



Ahluwalia Contracts (India) Limited

ENGINEERING ♦ DESIGNING ♦ CONSTRUCTION

Email/on-line file

Date: 26/06/2021

To,
Asst. General Manager (Corporate Services)
BSE Limited.
25th Floor, P.J.Towers
Dalal Street, Mumbai - 400001

Asst. Vice President - Listing,
National Stock Exchange of India Ltd.
5th Floor, Exchange Plaza,
Bandra Kurla Complex,
Bandra (East) Mumbai- 400051

Sub.: Outcome of the Meeting of the Board of Directors

Ref.: SCRIP CODE: NSE: - AHLUCONT, BSE: - 532811 - ISIN Code: INE758C01029

Dear Sir/Madam,

In Compliance with Regulation 33 & 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company in their Meeting held on Saturday, the 26th day of June 2021 through virtual/ video conferencing hosted at A-177, Okhla Industrial Area, Phase-I, New Delhi-110020, had considered and approved the Audited Standalone and Consolidated Financial Results along with the Auditors' Report of the Company for the financial year ended 31st March, 2021, based on the recommendation of the Audit Committee. (Copy Enclosed).

Further in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) [Amended] Regulations, 2015 as amended from time to time, read with SEBI Circular CIR/CFD/CM D/56/2016 dated May 27, 2016, we hereby declare and confirm that the Statutory Auditor of the Company, i.e. M/s Amod Agrawal & Associates, Chartered Accountants (Firm Registration No. 005780N) have issued their Audit Reports with un-modified opinion on the Standalone and Consolidated Financial Statement of Ahluwalia Contracts (India) Ltd for the Financial Year ended 31st March, 2021.

The Board meeting was commenced at 1.00 p.m. & concluded at 1.50 p.m.

You are also requested to up-date our Company's records/data in Stock Exchanges website and oblige.

Yours faithfully,
For Ahluwalia Contracts (India) Ltd


(Vipin Kumar Tiwari)
Company Secretary

Encl.: as above

Copy To:

To,

The Manager (Listing), Code : 10011134
Calcutta Stock Exchange Ltd,
7, Lyons Range, Kolkata - 700001,
Fax : 033-22102223, 4500, 4468



AHLUWALIA CONTRACTS (INDIA) LIMITED
 Regd. Office : A-177, Okhla Industrial Area, Phase-I, New Delhi-110020.
 CIN NO. L45101DL1979PLC008554 - Website - www.acilnet.com Email - mail@acilnet.com
Statement of Audited Financial Results for the quarter and year ended 31st March, 2021

(Rs. in Lakhs)

SL. NO.	PARTICULARS	S T A N D A L O N E				
		Quarter Ended		Year Ended		
		31.03.2021 (Audited) (refer note-5)	31.12.2020 (Un-Audited)	31.03.2020 (Audited) (refer note-5)	31.03.2021 (Audited)	31.03.2020 (Audited)
I	Revenue from Operations	76169.80	53613.27	54921.50	198219.04	188492.69
II	Other Income	347.84	477.96	290.65	2231.64	1044.30
III	Total Income (I+II)	76517.64	54091.23	55212.15	200450.68	189536.99
IV	Expenses					
	(a) Cost of Materials Consumed	33725.17	25113.68	27148.17	91923.01	90467.66
	(b) Construction Expenses	3259.28	3342.55	2686.22	11119.99	9545.21
	(c) Sub-Contract work	22802.85	15787.39	15001.74	55645.43	50363.67
	(d) Employees benefits expense	4746.73	4427.62	4225.76	15344.63	15431.84
	(e) Finance Costs	1555.18	898.11	1012.48	4259.65	3499.77
	(f) Depreciation & amortisation expenses	829.43	759.01	809.68	3043.72	3187.15
	(g) Other Expenses	4652.16	1773.15	3562.77	8761.92	7382.72
	Total Expenses (IV)	71570.80	52101.51	54446.82	190098.35	179878.02
V-	Profit / (Loss) before exceptional items and tax (III-IV)	4946.84	1989.72	765.33	10352.33	9658.97
VI-	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII-	Profit/(+)/Loss(-) before tax (V-VI)	4946.84	1989.72	765.33	10352.33	9658.97
VIII-	Tax Expense					
	a) Current Tax	971.85	694.70	209.71	2536.52	2862.26
	b) Deferred Tax Charge/(Credit)	268.26	(177.93)	(54.61)	91.81	353.12
	Total Tax Expense	1240.11	516.77	155.10	2628.33	3215.38
IX-	Net Profit/(+)/Loss(-) for the period (VII-VIII)	3706.73	1472.95	610.23	7724.00	6443.59
X-	Other Comprehensive Income /(Loss)					
	Item to be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items to be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Item not to be reclassified to profit or loss	(172.71)	0.59	213.46	(170.95)	2.35
	Income tax relating to items not to be reclassified to profit or loss	43.46	(0.14)	(53.72)	43.02	(0.59)
XI-	Total Comprehensive Income (IX+X)	3577.48	1473.40	769.97	7596.07	6445.35
XII-	Paid-up equity share capital (Face value of Rs. 2/- each)	1339.75	1339.75	1339.75	1339.75	1339.75
XIII-	Other Equity				86659.39	79063.32
XIV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):					
	- Basic	5.53	2.20	0.91	11.53	9.62
	- Diluted	5.53	2.20	0.91	11.53	9.62

