

Ref. No. : _____ Date : _____

NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 08TH ANNUAL GENERAL MEETING OF THE MEMBERS OF ARCHIT NUWOOD INDUSTRIES LIMITED (FORMERLY KNOWN AS ARCHIT NUWOOD INDUSTRIES PRIVATE LIMITED) WILL BE HELD ON TUESDAY THE 30TH DAY OF SEPTEMBER, 2025 AT 02:00 P.M. AT VILLAGE CHANDER KALLAN, DASHMESH NAGAR, BHUNA ROAD, TOHANA, FATEHABAD, HARYANA- 125120, INDIA, TO TRANSACT THE FOLLOWING BUSINESSES: -

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended on 31st March, 2025 together with the Schedules and Notes attached thereto, along with the Reports of the Board of Directors and Auditors thereon.
2. To appoint a director in place of Mr. Vineet Kumar (DIN: 07919259) Whole-Time Director of the Company who retires by rotation and being eligible, offer himself for re-appointment

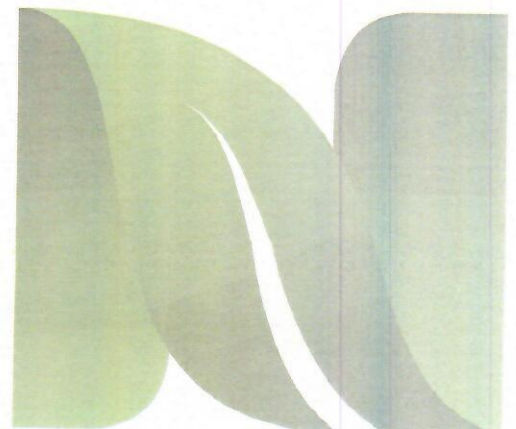
For and on behalf of Board of Directors
ARCHIT NUWOOD INDUSTRIES LIMITED
(FORMERLY KNOWN AS ARCHIT NUWOOD INDUSTRIES PRIVATE LIMITED)


(Rahul Kumar)
Company Secretary
M. No.: A69610

Address: 477/7, Jamalpur Road,
Aggarsain Chowk, Tohana,
Fatehabad, Haryana- 125120, India

Date: 03.09.2025

Place: Tohana



NOTES :

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE ONLY ON POLL INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING THE PROXY SHOULD BE DEPOSITED WITH THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING. A PERSON CAN ACT AS PROXY ON BEHALF OF MEMBERS NOT EXCEEDING FIFTY (50) AND HOLDING IN THE AGGREGATE NOT MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY. A MEMBER HOLDING MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY MAY APPOINT A SINGLE PERSON AS PROXY AND SUCH PERSON SHALL NOT ACT AS PROXY FOR ANY OTHER PERSON OR MEMBER.
2. Corporate members are requested to send a duly certified copy of the board resolution authorizing their representatives to attend and vote on their behalf at the meeting.
3. A Corporate member shall be deemed to be personally present only if it is represented in accordance with section 113 of the Companies Act, 2013 i.e. only if the corporate members sends certified true copy of the board resolution / power of attorney authorizing the representative to attend and vote at the Annual General Meeting;
4. Members are requested to notify promptly change in the address, if any, to the Company's Registered office.
5. Members/Proxies should bring their attendance slips duly filled in for attending the meeting.
6. Members may avail facility of nomination in terms of section 72 of the Companies Act, 2013, by nominating in the form SH-13 any person to whom their shares in the company shall vest in the event of their death.
7. All documents referred to in the notice, unless otherwise specifically stated will be available for members for inspection at the registered office of the company on all working days during business hours up to the date of this Annual General Meeting;
8. The route map of the venue of this Annual General Meeting is attached with this notice.

Received



Encl: -

1. Financial Statements along with Audit Report and Director's Report of the Company for the financial year ending on 31st March 2025.

For and on behalf of Board of Directors
ARCHIT NUWOOD INDUSTRIES LIMITED
(FORMERLY KNOWN AS ARCHIT NUWOOD INDUSTRIES PRIVATE LIMITED)



Rahul Kumar

(Rahul Kumar)

Company Secretary

M. No.: A69610

Address: 477/7, Jamalpur Road,
Aggarsain Chowk, Tohana,
Fatchabad, Haryana- 125120, India

Date: 03.09.2025

Place: Tohana

Form No. 11

PROXY FORM

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of Member(s):	
Registered Address:	
Folio No.:	
E-mail Id:	

I/We, being the member/holder(s) of equity shares of Archit Nuwood Industries Limited (*Formerly Known as Archit Nuwood Industries Private Limited*), hereby appoint:

1. Name: _____
Address: _____
Email-id: _____
Signature: _____, or failing
him/her
2. Name: _____
Address: _____
Email-id: _____
Signature: _____, or failing
him/her
3. Name: _____
Address: _____
Email-id: _____
Signature: _____, or failing
him/her

as my / our proxy to attend and vote (on a poll) for me/us and on my / our behalf at the 8th Annual General Meeting of the Company to be held on Tuesday, the 30th day of September, 2025 at 02:00 P.M. at Village Chander Kallan, Dashmesh Nagar, Bhuna Road, Tohana, Fatehabad, Haryana 125120, India and at any adjournment thereof in respect of such resolutions as are indicated below:

S. No.	Particulars	Optional	
	Special Business	For	Against
1.	To receive, consider and adopt the Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended on 31 st March, 2025 together with the Schedules and Notes attached thereto, along with the		

	Reports of the Board of Directors and Auditors thereon.		
2.	To appoint a director in place of Mr. Vineet Kumar (DIN: 07919259) Managing Director of the Company who retires by rotation and being eligible, offer himself for re-appointment		

Signed this _____ day of _____ 2025

Revenue
Stamp Re. 1/

Signature of Member(s) _____

Signature of Proxy holder(s) 1. _____

2. _____

3. _____

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

ATTENDANCE SLIP
(Please fill in the Attendance Slip and hand it over at the entrance of the meeting hall)
08th Annual General Meeting 30th September, 2025

Folio No: _____

Name: _____

Address: _____

I certify that I am a registered member/proxy for the registered member of the Company.

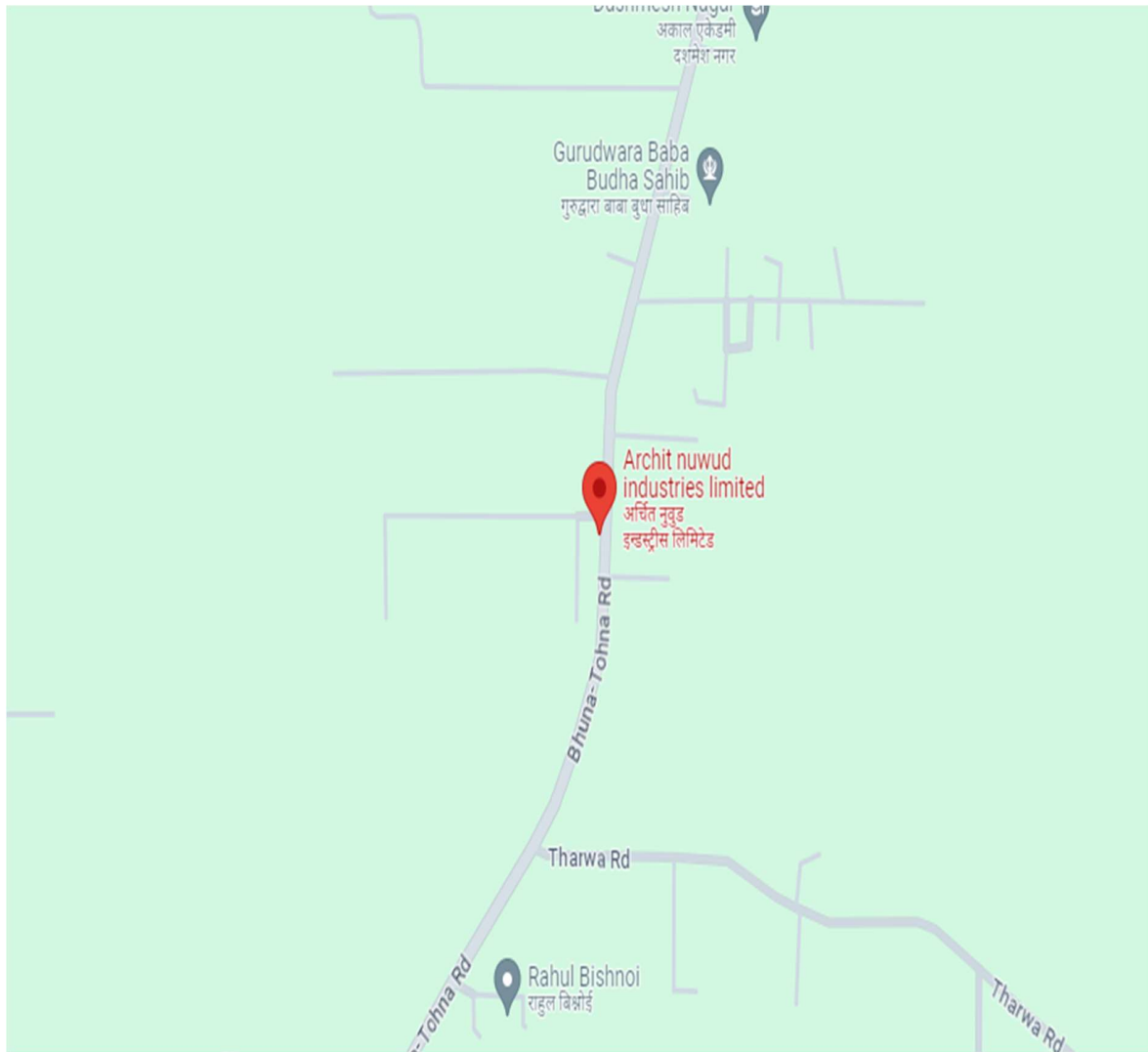
I hereby record my presence at the Annual General Meeting of the Company on Tuesday, 30th September, 2025.

First / Sole holder / Proxy

Second holder / Proxy

Third holder / Proxy

Route map to the venue of the AGM



Ref. No. : _____ Date : _____

DIRECTOR'S REPORT

Dear Members,

Your Directors are pleased to present their 08th Annual Report on the business and operations of the company, along with the Audited Financial Statement and the Auditors' Report thereon of your company for the financial year ended on March 31st, 2025. The consolidated performance of the Company and its Subsidiary Company has been referred to wherever required.

Financial Results

(Amount Rs. in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	March 31 st , 2025	March 31 st , 2024	March 31 st , 2025	March 31 st , 2023
Net Sales / Revenue from operations	14,348.21	18,396.09	16,127.06	19,701.40
Other Income	284.97	150.84	285.13	152.08
Total Revenue	14,633.19	18,546.93	16,412.19	19,853.48
Total Expenditure	14,692.76	13,520.39	15,703.11	14,156.39
Profit / (Loss) before Exceptional & Extraordinary items and tax	(59.57)	5,026.54	709.08	5,697.09
Exceptional Items	—	(1,471.84)	—	(1,587.69)
Profit / (Loss) before Extraordinary items and tax	(59.57)	6,498.38	709.08	7,284.78
Extraordinary Items (Investment written off)	—	—	—	—

Profit/(Loss) before tax	(59.57)	6,498.38	709.08	7,284.78
Current tax	—	1,219.36	130.01	1,331.11
Deferred tax	12.70	324.64	10.82	309.79
Net Profit / (Loss) after Tax	(72.27)	4,954.38	568.24	5,643.87
Earning per Equity Share (in rupees):				
1. Basic	(0.28)	35.59	4.08	40.54
2. Diluted	(0.28)	35.59	4.08	40.54

Result of operation and the state of Company's Affairs

During the financial year 2024-25 the Company took various steps to expand its business and implemented strategies for future growth.

Standalone

During the year under review, your Company achieved revenue from operations of ₹14,348.21 Lakhs as against ₹18,396.09 Lakhs in the previous year, reflecting a decline of **22.00%**. The Company reported a net loss of ₹72.27 Lakhs for the financial year 2024-25 as compared to a net profit of ₹4,954.38 Lakhs in the previous year. This represents an adverse variance of **101.46%** over the previous year's performance.

Consolidated

As per the Consolidated Financial Statements, the Company recorded revenue from operations of ₹16,127.06 Lakhs as against ₹19,701.40 Lakhs in the previous year, reflecting a decline of 18.14%. The net profit for the year stood at ₹568.24 Lakhs as compared to ₹5,643.87 Lakhs in the previous year, representing a decline of approximately 90% in profitability.

Subsidiary and Joint Venture

The Company has not formed any new subsidiary, joint venture, or associate company during the year under review. However, the Company continues to have one Wholly-Owned Subsidiary, namely *Archit Panels Private Limited*.

During the year under review, the Wholly-Owned Subsidiary achieved revenue from operations of ₹2,522.47 Lakhs as against ₹2,090.23 Lakhs in the previous year, reflecting a growth of 20.68%. The profit after tax for the financial year 2024-25 stood at ₹639.92 Lakhs as compared to ₹689.50 Lakhs in the previous year, representing a decline of 7.19%.

Hence the Company has one wholly-owned subsidiary company named as Archit Panels Private Limited as on 31st March 2025, other than that Company has no Subsidiary/Joint Ventures/Associate Companies. Form AOC-1 for Joint Venture Company is attached herewith as **Annexure-I**.

Standalone and Consolidated Financial Statement

The Standalone Financial Statements and Consolidated Financial Statements of the Company for the financial year 2024-25 have been prepared in compliance with the applicable provisions of the Companies Act, 2013 and in accordance with the applicable Accounting Standards, and form part of this Annual Report. Shareholders interested in obtaining a copy of the audited annual accounts of the Wholly-Owned Subsidiary Company may request the same through the Company Secretary. Pursuant to Section 129(3) of the Companies Act, 2013 read with Rule 5 of the Companies (Accounts) Rules, 2014, a statement containing the salient features of the financial statements of the Company's Wholly-Owned Subsidiary, in Form AOC-1, is annexed to this Report as **Annexure-I**.

Market Leadership and Strategic Focus

The company holds a pioneering presence in India and has played a pivotal role in establishing a nationwide market for MDF products. As a one of the in the production and distribution of MDF products, the Company is the preferred partner for numerous real estate projects, offices, and home builders. We maintain our focus on offering a comprehensive product range, catering to clients across all price points, and consistently strengthening our market share in the organized sector through our Pan-India distribution network. We are continuously expanding our dealer network across the country. We ensure a presence across various price segments, meeting the diverse needs of customers in high-end, mid-market, and value-for-money segments. With our extensive Pan-India distribution network, our products are readily available in almost every part of the country.

Change(s) in the nature of business

There has been no change in the nature of business of the Company during the year under review.

Dividend

The Board of Directors, with view to maintain the liquidity for the expansion of business in near future, decided not to recommend any dividend for the financial year 2024-25.

Transfer to General Reserve

During the year under review, Company has not transferred any amount to any reserve and keeps profit in profit and loss account.

Change in Share Capital

During the year under review there is no change made in the share capital:

AUDITORS AND AUDITOR'S REPORT

(I) Statutory Auditor

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and the rules framed thereunder, M/s Aneja Kamboj & Co., Chartered Accountants, (FRN: 013748N) was appointed as the Statutory Auditor of the company on 16th July, 2024, for the period of five years i.e. from the conclusion of Annual General Meeting for the financial year 2024-25 till the conclusion of Annual General Meeting for the financial year 2028-29.

Hence, M/s Aneja Kamboj & Co., Chartered Accountants, (FRN: 013748N) shall act as a statutory auditor of the company for the financial year 2025-26.

However, the notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark or disclaimer.

(II) Cost Audit

During the year under review, maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Companies Act, 2013 are not applicable for the business carried out by the Company.

(III) Secretarial Audit

During the year under review, requirement of Secretarial audit as prescribed under the provisions of Section 204 of the Companies Act, 2013 is not applicable to the Company.

(IV) Internal Audit

During the year under review, requirement of Internal audit as prescribed under the provisions of Section 138 of the Companies Act, 2013 is not applicable to the Company.

DEPOSITS

During the Financial Year 2024-25, your company has not accepted any deposit within the meaning of Section 76 of the Companies Act, 2013 read together with the Companies (Acceptance of Deposits) Rules, 2014.

Fraud Reporting

No frauds have been reported by the auditors of the company to the audit committee or the board of directors under sub-section (12) of section 143 of the Companies Act, 2013, during the financial year 2024-25.

Risk Management Policy

The company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. However, company is not facing any risk which is threatening the existence of the company. The company's internal control systems are commensurate with the nature of its business and the size and complexity of its operations. These are routinely tested and certified by Statutory as well as Internal Auditors. Significant audit observations and follow up actions thereon are reported to the Board. The Board of Directors reviews adequacy and effectiveness of the company's internal control environment and monitors the implementation of audit recommendations.

Weblink of the Annual Return

The Company does not have any website, so the company cannot place a copy of the annual return on website as required under Section 134(3) (a) of the Companies Act, 2013 as amended from time to time.

Directors and Key Managerial Personnel

(I) Details of the Directors and Key Managerial Personnel

The details of the directors and key managerial personnel of the company as on 31.03.2025 are provided as follows:

S. No.	Name of Director or KMPs	Designation
1.	Mr. Prem Chand	Chairman and Director
2.	Mr. Vinod Kumar Singla	Managing Director
3.	Mr. Vineet Kumar	Whole-Time Director
4.	Mr. Ravinder Sharma	Director
5.	Ms. Anisha Modi	Independent Director
6.	Ms. Roopa Garg	Independent Director
7.	Mr. Sahil Arora	Independent Director
8.	Mr. Ajay Kumar	Independent Director
9.	Ms. Vaidehi	Chief-Financial Officer
10.	Mr. Rahul Kumar	Company Secretary

(II) Changes in Directors and Key Managerial Personnel

Following changes were made in the constitution of the Board of directors and KMPs of the Company, during the Financial Year 2024-25.

- a) Mr. Vineet Kumar (DIN: 07919259) resigned from the position of the Chief-Financial Officer of the company w.e.f. 03.07.2024.
- b) Ms. Vaidehi (PAN: ASAPV1378C) appointed as a Company Secretary of the company w.e.f. 06.07.2024.

(III) Directors liable to retire by rotation

During the period under review, Mr. Vineet Kumar (DIN: 07919259), Whole-Time Director of the company is liable to retire by rotation at the ensuing Annual General Meeting ("AGM") pursuant to the provisions of Section 152 of the Companies Act, 2013 read with the Companies (Appointment and Qualifications of Directors) Rules, 2014 and being eligible offer himself for reappointment. Appropriate resolution for his re-appointment will be placed for the approval of shareholders of the company at the ensuing AGM.

