AHLUWALIA CONTRACTS (INDIA) LIMITED

Regd. Office : A-177, Okhla Industrial Area, Phase-I, New Delhi-110020. CIN NO. L45101DL1979PLC009654 - Website - www.aclinet.com Email - mail@aclinet.com Statement of Un-Audited Financial Results for the quarter and half year ended 30th September, 2021

SL.		(Rs. in L S T A N D A L O N E					
NO.	PARTICULARS	Quarter Ended Half Year Ended Ye					Year Endeo
		30.09.2021 (Un-Audited)	30.06.2021 (Un-Audited)	30.09.2020 (Un-Audited)	30.09.2021 (Un-Audited)	30.09.2020 (Un-Audited)	31.03.2021 (Audited)
		(,	(,	(,	(,	(,	(,
I.	Revenue from Operations	69800.75	58009.90	43451.32	127810.65	68435.97	198219.0
"	Other Income Total Income (I+II)	693.21 70493.96	587.13 58597.03	700.03 44151.35	1280.34 129090.99	1405.84 69841.81	2231. 200450.
IV	Expenses	70433.30	50557.05	4131.33	123030.33	03041.01	200450.
	(a) Cost of Materials Consumed	32072.29	25251.76	21004.82	57324.05	33084.16	91923.
	(b) Construction Expenses	3599.76 21144.60	2882.13	2871.46		4518.16	11119.
	(c) Sub-Contract work (d) Employees benefits expense	4970.16	17876.68 4385.20	11451.54 3525.87	39021.28 9355.36	17055.19 6170.28	55645 15344
	(e) Finance Costs	1169.12	1147.23	979.09	2316.35	1806.36	4259
	(f) Depreciation & amortisation expenses	844.60	832.01	732.23		1455.28	3043
	(g) Other Expenses Total Expenses (IV)	1699.23 65499.76	1573.50 53948.51	1179.03 41744.04	3272.73 119448.27	2336.61 66426.04	8761 190098
V-	Profit / (Loss) before exceptional items and tax (III-IV)	4994.20	4648.52	2407.31	9642.72		10352
VI-	Exceptional items	0.00	0.00	0.00	0.00	0.00	0
VII-	Profit(+)/Loss(-) before tax (V-VI)	4994.20	4648.52	2407.31	9642.72	3415.77	10352
VIII-	Tax Expense a) Current Tax	1516.33	1472.52	539.24	2988.85	869.97	2536
	b) Deferred Tax Charge/(Credit)	(100.72)	(303.12)	71.63	(403.84)	1.48	91.
	Total Tax Expense	1415.61	1169.40	610.87	2585.01	871.45	2628
IX-	Net Profit(+)/Loss(-) for the period (VII-VIII)	3578.59	3479.12	1796.44	7057.71	2544.32	7724
Х-	Other Comprehensive Income /(Loss)						
	Item to be reclassified to profit or loss	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0
	Income tax relating to items to be reclassified to profit or loss Item not to be reclassified to profit or loss	(42.74)	(42.74)	0.00	(85.48)	0.00 1.17	(170.
	Income tax relating to items not to be reclassified to profit or loss	10.76	10.76	(0.15)	21.52	(0.30)	43
XI-	Total Comprehensive Income (IX+X)	3546.61	3447.14	1796.87	6993.75	2545.19	7596
XII-	Paid-up equity share capital (Face value of Rs. 2/- each)	1339.75	1339.75	1339.75	1339.75	1339.75	1339
XIII- XIV-	Other Equity Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not						86659
	annualised):						
	- Basic	5.34	5.19 5.19	2.68 2.68		3.80 3.80	11 11
	- Diluted	5.34	5.19	2.00	10.54	3.00	
SE SL.	EGMENT RESULTS	1			ALONE		
,∟. 10.	PARTICULARS		Quarter Ender		Half Yea	ar Ended	Year Ende
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.202
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
	Segment Bevenue						
	Segment Revenue a) Contract Work	69402.70	57890.67	42989.05	127293.37	67967.39	197238
	a) Contract Work b) Investment Property	78.05	36.47	49.27	114.52	55.58	197238 210
	a) Contract Work b) Investment Property c) Others	78.05 320.00	36.47 82.76	49.27 413.00	114.52 402.76	55.58 413.00	210 769
	a) Contract Work b) Investment Property	78.05	36.47 82.76 58009.90	49.27 413.00 43451.32	114.52	55.58 413.00 68435.97	210
	a) Contract Work b) Investment Property c) Others Total	78.05 320.00 69800.75	36.47 82.76 58009.90 0.00	49.27 413.00 43451.32 0.00	114.52 402.76 127810.65 0.00	55.58 413.00 68435.97 0.00	210 769 198219
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue	78.05 320.00 69800.75 0.00	36.47 82.76 58009.90 0.00	49.27 413.00 43451.32 0.00	114.52 402.76 127810.65 0.00	55.58 413.00 68435.97 0.00	210 769 198219 0
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work	78.05 320.00 69800.75 0.00 69800.75 6276.91	36.47 82.76 58009.90 0.00 58009.90 5953.63	49.27 413.00 43451.32 0.00 43451.32 3673.02	114.52 402.76 127810.65 0.00 127810.65 12230.54	55.58 413.00 68435.97 0.00 68435.97 5708.50	210 769 198219 0 198219 15644
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60)	36.47 82.76 58009.90 0.00 58009.90 5953.63 (103.54)	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12)	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14)	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87)	210 769 198219 0 198219 15644 (469.