SEGMENT RESULTS

SL. NO.	PARTICULARS	S T A N D A L O N E				
		Quarter Ended		Year Ended		
		31.03.2021 (Audited) (refer note-5)	31.12.2020 (Un-Audited)	31.03.2020 (Audited) (refer note-5)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Segment Revenue					
	a) Contract Work	75889.87	53381.61	54614.99	197238.87	187414.76
	b) Investment Property	71.00	83.66	126.52	210.24	617.94
	c) Others	208.93	148.00	179.99	769.93	459.99
	Total	76169.80	53613.27	54921.50	198219.04	188492.69
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Income From Operations	76169.80	53613.27	54921.50	198219.04	188492.69
2	Segment Result					
	a) Contract Work	6847.88	3087.84	2021.05	15644.20	14249.22
	b) Investment Property	(108.13)	(92.54)	(140.14)	(469.54)	(608.89)
	c) Others	(170.98)	(28.43)	4.50	(294.71)	(111.10)
	Total	6568.75	2966.87	1885.41	14879.95	13529.23
	Less:					
	a) Finance Cost	1555.18	898.11	1012.48	4259.65	3499.77
	b) Other un-allocable expense net of unallocable income	66.73	79.04	107.60	267.97	370.49
	Total Profit before Tax	4946.84	1989.72	765.33	10352.33	9658.97
	Segment Assets					
	a) Contract Work	152713.99	147136.18	138311.70	152713.99	138311.70
	b) Investment Property	11010.39	11110.08	11355.11	11010.39	11355.11
	c) Others	4253.73	4633.63	5314.08	4253.73	5314.08
	d) Unallocated	38191.30	25718.95	21019.84	38191.30	21019.84
	Total Segment Assets	206169.41	188598.84	176000.73	206169.41	176000.73
	Segment Liabilities					
	a) Contract Work	111278.52	95682.95	85999.33	111278.52	85999.33
	b) Investment Property	5396.55	5274.79	4948.05	5396.55	4948.05
	c) Others	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	1495.20	3219.45	4650.28	1495.20	4650.28
	Total Segment Liabilities	118170.27	104177.19	95597.66	118170.27	95597.66
3	Capital Employed					
	(Segment Assets - Segment Liabilities)					
	a) Contract Work	41435.47	51453.23	52312.37	41435.47	52312.37
	b) Investment Property	5613.84	5835.29	6407.06	5613.84	6407.06
	c) Others	4253.73	4633.63	5314.08	4253.73	5314.08
	d) Unallocated	36896.10	22499.50	16389.56	36896.10	16369.56
	Total Capital Employed	87999.14	84421.65	80403.07	87999.14	80403.07