(IV) Independent Directors

Pursuant to provisions of Section 149(6) and section 134(3)(d) of Companies Act, 2013 Your Company has received declarations from all the Independent Directors confirming that they meet the criteria of

independence as prescribed under the provisions of Companies Act, 2013 read with the Schedules and Rules issued thereunder.

In the opinion of the Board, Independent Directors fulfill the conditions specified in Companies Act, 2013 read with Schedules and Rules issued thereunder and are independent from management.

The guidelines for selection of Independent Directors are as set out below:

The Board Nomination and Remuneration Committee (“Committee”) oversees the Company’s nomination process for Independent Directors and in that connection to identify, screen and review individuals qualified to serve as an Independent Director on the Board.

Process for selection

The Committee may act on its own in identifying potential candidates. The Committee shall review and discuss details pertaining to candidates and will conduct evaluation of candidates in accordance with the process that it sees fit and appropriate and thereafter pass on its recommendation for nomination to the Board.

Number of the meeting of the Board of Directors

During the year under review 10 (Ten) Board meeting held.

Managerial Remuneration

During the financial year 2024-25, the company has not employed any employee who is in receipt of remuneration in excess of the limit prescribed under the provisions of Rule 5 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

Audit Committee

As per requirement under the provisions of Section 177 of Companies Act, 2013, the Committee of the Board named as “**AUDIT COMMITTEE**” is duly constituted and consisting of Ms. Anisha Modi, Independent Director as Chairman, Mr. Sahil Arora, Independent Director and Mr. Vinod Kumar Singla, Managing Director as its members.

The role of the Audit Committee includes the oversight of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible. Reviewing with the management the annual financial statements before submission to the board for approval and reviewing with the management, performance of statutory auditors, the adequacy of internal control system.

Nomination and Remuneration Committee

The Board of Directors of the company have constituted the Nomination and Remuneration Committee to comply with the provision of Section 178 of the Companies Act, 2013 read with rule 6 of The Companies (Meeting of Board and its Powers) Rules, 2014 and consisting of Ms. Roopa Garg, Independent Director as Chairman, Mr. Sahil Arora, Independent Director Ms. Anisha Modi, Independent Director and Mr. Vineet Kumar, Whole-Time Director as its members.

The Nomination and Remuneration Committee shall formulate the criteria for determining qualification, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.

Remuneration paid to Executives and Non-Executives Directors

- i) The Remuneration paid to Executive and Non-Executive Directors shall be recommended by the Nomination and Remuneration Committee and to be approved by the Board of Directors, subject to the subsequent approval by the shareholders at the General Meeting or Central Government, as the case maybe.
- ii) The remuneration for Executives Directors shall be arrived by considering various factors such as qualification, experience, expertise and prevailing remuneration in the industry, future contribution and the financial position of the Company.
- iii) The elements of the remuneration and limits are as per Section 178, 197 and Section V of the Companies Act, 2013.
- iv) The Non-Executive and Executive Directors may receive remuneration by way of fees for attending meetings of Board or Committee thereof. Provided that the amount of such fees shall not exceed Rs. 1,00,000/- per meeting of the Board or Committee or such amount as may be prescribed by the Central Government from time to time.
- v) Independent Directors shall not be entitled to stock options or bonus, pension or incentives.

Stakeholder Relationship Committee

The Board of Directors of the company have constituted the Stakeholder Relationship Committee to comply with the provision of Section 178 of the Companies Act, 2013 read with applicable rules of The Companies (Meeting of Board and its Powers) Rules, 2014 and consisting of Ms. Anisha Modi, Independent Director as Chairman, Mr. Ajay Kumar, Independent Director and Mr. Vineet Kumar, Whole-Time Director as its

members.

The Stakeholder Relationship Committee consider and resolve the grievances of security holders of the company.

Vigil Mechanism / Whistle Blower Policy

Your Company has a Vigil Mechanism in place as required under Section 177(9) of the Companies Act, 2013. The policy comprehensively provides an opportunity for any employee / Director of the company to raise any issue concerning breaches of law, accounting policies or any act resulting in financial or reputation loss, misuse of office or suspected or actual fraud. No matter was reported during the year under review.

Particulars of Loans, Guarantees & Investments u/s 186

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review.

However, the Company had earlier provided a guarantee for the working capital facilities availed by its Wholly-Owned Subsidiary, Archit Panels Private Limited, up to an amount of ₹9,00,00,000/-.

Particulars of contracts or arrangements with related parties:

The related party transactions that were entered into during the financial year 2024-25 were on an arm's length basis and in the ordinary course of business. During the year under review, the Company has not entered into any arrangements/ transactions with related parties that could be considered material in accordance with Section 188(1) of the Companies Act, 2013. The particulars of contracts or arrangements with related parties in Form AOC-2, as required under Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014, are annexed herewith as “**Annexure-II**”. There are no materially significant related party transactions entered into by the Company that may have potential conflicts with the interests of the Company.

Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

During the year under review, no significant or material orders were passed by the Regulators, Courts or Tribunals which could affect the going concern status and future operations of the Company except the following:

i) On 26th April, 2024, the Company filed its Draft Red Herring Prospectus (DRHP) with the Bombay Stock Exchange (BSE) for obtaining in-principle approval for listing on the SME platform of BSE. Subsequently, on 5th August, 2024, the Company received the in-principle approval for the said listing.

ii) However, on 27th August, 2024, the Company received a communication from BSE seeking further clarifications. The Company promptly responded on the same day. Despite the timely reply, on 28th August, 2024, another communication was received from BSE stating that the IPO was being put on hold.

iii) After receipt of the aforesaid communication, the Company actively addressed the queries and submitted the necessary clarifications/documents from time to time for removal of the hold on the IPO. However, despite the Company's timely submissions, on 29th April, 2025, BSE withdrew the in-principle approval for listing on its SME platform.

The Company is currently evaluating alternative options for fund raising and future listing, and the Board remains committed to exploring suitable opportunities in the interest of the stakeholders.

Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

There are no significant and material changes and commitments, affecting the financial position of the company which has occurred between the end of the financial year i.e. March 31, 2025 and the date of this report.

Human Resources

The professionally qualified and experienced employees of the company helped during the period under review to render efficient services to its clients and also maintained its project execution track record. The company believes that the quality of services delivered by its employees is among the best in the industry and helps the company in getting new orders and executing the projects in hand. The company regularly provides opportunities to its employees to enhance their skills and knowledge both through external and internal training sessions at regular intervals.

Insurance

All the assets of the company are adequately insured against the burglary, fire, earthquake, storm, flood, etc. and other risks which considered essential by the management.

Conservation of energy and technology absorption and foreign exchange earnings and outgo

As required by Rule 8 of The Companies (Accounts) Rules, 2014 the Particulars relating to the conservation of energy, technology absorption and foreign exchange earnings and outgo, are as follows:

A. Particulars relating to Conservation of energy:

For reducing the consumption of power and fuel company reduced the idle running time of Machines and other electronic items in the plants. Along with power and fuel, company has installed solar panels on test basis at its

some Units in order to make its manufacturing process more environment friendly. Company also made capital investment keeping in view energy conservation.

B. Particulars relating to Technology Absorption:

During the year under review, the company has suitably incurred expenditure on Technology Absorption and on Research and Development and With the help of above, The Company has been able to handle a large portfolio of products and maintaining its quality standards.

C. Foreign Exchange Earning & Outgo during the FY' 2024-25:

Earnings: NIL

Outgo : Rs. 66,327.94

Corporate Social Responsibilities (CSR)

For your Company, Corporate Social Responsibility means the integration of Social, environmental and economic concerns in its business operations. CSR involves operating Company's business in a manner that meet or exceeds the ethical, legal and commercial expectations that society has from business.

In compliance with Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules 2014, the company has established Corporate Social Responsibility (CSR) Committee and statutory disclosures with respect to the CSR Committee and CSR Annual Report are given in **Annexure – III**.

The composition of the CSR Committee is detailed in the annual report on CSR activities. The average net profits of the Company for the last three financial years amounted to Rs. 29,56,99,316.10/-, and the prescribed CSR expenditure for the year under review is Rs. 59,13,986.32/- (i.e., 2% of the average net profits for the last three financial years).

During the year under review, the Company had spent Rs. 62,05,132/- on CSR projects, resulting in an excess expenditure of the statutory requirement. The Board of Directors of the Company has decided not to set off the excess expenditure of against the CSR obligations of future years.

The CSR Policy of your company outlines the Company's philosophy for undertaking socially useful programs and projects through CSR Trust for welfare and sustainable development of the community.

Safety and Welfare

The company always seeks to ensure the safety and welfare of the employees. Adequate checks and reviews are done time to time in order as it has always been of paramount importance to the company. The company has congenial and worker friendly environment.

Directors' responsibility statement

Pursuant to the requirement under section 134(3)(c) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed:

1. In preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
2. The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
3. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
4. The Directors have prepared the annual accounts on a going concern basis
5. The Directors has devised a system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Internal financial control and its adequacy

The company has an adequate system of internal financial control framework with reference to the financial statements and it's reporting, and also relating to the purchase of stores, raw materials, plant & machineries, equipment's and various components and for the sale of goods commensurate with the size of the company and the nature of business.

During financial year 2024-25, such controls were tested and no reportable material weakness in the design or operation was observed.

Compliance with Secretarial Standard

The company has duly complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Meeting of the Board of Directors (SS-1) and General Meetings (SS-2)

Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has complied with provisions relating to the constitution of Internal Complaints Committee to redress complaints received regarding sexual harassment under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The Company conducts sessions for employees to build awareness amongst employees about the Policy and the provisions of Prevention of Sexual Harassment of Women at Workplace Act.

During the year there is no complaint received by the Company under Sexual Harassment at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Proceeding under the Insolvency and Bankruptcy Code, 2016

During the FY' 2024-25 neither any application was made nor any proceeding was pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) as at the end of the financial year.

The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the banks or financial institutions along with the reasons thereof:

Not Applicable.

Acknowledgement

The Board of Directors takes this opportunity to thank the customers and vendors, and express their sincere gratitude and deep appreciation for the co-operation and assistance given by the Bankers, Financial Institution, Central and State governments and other agencies for their continued support, co-operation and contribution during the year under review.

The Board of Directors also wishes to place on record their sincere appreciation for the services rendered by all the employees of the company and is thankful to the shareholders for their continued patronage.

**For and on behalf of the Board of Directors of
Archit Nuwood Industries Limited
(Formerly Known as Archit Nuwood Industries Private Limited)**

Date: 03.09.2025

Place: Tohana

(Prem Chand)

Chairman

DIN – 02451816

Address: 477/7, Jamalpur Road,

Aggarsain Chowk, Tohana,

Fatehabad, Haryana- 125120, India

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of
Companies (Accounts) Rules, 2014)

**Statement containing salient features of the financial statement of
subsidiaries/associate companies/joint ventures**

Part “A”: Subsidiaries (NOT APPLICABLE)

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Sl. No.	Particulars	Details
1	Name of the subsidiary	Archit Panels Private Limited
2	The date since when subsidiary was acquired	30.10.2023
3	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	31.03.2025
4	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	N.A.
5	Share capital	10,00,000/-
6	Reserves & surplus	15,24,76,000
7	Total assets	86,40,31,000
8	Total Liabilities	86,40,31,000
9	Investments	NIL
10	Turnover	25,22,47,000
11	Profit before taxation	7,68,05,000
12	Provision for taxation	NIL
13	Profit after taxation	6,39,92,000
14	Proposed Dividend	NIL
15	Extent of shareholding (in percentage)	100%

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations: N.A.
- Names of subsidiaries which have been liquidated or sold during the year: N.A.

Part “B”: Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to associate companies and joint ventures: The company has no associate or joint venture company.

1. Names of associates or joint ventures which are yet to commence operations – Nil
2. Names of associates or joint ventures which have been liquidated or sold during the year – Nil

***For and on behalf of the Board of Directors of
Archit Nuwood Industries Limited
(Formerly Known as Archit Nuwood Industries Private Limited)***

(Rahul Kumar)
Company Secretary
M.No. A69610

(Vinod Kumar Singla)
Managing Director
DIN: 07920833

(Vineet Kumar)
Whole-Time Director
DIN: 07919259

Annexure-II

Form No. AOC-2

**(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies
(Accounts) Rules, 2014)**

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: Nil

2. Details of material contracts or arrangement or transactions at arm's length basis are as given below:

S. No.	Name of the related party and nature of relationship	Nature of contract/ arrangement/ transactions	Duration of Contracts/ arrangements/ transactions	Salient Terms of the Contract /arrangement s/ transactions including the value, if any	Date(s) of Approval by the Board, if any	Amount Paid as advances, if any
NIL	NIL	NIL	NIL	NIL	NIL	NIL

***For and on behalf of the Board of Directors of
Archit Nuwood Industries Limited
(Formerly Known as Archit Nuwood Industries Private Limited)***

(Rahul Kumar)
Company Secretary
M. No. A69610

(Vinod Kumar Singla)
Managing Director
DIN: 07920833

(Vineet Kumar)
Whole-Time Director
DIN: 07919259

ANNUAL REPORT ON CSR ACTIVITIES**1. Brief outline on CSR Policy of the Company.**

The Company's CSR Policy contains activities are primarily in the areas of Environment, Education, Health-Care, Animal Welfare, eradication of hunger and others as mentioned in schedule VII of the Companies Act, 2013. The company has designed and implemented social projects, in consultation with local communities, to have a meaningful impact on their lives. The company's CSR projects are implemented in a structured manner, with clear objectives, plans, targets and with robust monitoring and evaluation parameters. The Stakeholder engagement and shared value creation are the foundation of the CSR programmes of the company.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Ms. Anisha Modi	Independent Director	4	4
2.	Mr. Sahil Arora	Independent Director	4	4
3.	Mr. Vinod Kumar Singla	Managing Director	4	4

3. Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: N.A
4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable
5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	2024-25	NIL	NIL
	Total	NIL	NIL

6.	Average net profit of the company as per section 135(5):	Rs. 30,67,27,143.95/-
7(a).	Two percent of average net profit of the company as per section 135(5):	Rs. 61,34,542.90/-
7(b).	Surplus arising out of the CSR projects or programmes or activities of the previous financial years	NIL
7(c).	Amount required to be set off for the financial year, if any:	NIL
7(d).	Total CSR obligation for the financial year (7a+7b-7c).	Rs. 61,34,542.90/-

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount (in Rs.)	Date of transfer	Name of the Fund	Amount	Date of transfer
62,05,132/-	NIL	NIL	NIL	NIL	NIL

(b) Details of CSR amount spent against ongoing projects for the financial year: N.A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No)	Location of the project	Project duration	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
				State.	District.					CSR Registration number.
1	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
									-	-

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule	Local area (Yes/ No).	Location of the project.		Amount spent for the project	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR

		VII to the Act.				(in Rs.).			registration number.
1.	Promoting Education and Skill Development	Education	Yes	State: Haryana, District: Fatehabad	11,00,000	No	BRM Education & Welfare	CSR00022647	
2.	Promoting Animal Welfare	Animal Welfare	Yes	State: Haryana, District: Tohana	6,92,132	No	Shree Krishan Gaushala	CSR00068183	
3.	Eradicating Hunger	Eradicating Hunger	No	State: Punjab, District: Sangrur	1,01,000	No	All India Pingalwara Charitable Society	CSR00013643	
4.	Promoting Education and Skill Development	Education	Yes	State: Haryana, District: Fatehabad	41,11,000	No	Lala Kundan Memorial Society	CSR00009929	
5.	Promoting health care including preventive health care	Promoting health care including preventive health care	No	State: Rajsthan District: Sarohi	2,01,000	No	Rajyoga Education and Research		
	Total				62,05,132				

(d) Amount spent in Administrative Overheads: NIL

(e) Amount spent on Impact Assessment, if applicable: **Not Applicable**

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): **Rs. 62,05,132/-**

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	61,34,542.90/-
(ii)	Total amount spent for the Financial Year	62,05,132/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	70,589.10/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	70,589.10/-

9. (a) Details of Unspent CSR amount for the preceding three financial years: Not Applicable

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Not Applicable

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year. **NOT APPLICABLE**

(Asset-wise details).

- a. Date of creation or acquisition of the capital asset(s).
- b. Amount of CSR spent for creation or acquisition of capital asset.
- c. Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
- d. Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5).

Not Applicable: During the Year company has spent more than it's CSR Obligation.

For and on behalf of the Board of Directors of

Archit Nuwood Industries Limited

(Formerly Known as Archit Nuwood Industries Private Limited)

(Vinod Kumar Singla)

Managing Director

DIN: 07920833

(Roopa Garg)

Chairman of the CSR Committee

DIN: 01277052



ANEJA KAMBOJ & Co.

Chartered Accountants

787, NHBC, Sector-13, Karnal, Haryana

Mob: 9729592959

e mail: camohitkamboj@gmail.com

Independent Auditor's Report

To the Members of Archit Nuwood Industries Limited (the "Company")

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Archit Nuwood Industries Limited** ("the Company"), which comprise the Balance Sheet as at **31 March 2025**, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the **Companies Act, 2013** ("the Act") in the manner so required and give a **true and fair view** in conformity with the accounting principles generally accepted in India, including the **Indian Accounting Standards (Ind AS) specified under Section 133 of the Act**, of the state of affairs of the Company as at **31 March 2025**, its loss, changes in equity and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the **Standards on Auditing (SAs)** specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities section of our report. We are independent of the Company in accordance with the **ICAI Code of Ethics**, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the SAs. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters reporting is required for listed entities under SA 701. As the Company is an **unlisted** entity, reporting of key audit matters is **not mandated** unless required by law/regulation; accordingly, we have **not** included a separate section on key audit matters.



Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the **other information**. The other information comprises the information included in the annual report, but does not include the standalone financial statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance thereon. In connection with our audit, our responsibility is to read the other information and, if we conclude that there is a material misstatement of this other information, we are required to report that fact.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section **134(5)** of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Ind AS specified under Section **133** of the Act. This responsibility also includes maintenance of adequate accounting records; safeguarding of assets; prevention and detection of frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

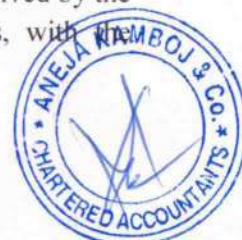
Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain **reasonable assurance** about whether the standalone financial statements as a whole are 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. A description of the auditor's responsibilities for the audit of the standalone financial statements is set out in **SA 700** and related SAs.