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work	78.05 320.00 69800.75 0.00 69800.75 6276.91	36.47 82.76 58009.90 0.00 58009.90 5953.63 (103.54) 6.05	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30)	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87	55.58 413.00 68435.97 0.00 68435.97 5708.50	210 769 198219 0 198219 15644 (469. (294.
1	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82	36.47 82.76 58009.90 0.00 58009.90 5953.63 (103.54) 6.05	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30)	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30)	210 769 198219 0 198219 15644
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36	210 769 198219 0 198219 15644 (469. (294. 14879 4259
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less:	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81	36.47 82.76 58009.90 0.00 58009.90 5953.63 (103.54) 6.05 5856.14	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60	114.52 402.76 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33	210 769 198219 0 198219 15644 (469. (294. 14879 4259
	a) Čontract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36	210 769 198219 0 198219 15644 (469. (294. 14879
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 4994.20	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52	49.27 413.00 43451.32 0.00 43451.32 (122.12) (122.12) (95.30) 3455.60 979.09 69.20 2407.31	114.52 402.76 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77	210 769 198219 0 198219 15644 (469. (294. 14879 4259 267 10352
	a) Čontract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20	114.52 402.76 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72	55.58 413.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77 148323.39	210 769 198219 0 198219 15644 (469 (294 14879 4259 267
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets a) Contract Work b) Investment Property c) Others	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 14994.20 159065.12 10847.45 3877.02	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08 10932.96 4177.01	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20 2407.31 148323.39	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 233.87 12090.27 2316.35 131.20 9642.72 159065.12 10847.45 3877.02	55.58 413.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77 148323.39	210 765 198219 0 198219 15644 (469. (294. 14879 4256 267 10352
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 1169.12 70.81 159065.12 159065.12 159065.12 15807.02 31580.88	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08 10932.96 4177.01 27842.62	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20 2407.31 148323.39 11175.17 4810.06 18264.54	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72 159065.12 159065.12 1887.45 3877.02 31580.88	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77 148323.39 11175.17 4810.06 18264.54	210 765 198219 198219 15644 (469, (294, 14879 4255 267 10352 152713 11010 4253 38191
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets a) Contract Work b) Investment Property c) Others	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 14994.20 159065.12 10847.45 3877.02	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08 10932.96 4177.01	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20 2407.31 148323.39 11175.17 4810.06	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72 159065.12 159065.12 1887.45 3877.02 31580.88	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77 148323.39 11175.17 4810.06	210 765 198219 198219 15644 (469 (294 14875 265 10355 152713 11011 4255
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Assets	78.05 320.00 69800.75 0.00 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 159065.12 159065.12 159065.12 159065.12 159065.12	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08 10932.96 4177.01 27842.62 208128.67	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20 2407.31 148323.39 11175.17 4810.06 18264.54 182573.16	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72 159065.12 159065.12 10847.45 3877.02 31580.88 205370.47	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77 148323.39 11175.17 4810.06 18264.54 182573.16	210 765 198219 0 198219 15644 (469 (294 14879 4255 266 10355 152711 11010 4255 3819 20616
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Liabilities a) Contract Work	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 4994.20 159065.12 10847.45 3877.02 31580.88 205370.47	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08 10932.96 4177.01 27842.62 208128.67	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20 2407.31 148323.39 11175.17 4810.06 18264.54 182573.16	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72 159065.12 10847.45 3877.02 31550.88 205370.47	55.58 413.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77 148323.39 11175.17 4810.06 182264.54 182573.16	21(765 198219 (198219 15644 (469 (294 14879 4255 265 10352 152713 11010 4255 38199 206165
