

Ascu Arch Timber Protection Ltd.

CIN : L29299WB1964PLC026250

Registered Office : P-46A, Radha Bazar Lane, 4th Floor, Kolkata -700001

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Statement of Audited Financial Results for the Quarter and Year ended 31st March 2024

Rs. in Lakhs

Particulars	Quarter ended			Year Ended	
	31st March 2024 Audited Refer Note 3	31st December 2023 Unaudited	31st March 2023 Audited Refer Note 3	31st March 2024 Audited	31st March 2023 Audited
Income from Operations					
(a) Revenue from Operations	180.27	81.23	67.92	513.32	313.15
(b) Other Income	15.64	14.05	18.24	56.70	47.59
Total Income from operations (net)	195.91	95.28	86.16	570.02	360.74
Expenses					
(a) Cost of materials consumed	79.48	70.37	44.51	329.85	224.96
(b) Purchase of Stock in Trade	0.10	1.45	(0.04)	2.11	1.08
(C) Change in inventories of finished goods work-in-progress and stock-in-trade	19.32	(11.84)	1.19	(1.19)	0.58
(d) Employee benefits expense	10.56	8.95	9.04	36.01	33.52
(e) Finance costs	0.36	-	0.38	0.36	0.38
(f) Depreciation and amortisation expense	0.05	0.04	0.06	0.18	0.22
(g) Power & Fuel	0.49	0.43	0.97	2.11	2.86
(h) Other Expenses	25.92	20.20	21.66	90.73	80.98
Total expenses	136.28	89.60	77.77	460.16	344.58
Profit before exceptional items and tax	59.63	5.68	8.39	109.86	16.16
Exceptional Items-(Income) / Expenses	-	-	-	-	-
Profit after exceptional Items but before tax	59.63	5.68	8.39	109.86	16.16
Tax Expenses					
Current Tax	7.42	-	-	7.42	-
Tax for earlier years	0.17	-	1.44	0.17	1.44
Deferred Tax	3.93	3.54	3.13	14.27	3.81
Total Tax expenses	11.52	3.54	4.57	21.86	5.25
Profit for the period	48.11	2.14	3.82	88.00	10.91
Other comprehensive Income	-	-	-	-	-
Total comprehensive Income for the period	48.11	2.14	3.82	88.00	10.91
Paid-up Equity Share Capital (Face Value Rs.10/-)	81.00	81.00	81.00	81.00	81.00
Other Equity				745.17	657.17
Earning per share (EPS)					
Basic & Diluted	5.94*	0.26*	0.47*	10.86	1.35
(not annualised)*					

Notes to financial results:

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 27th May, 2024.
- 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.
- The figures for the 3 months ended 31st March 2024 and corresponding 3 months ended 31st March 2023 are the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto third quarter of the respective financial years.
- Figures for the previous periods/years have been regrouped/reclassified wherever necessary to conform to the current period's classification.
- Statement of Cash Flow is attached as Annexure-I



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Notes to financial results

6. Statement of Assets & Liabilities

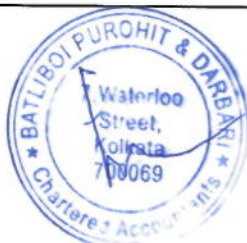
Rs. in Lakhs

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
	Audited	Audited
ASSETS		
Non - current assets		
Property, plant and equipment	4.14	4.32
Goodwill	1.00	1.00
Financial assets:		
(i) Investments	0.04	0.04
Other assets	10.98	11.39
Total	16.16	16.75
Current assets		
Inventories	12.67	7.87
Financial assets:		
(i) Investments	860.45	763.77
(ii) Trade receivables	24.49	21.93
(iii) Cash and cash equivalents	12.78	8.37
Other current assets	0.40	1.07
Current Tax Assets (Net)	-	0.16
Total	910.79	803.17
Total Assets	926.95	819.92
EQUITY AND LIABILITIES		
Equity		
Equity share capital	81.00	81.00
Other equity	745.17	657.17
Total	826.17	738.17
Liabilities		
Non-current liabilities		
Financial liabilities	-	-
Provisions	14.80	13.98
Deferred tax liabilities (net)	24.68	10.41
Total	39.48	24.39
Current liabilities		
Financial liabilities		
(i) Trade payables		
(a) MSME	-	20.24
(b) Other than MSME	11.06	11.30
(ii) Other Financial liabilities	7.12	8.46
Other Current Liabilities	35.40	15.98
Provisions	0.79	1.38
Current Tax liabilities (Net)	6.93	-
Total	61.30	57.36
Total Equity & Liabilities	926.95	819.92

For and on behalf of Board of Directors

Rajiv Agarwal
Whole-time Director
DIN : 00056656

Dated: 27th May, 2024



Statement of Cash Flow for year ended 31st March, 2024

Rs. in Lakhs		
Particulars	Year ended 31st March, 2024 Audited	Year ended 31st March, 2023 Audited
A. Cash flow from operating activities	109.86	16.16
Profit before tax and extraordinary items		
Adjustments for:		
Depreciation	0.18	0.22
Interest Income	(0.02)	-
Profit on Sale/Fair value of Investment	(56.68)	(41.77)
Finance Cost	0.36	0.38
Liability no longer required written back	-	(4.40)
Operating profit before Working Capital changes	53.70	(29.41)
Adjustments for change in:		
Trade and other receivable	(1.47)	47.69
Trade and other payable	(2.17)	(17.51)
Inventories	(4.81)	(2.00)
	45.25	(1.23)
Income Tax Paid/Refund	(0.50)	(3.77)
Net cash flow from/(used in) Operating Activities	44.75	(5.00)
B. Cash flow from Investing Activities		
Sale/(Purchase) of Investment	(40.00)	5.00
Interest Received	0.02	-
Net cash flow from/(used in) Investing Activities	(39.98)	5.00
C. Cash flow from Financing Activities		
Interest Paid	(0.36)	(0.38)
Net Cash flow from/(used in) Financing Activities	(0.36)	(0.38)
Net Increase / (Decrease) in cash and cash equivalents	4.41	(0.38)
Cash and cash equivalents at the beginning of the year	8.37	8.75
Cash and cash equivalents at the end of the year	12.78	8.37