Report on Other Legal and Regulatory Requirements

1. **As required by the Companies (Auditor's Report) Order, 2020 ("CARO 2020")**, issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in **Annexure "B"** a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. **As required by Section 143(3) of the Act**, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the **Ind AS** specified under Section 133 of the Act.
 - (e) On the basis of the written representations received from the directors as on **31 March 2025**, and taken on record by the Board of Directors, none of the directors is disqualified as on **31 March 2025** from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) With respect to the adequacy of the **internal financial controls with reference to financial statements** of the Company and the operating effectiveness of such controls, refer to our separate report in **Annexure "A"**. This report expresses an **unmodified opinion**.
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with **Rule 11** of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements as contingent liabilities
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts required to be transferred to the **Investor Education and Protection Fund (IEPF)** by the Company.
 - iv. Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested by the Company to, or received by the Company from, any person(s) or entity(ies), including foreign entities, with the



understanding that the intermediary shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; based on the audit procedures performed, nothing has come to our notice that has caused us to believe that the representations under **Rule 11(e)** contain any material misstatement.

v. The Company has **not declared or paid any dividend** during the year; accordingly, compliance with Section 123 of the Act is **not applicable for FY 2024-25**.

vi. **Audit trail reporting (Rule 11(g))** – Based on our examination, which included test checks, the Company **has used** accounting software for maintaining its books of account which has a feature of recording an **audit trail (edit log)** and the same **operated throughout the year** for all transactions recorded in the software; the audit trail feature **has not been tampered with** and the audit trail has been **preserved** by the Company as per the statutory requirements for record retention.

(h) As required by Section 197(16) of the Act, in our opinion and to the best of our information and according to the explanations given to us, the **remuneration paid/provided to the directors** during the year is in accordance with the provisions of Section 197 read with Schedule V to the Act.



Annexure “A” to the Independent Auditor’s Report

(Referred to in paragraph 2(f) under “Report on Other Legal and Regulatory Requirements”)

Report on the Internal Financial Controls with reference to Standalone Financial Statements under Section 143(3)(i) of the Act

Opinion

We have audited the internal financial controls with reference to standalone financial statements of **Archit Nuwood Industries Limited** as of **31 March 2025** in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, **adequate internal financial controls with reference to financial statements** and such controls were **operating effectively** as at **31 March 2025**, based on the internal control criteria established by the Company considering the essential components of internal control stated in the **Guidance Note on Audit of Internal Financial Controls Over Financial Reporting** issued by the **Institute of Chartered Accountants of India (“ICAI”)**.

Management’s Responsibility

The Company’s management is responsible for establishing and maintaining internal financial controls with reference to financial statements based on the criteria established by the Company considering the essential components stated in the aforesaid Guidance Note.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

Meaning of Internal Financial Controls with reference to Financial Statements

A Company’s internal financial controls with reference to financial statements is a process designed to provide **reasonable assurance** regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.



Inherent Limitations of Internal Financial Controls with reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of **collusion** or **improper management override** of controls, **material misstatements** due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls to future periods are subject to the risk that the internal financial control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements")

Report under the Companies (Auditor's Report) Order, 2020 ("CARO 2020")

We report that, to the best of our information and according to the explanations provided to us and on the basis of such audit procedures as we considered appropriate in the circumstances, the following matters have been reported in terms of **paragraphs 3 and 4 of CARO 2020**.

Clause 3(i): Property, Plant & Equipment (PPE) and Intangible Assets

- (a)(A) The Company is **maintaining** a fixed-asset register showing full particulars, including quantitative details and situation of PPE.
- (a)(B) We were provided with a list of immovable properties forming part of PPE. **Title deeds are in the name of the Company**
- (b) PPE were **physically verified** by management during the year at reasonable intervals; no material discrepancies were reported to us.
- (c) The Company **has not** revalued its PPE (including Right-of-Use assets) or intangible assets during the year.
- (d) No proceedings have been initiated or are pending against the Company for holding any **benami property** under the Benami Transactions (Prohibition) Act.

Clause 3(ii): Inventory & working capital limits

- (a) Inventories have been **physically verified** at reasonable intervals by management; discrepancies of 10% or more in the aggregate for each class of inventory were **not** noticed.
- (b) The Company has been sanctioned **working capital limits** in excess of ₹5 crores from banks on the basis of security of current assets (**OD/CC with AU Bank**; outstanding at year-end **₹4,000.30 Lakhs**).

Clause 3(iii): Loans, investments, guarantees & securities

- The Company has made **investments** in corporate bodies (e.g., **Archit Panels Pvt. Ltd.** ₹599.99 Lakhs at year-end); no loans, guarantees or securities to



companies/firms/LLPs/other parties were noted from the financial statements. Compliance with Sections 185/186 is in order.

Clause 3(iv): Loans to directors / entities in which directors are interested – Not applicable

Clause 3(v): Deposits – The Company has **not** accepted deposits or amounts deemed to be deposits within the meaning of Sections 73 to 76 of the Act.

Clause 3(vi): Cost records (Section 148(1)) – Not applicable

Clause 3(vii): Statutory dues – The Company is **generally regular** in depositing undisputed statutory dues; there were no undisputed amounts outstanding for more than six months as at the year-end.

Clause 3(viii): Unrecorded income – No previously unrecorded income was surrendered or disclosed as income in the tax assessments during the year.

Clause 3(ix): Borrowings

- (a)/(b) The Company has **not defaulted** in repayment of loans or borrowings or in the payment of interest to any lender; it has **not** been declared a wilful defaulter.
- (c) Term loans, if any, were applied for the purposes for which the loans were obtained.
- (d) Funds short-term borrowed were **not** used for long-term purposes.

Clause 3(x): Public offer / private placement – The Company **has not** raised money by way of IPO/FPO or by preferential allotment/private placement during the year.

Clause 3(xi): Fraud & whistle-blower complaints – No fraud by the Company or on the Company has been noticed or reported; no whistle-blower complaints were received.

Clause 3(xii): Nidhi company – The Company is **not** a Nidhi company; this clause is **not applicable**.

Clause 3(xiii): Related party transactions – Transactions with related parties are in compliance with Sections 177 and 188 of the Act and have been disclosed as required by applicable accounting standards.

Clause 3(xiv): Internal audit – The Company **has** an internal audit system commensurate with its size and nature of its business; the internal audit reports have been considered by us.

Clause 3(xv): Non-cash transactions with directors – The Company has **not** entered into any non-cash transactions with directors or persons connected with them.



Archit Nuwood Industries Limited (Standalone) Notes

Notes to Financial Statements (Standalone) for the year ended 31st March 2025

These standalone financial statements have been prepared in accordance with the Accounting Standards notified under Section 133 of the Companies Act, 2013 ("the Act"), read with Rule 7 of the Companies (Accounts) Rules, 2014 and presentation requirements of **Schedule III – Division I**. Disclosures reflect amendments notified by MCA on **24 March 2021** (effective for FYs commencing on/after 1 April 2021) including ageing schedules and enhanced notes.

1. Corporate information

Archit Nuwood Industries Limited ("the Company") is a public company domiciled in India (originally incorporated as a private limited company on 26th September 2017 and converted to public company on 27th December 2023) having Registered office at **414/11, Jamalpur Road, Tohana, Fatehabad, Haryana – 125120**. The Company is engaged in the manufacturing of MDF products.

2. Basis of preparation and presentation

- **Historical cost & accrual basis:** Prepared under historical cost convention on accrual basis, in accordance with the **Accounting Standards (AS)** notified under Section 133 of the Act.
- **Schedule III (Division I):** Presentation/classification comply with Division I; current/non-current classification is based on the Company's **normal operating cycle of 12 months**. Disclosures introduced by the 24-March-2021 Schedule III amendments (e.g., promoter shareholding movement, ageing of trade payables/receivables, CWIP/intangibles under development, undisclosed income, benami proceedings, wilful defaulter, ratios etc.) are provided, where applicable.
- **Rounding:** Amounts are rounded to the nearest rupee (or as otherwise stated).
- **Use of estimates:** Preparation requires judgments, estimates and assumptions; revisions are recognized prospectively as changes in accounting estimates (AS 5).

3. Significant accounting policies

3.1 Revenue recognition

- **Sale of goods:** Recognized when significant risks and rewards of ownership are transferred to customers; revenue is measured at the fair value of consideration, net of returns, rebates and trade discounts.
- **Services :** Recognized as the service is rendered in line with contractual terms.
- **Interest income:** Recognized on a **time-proportion basis** that takes into account the amount outstanding and the applicable rate (effective yield).



Clause 3(xvi): Registration u/s 45-IA of RBI Act – The Company is **not** required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

Clause 3(xvii): Cash losses – The Company **has not incurred cash losses** in the current financial year or in the immediately preceding financial year (FY25 PAT: ₹(72.27) Lakhs; Depreciation: ₹448.09 Lakhs).

Clause 3(xviii): Resignation of auditors – There has been **no** resignation of statutory auditors during the year.

Clause 3(xix): Ability to meet liabilities within one year – Based on financial ratios, ageing and expected realisation of financial assets and payment of financial liabilities, **no material uncertainty** exists that the Company is not capable of meeting its liabilities as and when they fall due within a period of one year from the balance sheet date.

Clause 3(xx): Corporate Social Responsibility (CSR) – The Company has **incurred CSR expenditure** during the year (₹62.05 Lakhs per Note on Other Expenses). **Compliance with Sections 135(5)/(6)** regarding unspent CSR amounts is **Not applicable**.

Clause 3(xxi): Consolidated financial statements – This report relates to the **standalone** financial statements; this clause is **not applicable**.

For Aneja Kamboj & Co.
Chartered Accountants
FRN: 013748N



(Mohit Kamboj)
Partner
M. No. 549162

Place: Karnal
Date: 3rd September, 2025
UDIN: 25549162BMLHOQ7749



3.2 Property, plant and equipment

- **Recognition & measurement:** PPE is carried at **cost less accumulated depreciation and impairment**, where cost includes directly attributable expenses and eligible borrowing costs.
- **Depreciation method & useful lives:** Depreciation is provided on **Written Down Value (WDV)** method on a pro-rata basis from the date of capitalization/disposal, over management-assessed useful lives consistent with Schedule II (unless technical assessment supports different lives). Residual values, useful lives and method are **reviewed annually** and adjusted prospectively.
- **De-recognition:** On disposal or when no future economic benefits are expected; resultant gain/loss is recognized in profit or loss.

3.3 Borrowing costs

Borrowing costs **directly attributable to acquisition/construction of a qualifying asset** are capitalized as part of the cost of that asset; other borrowing costs are expensed in the period incurred. Capitalization ceases when substantially all activities necessary to prepare the asset for its intended use are complete.

3.4 Inventories

Inventories are valued at the **lower of cost and net realizable value (NRV)**. Cost is determined on a weighted-average/FIFO basis (as consistently followed) and includes costs of purchase, conversion and appropriate share of fixed/variable production overheads allocated based on **normal capacity**. Goods-in-transit are shown under the relevant inventory head.

3.5 Employee benefits

- **Short-term benefits:** Recognized as expense as the related service is rendered.
- **Defined contribution plans:** Contributions to provident fund/ESI are recognized in the period in which the employee renders service.
- **Defined benefit plans (e.g., gratuity):** Measured using actuarial valuation (Projected Unit Credit Method) with actuarial gains/losses recognized in profit or loss.

3.6 Taxes on income

Current tax is measured at the amount expected to be paid under the Income-tax Act, 1961. **Deferred tax** is recognized on **timing differences** between accounting and taxable profits, using enacted/substantively enacted tax rates. Deferred tax assets are recognized/ carried forward when there is **reasonable (or virtual, in case of losses) certainty** of realization against future taxable profits.



3.7 Foreign currency transactions

Transactions in foreign currency are recorded at the exchange rates prevailing on the date of transaction. Monetary items are restated at closing rates; exchange differences are recognized in profit or loss (unless eligible for capitalization as borrowing costs where applicable).

3.8 Investments

Current investments are carried at the lower of cost and fair value; **long-term investments** (including **investment in subsidiaries**) are carried at cost, with less provision for other-than-temporary diminution in value, if any.

3.9 Provisions, contingent liabilities and contingent assets

- **Contingent liabilities:**

S. No.	Case filed by	Amount Involved (in Rs.)	Current Status
1.	Archidply Industries Limited	2,00,00,000/-	Case is pending before the court
2.	Nuchem Limited	2,50,00,000/-	Case is pending before the court

Capital commitments: Archit Nuwood Industries Limited has given guarantee against the limit availed for its working capital by its wholly-owned subsidiary company named Archit Panels Private Limited up to Rs. 9,00,00,000/-

3.10 Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks and short-term, highly liquid investments with original maturities of three months or less.

3.11 Earnings per share

Basic EPS is computed by dividing the profit/(loss) attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. **Diluted EPS** adjusts the above for the effects of all dilutive potential equity shares.



3.12 Segment reporting

Based on the “management approach”, the Company has **one reportable segment: MDF products.**

4. Change in depreciation rates / method

No change of depreciation or useful life of an asset was made during the current F.Y.

CSR (Corporate Social Responsibility)

- **CSR Committee:**

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Ms. Anisha Modi	Independent Director	4	4
2.	Mr. Sahil Arora	Independent Director	4	4
3.	Mr. Vinod Kumar Singla	Managing Director	4	4

- **Average net profit (Sec 198): Rs. 30,67,27,143.95/-**
- **Two percent of average net profit of the company as per section 135(5):. Rs. 61,34,542.90/-**
- **Break-up of CSR spend:**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No	Name of the Project	Item from the list of	Loca l area	Location of the project.	Amount spent for the	Mode of implementat	Mode of implementation - Through implementing agency.



		activities in schedule VII to the Act.	(Yes/ No).	State.	District.	project (in Rs.).	ion - Direct (Yes/No).	Name.	CSR registration number.
1.	Promoting Education and Skill Development	Educatio n	Yes	State: Haryana,	District: Fatehabad	11,00,00 0	No	BRM Educatio n & Welfare	CSR00022647
2.	Promoting Animal Welfare	Animal Welfare	Yes	State: Haryana,	District: Tohana	6,92,132	No	Shree Krishan Gaushal a	CSR00068183
3.	Eradicating Hunger	Eradicati ng Hunger	No	State: Punjab,	District: Sangrur	1,01,000	No	All India Pingalw ara Charitab le Society	CSR00013643
4.	Promoting Education and Skill Development	Educatio n	Yes	State: Haryana,	District: Fatehabad	41,11,00 0	No	Lala Kundan Memoria l Society	CSR00009929
5.	Promoting health care including preventive health care	Promotin g health care including preventiv e health care	No	State: Rajasthan	District: Sarohip	2,01,000	No	Rajyoga Educatio n and Research	
	Total					62,05,13 2			

5. Administrative overheads: N.A.

6. Excess/shortfall : N.A.

7. Implementing agencies:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
				State.	District.			Name.
1.	Promoting Education and Skill Development	Education	Yes	State: Haryana, District: Fatehabad		11,00,000	No	BRM Education & Welfare CSR00022647
2.	Promoting Animal Welfare	Animal Welfare	Yes	State: Haryana, District: Tohana		6,92,132	No	Shree Krishan Gaushala CSR00068183
3.	Eradicating Hunger	Eradicating Hunger	No	State: Punjab, District: Sangrur		1,01,000	No	All India Pingalwara Charitable Society CSR00013643
4.	Promoting Education and Skill Development	Education	Yes	State: Haryana, District: Fatehabad		41,11,000	No	Lala Kundan Memorial Society CSR00009929
5.	Promoting health care including preventive health care	Promoting health care including preventive health care	No	State: District:		2,01,000	No	Rajyoga Education and Research CSR00009929



	Total			62,05,132			
--	--------------	--	--	------------------	--	--	--

8. Impact assessment (if applicable): N.A.

7. CARO, 2020 – linkage note (standalone)

The Companies (Auditor's Report) Order, 2020 ("CARO 2020"), as amended, **applies to the statutory audit of these standalone financial statements**. The auditors' detailed reporting under **paragraph 3** of CARO 2020 (e.g., PPE records/title deeds, inventory coverage, working capital limits, loans/guarantees, cost records, statutory dues, unrecorded income, wilful defaulter, end-use of borrowings/short-term funds for long-term purposes, cash losses, CSR, etc.) is provided **in the Independent Auditors' Report** and is **not repeated** here. Management representations/disclosures in these notes (e.g., Schedule III enhanced items) are designed to align with related CARO focus areas.

8. Related party disclosures (AS 18) – Standalone

8.1 Names of related parties and relationships

Key Management Personnel (KMP):

• Mr.	Prem	Chand	Singla	–	Director
• Mr.	Vinod	Kumar	Singla	–	Director
• Mr.	Vineet	Kumar	Singla	–	Director
• Mr.	Ravinder	Sharma		–	Director

Relatives/Entities under common control / Subsidiary:

- **Archit Panels Private Limited** – Subsidiary (99.99% holding)
- Director-related persons/entities as separately identified for unsecured loans.

(Relationships are as per management evaluation in terms of AS 18.)

8.2 Transactions with related parties (during the year)

Nature of transaction	Related party	Amount (₹)
Salary paid (KMP)	Prem Chand Singla	1,200,000



	Vinod Kumar Singla	1,200,000
	Vineet Kumar Singla	1,200,000
	Ravinder Sharma	1,200,000
Interest paid (unsecured loans)	Prem Chand HUF	159,068
	Prem Chand Singla	820,610
	Vinod Kumar Singla Prop. Shiv Trading Co.	4,862,411
	Vineet Kumar Singla	417,548
	Vinod Kumar Singla HUF	495,146
	Vineet Kumar Singla HUF	156,452
Job work expense	Archit Panels Private Limited	87,721,541
Interest income	Archit Panels Private Limited	25,188,840
Rent income	Archit Panels Private Limited	600,000

(Balances outstanding are unsecured, repayable on demand unless otherwise stated, and carried at amortized cost. Terms are at arm's length per management assessment.)

8.3 Movement in unsecured loans from related parties

Lender	Opening (₹)	Acceptances (₹)	Interest (₹)	Repayment (₹)	Closing (₹)
Prem Chand HUF	2,701,510	1,250,000	159,068	4,110,578	—
Prem Chand Singla	5,070,625	14,855,000	820,610	6,582,061	14,164,174
Vinod K. Singla Prop. Shiv Trading Co.	36,968,997	116,150,000	4,862,411	7,486,241	150,495,167



Vineet K. Singla – Prop. Shiv Tobacco Co.	–	25,800,000	417,548	10,107,808	16,109,740
Vineet K. Singla HUF	2,176,716	1,950,000	156,452	4,283,168	–
Vinod K. Singla HUF	10,103,24 5	1,350,000	495,146	11,948,391	–
Total	57,021,09 3	161,355,000	6,911,235	44,518,247	180,769,08 1

(As per your prior standalone note; update if audited figures differ.)

