

AHLUWALIA CONTRACTS (INDIA) LIMITED
 Regd. Office : A-177, Okhla Industrial Area, Phase-I, New Delhi-110020.
 CIN NO. L45101DL1979PLC009654 - Website - www.acilnet.com Email - mail@acilnet.com
Statement of Un-Audited Financial Results for the quarter ended 30th June, 2021

(Rs. in Lakhs)

SL. NO.	PARTICULARS	S T A N D A L O N E			
		Quarter Ended			Year Ended
		30/06/2021 (Un-Audited)	31/03/2021 (Audited) (refer note-5)	30/06/2020 (Un-Audited)	31/03/2021 (Audited)
I	Revenue from Operations	58009.90	76169.80	24984.65	198219.04
II	Other Income	587.13	347.84	705.81	2231.64
III	Total Income (I+II)	58597.03	76517.64	25690.46	200450.68
IV	Expenses				
	(a) Cost of Materials Consumed	25251.76	33725.17	12079.34	91923.01
	(b) Construction Expenses	2882.13	3259.28	1646.70	11119.99
	(c) Sub-Contract work	17876.68	22802.85	5603.65	55645.43
	(d) Employees benefits expense	4385.20	4746.73	2644.41	15344.63
	(e) Finance Costs	1147.23	1555.18	827.27	4259.65
	(f) Depreciation & amortisation expenses	832.01	829.43	723.05	3043.72
	(g) Other Expenses	1573.5	4652.16	1157.58	8761.92
	Total Expenses (IV)	53948.51	71570.80	24682.00	190098.35
V-	Profit / (Loss) before exceptional items and tax (III-IV)	4648.52	4946.84	1008.46	10352.33
VI-	Exceptional items	0.00	0.00	0.00	0.00
VII-	Profit(+)/Loss(-) before tax (V-VI)	4648.52	4946.84	1008.46	10352.33
VIII-	Tax Expense				
	a) Current Tax	1472.52	971.85	330.73	2536.52
	b) Deferred Tax Charge/(Credit)	(303.12)	268.26	(70.15)	91.81
	Total Tax Expense	1169.40	1240.11	260.58	2628.33
IX-	Net Profit(+)/Loss(-) for the period (VII-VIII)	3479.12	3706.73	747.88	7724.00
X-	Other Comprehensive Income /(Loss)				
	Item to be reclassified to profit or loss	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
	Item not to be reclassified to profit or loss	(42.74)	(172.71)	0.59	(170.95)
	Income tax relating to items not to be reclassified to profit or loss	10.76	43.46	(0.15)	43.02
XI-	Total Comprehensive Income (IX+X)	3447.14	3577.48	748.32	7596.07
XII-	Paid-up equity share capital (Face value of Rs. 2/- each)	1339.75	1339.75	1339.75	1339.75
XIII-	Other Equity				86659.39
XIV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):				
	- Basic	5.19	5.53	1.12	11.53
	- Diluted	5.19	5.53	1.12	11.53

SEGMENT RESULTS

SL. NO.	PARTICULARS	S T A N D A L O N E			
		Quarter Ended			Year Ended
		30/06/2021 (Un-Audited)	31/03/2021 (Audited) (refer note-5)	30/06/2020 (Un-Audited)	31/03/2021 (Audited)
1	Segment Revenue				
	a) Contract Work	57890.67	75889.87	24978.34	197238.87
	b) Investment Property	36.47	71.00	6.31	210.24
	c) Others	82.76	208.93	0.00	769.93
	Total	58009.90	76169.80	24984.65	198219.04
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00
	Income From Operations	58009.90	76169.80	24984.65	198219.04
2	Segment Result				
	a) Contract Work	5953.63	6847.86	2035.48	15644.20
	b) Investment Property	(103.54)	(108.13)	(146.75)	(469.54)
	c) Others	6.05	(170.98)	0.00	(294.71)
	Total	5856.14	6568.75	1888.73	14879.95
	Less:				
	a) Finance Cost	1147.23	1555.18	827.27	4259.65
	b) Other un-allocable expense net of unallocable income	60.39	66.73	53.00	267.97
	Total Profit before Tax	4648.52	4946.84	1008.46	10352.33
	Segment Assets				
	a) Contract Work	165176.08	152713.99	133673.05	152713.99
	b) Investment Property	10932.96	11010.39	11248.42	11010.39
	c) Others	4177.01	4253.73	5314.08	4253.73
	d) Unallocated	27842.62	38191.30	22173.08	38191.30
	Total Segment Assets	208128.67	206169.41	172408.63	206169.41
	Segment Liabilities				
	a) Contract Work	108567.52	111278.52	81799.32	111278.52
	b) Investment Property	5507.44	5396.55	5068.35	5396.55
	c) Others	0.00	0.00	0.00	0.00
	d) Unallocated	2607.44	1495.20	4389.57	1495.20
	Total Segment Liabilities	116682.40	118170.27	91257.24	118170.27
3	Capital Employed (Segment Assets - Segment Liabilities)				
	a) Contract Work	56608.56	41435.47	51873.73	41435.47
	b) Investment Property	5425.52	5613.84	6180.07	5613.84
	c) Others	4177.01	4253.73	5314.08	4253.73
	d) Unallocated	25235.18	36696.10	17783.51	36696.10
	Total Capital Employed	91446.27	87999.14	81151.39	87999.14

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 10th August, 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 has considered the impact of COVID 19 as evident so far in the above published financial results. The Company will also continue to closely monitor any material changes to future economic conditions which necessitate any future modifications.
- 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 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

On behalf of the Board of Directors

Place : New Delhi
Date : 10.08.2021

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