ANEJA KAMBOJ & Co.

Chartered Accountants
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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.

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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.

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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

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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.

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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.

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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.

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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

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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.

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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).

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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

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(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.

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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.

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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**	**Local 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	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: Rajasthan	District: Sarohi	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
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**	

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		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

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	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**

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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	10,103,245	1,350,000	495,146	11,948,391	–
Total	57,021,093	161,355,000	6,911,235	44,518,247	**180,769,081**

(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.

ANEJA KAMBOJ & Co. * CHARTERED ACCOUNTANTS *

ARCHIT NUWOOD INDUSTRIES LIMITED
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	1,741.55	1,741.55
(b) Reserves and surplus	2	8,011.25	8,083.52
(b) Money Received against share warrants		-	-
2 Share applic		-	-
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

ANEJA KAMBOJ & Co. 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
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	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

ANEJA KAMBOJ & CO. 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 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 & Co.
Chartered Accountants

ANEJA KAMBOJ & Co. 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	250.00	2,500.00	250.00	2,500.00
12000000 Equity shares of Rs.10/- each with voting rights				
(b) Issued, Subscribed and Paid up	174.15	1,741.55	174.15	1,741.55
17415460 Equity shares of Rs.10 each with voting rights				
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 periuod	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
174.15	0	0	-	174.15

Previous reporting Period

ANEJA 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 beiginning of the previous reporting periuod	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 equire 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 opt ion 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
N/A	0	174.15		0.00
0	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)	

ANEJA KAMBOJ & Co. CHARTERED ACCOUNTANTS

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:- Previos 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
Advacnes 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

ANEJA KAMBOJ & Co. CHARTERED ACCOUNTANTS

ARCHIT NUWOOD INDUSTRIES LIMITED

STATEMENT OF PROPERTY PLANT & EQUIPMENT & INTANGIBLE ASSETS AS ON 31 ST MARCH 2025

Note 9

PARTICULARS	RATE OF DEPRICIATION	LIFE OF ASSETS	G R O S S ------- B L O C K				DEPRECIATION				N E T -- B L O C K	
			AS ON	ADDITIONS	SALE/Deduction	AS ON	UP TO	FOR THE	ADDITIONAL	AS ON	AS ON	AS ON
		(in Years)	01.04.2024	during the year	during the year	31.03.2025	01.04.2024	YEAR	DEPRECIATION	31.03.2025	31.03.2024	31.03.2025
PROPERTY, PLANT & EQUIPEMENT												
Building	9.50%	30	275.99	1.83	-	277.82	58.76	20.75	-	79.51	217.23	198.31
Land	0.00%		217.55	-	-	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	3,377.32	2,971.81
Vehicles	31.23%	8	15.68	21.66	-	37.34	9.33	8.73	-	18.06	6.35	19.29
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	-	16.50	282.58	172.67	14.27	-	186.94	126.41	95.64
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
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	3,985.68	3,542.94
GRAND TOTAL			5,207.26	174.09	168.74	5,212.62	1,221.58	448.09		1,669.67	3,985.68	3,542.94

ANEJA KAMBOJ & Co. * CHARTERED ACCOUNTANTS *

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 DIFFERNCES(LIABILITY)	50.46
TAX RATE	25.17%
DTL	12.70
OPENING DTA	
CURRENT DTL	12.70

ANEJA KAMBOJ & Co. * CHARTERED ACCOUNTANTS *

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 FD A/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

ANEJA KAMBOJ & Co. CHARTERED ACCOUNTANTS

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

ANEJA KAMBOJ & Co. CHARTERED ACCOUNTANTS

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 Remenuration	48.00	
Insurance Expenses	15.59	11.76
Business promotional Expenses	6.35	0.00
Fees & Taxes (GST)	1.23	30.94

ANEJA KAMBOJ & Co. CHARTERED ACCOUNTANTS

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 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	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 he companies Act, 2013 the company is required to spent 2% of average net profit of last three years i.e, amount would be Rs. 59.14 Lakhs

ANEJA KAMBOJ & Co. * CHARTERED ACCOUNTANTS *

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	>25% change?
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	1.25%	49.57%	-97.48%	Y
Return on Investment (ROI) *	(Income from investments) / 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.

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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.

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Inventory Turnover	COGS = 12,030.85 / 11,648.70**	Avg Inventory = 6,464.53 / 6,452.03	COGS approximated as: Cost of materials consumed + Other manufacturing expenses + Changes in inventories (FG/stock-in-trade). Inventory from Note 12 and Note 20.
Trade Receivables Turnover	Revenue from Ops = 14,348.21 / 18,396.09	Avg Trade Receivables = 3,163.21 / 2,414.10	Revenue: Note 17. Receivables ageing/closing: Note 13; FY24 average uses closing (no FY23 data).
Trade Payables Turnover	Purchases (RM) = 8,870.88 / 9,788.29	Avg Trade Payables = 1,872.71 / 495.35	Purchases from Note 19. Payables: Note 6 (closing balances). FY25 average uses FY24–FY25 mean; FY24 uses closing (no FY23 data).
Net Capital Turnover	Revenue from Ops = 14,348.21 / 18,396.09	Avg Working Capital = 4,054.57 / 4,859.19	Working Capital = Current Assets − Current Liabilities (Notes 12–16 vs 5–8).
Net Profit Ratio	PAT = -72.27 / 4,954.38	Revenue from Ops = 14,348.21 / 18,396.09	PAT & Revenue from P&L.
ROCE	EBIT = 180.22 / 6,585.21 (PBT + Finance cost)	Avg Capital Employed = 14,422.11 / 13,283.44	Capital Employed = Shareholders' funds + Total Debt. Finance cost per Note 22.

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ROI *	Income from investments = 251.89 / 0.45	Avg Investments = 602.49 / 599.99	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).

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.
DSCR ↓ sharply	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.
ROE & NPR ↓	Shift from strong profit last year to a loss this year (drivers: lower revenue, higher costs/finance charges), pulling down returns.
Receivables Turnover ↓	Trade receivables rose to ₹3,912.31L (from ₹2,414.10L) while revenue fell, lengthening collection cycles.
Payables Turnover ↓	Trade payables swelled to ₹3,250.07L (from ₹495.35L) with purchases comparable YoY; the larger payable base reduces turnover.
ROCE ↓	EBIT compressed to ₹180.22L (PBT -₹59.57L + finance cost ₹239.79L) against a higher capital base, materially lowering ROCE.
ROI ↑ *	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).

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