

**INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE
AUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE
REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE
REQUIREMENTS) REGULATIONS 2015, AS AMENDED**

**TO THE BOARD OF DIRECTORS OF
ASCU ARCH TIMBER PROTECTION LIMITED**

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date Financial Results of **ASCU ARCH TIMBER PROTECTION LIMITED** ("the Company"), for the quarter ended March 31, 2025 and for the year ended March 31, 2025 (the "Statement"), 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 ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit for the quarter and for the year ended March 31, 2025 and other comprehensive income for the quarter and for the year ended March 31, 2025 and other financial information of the Company for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 ("the ICAI") 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 is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 the assets of the 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the 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 a 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. Misstatements 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 risks of material misstatement of the Statement, whether due to fraud or 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, misrepresentations, 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 on whether the Company has adequate internal financial controls with reference to financials statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness of accounting policies used and the reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the 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 represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

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 during 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 Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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 **Batliboi, Purohit & Darbari**
Chartered Accountants
Firm's Registration No.303086E



Hemal Mehta
Partner
Membership No.063404
UDIN: 25063404BMJMG02571



Place: Kolkata
Date: 12th May, 2025

Ascu Arch Timber Protection Ltd.

CIN : L29299WB1964PLC026250

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Tel: 033-4051 3100, Fax: 033-40513326

Email : Kolkata.ascu@ascu.co.in

Website : www.ascuarchtimberprotectionltd.co.in

Statement of Audited Financial Results for the Quarter and Year ended 31st March 2025

Rs. in Lakhs

Particulars	Quarter ended			Year Ended	
	31st March 2025 Audited Refer Note 3	31st December 2024 Unaudited	31st March 2024 Audited Refer Note 3	31st March 2025 Audited	31st March 2024 Audited
Income from Operations					
(a) Revenue from Operations	110.41	97.17	180.27	481.41	513.32
(b) Other Income	17.43	16.42	15.64	68.66	56.70
Total Income from operations (net)	127.84	113.59	195.91	550.07	570.02
Expenses					
(a) Cost of materials consumed	56.85	56.74	79.48	302.23	329.85
(b) Purchase of Stock in Trade	0.03	0.16	0.10	1.93	2.11
(C) Change in inventories of finished goods work-in-progress and stock-in-trade	4.10	1.16	19.32	1.08	(1.19)
(d) Employee benefits expense	34.00	9.43	10.56	61.71	36.01
(e) Finance costs	0.92	-	0.36	0.92	0.36
(f) Depreciation and amortisation expense	0.09	0.10	0.05	0.37	0.18
(g) Power & Fuel	0.42	1.35	0.49	3.48	2.11
(h) Other Expenses	(6.38)	25.05	25.92	64.97	90.73
Total expenses	90.03	93.99	136.28	436.69	460.16
Profit before exceptional items and tax	37.81	19.60	59.63	113.38	109.86
Exceptional Items-(Income) / Expenses	-	-	-	-	-
Profit after exceptional Items but before tax	37.81	19.60	59.63	113.38	109.86
Tax Expenses					
Current Tax	5.39	1.06	7.42	12.55	7.42
Tax for earlier years	-	0.01	0.17	0.01	0.17
Deferred Tax	4.38	6.09	3.93	16.64	14.27
Total Tax expenses	9.77	7.16	11.52	29.20	21.86
Profit for the period	28.04	12.44	48.11	84.18	88.00
Other comprehensive Income	-	-	-	-	-
Total comprehensive Income for the period	28.04	12.44	48.11	84.18	88.00
Paid-up Equity Share Capital (Face Value Rs.10/-)	81.00	81.00	81.00	81.00	81.00
Other Equity				829.35	745.17
Earning per share (EPS)					
Basic & Diluted	3.46*	1.54*	5.94*	10.39	10.86
(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 12th May, 2025.
- 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 2025 and corresponding 3 months ended 31st March 2024 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



Notes to financial results

6. Statement of Assets & Liabilities

Rs. in Lakhs

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Audited	Audited
ASSETS		
Non - current assets		
Property, plant and equipment	5.02	4.14
Goodwill	1.00	1.00
Financial assets:		
(i) Investments	0.04	0.04
Other assets	10.98	10.98
Total	17.04	16.16
Current assets		
Inventories	13.28	12.67
Financial assets:		
(i) Investments	956.59	860.45
(ii) Trade receivables	15.37	24.49
(iii) Cash and cash equivalents	7.03	12.78
Other current assets	0.40	0.40
Current Tax Assets (Net)	-	-
Total	992.67	910.79
Total Assets	1,009.71	926.95
EQUITY AND LIABILITIES		
Equity		
Equity share capital	81.00	81.00
Other equity	829.35	745.17
Total	910.35	826.17
Liabilities		
Non-current liabilities		
Financial liabilities	-	-
Provisions	15.39	14.80
Deferred tax liabilities (net)	41.32	24.68
Total	56.71	39.48
Current liabilities		
Financial liabilities		
(i) Trade payables		
(a) MSME	5.03	-
(b) Other than MSME	8.51	11.06
(ii) Other Financial liabilities	5.35	7.12
Other Current Liabilities	9.95	35.40
Provisions	1.72	0.79
Current Tax liabilities (Net)	12.09	6.93
Total	42.65	61.30
Total Equity & Liabilities	1,009.71	926.95

For and on behalf of Board of Directors

Rajiv Agarwal
Whole-time Director
DIN : 00056650

Dated: 12th May, 2025



Statement of Cash Flow for year ended 31st March, 2025

Particulars	Rs. in Lakhs	
	Year ended 31st March, 2025 Audited	Year ended 31st March, 2024 Audited
A. Cash flow from operating activities	113.38	109.86
Profit before tax and extraordinary items		
Adjustments for:		
Depreciation	0.37	0.18
Interest Income	-	(0.02)
Profit on Sale/Fair value of Investment	(66.15)	(56.68)
Finance Cost	0.92	0.36
Liability no longer required written back	-	-
Insurance claim received	-	-
Operating profit before Working Capital changes	48.52	53.70
Adjustments for change in:		
Trade and other receivable	9.12	(1.47)
Trade and other payable	(23.22)	(2.17)
Inventories	(0.60)	(4.81)
	33.82	45.25
Income Tax Paid/Refund	(7.41)	(0.50)
Net cash flow from/(used in) Operating Activities	26.41	44.75
B. Cash flow from Investing Activities		
Sale/(Purchase) of Fixed Assets	(1.25)	
Sale/(Purchase) of Investment	(29.99)	(40.00)
Interest Received	-	0.02
Net cash flow from/(used in) Investing Activities	(31.24)	(39.98)
C. Cash flow from Financing Activities		
Interest Paid	(0.92)	(0.36)
Net Cash flow from/(used in) Financing Activities	(0.92)	(0.36)
Net Increase / (Decrease) in cash and cash equivalents	(5.75)	4.41
Cash and cash equivalents at the beginning of the year	12.78	8.37
Cash and cash equivalents at the end of the year	7.03	12.78