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Liabilities a) Contract Work b) Investment Property c) Others d) Contract Work b) Investment Property	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 14994.20 159065.12 10847.45 3877.02 31580.88 205370.47	36.47 82.76 58009.90 0.00 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08 10932.96 4177.01 27842.62 208128.67	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20 2407.31 148323.39 11175.17 4810.06 18264.54 182573.16 90040.01 5176.90	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72 159065.12 10847.45 3877.02 31580.88 205370.47	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77 148323.39 11175.17 4810.06 18264.54 182573.16 90040.01 5176.90	210 765 198219 198219 15644 (469 (294 14876 265 10352 10352 152713 11010 4253 3819 206169 111276 5390
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Liabilities a) Contract Work	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 4994.20 159065.12 10847.45 3877.02 31580.88 205370.47	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08 10932.96 4177.01 27842.62 208128.67	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20 2407.31 148323.39 11175.17 4810.06 18264.54 182573.16	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72 159065.12 10847.45 3877.02 31580.88 205370.47 101933.10 5653.61 101933.10 5653.61 0.00 0.790.88	55.58 413.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77 148323.39 11175.17 4810.06 182264.54 182573.16	210 765 198219 15644 (469 (294 14879 4253 266 1035 152713 11010 4255 3819 20616 111274 5399
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Liabilities a) Contract Work b) Investment Property c) Others d) Contract Work b) Investment Property c) Others	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 10847.45 3877.02 31580.88 205370.47	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08 10932.96 4177.01 27842.62 208128.67 108567.52 5507.44 0.00	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20 2407.31 148323.39 11175.17 4810.06 18264.54 182573.16 90040.01 5176.90 0.00 0.000	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72 159065.12 169065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 10907.72 159065.12 10907.72 159065.12 10907.72 159065.12 10907.72 159065.12 10907.72 159065.12 10907.72 159065.12 10907.72 159065.12 10907.72 159065.12 10907.72 10007.72 1	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77 148323.39 11175.17 4810.06 18264.54 182673.16 90040.01 5176.90 0.00	210 765 198219 0 198219 15644 (469 (294 14879 266 266 266 266 266 266 206 53819 206169 2111276 3319 206169 2111276
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities d) Unallocated Total Segment Liabilities Capital Employed	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 159065.12 10847.45 3877.02 10907.45 10007.45 100	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08 10932.96 4177.01 27842.62 208128.67 108567.52 5507.44	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20 2407.31 148323.39 11175.17 4810.06 18264.54 182573.16 90040.01 5176.90 0.00 0.000	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72 159065.12 10847.45 3877.02 31580.88 205370.47 101933.10 5653.61 101933.10 5653.61 0.00 0.790.88	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77 148323.39 11175.17 4810.6 18264.54 182573.16 90040.01 5176.90 0.00 0.000	210 765 198219 0 198219 15644 (469 (294 14879 266 266 266 266 266 266 206 53819 206169 2111276 3319 206169 2111276
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Liabilities c) Uners d) Unallocated Total Segment Liabilities Capital Employed (Segment Liabilities)	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 159065.12 10847.45 3877.02 31580.88 205370.47 101933.10 56653.61 0.00 2790.88 110377.59	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08 10932.96 4177.01 27842.62 208128.67 108567.52 5507.44 0.00 2607.44	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20 2407.31 148323.39 11175.17 4810.06 18264.54 182573.16 90040.01 5176.90 0.00 4407.98 99624.89	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72 10947.45 3877.02 31580.88 205370.47 101933.10 5653.61 0.00 2790.88 110377.59	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77 148323.39 11175.17 4810.06 18264.54 182573.16 90040.01 5176.90 0.00 4407.98 99624.89	210 765 198219 198219 15644 (469 (294 14875 266 10355 152713 11010 4255 3819 206166 1111276 5399 (1495 118170
