Face Value Rs.10/-)	81.00	81.00	81.00	81.00	81.00	81.00
Other Equity as per the latest audited Balance Sheet						657.16
Earning per share (EPS)						
Basic & Diluted (not annualised)*	0.26*	2.90*	1.89*	4.92*	0.88*	1.35

Notes to financial results:

- The unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 9 th February 2024. The Statutory Auditors of the Company have carried out a limited review of the said results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")
- Segment reporting as defined in Accounting Standard (Ind AS 108) is not considered applicable since Net Sales/Income from operation relates to only one Segment i.e. Timber Preservation Activity
- Figures for the previous periods/years have been regrouped/reclassified wherever necessary to conform to the current period's classification.

For and on behalf of Board of Directors

Ravi Agarwal
Ravi Agarwal
Wholetime Director
DIN : 00056650



Dated: 9th February, 2024