9. Trade payables – MSME disclosures

Where the Company is required to get its accounts audited, it must disclose, **with respect to dues to Micro and Small Enterprises**, the principal and interest outstanding as at year-end, interest paid/payable for delays, interest accrued and remaining unpaid, and interest remaining due in succeeding years until actually paid. The Company has compiled the requisite information to the extent of information received from suppliers who have registered themselves as MSME. **Detailed ageing as per Schedule III is presented in the notes to the balance sheet.**

10. Commitments, contingencies and guarantees Contingent liabilities:

- **Contingent liabilities:**

S. No.	Case filed by	Amount Involved (in Rs.)	Current Status
1.	Archidply Industries Limited	2,00,00,000/-	Case is pending before the court
2.	Nuchem Limited	2,50,00,000/-	Case is pending before the court

- **Capital commitments:** Archit Nuwood Industries Limited has given guarantee against the limit availed for its working capital by its wholly-owned subsidiary company named Archit Panels Private Limited up to Rs. 9,00,00,000/-

11. Other matters – cash seized and balance with revenue authorities

During the year, **₹100,000,000 (₹10 crore)** that had been kept as cash in hand at a director's residence was **seized by the GST Department** and, as subsequently ascertained,



inadvertently deposited by the Department into the bank account of a related concern (Shiv Trading Company). The Company continues to present the amount as **"Balance with revenue authorities"** under **other assets** in its books, based on legal advice and management's assessment that recovery is **highly probable**. The Company is pursuing appropriate legal remedies and will recognize any further adjustments on resolution. *(Accounting is consistent with AS 29—contingencies and asset recognition thresholds.)*

12. Investment in subsidiary

The Company holds **100%** of equity in **Archit Panels Private Limited**. In these standalone financial statements, this investment is carried at **cost** (less any provision for other-than-temporary diminution). (Consolidation is not applicable in standalone FS; see separate consolidated financial statements for group information.)

13. Segment reporting

The Company operates in a **single business segment** of MDF products;

14. Events after the reporting period

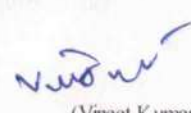
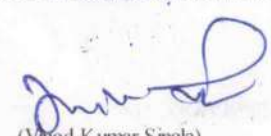
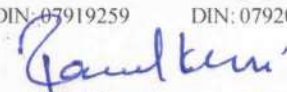
Adjusting/non-adjusting events after 31 March 2025 have been evaluated up to the date of Board approval of these financial statements. **No material events**

15. Approval of financial statements

These financial statements were **approved by the Board of Directors** on 03.09.2025.



ARCHIT NUWOOD INDUSTRIES LIMITED CIN: U20295HR2017PLC070923 Registered Office: H.No. 414/11, Jamalpur Road, Tohana, Haryana BALANCE SHEET AS ON 31st MARCH, 2025			
Particulars		Amount in Lakhs	
	Note	as at 31-03-2025	as at 31-03-2024
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	1,741.55	1,741.55
(b) Reserves and surplus	2	8,011.25	8,083.52
(b) Money Received against share warrants		-	-
2 Share appli		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3		30.27
(b) Deferred tax liabilities (net)		197.55	184.85
(c) Other Long Term Liabilities	4	1,807.69	570.21
(d) Long term provisions			-
4 Current liabilities			
(a) Short Term Borrowings	5	4,000.30	2,857.89
(b) Trade Payable			
(i) total outstanding dues of micro enterprises and small enterprises;		-	
(ii) total outstanding dues of creditors other than micro enter	6	3,250.07	495.35
(c) Contract Liabilities (Customer Advances)			
(d) Other current liabilities	7	361.48	139.76
(e) Short-term provisions	8	0.30	847.61
TOTAL		19,370.19	14,951.02
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment & Intangible assets			
(i) Property, Plant and Equipment	9	3,542.94	3,985.68
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	10	604.99	599.99
(c) Deferred Tax Assets (net)		-	-
(d) Long term loans and Advances		-	-
(e) Other non current assets	11	4,360.14	1,165.54
2 Current assets			
(a) Current investments		-	-
(b) Inventories	12	6,477.03	6,452.03
(c) Trade receivables	13	3,912.31	2,414.10
(d) Cash and cash equivalents	14	33.78	15.87
(e) Short-term loans and advances	15	367.61	311.08
(f) Other current assets	16	71.38	6.72
TOTAL		19,370.19	14,951.01
		0.00	0.00
See accompanying notes and accounting policies forming part of the financial statements			
As Per Our Report of Even Date Attached.			
For Aneja Kamboj & Co Chartered Accountants		For ARCHIT NUWOOD INDUSTRIES LIMITED	
(Mohit Kamboj) Partner M. No. 549162 FRN: 013748N Place: Karnal Date: 03/09/2025 UDIN : 25549162BMLHOQ7749		 (Vineet Kumar) Whole-Time Director DIN: 07919259	
		 (Vinod Kumar Singla) Managing Director DIN: 07920833	
		 (Rahul Kumar) Company Secretary M.No.: A69610	

ARCHIT NUWOOD INDUSTRIES LIMITED CIN: U20295HR2017PLC070923 Registered Office: H.No. 414/11, Jamalpur Road, Tohana, Haryana			
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31st MARCH 2025			
Particulars	Note	as at 31-03-2025	Amount in Lakhs as at 31-03-2024
I Revenue from operations (gross)	17	14,348.21	18,396.09
II Other Income	18	284.97	150.84
III Total Income (I+II)		14,633.19	18,546.94
IV Expenses			
(a) Cost of materials consumed	19	8,856.43	9,575.78
(b) Purchase of Stock in Trade		0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	(10.55)	(1,077.95)
(d) Employee benefits expenses	21	880.77	1,065.79
(e) Finance costs	22	239.79	86.83
(f) Depreciation and amortisation expenses	23	448.09	285.95
(g) Other expenses	24	1,093.26	3,583.99
(h) Other Manufacturing Expenses	25	3,184.97	
Total Expenses		14,692.76	13,520.39
V Profit before exceptional and extraordinary item and tax (III-IV)		(59.57)	5,026.54
VI Exceptional Items			(1,471.84)
VII Profit before extraordinary item and tax (V-VI)		(59.57)	6,498.38
VIII Extraordinary Items		0.00	0.00
IX Profit before Tax (VII-VIII)		(59.57)	6,498.38
X Tax Expense:			
(a) Current tax		0.00	1,219.36
(b) Deferred tax	26	12.70	324.64
XI Profit / (Loss) for the period from continuing operations		(72.27)	4,954.38
XII Profit / (Loss) from discontinuing operations		0.00	0.00
XIII "Tax expense of" discontinuing operations		0.00	0.00
XIV Profit/ (Loss) from discontinuing operations		0.00	0.00
XV Profit/ (Loss) for the Period (XI+XIV)		(72.27)	4,954.38
XVI Earning per equity share:	1C		
(1) Basic		(0.41)	35.59
(2) Diluted		(0.41)	35.59
As Per Our Report of Even Date Attached.			
For Aneja Kamboj & Co. Chartered Accountants		For ARCHIT NUWOOD INDUSTRIES LIMITED	
(Mohit Kamboj) Partner M. No. 549162 FRN: 013748N Place: Karnal Date: 03/09/2025 UDIN : 25549162BMLHOQ7749		  (Vineet Kumar) Whole-Time Director DIN: 07919259  (Vinod Kumar Singla) Managing Director DIN: 07920833  (Rahul Kumar) Company Secretary M.No.: A69610	

Archit Nuwood Industries Private Limited
H.No. 414/11, Jamalpur Road, Tohana, Haryana

CASH FLOW STATEMENT
2024-25

Section	Particulars	Amount
A. Cash flows from Operating Activities	Profit/(Loss) before tax	-59.57
	Add: Depreciation and amortisation	448.09
	Add: Finance costs	239.79
	Less: Interest income	-251.89
	Operating profit before working-capital changes	376.42
	(Increase)/Decrease in Inventories	-25
	(Increase)/Decrease in Trade receivables	-1498.21
	(Increase)/Decrease in Other current assets	-64.66
	Decrease/(Increase) in Short-term loans & advances (non-tax)	167.36
	Increase/(Decrease) in Trade payables	2754.72
	Increase/(Decrease) in Other current liabilities	221.72
	Increase/(Decrease) in Short-term provisions (non-tax)	-177.95
	Cash generated from operations	1754.4
	Income tax paid (net of refunds)	-893.25
	Net cash from/(used in) Operating Activities (A)	861.15
B. Cash flows from Investing Activities	Purchase of Property, Plant & Equipment	-174.09
	Proceeds from sale of Property, Plant & Equipment*	168.74
	Increase in Other non-current assets	-3194.6
	Purchase of non-current investments	-5
	Interest received	251.89
	Net cash from/(used in) Investing Activities (B)	-2953.06
C. Cash flows from Financing Activities	Proceeds from long-term borrowings (Directors' loans)	1237.48
	Repayment of long-term borrowings	-30.27
	Net increase in short-term borrowings	1142.41
	Interest paid	-239.79
	Net cash from/(used in) Financing Activities (C)	2109.83
	Net increase/(decrease) in Cash & Cash Equivalents (A+B)	17.92
	Add: Opening Cash & Cash Equivalents (01-Apr-2024)	15.87
	Closing Cash & Cash Equivalents (31-Mar-2025)	33.78

* No gain/loss on sale disclosed in P&L notes; treated as sold at carrying value for cash-flow purposes.
If you provide actual sale consideration, I'll update that single line.

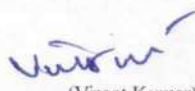
Reconciliation note: Closing CCE (₹33.78) – Opening CCE (₹15.87) = ₹17.91. The movement from A+B+C is ₹17.92; the ₹0.01 difference is rounding.

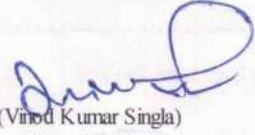
For Aneja Kamboj &
Chartered Accountants

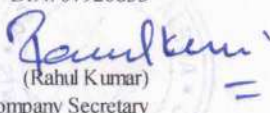


(Mohit Kamboj)
Partner
M. No. 549162
FRN: 013748N
Place: Karnal
Date: 03/09/2025
UDIN : 25549162BMLHOQ7749

For ARCHIT NUWOOD INDUSTRIES LIMITED


(Vineet Kumar)
Whole-Time Director
DIN: 07919259


(Vinod Kumar Singla)
Managing Director
DIN: 07920833


(Rahul Kumar)
Company Secretary
M.No.: A69610

ARCHIT NUWOOD INDUSTRIES LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Amount in Lakhs

Note -1. SHARE CAPITAL

Particulars	as at 31-03-2025		as at 31-03-2024	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 12000000 Equity shares of Rs. 10/- each with voting rights	250.00	2,500.00	250.00	2,500.00
(b) Issued, Subscribed and Paid up 17415460 Equity shares of Rs. 10 each with voting rights	174.15	1,741.55	174.15	1,741.55
Total	174.15	1,741.55	174.15	1,741.55

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Vinod Kumar Singla	64.86	0.00	10	648.59
Vinod Kumar HUF	12.53	0.00	10	125.30
Vineet Kumar HUF	12.35	0.00	10	123.48
Prem Chand HUF	10.50	0.00	10	105.00
Renu Singla	7.98	0.00	10	79.80
Pooja Singla	10.11	0.00	10	101.05
Vineet Kumar Singla	25.79	0.00	10	257.92
Prem Chand Singla	19.46	0.00	10	194.60
Others	10.58	0.00	10	105.80
TOTAL	174.15	0.00	10	1741.55

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Vinod Kumar Singla	64.86	37.24	0.00
2	Vinod Kumar HUF	12.53	7.19	0.00
3	Vineet Kumar HUF	12.35	7.09	0.00
4	Prem Chand HUF	10.50	6.03	0.00
5	Renu Singla	7.98	4.58	0.00
6	Pooja Singla	10.11	5.80	0.00
7	Vineet Kumar Singla	25.79	14.81	0.00
8	Prem Chand Singla	19.46	11.17	0.00
Total		163.57	93.92	

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Vinod Kumar Singla	64.86	37.24	-2.41
2	Vinod Kumar HUF	12.53	7.19	-0.47
3	Vineet Kumar HUF	12.35	7.09	-0.46
4	Prem Chand HUF	10.50	6.03	-0.39
5	Renu Singla	7.98	4.58	-0.30
6	Pooja Singla	10.11	5.80	-0.38
7	Vineet Kumar Singla	25.79	14.81	-0.96
8	Prem Chand Singla	19.46	11.17	-0.72
Total		163.57	93.92	

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
174.15	0	0	-	
Previous reporting Period				



Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
116.839	0	116.839	57.32	174.15

Terms/rights attached to equity shares:

- a) The Company has only one class of equity shares. Each Equity shares holder is entitled to one vote per share. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, in proportion to the number of equity shares held.
- b) There are 99.99% shares of Archit Panels Private Limited is acquired by the company on 30th October 2023, hence company become the subsidiary of the said company.
- (c) There are NIL number of shares (Previous year Nil) reserved for issue under option and contracts/commitment for the sale of shares/disinvestment including the terms and amounts.
- (d) There are No shares forfeited during the year.
- (e) For the period of one year immediately preceding the date as at which the balance sheet is prepared
- 1) There are Nil number of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash.
 - 2) There are Nil number of shares allotted as fully paid up by way of bonus shares.
 - 3) There are Nil number of shares bought back.
- (f) There are no securities (Previous year No) convertible into Equity/ Preferential Shares.
- (g) There are no calls unpaid (Previous year No)including calls unpaid by Directors and Officers as on balance sheet date.

NOTE- 1C. CALCULATION OF EARNING PER SHARE

		as on	
No. of Shares outstanding at the beginning of reporting period		174.15	31/3/2024
Detail of new share issued in the current financial year			
Date	No. of Shares issued	Cumulative Number of Equity Shares	No. of Days
N/A	0	174.15	0.00
	0	174.15	0
Year end closing 31/03/2025			365.00
Weighted Average Number of Shares			174.15
Profit after Tax		(72.27)	
EPS		(0.41)	
DPS		(0.41)	



ARCHIT NUWOOD INDUSTRIES LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Amount in Lakhs

Note 2 Reserves and Surplus

Particulars	as at 31-03-2025	as at 31-03-2024
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	8,083.52	1,797.90
Add: Profit / (Loss) for the year	-72.27	4,954.38
Less:- Bonus Shares Issued		467.36
Add:- Share Premium		1,798.60
Add:- Previous Year Taxes	0.00	0.00
Less:- Dividend Paid	0.00	0.00
Total	8,011.25	8,083.52

Note 3 Long Term Borrowings

Particulars	as at 31-03-2025	as at 31-03-2024
SECURED LOANS:		
HDFC Vehicle Loan	0.00	30.27
TOTAL	0.00	30.27

Note 4 Other Long Term Liabilities

Particulars	as at 31-03-2025	as at 31-03-2024
UNSECURED LOANS:		
Loan from Directors	1807.69	570.21
TOTAL	1807.69	570.21

Note 4A Other Long Term Liabilities

Particulars	Opening	Acceptance	Repayment	Closing
For FY 2023-2024				
Prem Chand Huf	24.38	2.63	0.00	27.02
Prem Chand Singla	45.76	4.94	0.00	50.71
Shiv Trading Co. Tohana	323.37	341.32	295.00	369.69
Vineet Kumar Huf	19.65	2.12	0.00	21.77
Vinod Kumar Huf	91.18	9.85	0.00	101.03
Total	504.35	360.86	295.00	570.21

Particulars	Opening	Acceptance	Repayment	Closing
For FY 2024-2025				
Prem Chand Huf	27.02	14.09	41.11	-
Prem Chand Singla	50.71	156.76	65.82	141.64
Vinod Kumar Singla Prop. of Shiv Trading Co. To	369.69	1,210.12	74.86	1,504.95
Vineet Kumar Prop. of Shiv Tobacco Co.	0.00	262.18	101.08	161.10
Vineet Kumar Huf	21.77	21.06	42.83	-
Vinod Kumar Huf	101.03	18.45	119.48	-
Total	570.21	1682.66	445.18	1807.69

Note 5 Short Term Borrowings

Particulars		
SECURED LOANS:		
AU BANK OD A/C	592.95	1963.48
AU BANK CC A/C	1433.27	894.41
AU BANK A/C	1623.08	
Bank Balance (Cheque clearing)	351.00	



TOTAL	4000.30	2857.89
-------	---------	---------

Note 6 Trade payables

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	3250.07				3250.07
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others		-	-	-	-
					3,250.07

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	495.35	-	-	-	495.35
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others					
					495.35

Note 7 Other Current Liabilities

Particulars	as at 31-03-2025	as at 31-03-2024
Employee Bonus Payable	10.74	0.18
Gratuity Payable	29.44	16.48
Electricity Payable	104.33	14.00
Salary Payable	60.75	18.53
TDS/TCS Payable	13.05	0.97
Other Payables	2.03	0.00
Net GST Liability	71.19	89.77
Advances from Customers	65.38	0.00
EPF & ESI Payable	4.57	-0.17
Total	361.48	139.76

Note 8 Short Term Provisions

Particulars	as at 31-03-2025	as at 31-03-2024
(a) Provision - for Tax		
Provision for Income Tax(Current Years)	0.00	669.36
(b) Provision - Others		
GST Payable		178.25
Audit Fees Payable	0.30	0.00
Total	0.30	847.61



ARCHIT NUWOOD INDUSTRIES LIMITED
STATEMENT OF PROPERTY PLANT & EQUIPMENT & INTANGIBLE ASSETS AS ON 31 ST MARCH 2025

Note 9

PARTICULARS	RATE OF DEPRECIATION	LIFE OF ASSETS	G R O S S ----- B L O C K				DEPRECIATION				N E T -- B L O C K	
			AS ON 01.04.2024	ADDITIONS during the year	SALE/Deduction during the year	AS ON 31.03.2025	UP TO 01.04.2024	FOR THE YEAR	ADDITIONAL DEPRECIATION	AS ON 31.03.2025	AS ON 31.03.2024	AS ON 31.03.2025
PROPERTY, PLANT & EQUIPMENT												
Building	9.50%	30	275.99	1.83	-	277.82	58.76	20.75	-	79.51	198.31	
Land	0.00%		217.55	-	-	217.55	-	-	-	-	217.55	
Plant and Machinery	11.29%	25	4,273.70	136.49	152.24	4,257.95	896.38	389.76	-	1,286.14	2,971.81	
Vehicles	31.23%	8	15.68	21.66	-	37.34	9.33	8.73	-	18.06	19.29	
Furniture	25.89%	10	1.84	-	-	1.84	1.07	0.20	-	1.27	0.57	
Solar Panel	11.29%	25	299.08	-	16.50	282.58	172.67	14.27	-	186.94	95.64	
Bike	25.89%	10	0.34	-	-	0.34	0.17	0.04	-	0.21	0.12	
Escher	31.23%	8	19.03	-	-	19.03	6.13	4.03	-	10.16	8.87	
Tata AUG	31.23%	8	79.10	-	-	79.10	45.73	10.42	-	56.15	22.95	
Computer and Printer	63.16%	3	12.12	13.61	-	25.73	23.51	(1.67)	-	21.84	3.89	
Electronics Items	25.89%	10	0.23	-	-	0.23	0.08	0.04	-	0.12	0.11	
Truck	31.23%	8	6.25	-	-	6.25	4.22	0.63	-	4.85	1.40	
Mahindra Pick up	31.23%	8	6.37	-	-	6.37	3.54	0.88	-	4.43	1.94	
Trade Mark	25.87%	10	-	0.50	-	0.50	-	-	-	-	0.50	
TOTAL			5,207.26	174.09	168.74	5,212.62	1,221.58	448.09	-	1,669.67	3,542.94	
GRAND TOTAL			5,207.26	174.09	168.74	5,212.62	1,221.58	448.09	-	1,669.67	3,542.94	