Certified True Copy
 For Ahluwalia Contracts (India) Limited

(Vipin Kumar Tiwari)
 Company Secretary
 ACS No.: 10837



STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	Standalone	
	AS AT	AS AT
	31.03.2021 (Audited)	31.03.2020 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	11338.33	10411.17
(b) Capital work-in-progress	37.83	20.74
(c) Right of use assets	675.18	331.50
(d) Investment Property	10823.00	11236.52
(e) Other Intangible assets	115.39	98.88
(f) Financial assets		
(i) Investments	628.00	628.00
(ii) Loans	459.48	417.39
(iii) Trade Receivables	6049.02	10392.18
(iv) Other financial assets	3387.87	2434.70
(g) Deferred tax assets (net)	2308.98	2357.77
(h) Non-current tax assets (net)	2635.80	2015.55
(i) Other non-current assets	11803.25	7101.00
Total Non-current assets	50262.13	47445.40
Current assets		
(a) Inventories	29718.30	22080.11
(b) Financial assets		
(i) Trade receivables	37444.48	49334.28
(ii) Cash and cash equivalents	32549.15	16498.68
(iii) Bank balances other than cash & cash equivalents mentioned above	9205.65	7886.53
(iv) Loans	25.96	113.78
(v) Other financial assets	1093.97	1120.90
(c) Other current assets	45869.77	31521.05
Total Current assets	155907.28	128555.33
TOTAL ASSETS	206169.41	176000.73
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1339.75	1339.75
(b) Other Equity	86859.39	79063.32
Total Equity	87999.14	80403.07
LIABILITIES:		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	63.54	54.59
(ii) Lease liabilities	4835.37	4186.05
(iii) Other financial Liabilities	371.29	312.01
(b) Provisions	518.28	649.28
(c) Other non-current liabilities	15166.21	6801.27
Total Non-current liabilities	20954.69	12003.19
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1495.20	4650.28
(ii) Lease liabilities	299.63	182.50
(iii) Trade payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	707.54	499.94
Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	63313.87	51809.79
(iv) Other financial liabilities	4841.82	4270.09
(b) Other current liabilities	26243.09	21904.27
(c) Provisions	314.43	277.60
Total Current liabilities	97215.58	83594.47
TOTAL EQUITY AND LIABILITIES	206169.41	176000.73

B. K. Tiwari



Certified True Copy
For Ahluwalia Contracts (India) Limited

(Signature)
(Vipin Kumar Tiwari)
Company Secretary
ACS No.: 10837

STATEMENT OF CASH FLOW

	PARTICULARS	Standalone	
		Year Ended 31.03.2021	Year Ended 31.03.2020
		(Audited)	(Audited)
A.	Cash Flow from Operating Activities		
	Net Profit/(Loss) before Tax	10352.33	9658.96
	Adjustment for :		
	Depreciation & amortisation expense	3043.72	3187.15
	Interest Income	(1386.50)	(986.56)
	Interest Expense	2981.31	2311.58
	Interest on Income Tax	15.73	4.74
	Impairment of inventory	191.87	17.54
	Trade Receivables/ Advances written off	5315.10	4214.16
	Provision for doubtful trade receivables/ advances/ others	48.15	0.00
	Liabilities written back	(842.73)	(51.57)
	(Gain) / Loss on Sale of Property, Plant and Equipment (net)	8.47	(5.17)
	Unrealised (gain)/loss on foreign exchange (net)	(1.41)	18.24
	Operating Profit before working Capital Changes :	19726.04	18368.07
	Movements in Working Capital :		
	(Increase)/decrease in Trade Receivables	11194.96	(4360.15)
	(Increase)/decrease in Inventories	(7830.07)	(7286.54)
	Increase/(decrease) in Trade payables, Financial & Other liabilities and Provisions	24922.49	19411.05
	(Increase)/decrease in Other financial assets and Other assets	(18931.91)	(10459.58)
	Cash generated from Operations :	29081.51	15672.85
	Direct Taxes Paid	(3172.50)	(4707.37)
	Net Cash flow from/(used in) Operating Activities (A)	25909.01	10965.48
B.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipment including capital work-in-progress	(3573.82)	(3675.18)
	Movement in Fixed Deposits with Banks	(2258.08)	(1860.24)
	Proceeds from sale of property, plant and equipment	44.93	50.39
	Interest Received	1000.66	896.17
	Net Cash flow from/(used in) Investing Activities (B)	(4786.31)	(4588.86)
C.	Cash Flow from Financing Activities		
	Proceeds from long term borrowings	100.00	60.68
	Repayment of long term borrowings	(45.29)	(60.35)
	Proceeds from/ (repayment of) Short term borrowings	(3155.07)	(1,373.51)
	Dividend paid	0.00	(200.96)
	Dividend Distribution Tax paid	0.00	(41.31)
	Payment of Lease Liabilities	(68.25)	(154.24)
	Interest Paid	(1903.62)	(1,866.44)
	Net Cash flow from/(used) in Financing Activities (C)	(5072.23)	(3636.13)
	Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	16050.47	2740.49
	Cash & Cash equivalents at the beginning of the year	16498.68	13758.19
	Cash & Cash equivalents at the end of the year	32549.15	16498.68
	Components of Cash and Cash Equivalents		
	Cash in Hand	52.71	63.18
	Deposits with original maturity of less than 3 months	4611.12	670.69
	Balance with Scheduled Banks :		
	Current Accounts	27885.32	15764.81
		32549.15	16498.68

