

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 half year ended 30th September 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.
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: 25063404BMJMRK5188



Place: Kolkata
Date: 13th November, 2025

Statement of unaudited Financial Results for the Quarter and Half year ended 30th September 2025

Rs. in lakhs

Particulars	Quarter ended			Half year ended		Year Ended
	30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income from Operations						
(a) Revenue from Operations	60.76	60.49	127.73	121.25	273.83	481.41
(b) Other Income	14.20	16.87	18.94	31.07	34.81	68.66
Total Income from operations (net)	74.96	77.36	146.67	152.32	308.64	560.07
Expenses						
(a) Cost of materials consumed	52.32	40.68	86.84	93.00	188.64	302.23
(b) Purchase of Stock in Trade	0.23	0.49	1.20	0.72	1.74	1.93
(C) Change in inventories of finished goods work-in-progress and stock-in-trade	(12.32)	(1.85)	(3.99)	(14.17)	(4.18)	1.08
(d) Employee benefits expense	16.25	16.25	3.41	32.50	18.28	61.71
(e) Finance costs	0.09	0.09	-	0.18	-	0.92
(f) Depreciation and amortisation expense	0.07	0.08	0.09	0.15	0.18	0.37
(g) Power & Fuel	1.59	0.54	1.29	2.13	1.71	3.48
(h) Other Expenses	15.58	14.32	30.88	29.90	46.30	64.97
Total expenses	73.81	70.60	119.72	144.41	252.67	436.69
Profit before exceptional items and tax	1.15	6.76	26.95	7.91	55.97	113.38
Exceptional Items-(Income) / Expenses	-	-	-	-	-	-
Profit after exceptional items but before tax	1.15	6.76	26.95	7.91	55.97	113.38
Tax Expenses						
Current Tax	0.35	-	2.70	0.35	6.10	12.55
Tax for earlier years	-	-	-	-	-	0.01
Deferred Tax	3.32	4.21	2.18	7.53	6.17	16.64
Total Tax expenses	3.67	4.21	4.88	7.88	12.27	29.20
Profit for the period	(2.52)	2.55	22.07	0.03	43.70	84.18
Other comprehensive Income	-	-	-	-	-	-
Total comprehensive Income for the period	(2.52)	2.55	22.07	0.03	43.70	84.18
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 latest audited Balance Sheet as at 31st March, 2025						829.35
Earning per share (EPS)						
Basic & Diluted	(0.31)*	0.31*	2.73*	-	5.40*	10.39
(not annualised)*						

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 the 13th November 2025. 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.
- Statement of Cash Flow is attached as Annexure-I

For and on behalf of Board of Directors

[Signature]
Ravi Agarwal
Whole-time Director
DIN : 00056650

Dated: 13th November, 2025



Notes to financial results

5. Statement of Assets & Liabilities

Rs. in Lakhs

PARTICULARS	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited
ASSETS		
Non - current assets		
Property, plant and equipment	4.89	5.02
Goodwill	1.00	1.00
Financial assets:		
(i) Investments	0.04	0.04
Other assets	25.98	10.98
Total	31.91	17.04
Current assets		
Inventories	26.65	13.28
Financial assets:		
(i) Investments	954.43	956.59
(ii) Trade receivables	11.37	15.37
(iii) Cash and cash equivalents	5.48	7.03
Other current assets	2.37	0.40
Current Tax Assets (Net)	0.97	-
Total	1,001.27	992.67
Total Assets	1,033.18	1,009.71
EQUITY AND LIABILITIES		
Equity		
Equity share capital	81.00	81.00
Other equity	829.38	829.35
Total	910.38	910.35
Liabilities		
Non-current liabilities		
Financial liabilities	-	-
Provisions	16.81	15.39
Deferred tax liabilities (net)	48.86	41.32
Total	65.67	56.71
Current liabilities		
Financial liabilities		
(i) Trade payables		
(a) MSME	27.97	5.03
(b) Other than MSME	12.98	8.51
(ii) Other Financial liabilities	5.12	5.35
Other Current Liabilities	7.00	9.95
Provisions	4.06	1.72
Current Tax liabilities (Net)	-	12.09
Total	57.13	42.65
Total Equity & Liabilities	1,033.18	1,009.71



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Statement of Cash flow for Half year ended 30th September, 2025

Particulars	Half year ended	Half year ended
	September 30, 2025 Unaudited	September 30, 2024 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before taxes	7.91	55.97
Adjustments for:		
Depreciation and amortisation expense	0.15	0.18
Profit on sale/fair value of investment	(30.93)	(32.27)
Finance cost	0.18	-
Liability no longer required written back	(0.14)	-
Operating profit/(loss) before working capital changes	(22.83)	23.88
Adjustments for Changes in Working Capital:		
Trade and other receivable	(12.98)	(21.89)
Trade and other payable	27.94	43.81
Inventories	(13.37)	(2.57)
	(21.24)	43.23
Income Tax Paid/Refund	(13.40)	(7.77)
Net cash flow from/(used in) operating activities	(34.64)	35.46
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Fixed Assets	-	(1.25)
Sale/(Purchase) of investments	33.09	(24.99)
Net cash flow from/(used in) investing activities	33.09	(26.24)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance cost	-	-
Net Cash flow from/(used in) financing activities	-	-
Net Increase / (Decrease) in cash and cash equivalents (A)+(B)+(C)	(1.55)	9.22
Cash And Cash Equivalents as at the beginning of the period	7.03	12.78
Cash And Cash Equivalents as at the end of the period	5.48	22.00

Note: Figures in brackets represent outflows.

