

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
FINANCIAL RESULTS****TO THE BOARD OF DIRECTORS OF
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 ended June 30, 2025 ("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 ("the Listing Regulations").
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 and in compliance with Regulation 33 of the Listing Regulations. 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 stated in 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: 25063404BMJMKJ8276



Place: Kolkata

Date: August 11, 2025

Statement of unaudited Financial Results for the Quarter ended 30th June 2025

Rs. in Lakhs

Particulars	Quarter ended			Year Ended
	30th June 2025 unaudited	31st March 2025 Audited Refer Note 3	30th June 2024 unaudited	31st March 2025 Audited
Income from Operations				
(a) Revenue from Operations	60.49	110.41	146.10	481.41
(b) Other Income	16.87	17.43	15.87	68.66
Total Income from operations (net)	77.36	127.84	161.97	550.07
Expenses				
(a) Cost of materials consumed	40.68	56.85	101.80	302.23
(b) Purchase of Stock in Trade	0.49	0.03	0.54	1.93
(c) Change in inventories of finished goods work-in-progress and stock-in-trade	(1.85)	4.10	(0.19)	1.08
(d) Employee benefits expense	16.25	34.00	14.87	61.71
(e) Finance costs	0.09	0.92	-	0.92
(f) Depreciation and amortisation expense	0.08	0.09	0.09	0.37
(g) Power & Fuel	0.54	0.42	0.42	3.48
(h) Other Expenses	14.32	(6.38)	15.42	64.97
Total expenses	70.60	90.03	132.95	436.69
Profit before exceptional items and tax	6.76	37.81	29.02	113.38
Exceptional Items-(Income) / Expenses	-	-	-	-
Profit after exceptional Items but before tax	6.76	37.81	29.02	113.38
Tax Expenses				
Current Tax	-	5.39	3.40	12.55
Tax for earlier years	-	-	-	0.01
Deferred Tax	4.21	4.38	3.99	16.64
Total Tax expenses	4.21	9.77	7.39	29.20
Profit for the period	2.55	28.04	21.63	84.18
Other comprehensive Income	-	-	-	-
Total comprehensive Income for the period	2.55	28.04	21.63	84.18
Paid-up Equity Share Capital (Face Value Rs.10/-)	81.00	81.00	81.00	81.00
Other Equity as per latest audited Balance Sheet as at 31st March, 2025				829.35
Earning per share (EPS)				
Basic & Diluted	0.31*	3.46*	2.67*	10.39
*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 11th August, 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 quarter ended 31st March 2025 are the balancing figure between audited figures in respect of the full financial year upto 31st March 2025 and the published year to date figures upto 31st December, 2024.
- 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 the Board of Directors

Place: Kolkata
Dated: 11th August, 2025



Rajiv Agarwal
Rajiv Agarwal
Whole-time Director
DIN: 00096650