Bunker



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For Ahluwalia Contracts (India) Limited

(Vipin Kumar Tiwari)
Company Secretary
ACS No.: 10837

Notes :

- 1- The above standalone & consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 28th June, 2021. The standalone & consolidated financial results have been prepared in accordance with Indian Accounting Standards (IND-AS) prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter. The statutory auditors' report does not have any qualification/modification.
- 2- Based on the "management approach" as defined in Ind AS 108- Operating Segments the Chief Operating Decision Maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments and segment information is presented accordingly.
- 3- The Company's operations have been adversely impacted by the outbreak of Covid-19 pandemic and the consequent lock down announced by the Govt. of India due to which the operations were suspended for part of the quarter ended June 30, 2020 and gradually resumed with requisite precautions. The result for the quarter and year ended March 31, 2021 are, therefore not comparable with those for the previous periods.
- 4- The Parliament of India has approved the Code of Social Security 2020 (the Code) which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Code has been published in the Gazette of India however, the effective date has not yet been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact if any in the period the Code becomes effective.
- 5- Figures for the quarter ended March 31, 2021 and March 31, 2020 are balancing figures between the audited figures in respect of the full financial year and the year to date figures upto the third quarter of the respective financial year.
- 6- The figures for the corresponding previous periods have been regrouped/reclassified wherever necessary to make them comparable.
- 7- Results are available at Company's website www.acilnet.com and also at BSE and NSE Websites www.bseindia.com & www.nseindia.com

Place : New Delhi
Date : 26.06.2021

On behalf of the Board of Directors

(BIKRAMJIT AHLUWALIA)
CHAIRMAN & MANAGING DIRECTOR
DIN NO.00304947



Certified True Copy
For Ahluwalia Contracts (India) Limited

(Vipin Kumar Tiwari)
Company Secretary
ACS No.: 10837

AHLUWALIA CONTRACTS (INDIA) LIMITED

Regd. Office : A-177, Okhla Industrial Area, Phase-I, New Delhi-110020.

CIN NO. L45101DL1979PLG009654 - Website - www.aclinet.com Email - mail@aclinet.com

Statement of Audited Financial Results for the quarter and Year ended 31st March, 2021

(Rs. in Lakhs)

SL. NO.	PARTICULARS	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31/03/2021 (Audited) (refer note-5)	31/12/2020 (Un-Audited)	31/03/2020 (Audited) (refer note-5)	31/03/2021 (Audited)	31/03/2020 (Audited)
I	Revenue from Operations	76169.80	53613.27	54921.50	198219.04	188492.69
II	Other Income	347.84	477.96	290.65	2231.64	1044.30
III	Total Income (I+II)	76517.64	54091.23	55212.15	200450.68	189536.99
IV	Expenses					
	(a) Cost of Materials Consumed	33725.17	25113.68	27148.17	91923.01	90467.66
	(b) Construction Expenses	3259.28	3342.55	2686.22	11119.99	9545.21
	(c) Sub-Contract work	22802.85	15787.39	15001.74	55645.43	50363.67
	(d) Employees benefits expense	4746.73	4427.62	4225.76	15344.63	15431.84
	(e) Finance Costs	1555.18	898.11	1012.48	4259.65	3499.77
	(f) Depreciation & amortisation expenses	829.43	759.01	809.68	3043.72	3187.15
	(g) Other Expenses	4653.40	1774.05	3564.30	8765.92	7387.16
	Total Expenses (IV)	71572.04	52102.41	54448.35	190102.35	179982.46
V	Profit / (Loss) before exceptional items and tax (III-IV)	4945.60	1988.82	763.80	10348.33	9654.53
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit(+)/Loss(-) before tax (V-VI)	4945.60	1988.82	763.80	10348.33	9654.53
VIII	Tax Expense					
	a) Current Tax	971.85	694.70	209.71	2536.52	2862.26
	b) Deferred Tax Charge/(Credit)	268.26	(177.93)	(54.61)	91.81	353.12
	Total Tax Expense	1240.11	516.77	155.10	2628.33	3215.38
IX	Net Profit(+)/Loss(-) for the period (VII-VIII)	3705.49	1472.05	608.70	7720.00	6439.15
X	Other Comprehensive Income / (Loss)					
	Item to be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items to be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Item not to be reclassified to profit or loss	(172.71)	0.59	213.46	(170.95)	2.35
	Income tax relating to items not to be reclassified to profit or loss	43.46	(0.14)	(53.72)	43.02	(0.59)
XI	Total Comprehensive Income (IX+X)	3576.24	1472.50	768.44	7592.07	6440.91
XII	Paid-up equity share capital (Face value of Rs. 2/- each)	1339.75	1339.75	1339.75	1339.75	1339.75
XIII	Other Equity				86535.29	78943.23
XIV	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):					
	- Basic	5.53	2.20	0.91	11.52	9.61
	- Diluted	5.53	2.20	0.91	11.52	9.61