ARCHIT NUWOOD INDUSTRIES LIMITED

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be

SL. NO	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2024	Addition during the year More than 180 days	Less than 180 days	Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2025
1	BUILDING	10%	189.41	1.83	-	-	191.24	19.12	172.12
2	PLANT AND MACHINERY	15%	2,357.76	77.04	59.45	152.24	2,342.01	346.84	1,995.17
3	LAND	0%	217.55	-	-	-	217.55	-	217.55
4	FURNITURE AND FIXTURE	10%	1.34	-	-	-	1.34	0.13	1.21
5	SOLAR PANEL	40%	34.45	-	-	16.50	17.95	7.18	10.77
6	BIKE	15%	0.15	-	-	-	0.15	0.02	0.13
7	EICHER	15%	14.01	-	-	-	14.01	2.10	11.91
8	MAHINDRA	15%	2.85	-	-	-	2.85	0.43	2.42
9	VEHICLE	15%	8.36	21.66	-	-	30.02	4.50	25.52
10	TATA AIG	15%	52.86	-	-	-	52.86	7.93	44.93
11	COMPUTER	40%	7.87	13.61	-	-	21.48	8.59	12.89
12	ELECTRONIC EQUIPMENTS	15%	0.15	-	-	-	0.15	0.02	0.13
13	TRUCK	15%	4.18	-	-	-	4.18	0.63	3.55
14	TRADE MARK	25%	-	0.50	-	-	0.50	0.13	0.38
	Current Year Total :-		2,890.94	114.64	59.45	168.74	2,896.29	397.63	2,498.66

Note No. 26

Calculation of Deferred Tax	AMOUNT
DEP. AS PER COMPANIES ACT	448.09
DEP. AS PER INCOME TAX ACT	397.63
TIMMING DIFFERENCES (LIABILITY)	50.46
TAX RATE	25.17%
DTL	12.70
OPENING DTA	
CURRENT DTL	12.70



ARCHIT NUWOOD INDUSTRIES LIMITED

Amount in Lakhs

Note 10 Non Current Investments

Particulars	as at 31-03-2025	as at 31-03-2024
Investment in Archit Panels Pvt. Ltd	599.99	599.99
AU Bank FDA/C	5.00	0.00
Total	604.99	599.99

Note 11 Other Non Current Assets

Particulars	as at 31-03-2025	as at 31-03-2024
Cash held with Revenue Authorities	1,000.00	1,000.00
Misc. expenditure not written off	0.00	104.53
Loan to Archit Panels Pvt Ltd., Tohana (rela	3197.08	0.00
Pre Operative exp.	104.53	0.00
Security Deposit	58.54	61.02
Total	4360.14	1165.54

Note 12 Inventories

Particulars	as at 31-03-2025	as at 31-03-2024
Stock in hand	6,477.03	6,452.03
Total	6,477.03	6,452.03

Note 13 Trade Receivables

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3	
Secured - Considered Goods						
Unsecured - Considered Goods	3912.31	-				3912.31
Doubtful	-	-	-	-	-	-
Total						3912.31

Figures For the Current Reporting Period

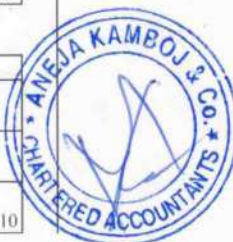
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3	
Undisputed Trade Receivables- Considered Goods		-	-	-	-	
Undisputed Trade Receivables- Considered Doubtful	3912.31	-				3912.31
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful						
Others						
Total						3912.31

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3	
Secured - Considered Goods	0.00	-	-	-	-	0.00
Unsecured - Considered Goods	2270.98	143.12	-	-	-	2414.10
Doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	2414.10

Figures For the Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3	
Undisputed Trade Receivables- Considered Goods		-	-	-	-	
Undisputed Trade Receivables- Considered Doubtful	2270.98	143.12	-	-	-	2414.10



Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful						
Others						
Total						2414.10

Note 14 Cash and Cash Equivalents

Particulars	as at 31-03-2025	as at 31-03-2024
Cash In Hand	33.78	7.24
Bank Balance (Cheque clearing)	0.00	8.62
Fixed Deposit With Banks	0.00	0.00
Total	33.78	15.87

Note 15 Short Term Loans and Advances

Particulars	as at 31-03-2025	as at 31-03-2024
Imprest A/c	0.00	11.76
Advances	0.00	155.60
Advance Income Tax	335.77	135.77
TCS/TDS Receivable	31.84	7.95
Total	367.61	311.08

Note 16 Other Current Assets

Particulars	as at 31-03-2025	as at 31-03-2024
Accrued Interest	0.00	0.02
Prepaid Insurance	9.87	5.66
Advance to Suppliers	61.51	0.00
Suspense A/c	0.00	1.04
Total	71.38	6.72



ARCHIT NUWOOD INDUSTRIES LIMITED

Amount in Lakhs

Note 17 Revenue From Operations

Particulars	as at 31-03-2025	as at 31-03-2024
Domestic Sales	13670.87	18387.99
Tax Free Sales	677.35	8.1
Total - Sales	14348.21	18396.09

Note 18 Other Income

Particulars	as at 31-03-2025	as at 31-03-2024
Interest Income	251.89	0.45
Misc. Income	0.00	0.01
Rent Received	6.00	6.00
Insurance Claims	4.10	0.42
Foreign Exchange Fluctuation	0.66	6.80
Discount Received	22.32	137.16
Total	284.97	150.84
Cost of material consumed	-	-

Note 19 COST OF MATERIAL AND COMPONENT

Opening Stock	2,643.68	2,431.17
Purchase	8,870.88	9,788.29
Total	11,514.56	12,219.46
Less Closing Stock	2,658.13	2,643.68
	8,856.43	9,575.78

Note 20 Change in Inventories

Particulars	as at 31-03-2025	as at 31-03-2024
Inventories at the end of the year:		
Finished goods/ Stock in trade	3818.91	3808.36
	3818.91	3808.36
Inventories at the beginning of the year:		
Finished goods/ Stock in trade	3808.36	2730.41
	3808.36	2730.41
Net (increase) / decrease	-10.55	-1077.95

Note 21 Employee Benefit Expenses

Particulars	as at 31-03-2025	as at 31-03-2024
Salaries and wages	835.27	1019.47
Gratuity	12.95	16.48
Staff Welfare & Incentive	0.00	15.23
Bonus	10.74	0.61
EPF	17.64	12.99
ESI	4.15	1.01
Total	880.77	1065.79

Note 22 Finance Cost

Particulars	as at 31-03-2025	as at 31-03-2024
Interest	237.91	72.77
Bank Charges	1.88	14.06
Total	239.79	86.83

Note 23 Depreciation & Amortization Expenses

Particulars	as at 31-03-2025	as at 31-03-2024
Depreciation	448.09	285.95
	0.00	0.00
Total	448.09	285.95

Note 24 Other Expenses

Particulars	as at 31-03-2025	as at 31-03-2024
Import & Export exp.	1.59	0.43
Contract Labour	-	1.71
Legal & Professional Fees	14.41	16.15
GST Audit Fees	91.75	0.50
Directors Remuneration	48.00	
Insurance Expenses	15.59	11.76
Business promotional Expenses	6.35	0.00
Fees & Taxes (GST)	1.23	30.94



Telephone & Internet Expenses	0.48	0.48
Marketing exp.	65.12	43.56
Power & Fuel	68.53	51.97
Service Maintenance exp.	297.89	5.43
Canteen & Refreshment exp.	26.50	16.41
Delhi Office Expenses	1.39	1.65
Certificate exp.	5.06	3.25
Rent Expenses	8.05	13.42
Interest paid	74.53	72.07
Postage & Courier Expenses	0.18	0.09
Festival Expenses	-	6.36
Travelling Exp.	37.93	25.33
Sales Commission/Selling Expenses	-	0.00
Guest House Running Expenses	-	0.00
Miscellaneous Expenses	13.43	1.54
Foreign Exchange Fluctuation Fund	-	0.00
Vehicle Running & Maintenance Expenses	5.73	18.52
Inspection Charges	0.07	0.32
Software exp.	16.92	12.18
Interest on TDS	0.30	0.19
Interest on GST	-	0.00
Interest on income tax	85.26	76.63
Late Fee exp.	0.30	-
Ground Water NOC Exp.	2.05	2.21
Commission on Sales	-	0.49
Printing & Stationery Expenses	-	0.98
CSR Exp.	62.05	17.11
Donation	0.36	1.42
Independent Director Exp.	3.53	-
Bad Debts	3.17	-
Plantation Exp.	3.22	-
Professional Services	37.27	-
Staff Welfare & Incentive	19.06	-
Man Power Supply Work	2.56	-
Interest on C/C and O/D	70.65	-
Water exp.	0.03	-
Car & Main. & Insurance Exp.	1.90	-
Audit Fees	0.30	-
Round off	0.02	-
TDS penalty	0.10	-
Processing Fees	0.43	-
Total	1093.26	433.12

Note 25 Other Manufacturing Expenses

Particulars	as at 31-03-2025	as at 31-03-2024
Job Work Exp.	743.62	784.93
Freight & Forward Exp.	622.99	654.78
Spare Parts	269.93	206.84
Loading exp.	17.07	25.80
License Fees	4.88	-
Advertisement exp.	186.23	16.32
Electrical Exp.	1,340.25	1462.20
Total	3184.97	3150.87

Note 26: CSR Disclosure

CSR applicable to company and required to compliance as per section 135 of Companies Act 2013 during the company. The Company shall spend the fund as per recommendation of committee or Board of Director.

(Amt. in Rs. Lakhs)	
Particulars	For the period ended 31 March, 2025
Gross Amount required to be spent	61.35
Amount approved by the Board	61.35
Unspent amount of previous year	-
Amount spent during the period	62.05

During the period under review pursuant to section 135 of the companies Act, 2013 the company is required to spend 2% of average net profit of last three years i.e. amount would be Rs. 59.14 Lakhs



A) Ratios — FY 2024-25 vs 2023-24 (₹ in Lakhs; “x” = times)

Ratio (Schedule III)	Formula (short)	FY 2024-25	FY 2023-24	Δ % vs PY	e?	>25% chang
Current Ratio	Current Assets / Current Liabilities	1.43x	2.12x	-32.67%	Y	
Debt-Equity Ratio	Total Debt / Shareholders' Funds	0.60x	0.35x	0.6918	Y	
Debt Service Coverage Ratio (DSCR)	(PAT + Depreciation + Finance cost) / (Principal repaid + Interest)	2.28x	61.35x	-96.28%	Y	
Return on Equity (ROE)	PAT / Avg Equity	-0.74%	50.43%	-101.46%	Y	
Inventory Turnover (times)	COGS / Avg Inventory	1.86x	1.81x	0.0308	—	
Trade Receivables Turnover (times)	Revenue from Ops / Avg Trade Receivables	4.54x	7.62x	-40.47%	Y	
Trade Payables Turnover (times)	Purchases (RM) / Avg Trade Payables	4.74x	19.76x	-76.03%	Y	
Net Capital Turnover (times)	Revenue from Ops / Avg Working Capital	3.54x	3.79x	-6.53%	—	
Net Profit Ratio (NPR)	PAT / Revenue from Ops	-0.50%	26.93%	-101.87%	Y	
Return on Capital Employed (ROCE)	EBIT / Avg Capital Employed (Income from investments) /	1.25%	49.57%	-97.48%	Y	
Return on Investment (ROI) *	Avg Investments	41.81%	0.08%	NM	Y	

Notes (formulas & units): Percentages are shown with “%”; others are in times (x). “NM” = not meaningful where base is extremely small. The ratio list and need for explanations follow Schedule III (amended 24-Mar-2021) and ICAI guidance.

B) What exactly went into each numerator & denominator (with amounts)



Ratio	Numerator (FY25 / FY24)	Denominator (FY25 / FY24)	Source lines used
Current Ratio	Current Assets = 10,862.11 / 9,199.80	Current Liabilities = 7,612.15 / 4,340.61	CA: Inventories, Trade receivables, Cash & cash equivalents, Short-term loans & advances, Other current assets. CL: ST borrowings, Trade payables, Other current liabilities, Short-term provisions.
Debt-Equity	Total Debt = 5,807.99 / 3,458.37 (ST borrowings + LT borrowings + Directors' loans)	Shareholders' funds = 9,752.80 / 9,825.07	Debt: ST borrowings, LT borrowings, Loans from Directors (shown under other LT liabilities). Equity: Share capital + Reserves & Surplus.
DSCR	PAT + Dep + Finance cost = 615.61 / 5,327.16	Principal repaid + Interest = 270.06 / 86.83	PAT, Depreciation, Finance cost from P&L/notes; principal repaid on HDFC vehicle loan ₹30.27 in FY25; no principal repayment traced in FY24.
ROE	PAT = -72.27 / 4,954.38	Average Equity = 9,788.93 / 9,825.07	Equity: Share capital + Reserves; Average for FY25 uses FY24-FY25 mean; FY24 uses closing equity due to lack of FY23.



COGS approximated as: Cost of materials consumed + Other manufacturing expenses +

Changes in inventories (FG/stock-in-trade). Inventory from Note 12 and Note 20.

Revenue: Note 17. Receivables ageing/closing: Note 13; FY24 average uses closing (no FY23 data).

Purchases from Note 19.

Payables: Note 6 (closing balances). FY25 average uses FY24-FY25 mean; FY24 uses closing (no FY23 data).

Working Capital = Current Assets - Current Liabilities (Notes 12-16 vs 5-8).

PAT & Revenue from P&L.

Capital Employed = Shareholders' funds + Total Debt. Finance cost per Note 22.

Avg Inventory =
COGS = 12,030.85 /
11,648.70**

Inventory Turnover

Avg Trade
Receivables =
Revenue from Ops = 14,348.21 /
18,396.09

Trade Receivables Turnover

Avg Trade
Payables =
Purchases (RM) = 8,870.88 /
9,788.29

Trade Payables Turnover

Avg Working
Capital = 4,054.57
Revenue from Ops = 14,348.21 /
18,396.09

Net Capital Turnover

Revenue from Ops
= 14,348.21 /
PAT = -72.27 / 4,954.38

Net Profit Ratio

Avg Capital
Employed =
EBIT = 180.22 / 6,585.21 (PBT
+ Finance cost)

ROCE



Investment income taken as
Interest income (Note 18);
Investments: Note 10. If mgmt
defines ROI as dividend only,
ROI would be 0% (no dividend
disclosed).

Income from investments = Avg Investments = ROI would be 0% (no dividend
disclosed).

ROI *

C) Variance explanations (mandatory where change >25% per Schedule III)

Ratio

Why it moved by >25%

Current Ratio ↓

Current liabilities jumped ~₹3,271.54L (₹7,612.15 vs ₹4,340.61) on higher trade payables (₹3,250.07L vs ₹495.35L) and OD/CC borrowings (₹4,000.30L vs ₹2,857.89L), outpacing current-asset growth.

Debt-Equity ↑

Directors' loans rose to ₹1,807.69L (from ₹570.21L) and ST borrowings increased by ₹1,142.41L, while equity declined marginally due to the current-year loss. Profitability deteriorated (PAT -₹72.27L vs ₹4,954.38L), and finance cost increased (₹239.79L vs ₹86.83L). Debt service in FY25 also included ₹30.27L principal repayment on the HDFC vehicle loan.

DSCR ↓ sharply

Shift from strong profit last year to a loss this year (drivers: lower revenue, higher costs/finance charges), pulling down returns.

ROE & NPR ↓

Trade receivables rose to ₹3,912.31L (from ₹2,414.10L) while revenue fell, lengthening collection cycles.

Receivables Turnover ↓

Trade payables swelled to ₹3,250.07L (from ₹495.35L) with purchases comparable YoY; the larger payable base reduces turnover.

Payables Turnover ↓

ROCE ↓

EBIT compressed to ₹180.22L (PBT -₹59.57L + finance cost ₹239.79L) against a higher capital base, materially lowering ROCE.

Interest income recognized at ₹251.89L (vs ₹0.45L in FY24) on largely unchanged investments; if ROI is defined as dividend-only, this line would be 0% (no dividend disclosed).

ROI ↑ *





ANEJA KAMBOJ & Co.

Chartered Accountants

787, NHBC, Sector-13, Karnal, Haryana

Mob: 9729592959

e mail: camohitkamboj@gmail.com

Independent Auditor's Report on the Consolidated Financial Statements

To the Members of Archit Nuwood Industries Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **Archit Nuwood Industries Limited** (the "Parent") and its subsidiary (together, the "Group"), which comprise the **Consolidated Balance Sheet** as at **31 March 2025**, the **Consolidated Statement of Profit and Loss** for the year then ended, the **Consolidated Cash Flow Statement** for the year then ended, and the **Summary of Significant Accounting Policies and other explanatory information** (together, the "consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a **true and fair view** in conformity with the **accounting principles generally accepted in India**, including the **Accounting Standards specified under Section 133 of the Act**, read with the **Companies (Accounting Standards) Rules, 2021**, of the **consolidated state of affairs** of the Group as at 31 March 2025, and its **consolidated profit and consolidated cash flows** for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the **Standards on Auditing (SAs)** specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements** section of our report. We are independent of the Group in accordance with the **ICAI Code of Ethics** and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Parent's Board of Directors is responsible for the other information. The other information comprises the information included in the **Board's Report, Management Discussion & Analysis, Corporate Governance Report**, etc., but does not include the consolidated financial statements and our auditor's report thereon. Our opinion on the consolidated financial



statements does not cover the other information and we do not express any form of assurance thereon. In connection with our audit, our responsibility is to read the other information when it becomes available and, if we conclude that there is a material misstatement therein, we are required to report that fact.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Parent's Board of Directors is responsible for the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India and the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Group 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 **design, implementation and maintenance of adequate internal financial controls** that were operating effectively for ensuring the accuracy and completeness of the accounting records and the timely preparation of reliable financial information.

In preparing the consolidated financial statements, management is responsible for assessing the Group'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 management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Group's financial reporting process. The consolidated financial statements include the Parent and its **wholly-owned subsidiary Archit Panels Private Limited**, as described in the notes.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are 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 these consolidated financial statements.

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 consolidated financial statements, 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.



