ANEJA KAMBOJ & Co.

CA INDIA

Chartered Accountants
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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

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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.

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- 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.**

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(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.

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(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.

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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

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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:

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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.

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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**.

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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

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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.**	**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
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

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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,		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 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:** Rajasthan **District:** Sarohi	2,01,000	No	Rajyoga Education and Research	
	Total				**62,05,132**			

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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

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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/-

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		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):

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- **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"**

ANEJA KAMBOJ & CO. • CHARTERED ACCOUNTANTS

ARCHIT NUWOOD INDUSTRIES LIMITED(CONSOLIDATED)
CIN: U20295HR2017PLC070923
Registered Office: H.No. 414/11, Jamalpur Road, Tohana, Haryana

BALANCE SHEET AS ON 31st MARCH, 2025

Amount in Lakhs

Particulars	Note	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

ANEJA KAMBOJ & CO. CHARTERED ACCOUNTANTS

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

Amount in Lakhs

Particulars	Note	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	1C	3.26	32.41
(2) Diluted	1C	3.26	32.41

As Per Our Report of Even Date Attached.

For Aneja Kamboj & Co.
Chartered Accountants

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

ANEJA KAMBOJ & Co. CHARTERED ACCOUNTANTS

(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	251.00	2,510.00	251.00	2,510.00
12100000 Equity shares of Rs 10/- each with voting rights				
(b) Issued, Subscribed and Paid up	174.15	1,741.55	116.84	1,168.39
11783900 Equity shares of Rs.10 each with voting rights				
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 year	Balance at the end of the current reporting period
174.15	0.00	0.00	0.00	174.15

Previous reporting Period

TANEJA KAMBOJ & CO. CHARTERED ACCOUNTANTS

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 perimod	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 entiled 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 equire 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/disinvetment 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 alloted as fully paid up pursuant to contract(s) without payment being received in cash.

2) There are Nil number of shares alloted 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		

CHARTERED ACCOUNTANTS

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
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	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
SECURED LOANS:		
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

ANEJA KAMBOJ & Co. CHARTERED ACCOUNTANTS

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
Advacnes 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

ANEJA KAMBOJ & Co. CHARTERED ACCOUNTANTS

ARCHIT NUWOOD INDUSTRIES LIMITED(CONSOLIDATED)

STATEMENT OF PROPERTY PLANT & EQUIPMENT & INTANGIBLE ASSETS AS ON 31 ST MARCH 2024

PARTICULARS	RATE OF DEPRICIATION	LIFE(YEARS)	G R O S S ------ B L O C K				DEPRECIATION				N E T -- B L O C K	
			AS ON	ADDITIONS	SALE	AS ON	UP TO	FOR THE	AS ON		AS ON	AS ON
			01.04.2023	during the year	during the year	31.03.2024	01.04.2023	YEAR	31.03.2024	Reversal of Depreciation	31.03.2023	31.03.2024
PROPERTY, PLANT & EQUIPEMENT												
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
Eicher	31.23%	8	19.03			19.03	6.13	4.03	10.16	-	12.89	8.87
Tata AIG	31.23%	8	79.10			79.10	45.73	10.42	56.15	-	33.37	22.95
Computer and Printer	63.16%	3	12.12	13.61		25.73	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 Pick 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		149.35	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		116.33	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	150.10	-	6,124.96	1,356.59	519.77	1,876.36	-	4,618.27	4,248.60

ANEJA KAMBOJ & Co. CHARTERED ACCOUNTANTS

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

SL. 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 DIFFERNCES(Liability	39.69
TAX RATE	25.17%
DTL	9.99
Opening DTA	-
CURRENT DTL	9.99

ANEJA KAMBOJ & CO. * CHARTERED ACCOUNTANTS *

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					
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3	Total
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					
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3	Total
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					
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3	Total
Secured - Considered Goods	0.00	-	-	-	-	0.00
Unsecured - Considered Goods	2491.47	-	-	-	-	2634.58
Doubtful	-	-	-	-	-	
Total	-	-	-	-	-	2634.58

Figures For the Previous Reporting Period

ANEJA KAMBOJ & Co. CHARTERED ACCOUNTANTS

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	More than 3	Total
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 31-03-2025	as at 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 31-03-2025	as at 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 31-03-2025	as at 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

ANEJA KAMBOJ & Co. CHARTERED ACCOUNTANTS

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 materal 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
Inventories at the end of the year:		
Finished goods/ Stock in trade	3866.37	3854.62
	3866.37	3854.62
Inventories at the beginning of the year:		
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

ANEJA KAMBOJ & CO.
CHARTERED ACCOUNTANTS

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 Remenuration	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.	1.96	0.00
Interest on C/C and O/D	70.65	0.00
Interest on income tax	85.26	0.00

ANEJA KAMBOJ & CO.
CHARTERED ACCOUNTANTS

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 comliance 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.	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 he 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 recoganised 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 taxassessment under the income taxact 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.

Note 32: Auditor's Remuneration

(Amt. in Rs. Lakhs)

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:

ANEJA KAMBOJ & Co. * CHARTERED ACCOUNTANTS *

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. Vaidehi	(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 (FY25, ₹ lakh)	Denominator (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.

ANUJ KAMBOJ & Co. * CHARTERED ACCOUNTANTS *

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;

ANEJA KAMBOJ & Co. * CHARTERED ACCOUNTANTS *