SEGMENT RESULTS

SL. NO.	PARTICULARS	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31/03/2021 (Audited) (refer note-5)	31/12/2020 (Un-Audited)	31/03/2020 (Audited) (refer note-5)	31/03/2021 (Audited)	31/03/2020 (Audited)
1	Segment Revenue					
	a) Contract Work	75889.87	53381.61	54614.99	197238.87	187414.76
	b) Investment Property	71.00	83.66	126.52	210.24	617.94
	c) Others	208.93	148.00	179.99	769.93	459.99
	Total	76169.80	53613.27	54921.50	198219.04	188492.69
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Income From Operations	76169.80	53613.27	54921.50	198219.04	188492.69
2	Segment Result					
	a) Contract Work	6847.66	3087.84	2021.05	15644.20	14249.22
	b) Investment Property	(109.37)	(93.44)	(141.67)	(473.54)	(613.33)
	c) Others	(170.98)	(28.43)	4.50	(294.71)	(111.10)
	Total	6567.31	2965.97	1883.88	14875.95	13524.79
	Less:					
	a) Finance Cost	1555.18	898.11	1012.48	4259.65	3499.77
	b) Other un-allocable expense net of unallocable income	66.73	79.04	107.60	267.97	370.49
	Total Profit before Tax	4945.60	1988.82	763.80	10348.33	9654.53
	Segment Assets					
	a) Contract Work	152085.99	146508.18	137683.71	152085.99	137683.71
	b) Investment Property	11402.01	11501.71	11746.73	11402.01	11746.73
	c) Others	4253.73	4633.63	5314.08	4253.73	5314.08
	d) Unallocated	39337.41	25962.36	21166.60	39337.41	21166.60
	Total Segment Assets	206079.14	188505.88	175911.12	206079.14	175911.12
	Segment Liabilities					
	a) Contract Work	111278.52	95682.95	85999.34	111278.52	85999.34
	b) Investment Property	5430.38	5304.68	4978.52	5430.38	4978.52
	c) Others	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	1495.20	3219.45	4650.28	1495.20	4650.28
	Total Segment Liabilities	118204.10	104207.08	95628.14	118204.10	95628.14
3	Capital Employed (Segment Assets - Segment Liabilities)					
	a) Contract Work	40807.47	50825.23	51684.37	40807.47	51684.37
	b) Investment Property	5971.63	6197.03	6768.21	5971.63	6768.21
	c) Others	4253.73	4633.63	5314.08	4253.73	5314.08
	d) Unallocated	36842.21	22642.91	16516.32	36842.21	16516.32
	Total Capital Employed	87875.04	84298.80	80282.98	87875.04	80282.98