- Obtain an understanding of **internal financial controls** relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Group's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law **relating to the preparation of the aforesaid consolidated financial statements** have been kept so far as it appears from our examination of those books.
 - (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements.
 - (d) In our opinion, the aforesaid consolidated financial statements comply with the **Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021.**



(e) On the basis of the written representations received from the directors of the Parent as on 31 March 2025, and taken on record by the Board of Directors of the Parent, **none of the directors of the Parent is disqualified** as on 31 March 2025 from being appointed as a director in terms of Section 164(2) of the Act.

(f) With respect to the **adequacy of the internal financial controls with reference to consolidated financial statements of the Parent** and the operating effectiveness of such controls, refer to our **separate Report in "Annexure A."**

(g) With respect to the other matters to be included in the auditor's report in accordance with **Rule 11** of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:

(i) The Group **has disclosed** the impact of any pending litigations on its financial position in its consolidated financial statements, if any; based on the information and explanations provided to us, **no material litigations** impacting the consolidated financial position were reported to us.

(ii) The Group did not have any long-term contracts including derivative contracts for which there were material foreseeable losses.

(iii) There were **no amounts required to be transferred to the Investor Education and Protection Fund** during the year.

(iv) **Management has represented** that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested by the Parent or its subsidiary companies, to or in any persons or entities, including foreign entities (intermediaries), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Parent or any of its subsidiaries (ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and **based on our audit procedures**, nothing has come to our notice that has caused us to believe that the above representations contain any material misstatement.

(v) The Group has **not declared or paid any dividend** during the year; accordingly, the provisions of Section 123 regarding dividend have no reporting impact for the year. (Refer **Reserves & Surplus** note which shows **Dividend Paid: Nil.**)

(vi) With respect to **CSR** matters, as disclosed, the **amount required to be spent was ₹68.18 lakhs and the amount spent during the period was ₹68.95 lakhs**; hence, there is **no unspent CSR amount** requiring transfer to the special account or to a fund specified in Schedule VII.

(vii) As represented in the notes, the Group **does not have any undisclosed income** surrendered or disclosed in tax assessments during the year.



(viii) As disclosed, the Group **has not entered into transactions with companies struck off** under Section 248 of the Act or Section 560 of the Companies Act, 1956.

2. The reporting under the **Companies (Auditor's Report) Order, 2020 ("CARO 2020")** issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act is **not applicable to consolidated financial statements**; accordingly, **no separate CARO report** on the consolidated financial statements is furnished.



Annexure A to the Independent Auditor's Report

Report on the Internal Financial Controls with reference to Consolidated Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Act

Management's Responsibility

The respective management of the Parent and its subsidiary company incorporated in India are responsible for establishing and maintaining **internal financial controls** based on the internal control over financial reporting criteria established by the respective companies considering the **essential components of internal control** stated in the **Guidance Note on Audit of Internal Financial Controls Over Financial Reporting** issued by ICAI.

Auditor's Responsibility

Our responsibility is to express an opinion on the Parent's and such subsidiary's internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, to the extent applicable. Those Standards and the Guidance Note require that we plan and perform the audit to obtain **reasonable assurance** about whether adequate internal financial controls with reference to consolidated financial statements were established and maintained and if such controls operated effectively in all material respects.

Meaning of Internal Financial Controls with Reference to Consolidated Financial Statements

A company's internal financial controls with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles.

Inherent Limitations

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, including the possibility of **collusion or improper management override of controls**, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls to future periods are subject to the risk that the internal financial controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Parent and its subsidiary company incorporated in India have, in all material respects, an **adequate internal financial controls system with reference to consolidated financial statements** and such internal financial controls were **operating effectively** as at 31 March 2025.

For Aneja Kamboj & Co.

Chartered Accountants

FRN: 013748N

(Mohit Kamboj)

Partner

M. No.: 549162

Place: Karnal

Date: 03 September 2025

UDIN: 25549162BMLHOS2182



ARCHIT NUWOOD INDUSTRIES LIMITED (CONSOLIDATED)

Notes to the Consolidated Financial Statements for the year ended 31st March 2025

(Prepared in accordance with **Accounting Standards (AS)** notified under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021; presentation as per **Schedule III – Division I**)

1. Corporate information

Archit Nuwood Industries Limited (“the **Parent**” or “the **Company**”) is a public limited company incorporated in India on 26th September 2017, having its registered office at 414/11, Jamalpur Road, Tohana, Haryana – 125120, India. The Group is engaged primarily in the **manufacturing and sale of MDF products**. The financial statements presented here are the **Consolidated Financial Statements (CFS)** of the Parent and its subsidiary (together, the “**Group**”). Presentation is in Lacs Indian Rupees (INR), the Group’s functional currency.

2. Basis of preparation and presentation

These CFS have been prepared on the **historical cost convention** and on the **accrual basis** in accordance with the **Accounting Standards (AS)** notified under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021, and are presented as per **Schedule III (Division I)**. Assets and liabilities are classified into **current** and **non-current** based on the Group’s operating cycle (assessed at **12 months**) and criteria in Schedule III.

3. Basis of consolidation

- **Principles:** The CFS include the Parent and its **subsidiary** consolidated **line-by-line** by adding items of assets, liabilities, income and expenses. **Intra-group balances/transactions** and unrealized profits/losses are **eliminated in full**. Accounting policies are **uniform** across the Group. **Non-controlling interests (NCI)**, if any, are presented separately in equity and in the profit or loss allocation. (AS 21).
- **List of subsidiary consolidated:**
 - **Archit Panels Private Limited, India – 100%** held as at 31st March 2025.
- **Goodwill/Capital Reserve on consolidation:** The excess of the Parent’s cost of investment over its share in the net assets of the subsidiary at the acquisition date is recognized as **goodwill**; the reverse is recognized as **capital reserve**. **Associates/JVs: Not applicable** for FY24



4. Significant accounting policies

4.1 Use of estimates

Preparation of financial statements in conformity with AS requires management to make **estimates and assumptions** that affect reported amounts of assets, liabilities, income and expenses. Actual results may differ.

4.2 Revenue recognition

- **Sale of goods:** Revenue is recognized **when significant risks and rewards of ownership are transferred** to the customer, there is **no continuing managerial involvement**, the amount can be reliably measured and collection is probable; revenue is measured **net of returns, trade discounts and taxes** collected on behalf of the government.
- **Services (job work, etc.):** Recognized as the service is rendered, based on agreements/arrangements with customers.
- **Other income:**
 - **Interest** is recognized on a **time-proportion** basis that takes into account the amount outstanding and the applicable rate.
 - **Rental/other income** is recognized on accrual, when there is reasonable certainty of ultimate collection.

4.3 Foreign currency transactions

Foreign currency transactions are recorded at exchange rates on the date of the transaction. **Monetary items** outstanding at the balance sheet date are translated at closing rates; exchange differences are recognized in the **Statement of Profit and Loss**.

4.4 Property, plant and equipment (PPE)

PPE are carried at **cost less accumulated depreciation** and impairment losses, if any. Cost includes purchase price, non-refundable taxes/duties and **directly attributable costs** to bring the asset to working condition for intended use. **Subsequent expenditures** are capitalized only when they increase the future economic benefits; other repairs are expensed as incurred. Further as the group has invested in the new plant and machinery, we have financed that machinery loan from various sources and the interest accrued on that has been capitalised in the machinery cost.

4.5 Depreciation

Depreciation is provided on the **Written Down Value (WDV)** method on a **pro-rata** basis for additions/disposals, using **useful lives** prescribed in **Schedule II** (unless management's technical estimate supports a different life). Indicative useful lives used by the Group:



Buildings	30 years
Plant & Machinery	25 years
Computers	3 years
Furniture & Fixtures	10 years
Vehicles	8 years

However, **Land** is not depreciated. Changes in useful lives/residual values are treated as **changes in accounting estimates** under AS 5, applied **prospectively**.

4.6 Intangible assets

Identifiable intangibles (e.g., **software, trademarks**) are recognized at cost and **amortized** over their estimated useful lives on a **systematic basis**; carried at cost less accumulated amortization/impairment.

4.7 Borrowing costs

Borrowing costs that are **directly attributable** to the acquisition/construction of a **qualifying asset** are capitalized; other borrowing costs are expensed in the period incurred.

4.8 Inventories

Inventories are valued at the **lower of cost and net realizable value**. Cost is determined using **weighted average/FIFO** (as per Group practice) and comprises **purchase cost, duties/taxes (non-recoverable) and other costs** incurred to bring inventories to their present location and condition. **Finished goods** include an appropriate allocation of production overheads based on normal capacity.

4.9 Impairment of assets

At each reporting date, the Group assesses whether there is any indication that PPE or intangible assets may be **impaired**. If such indication exists, the **recoverable amount** is estimated and impairment loss (if any) is recognized. **Goodwill on consolidation** is tested for impairment.



4.10 Leases

Leases are classified as **finance** or **operating** leases at inception. Payments under operating leases are recognized as **expenses** on a straight-line basis unless structured to increase in line with expected general inflation. (No material finance leases during the year unless stated).

4.11 Investments

Current investments are carried at **lower cost and fair value**; **Long-term investments** are carried at **cost**, with a provision for **other-than-temporary** diminution in value. Investments in subsidiaries are **eliminated** in consolidation.

4.12 Employee benefits

Short-term employee benefits (salaries, wages, bonus, etc.) are recognized as expenses as the related service is rendered.

Defined contribution plans (e.g., **Provident Fund, ESI**) are recognized as expenses on accrual.

- **Defined benefit plans** (e.g., **gratuity**) are measured using the **Projected Unit Credit** method; actuarial gains/losses are recognized in the **Statement of Profit and Loss** in the period in which they arise.

4.13 Taxes on income

Current tax is measured at the amount expected to be paid to tax authorities, computed as per the Income-tax Act, 1961. **Deferred tax** is recognized on **timing differences** between accounting and taxable profits, using enacted/substantively enacted tax rates/laws. Deferred tax assets are recognized/continued **only when there is reasonable certainty** of realization (or **virtual certainty** for carry-forward losses/unabsorbed depreciation).

4.14 Provisions, contingent liabilities and contingent assets

A **provision** is recognized when there is a **present obligation** and an **outflow of resources is probable** and can be **reliably estimated**. **Contingent liabilities** are disclosed, not recognized. **Contingent assets** are **not recognized**, but disclosed when **probable**; recognized **only when virtually certain**.

4.15 Cash and cash equivalents

Cash and cash equivalents comprise **cash on hand**, **balances with banks**, and **short-term highly liquid investments** with original maturities of **three months or less**.



4.16 Earnings per share (EPS)

Basic EPS is computed by dividing the **profit attributable to equity shareholders** by the **weighted average number of equity shares** outstanding during the year. **Diluted EPS** adjusts for effects of all dilutive potential equity shares, if any.

4.17 Segment reporting

Operating segments are identified based on **internal reporting** to the Board/Chief decision maker. The Group presently operates in a **single business segment** (MDF) and largely in **one geographic segment** (India); hence **separate segment disclosures are not presented**.

4.18 General disclosure

The Group presents, where applicable, the **ageing schedules** for **trade receivables**, **trade payables** (MSME and others), and **CWIP/intangible assets under development**, as well as other **additional disclosures** (e.g., loans to promoters; title deeds; benami proceedings; crypto assets; undisclosed income; reconciliation of quarterly returns with banks) in accordance with the 24-March-2021 amendments to Schedule III. (Nil/Not applicable unless specifically disclosed elsewhere in these Notes).

5. Changes in accounting estimates/policies

There is no change in the accounting policies

6. Corporate Social Responsibility (CSR) - for Archit Nuwood Industries Ltd

1. CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Ms. Anisha Modi	Independent Director	4	4
2.	Mr. Sahil Arora	Independent Director	4	4
3.	Mr. Vinod Kumar Singla	Managing Director	4	4



2. Average net profit (Sec 198): Rs. 30,67,27,143.95/-

3. Two percent of average net profit of the company as per section 135(5): Rs. 61,34,542.90/-

4. Break-up of CSR spend:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Location of the project. (Yes/No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
				State.	District.			Name. CSR registration number.
1.	Promoting Education and Skill Development	Education	Yes	State: Haryana,	District: Fatehabad	11,00,000	No	BRM Education & Welfare CSR00022647
2.	Promoting Animal Welfare	Animal Welfare	Yes	State: Haryana,	District: Tohana	6,92,132	No	Shree Krishan Gaushala CSR00068183
3.	Eradicating Hunger	Eradicating Hunger	No	State: Punjab,	District: Sangrur	1,01,000	No	All India Pingalwara Charitable Society CSR00013643



4.	Promoting Education and Skill Development	Education	Yes	State: Haryana, District: Fatehabad	41,11,000	No	Lala Kundan Memorial Society	CSR00009929
5.	Promoting health care including preventive health care	Promoting health care including preventive health care	No	State: District:	2,01,000	No	Rajyoga Education and Research	
Total					62,05,132			

5. Administrative overheads: N.A.

6. Excess/shortfall : N.A.

7. Implementing agencies:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
				State.	District.			Name. CSR registration number.
1.	Promoting Education and Skill Development	Education	Yes	State: Haryana, District: Fatehabad		11,00,000	No	BRM Education & Welfare CSR00022647

				District: Fatehabad				
2.	Promoting Animal Welfare	Animal Welfare	Yes	State: Haryana, District: Tohana	6,92,132	No	Shree Krishan Gaushal a	CSR00068183
3.	Eradicating Hunger	Eradicati ng Hunger	No	State: Punjab, District: Sangrur	1,01,000	No	All India Pingalw ara Charitab le Society	CSR00013643
4.	Promoting Education and Skill Development	Educatio n	Yes	State: Haryana, District: Fatehabad	41,11,00 0	No	Lala Kundan Memoria l Society	CSR00009929
5.	Promoting health care including preventive health care	Promotin g health care including preventiv e health care	No	State: Rajasthan District: Sarohi	2,01,000	No	Rajyoga Educatio n and Research	
Total					62,05,13 2			



8. Impact assessment (if applicable): N.A.

7. Micro, Small and Medium Enterprises (MSME) disclosures

Information as required under **Section 22 of the MSMED Act, 2006** regarding **principal and interest due to micro and small enterprises** has been compiled to the extent such parties have been identified on the basis of information available/confirmed by suppliers. Detailed ageing disclosure of **trade payables** (including MSME) is provided as per **Schedule III** has been given in the Financial Statements.

8. Related party disclosures

A. Related parties

- **Subsidiary (consolidated):** *Archit Panels Private Limited* – transactions eliminated on consolidation.

- **Key Management Personnel (KMP) and Directors – Parent:**

Name	Designation
Mr. Prem Chand	Director and Chairman
Mr. Vinod Kumar Singla	Managing Director
Mr. Vineet Kumar	Whole-Time Director
Mr. Ravinder Sharma	Director
Mrs. Roopa Garg	Independent Director
Mrs. Anisha Modi	Independent Director
Mr. Ajay Kumar	Independent Director
Mr. Sahil Arora	Independent Director
Mrs. Vaidehi	Chief-Financial Officer



Mr. Rahul Kumar	Company Secretary
-----------------	-------------------

• **KMP and Director – Subsidiary:**

Name	Designation
Mrs. Renu Singla	Director
Mrs. Pooja Singla	Director
Mr. Ashok Garg	Director

- **Relatives/Entities of KMP:** Prem Chand (HUF), Vinod Kumar Singla (HUF), Vinod Kumar Singla Prop. Shiv Trading Co., etc.

B. Nature of transactions (FY2024-25) –

S. No.	Particulars	Relation	Nature of Transaction	Amount (in Rs.)
1.	Prem Chand Singla	Director of Archit Nuwood	Salary Paid	12,00,000/-
2.	Vinod Kumar Singla	Director of Archit Nuwood	Salary Paid	12,00,000/-
3.	Vineet Kumar Singla	Director of Archit Nuwood	Salary Paid	12,00,000/-
4.	Ravinder Sharma	Director of Archit Nuwood	Salary Paid	12,00,000/-
5.	Prem Chand HUF	HUF of Director of Archit	Interest Paid (Unsecured	1,59,068/-



		Nuwood	Loan)	
6.	Prem Chand Singla	Director of Archit Nuwood	Interest Paid (Unsecured Loan)	8,20,610/-
7.	Vinod Kumar Singla Prop. Shiv Trading Co.	Director of Archit Nuwood	Interest Paid (Unsecured Loan)	48,62,411/-
8.	Vineet Kumar Singla	Director of Archit Nuwood	Interest Paid (Unsecured Loan)	4,17,548/-
9.	Vinod Kumar Singla HUF	HUF of Director of Archit Nuwood	Interest Paid (Unsecured Loan)	4,95,146/-
10.	Vineet Kumar Singla HUF	HUF of Director of Archit Nuwood	Interest Paid (Unsecured Loan)	1,56,452/-
11.	Pooja Singla	Director of Archit Panels	Salary Paid	5,00,000/-
12.	Renu Singla	Director of Archit Panels	Salary Paid	5,00,000/-
13.	Ashok Garg	Director of Archit Panels	Salary Paid	5,00,000/-

Note: **Intra-group balances/transactions with the subsidiary are eliminated** in these CFS. The above represents transactions with **KMP and their related parties.**

9. Contingent liabilities, commitments and guarantees (AS 29)

- **Contingent liabilities:**



S. No.	Case filed by	Amount Involved (in Rs.)	Current Status
1.	Archidply Industries Limited	2,00,00,000/-	Case is pending before the court
2.	Nuchem Limited	2,50,00,000/-	Case is pending before the court

- **Capital commitments:** Archit Nuwood Industries Limited has given guarantee against the limit availed for its working capital by its wholly-owned subsidiary company named Archit Panels Private Limited up to Rs. 9,00,00,000/-

10. Particular matter – cash seized by GST department (legal claim)

Background: During the year, cash of ₹100,000,000 kept at a director's residence was **seized by the GST authorities** and subsequently **erroneously deposited** by them into a related concern's bank account (Shiv Trading Company). Management has initiated legal action seeking re-credit of the amount.

Accounting assessment:

- Based on legal advice and facts available up to the approval date of these financial statements, management is certain about the repayment thus the Group has recognized ₹100,000,000 under **Other non-current financial assets – "Amount recoverable from revenue authorities"**; related disclosure continues until realized.

11. Cash flow statement

The Group has presented a **consolidated cash flow statement** using the **indirect method** as required by AS 3.

12. Segment information

As explained in Policy 4.17, the Group's risks and returns are predominantly from a **single business and geographic segment**; accordingly, **additional segment disclosures are not applicable** for FY25.

13. Additional Schedule III disclosures (Division I) – overview

In accordance with the 24-March-2021 amendments, the following **tabular disclosures** are included elsewhere in these financial statements/notes (as applicable):



- **Ageing of Trade receivables and Trade payables** (including MSME, disputed dues, and unbilled dues).
- **CWIP and Intangible assets under development** ageing and completion schedules.
- **Title deeds** of immovable properties not held in the Group's name (if any).
- **Loans/advances to promoters, directors, KMP, and related parties** (terms, overdue, etc.).
- **Utilization of borrowings** for purposes other than those for which they were obtained (if any).
- **Undisclosed income, Benami proceedings, crypto holdings, wilful defaulter status, promoter shareholding, and reconciliation of quarterly returns/statements of current assets filed with bankers with books—to be disclosed as Nil unless otherwise stated** on the basis of management representation and audit procedures.

14. Events after the reporting period

No such events were identified.

15. Rounding off and approval of financial statements

Figures have been rounded off to the nearest lakh as appropriate as per Schedule III. The consolidated financial statements were **approved by the Board of Directors on 3rd September, 2025.**

Got it—adding **CARO** and **CSR** to your **Consolidated Notes**. Below are **copy-paste-ready** inserts you can drop into your CFS (Division-I / Indian GAAP). I've kept them self-contained and audit-friendly, with legal bases footnoted.

15A. Companies (Auditor's Report) Order, 2020 ("CARO 2020") — applicability to Consolidated FS

As per the Independent Auditor's Report on the CFS: **No qualifications/adverse remarks reported"**



ARCHIT NUWOOD INDUSTRIES LIMITED (CONSOLIDATED)

CIN: U20295HR2017PLC070923

Registered Office: H.No. 414/11, Jamalpur Road, Tohara, Haryana

BALANCE SHEET AS ON 31st MARCH, 2025

Particulars	Note	Amount in Lakhs	
		as at 31-03-2025	as at 31-03-2024
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	1,751.55	1,751.55
(b) Reserves and surplus	2	8,936.61	8,368.36
(b) Money Received against share warrants		-	-
2 Share appli		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	-	30.27
(b) Deferred tax liabilities (net)		197.55	160.43
(c) Other Long Term Liabilities	4	3,813.79	1,210.84
(d) Long term provisions		-	-
4 Current liabilities			
(a) Short Term Borrowings	5	5,218.31	3,601.72
(b) Trade Payable			
(i) total outstanding dues of micro enterprises and small enterprises; and		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small ente	6	2,926.24	4,970.35
(c) Contract Liabilities (Customer Advances)		3.51	-
(d) Other current liabilities	7	397.36	161.27
(e) Short-term provisions	8	130.01	909.40
TOTAL		23,374.93	21,164.19
B ASSETS			
1 Non-current assets*			
(a) Property, Plant and Equipment & Intangible assets			
(i) Property, Plant and Equipment	9	4,103.85	9,602.88
(ii) Intangible assets		-	-
(iii) Capital Work in progress		5,824.88	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	10	5.00	-
(c) Deferred Tax Assets (net)		26.30	-
(d) Long term loans and Advances		-	-
(e) Other non current assets	11	1,163.06	1,165.54
2 Current assets			
(a) Current investments		-	-
(b) Inventories	12	6,622.68	6,572.68
(c) Trade receivables	13	4,349.89	2,634.58
(d) Cash and cash equivalents	14	34.36	18.81
(e) Short-term loans and advances	15	1,166.84	1,162.98
(f) Other current assets	16	78.06	6.72
TOTAL		23,374.93	21,164.20

See accompanying notes and accounting policies forming part of the financial statements

As Per Our Report of Even Date Attached.

For Aneja Kamboj & Co.
Chartered Accountants

(Mohit Kamboj)

Partner

M. No. 549162

FRN: 013748N

Place: Karnal

Date: 03/09/2025

UDIN : 25549162BMLHOS2182



For ARCHIT NUWOOD INDUSTRIES LIMITED

(Vineet Kumar)

Whole-Time Director

DIN: 07919259

(Vinod Kumar Singla)

Managing Director

DIN: 07920833

(Rahul Kumar)

Company Secretary

M.No.: A69610

ARCHIT NUWOOD INDUSTRIES LIMITED (CONSOLIDATED)			
CIN: U20295HR2017PLC070923			
Registered Office: H.No. 414/11, Jamalpur Road, Tohana, Haryana			
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31st MARCH 2025			
Particulars	Note	Amount in Lakhs	
		as at 31-03-2025	as at 31-03-2024
I Revenue from operations (gross)	17	16,127.06	19,701.40
II Other Income	18	285.13	146.08
III Total Income (I+II)		16,412.19	19,847.48
IV Expenses			
(a) Cost of materials consumed	19	10,283.76	10,718.07
(b) Purchase of Stock in Trade		0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	(11.75)	(1,115.50)
(d) Employee benefits expenses	21	937.30	1,150.83
(e) Finance costs	22	276.09	120.72
(f) Depreciation and amortisation expenses	23	519.77	352.10
(g) Other expenses	24	3,697.95	2,924.18
Total Expenses		15,703.11	14,150.41
V Profit before exceptional and extraordinary item and tax (III-IV)		709.08	5,697.08
VI Exceptional Items		0.00	(1,587.69)
VII Profit before extraordinary item and tax (V-VI)		709.08	7,284.77
VIII Extraordinary Items		0.00	0.00
IX Profit before Tax (VII-VIII)		709.08	7,284.77
X Tax Expense:			
(a) Current tax		130.01	1,331.12
(b) Deferred tax	25A	10.82	309.79
XI Profit / (Loss) for the period from continuing operations		568.24	5,643.87
XII Profit / (Loss) from discontinuing operations		0.00	0.00
XIII "Tax expense of" discontinuing operations		0.00	0.00
XIV Profit/ (Loss) from discontinuing operations		0.00	0.00
XV Profit/ (Loss) for the Period (XI+XIV)		568.24	5,643.87
XVI Earning per equity share:			
(1) Basic	IC	3.26	32.41
(2) Diluted	IC	3.26	32.41

As Per Our Report of Even Date Attached.

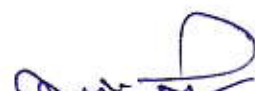
For Aneja Kamboj & Co.
Chartered Accountants

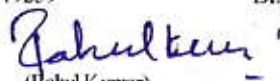
(Mohit Kamboj)
Partner
M. No. 549162
FRN: 013748N
Place: Karnal
Date: 03/09/2025
UDIN : 25549162BMLHOS2182



For ARCHIT NUWOOD INDUSTRIES LIMITED


(Vineet Kumar)
Whole-Time Director
DIN: 07919259


(Vinod Kumar Singla)
Managing Director
DIN: 07920833


(Rahul Kumar)
Company Secretary
M.No.: A69610

Archit Nuwood Industries Private Limited (Consolidated)
H.No. 414/11, Jamalpur Road, Tohana, Haryana

CASH FLOW STATEMENT
2024-25

Section	Particulars	Amount (₹ lakhs)
A. Cash flows from operating activities		
	Profit before tax	709.08
	Adjustments:	
	Depreciation and amortisation	519.77
	Finance costs	276.09
	Interest income	-251.89
	Bad debts written off	3.17
	Operating profit before working-capital changes	1,256.22
	Changes in working capital:	
	(Increase)/Decrease in inventories	-50
	(Increase)/Decrease in trade receivables	-1,715.31
	Decrease/(Increase) in other current assets	141.7
	Decrease/(Increase) in loans & advances (operating items)	221.42
	Increase/(Decrease) in trade payables (adjusted for capital-cred	-38.01
	Increase/(Decrease) in other current liabilities	236.09
	Increase/(Decrease) in contract liabilities (customer advances)	3.51
	Cash generated from operations	55.62
	Income taxes paid (net of refunds)	-956.4
	Net cash (used in)/from operating activities (A)	-900.78
B. Cash flows from investing activities		
	Purchase of PPE including CWIP (cash basis)	-1,237.64
	Investment in non-current investments	-5
	Interest received	251.89
	Net cash used in investing activities (B)	-990.75
C. Cash flows from financing activities		
	Repayment of long-term borrowings	-30.27
	Proceeds from loans from directors	596.85
	Net proceeds from short-term borrowings	1,616.59
	Interest paid	-276.09
	Net cash from financing activities (C)	1,907.08
	Net increase/(decrease) in cash & cash equivalents (A+B)	15.55
	Cash & cash equivalents at the beginning of the year	18.81
	Cash & cash equivalents at the end of the year	34.36

Reconciliation of Cash & Cash Equivalents (₹ in lakhs)

	31-Mar-2025	01-Apr-2024
Cash in hand	34.36	7.85
Bank balances	0	10.95
Total (ties to cash flow)	34.36	18.81

Chartered Accountants

(Mohit Kamboj)

Partner

M. No. 549162

FRN: 013748N

Place: Karnal

Date: 03/09/2025

UDIN : 25549162BMLHOS2182



(Signature)
(Vineet Kumar)
Whole-Time Director
DIN: 07919259

(Signature)
(Vinod Kumar Singla)
Managing Director
DIN: 07920833
(Signature)
(Rahul Kumar)
Company Secretary
M.No.: A69610

ARCHIT NUWOOD INDUSTRIES LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Amount in Lakhs

Note -1. SHARE CAPITAL

Particulars	as at 31-03-2025		as at 31-03-2024	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 12100000 Equity shares of Rs. 10/- each with voting rights	251.00	2,510.00	251.00	2,510.00
(b) Issued, Subscribed and Paid up 11783900 Equity shares of Rs. 10 each with voting rights	174.15	1,741.55	116.84	1,168.39
Total	174.15	1,741.55	116.84	1,168.39

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Vinod Kumar Singla	64.86	37.24	10	648.59
Vinod Kumar HUF	12.53	7.19	10	125.30
Vineet Kumar HUF	12.35	7.09	10	123.48
Prem Chand HUF	10.50	6.03	10	105.00
Renu Singla	7.98	4.58	10	79.80
Pooja Singla	10.11	5.80	10	101.05
Vineet Kumar Singla	25.79	14.81	10	257.92
Prem Chand Singla	19.46	11.17	10	194.60
Others	10.58	6.08	10	105.80
TOTAL	174.15	100.00	10.00	1,741.55

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Vinod Kumar Singla	64.86	37.24	0.00%
2	Vinod Kumar HUF	12.53	7.19	0.00%
3	Vineet Kumar HUF	12.35	7.09	0.00%
4	Prem Chand HUF	10.50	6.03	0.00%
5	Renu Singla	7.98	4.58	0.00%
6	Pooja Singla	10.11	5.80	0.00%
7	Vineet Kumar Singla	25.79	14.81	0.00%
8	Prem Chand Singla	19.46	11.17	0.00%
Total		163.57	93.92	

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Vinod Kumar Singla	64.86	37.24	0%
2	Vinod Kumar HUF	12.53	7.19	0%
3	Vineet Kumar HUF	12.35	7.09	0%
4	Prem Chand HUF	10.50	6.03	0%
5	Renu Singla	7.98	4.58	0%
6	Pooja Singla	10.11	5.80	0%
7	Vineet Kumar Singla	25.79	14.81	0%
8	Prem Chand Singla	19.46	11.17	0%
Total		163.57	93.92	

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY SHARES

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current	Balance at the end of the current reporting period
174.15	0.00	0.00	0.00	174.15
Previous reporting Period				



Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
116.84	0.00	116.84	57.32	174.15

Terms/rights attached to equity shares:

- a) The Company has only one class of equity shares. Each Equity shares holder is entitled to one vote per share. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, in proportion to the number of equity shares held.
- b) There are 99.99 % shares of Archit Panels Private Limited is acquire by the company on 30th October 2023, and the remaining this F.Y, thus hence this company become the holding of the said company.
- (c) There are NIL number of shares (Previous year Nil) reserved for issue under option and contracts/commitment for the sale of shares/disinvestment including the terms and amounts.
- (d) There are No shares forfeited during the year.
- (e) For the period of one year immediately preceding the date as at which the balance sheet is prepared
- 1) There are Nil number of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash.
- 2) There are Nil number of shares allotted as fully paid up by way of bonus shares.
- 3) There are Nil number of shares bought back.
- (f) There are no securities (Previous year No) convertible into Equity/ Preferential Shares.
- (g) There are no calls unpaid (Previous year No)including calls unpaid by Directors and Officers as on balance sheet date.

NOTE- 1C. CALCULATION OF EARNING PER SHARE

		as on	
No. of Shares outstanding at the beginning of reporting period		174.15 3/31/2024	
Detail o new share issued in the current financial year			
Date	No. of Shares issued	Cummulative Number of Equity Shares	No. of Days
	0	0 174.15	0.00
	0	0 174.15	0
Year end closing 31/03/2024			365.00
Weighted Average Number of Shares			174.15
Profit after Tax		568.24	
EPS		3.26	
DPS		3.26	



ARCHIT NUWOOD INDUSTRIES LIMITED (CONSOLIDATED)
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Amount in Lakhs

Note 2 Reserves and Surplus

Particulars	as at 31-03-2025	as at 31-03-2024
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	7637.13	1993.24
Add: Subsidiary Investment	-599.99	-599.99
Add: Bonus Shares Issued	467.37	467.36
Add: Share Premium	1798.60	1798.60
Add: Profit / (Loss) for the year	568.24	5643.87
Less:- Previous years taxes	0.00	0.00
Add:- Income Tax Refund	0.00	0.00
Add:- Gain on Investment		0.00
Less:- Dividend Paid	0.00	0.00
Total	8936.61	8368.36

Note 3 Long Term Borrowings

Particulars	as at 31-03-2025	as at 31-03-2024
<u>SECURED LOANS:</u>		
HDFC Vehicle Loan	0.00	30.27
TOTAL	0.00	30.27

Note 4 Other Long Term Liabilities

Particulars	as at 31-03-2025	as at 31-03-2024
<u>UNSECURED LOANS:</u>		
Loan from Directors	1807.69	1,210.84
Machinery Vendor	2,006.10	
TOTAL	3813.79	1210.84

Note 5 Short Term Borrowings

Particulars	as at 31-03-2025	as at 31-03-2024
<u>SECURED LOANS:</u>		
AU BANK OD A/C	1409.96	2372.63
AU BANK CC A/C	1833.27	1229.09
AU BANK DROPLINE OD A/C	-	
Bank Balance (Cheque clearing)	352.00	
AU BANK SHAREHOLDING	1,623.08	
TOTAL	5218.31	3601.72

Note 6 Trade payables

Figures for the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	2926.24				2926.24
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others		-	-	-	-
					2,926.24

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total



MSME	-	-	-	-	-
Others	4916.20	54.15	-	-	4,970.35
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
					4,970.35

Note 7 Other Current Liabilities

Particulars	as at 31-03-2025	as at 31-03-2024
Others Payable	2.03	0.18
Salaries Payable	68.33	27.88
Gratuity Payable	31.02	17.27
TDS Payable	39.18	25.34
Employee Bonus Payable	11.33	0.00
Advances from Customers	65.38	0.00
TCS payable	0.00	1.00
Net GST Liability	71.19	0.00
Expenses Payable	0.00	89.77
Electricity Payable	104.33	0.00
EPF & ESI Payable	4.57	-0.17
Total	397.36	161.27

Note 8 Short Term Provisions

Particulars	as at 31-03-2025	as at 31-03-2024
(a) Provision - for Tax		
Provision for Income Tax(Current Years)	130.01	731.11
(b) Provision - Others		
GST Payable	0.00	178.29
Audit Fees Payable	0.00	
Total	130.01	909.40



ARCHIL NIMWOOD INDUSTRIES LIMITED CONSOLIDATED
STATEMENT OF PROPERTY, PLANT & EQUIPMENT & INTANGIBLE ASSETS AS ON 31 ST MARCH 2024

PARTICULARS	RATE OF DEPRECIATION	LIFE/YEARS	G R O S S B L O C K				DEPRECIATION				N E T B L O C K	
			AS ON 01.04.2023	ADDITIONS during the year	SALE during the year	AS ON 31.03.2024	LP TO 01.04.2023	FOR THE YEAR	AS ON 31.03.2024	Reversal of Depreciation	AS ON 31.03.2023	AS ON 31.03.2024
PROPERTY, PLANT & EQUIPMENT												
Building	9.50%	30	275.99	-	-	275.99	58.76	20.75	79.51	-	217.23	196.48
Land	0.00%		217.55	-	-	217.55	-	-	-	-	217.55	217.55
Plant and Machinery	11.29%	25	4,273.70	136.49	-	4,410.19	896.38	389.76	1,286.14	-	3,377.32	3,124.05
Vehicles	31.23%	8	15.68	-	-	15.68	9.33	8.73	18.06	-	6.35	(2.38)
Furniture	25.89%	10	1.84	-	-	1.84	1.07	0.20	1.27	-	0.77	0.57
Solar Panel	11.29%	25	299.08	-	-	299.08	172.67	14.27	186.94	-	126.41	112.14
Bike	25.89%	10	0.34	-	-	0.34	0.17	0.04	0.21	-	0.16	0.12
Fisher	31.23%	8	19.03	-	-	19.03	6.13	4.03	10.16	-	12.89	8.87
Tata MG	31.23%	8	79.10	-	-	79.10	48.75	10.42	56.15	-	33.37	22.95
Computer and Printer	63.16%	3	12.12	13.61	-	25.75	23.51	(1.67)	21.84	-	(11.39)	3.89
Electronics Items	25.89%	10	0.23	-	-	0.23	0.08	0.04	0.12	-	0.15	0.11
Truck	31.23%	8	6.25	-	-	6.25	4.22	0.63	4.85	-	2.03	1.40
Mahindra Pk. up	31.23%	8	6.37	-	-	6.37	3.54	0.88	4.43	-	2.83	1.94
Hydraulic Hot Press	11.29%	25	186.32	-	-	186.32	36.97	16.86	53.83	-	140.35	132.49
Short Cycle Press	11.29%	25	82.00	-	-	82.00	20.00	7.00	27.00	-	62.00	55.00
Heavy Duty Racks	11.29%	25	9.27	-	-	9.27	1.34	6.89	2.23	-	7.93	7.03
HPL Handling System	11.29%	25	353.50	-	-	353.50	58.27	33.33	91.60	-	295.23	261.90
Plant and Machinery	11.29%	25	134.08	-	-	134.08	17.75	13.13	30.88	-	116.31	103.20
Spare Parts	25.89%	10	2.43	-	-	2.43	0.68	0.45	1.13	-	1.75	1.30
TOTAL			5,974.86	150.10	-	6,124.96	1,356.59	519.77	1,876.36	-	4,618.27	4,248.60
GRAND TOTAL			5,974.86			6,124.96	1,356.59	519.77	1,876.36	-	4,618.27	4,248.60



ARCHIT NUWOOD INDUSTRIES LIMITED (CONSOLIDATED)