13/3/2021

For Ahluwalia Contracts (India) Limited

(Vipin Kumar Tiwari)
Company Secretary
ACS No.: 10837

STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	Consolidated	
	AS AT	AS AT
	31/03/2021 (Audited)	31/03/2020 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	11338.33	10411.17
(b) Capital work-in-progress	37.83	20.74
(c) Right of use assets	675.18	331.50
(c) Investment Property	11214.62	11628.14
(d) Goodwill	138.00	138.00
(e) Other Intangible assets	115.39	98.88
(f) Financial assets		
(i) Loans	459.48	417.39
(ii) Trade Receivables	6049.02	10392.18
(iii) Other financial assets	3387.87	2434.70
(g) Deferred tax assets (net)	2308.98	2357.77
(h) Non-current tax assets (net)	2635.80	2015.55
(i) Other non-current assets	11803.25	7101.00
Total Non-current assets	50163.75	47347.02
Current assets		
(a) Inventories	29718.30	22080.11
(b) Financial assets		
(i) Trade receivables	37444.48	49334.28
(ii) Cash and cash equivalents	32557.26	16507.45
(iii) Bank balances other than cash & cash equivalents mentioned above	9205.65	7886.53
(iv) Loans	25.96	113.78
(v) Other financial assets	1093.97	1120.90
(c) Other current assets	45869.77	31521.05
Total Current assets	155915.39	128564.10
TOTAL ASSETS	206079.14	175911.12
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1339.75	1339.75
(b) Other Equity	86535.29	78943.23
Total Equity	87875.04	80282.98
LIABILITIES:		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	63.54	54.59
(ii) Lease liabilities	4835.37	4186.05
(iii) Other financial liabilities	371.29	312.01
(b) Provisions	518.28	649.28
(c) Other non-current liabilities	15166.21	6801.27
Total Non-current liabilities	20954.69	12003.20
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1495.20	4650.28
(ii) Lease liabilities	299.63	182.50
(iii) Trade payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	707.54	499.94
Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	63313.87	51809.79
(iv) Other financial liabilities	4875.65	4298.59
(b) Other current liabilities	26243.09	21906.24
(c) Provisions	314.43	277.60
Total Current liabilities	97249.41	83624.94
TOTAL EQUITY AND LIABILITIES	206079.14	175911.12



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For Ahluwalia Contracts (India) Limited

(Signature)
(Vipin Kumar Tiwari)
Company Secretary
ACS No.: 10837

STATEMENT OF CASH FLOW

PARTICULARS	Consolidated	
	Year Ended 31/03/2021	Year Ended 31/03/2020
	(Audited)	(Audited)
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	10348.33	9654.53
Adjustment for :		
Depreciation & amortisation expense	3043.72	3187.15
Interest Income	(1386.50)	(986.56)
Interest Expense	2981.31	2311.58
Interest on Income Tax	15.73	4.74
Impairment of inventory	191.87	17.54
Trade Receivables/Advances written off	5315.10	4214.16
Provision for doubtful trade receivables/advances/others	48.15	0.00
Liabilities written back	(842.73)	(51.57)
(Gain) / Loss on Sale of Property, Plant and Equipment (net)	8.47	(6.17)
Unrealised (gain)/loss on foreign exchange (net)	(1.41)	18.24
Operating Profit before working Capital Changes :	19722.04	18363.64
Movements in Working Capital :		
(Increase)/decrease in Trade Receivables	11194.96	(4360.15)
(Increase)/decrease in Inventories	(7830.07)	(7286.54)
Increase/(decrease) in Trade payables, Financial & Other liabilities and Provisions	24925.84	19413.48
(Increase)/decrease in Other financial assets and Other assets	(18931.91)	(10459.58)
Cash generated from Operations :	29080.86	15670.85
Direct Taxes Paid	(3172.50)	(4707.37)
Net Cash flow from/(used in) Operating Activities (A)	25908.36	10963.48
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment including capital work-in-progress	(3573.82)	(3675.18)
Movement in Fixed Deposits with Banks	(2258.08)	(1860.25)
Proceeds from sale of property, plant and equipment	44.93	50.39
Interest Received	1000.68	896.17
Net Cash flow from/(used in) Investing Activities (B)	(4786.31)	(4588.87)
C. Cash Flow from Financing Activities		
Proceeds from Long term borrowings	100.00	60.68
Repayment of long term borrowings	(45.29)	(60.35)
Proceeds from/ (repayment of) Short term borrowings	(3155.08)	(1373.51)
Dividend paid	0.00	(200.96)
Dividend Distribution Tax paid	0.00	(41.31)
Payment of Lease Liabilities	(68.25)	(154.23)
Interest Paid	(1903.62)	(1866.44)
Net Cash flow from/(used) in Financing Activities (C)	(5072.24)	(3636.12)
Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	16049.81	2738.49
Cash & Cash equivalents at the beginning of the year	16507.45	13768.96
Cash & Cash equivalents at the end of the year	32557.26	16507.45
Components of Cash and Cash Equivalents		
Cash in Hand	52.76	63.33
Deposits with original maturity of less than 3 months	4611.12	670.69
Balance with Scheduled Banks :		
Current Accounts	27893.38	15773.43
	32557.26	16507.45



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(Signature)
(Vipin Kumar Tiwari)
Company Secretary
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