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be

SIL NO	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2024	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2025
				More than 180 days	Less than 180 days				
1	BUILDING	10%	189.41	1.83	-	-	191.24	19.12	172.12
2	PLANT AND MACHINERY	15%	2,357.76	77.04	59.45	152.24	2,342.01	346.84	1,995.17
3	LAND	0%	217.55	-	-	-	217.55	-	217.55
4	FURNITURE AND FIXTURE	10%	1.34	-	-	-	1.34	0.13	1.21
5	SOLAR PANEL	40%	34.45	-	-	16.50	17.95	7.18	10.77
6	BIKE	15%	0.15	-	-	-	0.15	0.02	0.13
7	EICHER	15%	14.01	-	-	-	14.01	2.10	11.91
8	MAHINDRA	15%	2.85	-	-	-	2.85	0.43	2.42
9	VEHICLE	15%	8.36	21.66	-	-	30.02	4.50	25.52
10	TATA AIG	15%	52.86	-	-	-	52.86	7.93	44.93
11	COMPUTER	40%	7.87	13.61	-	-	21.48	8.59	12.89
12	ELECTRONIC EQUIPMENTS	15%	0.15	-	-	-	0.15	0.02	0.13
13	TRUCK	15%	4.18	-	-	-	4.18	0.63	3.55
14	Hydraulic Hot Press	15%	129.20	-	-	-	129.20	19.38	109.82
15	Short Cycle Press	15%	50.36	-	-	-	50.36	7.55	42.81
16	Heavy Duty Racks	15%	6.69	-	-	-	6.69	1.00	5.69
17	HPL Handling System	15%	256.11	-	-	-	256.11	38.42	217.69
18	Plant and Machinery	15%	105.42	-	-	-	105.42	15.81	89.61
19	Spare Parts	15%	1.91	-	-	-	1.91	0.29	1.62
20	TRADE MARK	25%	-	0.50	-	-	0.50	0.13	0.38
21	Plant and Machinery (CWIP)	0%	4,984.62	-	-	-	4,984.62	-	4,984.62
	Current Year Total :-		8,425.25	114.64	59.45	168.74	8,430.60	480.08	7,950.52

NOTE 25A

DEP AS PER COMPANIES ACT	519.77
DEP AS PER INCOME TAX ACT	480.08
REVERSAL OF DEPRECIATION	-
TIMMING DIFFERENCES (Liability)	39.69
TAX RATE	25.17%
DTL	9.99
Opening DTA	-
CURRENT DTL	9.99



ARCHIT NUWOOD INDUSTRIES LIMITED (CONSOLIDATED)

Amount in Lakhs

Note 10 Non Current Investments

Particulars	as at 31-03-2025	as at 31-03-2024
AU Bank FD A/C	5.00	0.00
Total	5.00	0.00

Note 11 Other Non Current Assets

Particulars	as at 31-03-2025	as at 31-03-2024
Cash held with Revenue Authorities	1,000.00	1,000.00
Misc. expenditure not written off	0.00	104.53
Security Deposit	58.54	61.02
Pre Operative exp.	104.53	0.00
Total	1,163.06	1,165.54

Note 12 Inventories

Particulars	as at 31-03-2025	as at 31-03-2024
Stock in hand	6,622.68	6,572.68
Total	6,622.68	6,572.68

Note 13 Trade Receivables

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3	
Secured - Considered Goods	0.00					0.00
Unsecured - Considered Goods	4,349.89	0.00	0.00			4,349.89
Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Total						4,349.89

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3	
Undisputed Trade Receivables- Considered Goods	4349.89	0.00	-			4349.89
Undisputed Trade Receivables- Considered Doubtful		-	-	-	-	
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful						
Others						
Total						4349.89

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3	
Secured - Considered Goods	0.00	-	-	-	-	0.00
Unsecured - Considered Goods	2491.47	-	-	-	-	2634.58
Doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	2634.58

Figures For the Previous Reporting Period



Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3	
Undisputed Trade Receivables- Considered Goods	2475.89	155.63	3.06	-	-	2634.58
Undisputed Trade Receivables- Considered Doubtful						
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others						
Total	2,475.89					2634.58

Note 14 Cash and Cash Equivalents

Particulars	as at	as at
	31-03-2025	31-03-2024
Cash In Hand	34.36	7.85
Bank Balance	0.00	10.95
Fixed Deposit With Banks	0	0.00
Total	34.36	18.81

Note 15 Short Term Loans and Advances

Particulars	as at	as at
	31-03-2025	31-03-2024
Imprest A/c	0.00	11.76
GST Receivable	720.66	833.22
Advances	58.50	155.60
Advance Income Tax	335.77	135.77
Income Tax Refundable	20.08	2.59
TDS/TCS Receivable	31.84	24.04
Total	1166.84	1162.98

Note 16 Other Current Assets

Particulars	as at	as at
	31-03-2025	31-03-2024
Accrued Interest	0.00	0.02
Supplier Advances	68.19	0.00
Prepaid Insurance	9.87	155.60
Other Current assets	0.00	64.15
Total	78.06	219.76



ARCHIT NUWOOD INDUSTRIES LIMITED (CONSOLIDATED)

Amount in Lakhs

Note 17 Revenue From Operations

Particulars	as at 31-03-2025	as at 31-03-2024
Domestic Sales	15482.28	19693.30
Credit Note	32.56	
Tax Free Sales	677.35	8.1
Total - Sales	16127.06	19701.40

Note 18 Other Income

Particulars	as at 31-03-2025	as at 31-03-2024
Interest Income	251.89	0.52
Misc. Income	0.00	1.18
Insurance Claims	7.61	0.42
Foreign Exchange Fluctuation	2.11	6.80
Discount Received	23.51	137.16
Total	285.13	146.08

Note 19 Cost of material and component

Particulars	as at 31-03-2025	as at 31-03-2024
Opening Stock	2,718.07	2,693.59
Purchase	10,322.00	10,742.55
Total	13,040.07	13,436.14
Less Closing Stock	2,756.32	2,718.07
	10,283.76	10,718.07

Note 20 Change in Inventories

Particulars	as at 31-03-2025	as at 31-03-2024
<u>Inventories at the end of the year:</u>		
Finished goods/ Stock in trade	3866.37	3854.62
	3866.37	3854.62
<u>Inventories at the beginning of the year:</u>		
Finished goods/ Stock in trade	3854.62	2739.12
	3854.62	2739.12
Net (increase) / decrease	-11.75	-1115.50

Note 21 Employee Benefit Expenses

Particulars	as at 31-03-2025	as at 31-03-2024
Salaries and wages	889.40	1103.65
Gratuity	13.75	17.27
Staff Welfare & Incentive	0.00	15.23
Bonus	12.34	0.68
Staff Training Expenses	0.00	0.00
EPF	17.64	12.99
ESI	4.15	1.01
Total	937.30	1150.83

Note 22 Finance Cost

Particulars	as at 31-03-2025	as at 31-03-2024
Interest on Car Loan	274.21	102.04
Bank Charges	1.88	18.68
Total	276.09	120.72

Note 23 Depreciation & Amortization Expenses



Particulars	as at 31-03-2025	as at 31-03-2024
Depreciation	519.77	352.10
Pre operative exp.	0.00	0.00
Total	519.77	352.10

Note 24 Other Expenses

Particulars	as at 31-03-2025	as at 31-03-2024
Freight & Forward Exp.	662.33	703.49
Import & Export exp.	1.59	0.43
Spare Parts	269.93	207.30
Contract Labour	22.14	22.83
Loading exp.	17.68	26.46
Directors Sitting Fee	3.53	7.00
License Fees	6.41	0.00
Legal & Professional Fees	14.44	44.90
Audit Fees	91.75	0.50
Directors Remuneration	63.00	0.00
Insurance Expenses	18.81	14.63
Business promotional Expenses	6.35	0.00
Fees & Taxes	1.38	31.85
Telephone & Internet Expenses	3.69	2.02
Marketing exp.	65.12	43.56
Processing Fees	0.43	0.00
Power & Fuel	68.53	51.97
Service Maintenance exp.	297.89	5.43
Notional permit fees	0.00	0.00
Canteen & Refreshment exp.	26.50	16.41
Office Expenses	1.39	1.65
Certificate exp.	5.10	3.37
Rent Expenses	8.65	13.77
Festival Expenses	0.00	6.74
Travelling Expenses	49.85	25.33
Miscellaneous Expenses	13.97	2.16
Designing Charges	0.00	0.70
Vehicle Running & Maintenance Expenses	5.73	18.52
Inspection Charges	0.07	0.32
Software exp.	16.92	12.18
Interest on TDS	0.31	1.89
TDS penalty	0.10	0.00
GST Expenses	7.96	0.00
Interest Charges	0.00	148.71
Late Fee exp.	0.31	0.00
Advertisement exp.	193.85	25.64
Ground Water NOC Exp.	2.05	2.21
Commission on Sales	0.00	0.49
Printing & Stationery Expenses	0.47	0.98
Donation	0.36	1.42
Electrical Exp.	1378.97	1462.20
CSR Exp.	68.95	17.11
Postage & Courier Expenses	0.23	0.00
Bad Debts	3.17	0.00
Professional Services	37.27	0.00
Staff Welfare & Incentive	19.06	0.00
Man Power Supply Work	2.56	0.00
Water exp.	0.03	0.00
Plantation Exp.	3.22	0.00
Interest paid	74.53	0.00
MCA Fees	3.54	0.00
Round off	0.02	0.00
Car & Main. & Insurance Exp.	1.90	0.00
Interest on C/C and O/D	70.65	0.00
Interest on income tax	85.26	0.00



Total	3697.95	2924.18
-------	---------	---------

Note 25: Details of Secured & Unsecured Loans as of 31 March 2025

Particulars	Name of Financial Institution	Lien Details
Auto Loans	HDFC Bank Limited	Secured against Vehicle
OD Limit	Au Bank Limited	Secured against Property and Stock
CC Limit	Au Bank Limited	Secured against Property and Stock
DROPLINE OD Limit	Au Bank Limited	Secured against Property and Stock

Note 26: CSR Disclosure

CSR applicable to company and required to compliance as per section 135 of Companies Act 2013 during the company. The Company shall spend the fund as per recommendation of committee or Board of Director.

Particulars	(Amt. in Rs. Lakhs)
	For the period ended 31 March, 2025
Gross Amount required to be spent	68.18
Amount approved by the Board	68.18
Unspent amount of previous year	-
Amount spent during the period	68.95

During the period under review pursuant to section 135 of the companies Act, 2013 the company is required to spent 2% of average net profit of last three years i.e, consolidated amount would be Rs. 70.63 Lakhs

Note 27: Long term investment of Rs. 599.99 lakhs (holding 99.99% shareholding) have been made in the company by the Name of M/s Archit Panels Private Limited incorporated in India in FY20-21 and thus it has been recognised as subsidiary.

Note 28: Disclosure in relation to undisclosed income

The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessment under the income tax act 1961 (such as , search or survey or any other relevant provisions of Income tax Act 1961).

Note 29: Disclosure of transactions with Stuck off companies

The company does not have any transactions with companies struck off under section 248 of companies act , 2013 or section 560 of Companies Act , 1956.

Note 30 Foreign Exchange Fluctuation When dealing with foreign exchange fluctuations on machinery purchases, it's essential to note that exchange rate differences may impact the capitalized cost. These differences arise due to changes in exchange rates between the purchase date and the payment date. To account for this, companies typically capitalize the machinery at the exchange rate on the purchase date. Any exchange rate fluctuations between the purchase and payment dates are recognized as a gain or loss. If there's a favorable exchange rate change, it increases the capitalized cost, while an unfavorable change results in a reduction. This adjustment is recorded in the books, affecting the machinery's carrying amount and recognizing the exchange gain or loss in the financial statements. It's crucial to adhere to accounting standards and clearly disclose these adjustments in financial reports for transparency and accurate financial representation.

Note 31: Related Party Disclosure The related party transactions, including loans from directors, are disclosed in accordance with the relevant accounting standards and regulation. This ensure transparency and adherence to reporting requirements.

(Amt. in Rs. Lakhs)

Note 32: Auditor's Remuneration

Particulars	For the period ended 31st March, 2024	For the period ended 31 March, 2023
Statutory Audit	0.30	0.30
Other Audit Services/Certification	-	-
Total	0.30	0.30

Note 33: List of Related parties and Transactions / Outstanding Balances:



List of Related Parties and their relationships.

a) Key Management Personnel:

(i) Mr. Vineet Kumar Singla	(Whole Time Director)
(ii) Mr. Vinod Kumar Singla	(Managing Director)
(iii) Mr. Prem Chand	(Director)
(iv) Mr. Ravinder Sharma	(Director)
(v) Mr. Sahil Arora	(Independent Director)
(vi) Mr. Ajay Kumar	(Independent Director)
(vii) Ms. Anisha Modi	(Independent Director)
(viii) Mrs. Roopa Garg	(Independent Director)
(ix) Mrs. Nidhehi	(Chief Financial Officer)
(x) Mr. Rahul Kumar	(Company Secretary)

c) Name of the Enterprises owned or significantly influenced the corporate

(i) Archit Panels Private Limited	WO Subsidiary Company
-----------------------------------	-----------------------

Note 34: Lease and Rent Expenses

The company has entered into the cancellable operating lease agreement for the leased cars & office premises in Delhi and other different cities of India. Necessary disclosure are given below-

(Amt. in Rs. Lakhs)		
Particulars	For the period ended 31st March, 2025	For the period ended 31 March, 2024
Future minimum lease payment		
Rent payment recognized in the	2.15	



Schedule III Ratio Annexure — Consolidated (₹ in lakhs)

Ratio (Schedule III)	Formula (disclosed)	Numerator or (FY25, ₹ lakh)	Denominator or (FY25, ₹ lakh)	FY25	FY24	YoY change	Reason if >25% change
Current Ratio	Current Assets / Current Liabilities	12,251.83	8,675.43	1.41x	1.10x	28.40%	Improved due to lower short-term provisions and reduced trade payables, alongside higher trade receivables; overall working capital strengthened.
Debt-Equity Ratio	Total Borrowings (ST + LT + Loans from Directors) / Shareholders' Equity	7,026.00	10,688.16	0.66x	0.48x	37.40%	Higher short-term borrowings (+₹1,616.59 lakh) and additional director loans (+₹596.85 lakh) increased debt faster than equity growth.
Debt Service Coverage Ratio (DSCR)	EBITDA / (Interest + Principal Repayments on LT Borrowings)	1,504.94	306.36	4.91x	64.26x	-92.4%	Sharp decline due to lower profitability and higher finance cost in FY25 versus a very high FY24 base.
Return on Equity (ROE)	Profit After Tax / Average Equity	568.24	10,404.04	5.46%	55.77%	-90.2%	Lower PAT in FY25 on reduced revenues and higher expenses; FY24 had unusually high profit.
Inventory Turnover Ratio	COGS / Average Inventory	10,272.01	6,597.68	1.56x	1.46x	6.60%	No material change; slight improvement due to higher consumption relative to average inventory.
Trade Receivables Turnover	Revenue from Operations / Average Trade Receivables	16,127.06	3,492.24	4.62x	7.48x	-38.2%	Deterioration driven by a significant year-end build-up in receivables (₹4,349.89 lakh vs ₹2,634.58 lakh).
Trade Payables Turnover	Net Purchases / Average Trade Payables	10,322.00	3,948.30	2.61x	2.16x	21.00%	Not applicable (<25% change).
Net Capital Turnover Ratio	Revenue from Operations / Average Working Capital	16,127.06	2,271.23	7.10x	20.39x	-65.2%	Decline due to expansion of working capital (notably receivables and tax assets) and lower sales in FY25.
Net Profit Ratio	PAT / Revenue from Operations	568.24	16,127.06	3.52%	28.65%	-87.7%	Lower profitability due to reduced revenues and higher expenses; FY24 benefited from exceptional gains.



Return on Capital Employed (ROCE)	PBIT / Average Capital Employed (Equity + Borrowings)	985.17	16,338.45	6.03%	49.49%	-87.8%	Lower operating profits and higher capital employed (increase in borrowings).
Return on Investment (ROI)	Income from Investments / Average Investments	0	2.5	0.00%	NA	NA	No income from non-current investments during FY25; no investments in FY24.

Computation basis (values & references)

Revenue from operations (₹16,127.06 in FY25; ₹19,701.40 in FY24) used in turnover and profit ratios comes from Note 17 / P&L.
PAT (₹568.24 in FY25; ₹5,643.87 in FY24), PBT (₹709.08 / ₹7,284.77) from the Statement of Profit & Loss, used for ROE, ROCE, DSCR.
Finance cost (₹276.09 / ₹120.72) and Depreciation (₹519.77 / ₹352.10) used for DSCR/EBITDA and ROCE come from Notes 22 and 23.
COGS approximated as Cost of materials consumed + Changes in inventories of FG/WIP (₹10,272.01 in FY25; ₹9,602.57 in FY24) from Notes 19-20, used in inventory turnover.
Inventories (₹6,622.68 / ₹6,572.68), Trade receivables (₹4,349.89 / ₹2,634.58), Cash & cash equivalents (₹34.36 / ₹18.81), Short-term loans & advances (₹1,166.84 / ₹1,162.98), Other current assets (₹78.06 / ₹219.76) used to derive Current Assets.
Short-term borrowings (₹5,218.31 / ₹3,601.72), Trade payables (₹2,926.24 / ₹4,970.35), Contract liabilities (₹3.51 / Nil), Other current liabilities (₹397.36 / ₹161.27), Short-term provisions (₹130.01 / ₹909.40) used to derive Current Liabilities.
Purchases of raw materials (₹10,322.00 / ₹10,742.55) used in the Trade payables turnover numerator.
Equity = Share capital (₹1,751.55) + Reserves & surplus (₹8,936.61 / ₹8,368.36), from Balance Sheet/Notes, used in ROE and Debt-Equity.
Borrowings for Debt-Equity/ROCE = ST borrowings + LT borrowings + Loans from Directors (excludes "Machinery Vendor" capital creditors), FY25: ₹5,218.31 + ₹0.00 + ₹1,807.69 = ₹7,026.00; FY24: ₹3,601.72 + ₹30.27 + ₹1,210.84 = ₹4,842.83.
Principal repayment of LT borrowings in FY25 is inferred from movement in HDFC Vehicle Loan (₹30.27 → ₹0.00), used in DSCR denominator.
Non-current investments (₹5.00 in FY25; Nil in FY24) and no investment income disclosed (Note 18 shows no dividend/return line), hence ROI = 0.00% in FY25 and NA in FY24.

Policy choices & disclosures (per Schedule III guidance)

Debt-Equity and ROCE treat "Loans from Directors" as borrowings; "Machinery Vendor" (capital creditor) is excluded from debt to avoid mixing supplier financing with borrowings.
DSCR uses Finance costs (Note 22) for interest and principal repayments on long-term borrowings. Interest items presented in "Other expenses" (e.g., interest on CC/OD or on income tax) are not included in DSCR to remain consistent with the finance-cost line;