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities d) Unallocated Total Segment Liabilities Capital Employed	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 159065.12 10847.45 3877.02 10907.45 10007.45 100	36.47 82.76 58009.90 0.00 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08 10932.96 4177.01 27842.62 208128.67 108567.52 5507.44	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20 2407.31 148323.39 11175.17 4810.06 18264.54 182573.16 90040.01 5176.90 0.00 0.000	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72 10947.45 3877.02 31580.88 205370.47 101933.10 5653.61 0.00 2790.88 110377.59	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 1806.36 122.20 3415.77 148323.39 11175.17 4810.6 18264.54 182573.16 90040.01 5176.90 0.00 0.000	21(765 198219 () 198219 15644 (469 () 266 266 10352 10352 10352 10352 10352 10101 4255 38199 206169 111276 5396 () 111276 5396 () 111276 11
	a) Contract Work b) Investment Property c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property c) Others Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income Total Profit before Tax Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Assets d) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities c) Others d) Unallocated Total Segment Liabilities () Capital Employed () Segment Liabilities) a) Contract Work	78.05 320.00 69800.75 0.00 69800.75 6276.91 (60.60) 17.82 6234.13 1169.12 70.81 159065.12 159065.12 159065.12 159065.12 159065.12 10847.45 3877.02 31580.88 205370.47	36.47 82.76 58009.90 5953.63 (103.54) 6.05 5856.14 1147.23 60.39 4648.52 165176.08 10932.96 4177.01 27842.62 208128.67 108567.52 5507.44 116682.40 56608.56	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.09 69.20 2407.31 148323.39 11175.17 4810.06 18264.54 182573.16 90040.01 5176.90 0.00 4407.98 99624.89	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.35 131.20 9642.72 159065.12 10847.45 3877.02 31580.88 205370.47 101933.10 5653.61 0.00 2790.88 110377.59	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 18806.36 122.20 3415.77 148323.39 11175.17 4810.6 18264.54 182573.16 90040.01 5176.90 0.00 4407.98 99624.89	210 765 198219 (198219 15644 (469 (294 14879 4255 266 10352 10352 10352 10352 10352 10352 10352 10352 10352 111276 111276 3819 206166 (1495 1111276 111276 (1495) 1111276 (1495) 1111276 (1495) 1111276 (1495) 1111276 (1495) 1111276 (1495) 1111276 (1495) 1111276 (1495) 1111276 (1495) 1111276 (1495) 1111276 (1495) 111276 (1495) 111276 (1495) 111276 (1495) 111276 (1495) 111276 (1495) 111276 (1495) 111276 (1495) 111276 (1495) 111276 (1495) 111276 (1495) 111276 (1495) 111276 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) 1112776 (1495) (1495) 1112776 (1495) (14

		dalone
PARTICULARS	AS AT	AS
	30.09.2021	31.0
	(Un-Audited)	(Au
ASSETS		
Non- current assets		
	11332.61	1
(a) Property, plant and equipments		
(b) Capital work-in-progress	0.00	
(c) Right of use assets	648.31	
(d) Investment Property	10608.58	10
(e) Other Intangible assets	105.61	
(f) Financial assets		
(i) Investments	628.00	1
(ii) Loans	447.56	
(iii) Trade Receivables	5100.12	
(iv) Other financial assets	3192.84	
(g) Deferred tax assets (net)	2734.34	
(h) Non-current tax assets (net)	2635.80	
(i) Other non-current assets	13909.41	1
Total Non-current assets	51343.18	5
		1
Current assets	07007 50	
(a) Inventories	27207.58	29
(b) Financial assets		
(i) Trade receivables	40704.35	
(ii) Cash and cash equivalents	22532.35	3
(iii) Bank balances other than cash & cash equivalents mentioned above	12353.81	9
(iv) Loans	27.98	
(v) Other financial assets	696.83	
(c) Other current assets	50504.39	4
Total Current assets	154027.29	15
TOTAL ASSETS	205370.47	200
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1339.75	
(b) Other Equity	93653.13	
Total Equity	94992.88	8
LIABILITIES:		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	21.64	
(ii) Lease liabilities	4886.06	
(ii) Other financial Liabilities	379.47	
		1
(b) Provisions	658.13	
(c) Other non-current liabilities	13351.31	15
Total Non-current liabilities	19296.61	20
Current liabilities		
(a) Financial Liabilities		1
(i) Borrowings	2536.09	
(i) Lease liabilities	324.57	-
	324.57	1
(iii) Trade payables		1
Total Outstanding Dues of Micro Enterprises and Small Enterprises	714.59	
Total Outstanding Dues of Creditors Other than Micro Enterprises		1
and Small Enterprises	58461.26	6
(iv) Other financial liabilities	4931.57	· .
(b) Other current liabilities	23458.84	
(c) Provisions	399.28	
	254.78	
(d) Current tax liabilities (net)		
	204.70 91080.98 205370.47	97

STATEMEN	T OF	CASH	FLOW

		Standalone	
		Half Year	Half Year
P	PARTICULARS	Ended	Ended
		30.09.2021	30.09.202
		(Un-Audited)	(Un-Audite
c	Cash Flow from Operating Activities		
	let Profit/(Loss) before Tax	9642.72	3415
		504E.7E	0410
	djustment for :	1676.61	1455
	Depreciation & amortisation expense nterest Income	(659.21)	1455 (708.
	nerest income	(659.21) 1739.34	(708.
	Iterest Expense	0.00	51
		0.00	1008
	Trade Receivables/ Advances written off Provision for doubtful trade receivables/ advances/ others	901.21	1008
	rovision for doubtlui trade receivables/ advances/ others labilities written back		
		(21.13) 79.39	(695.
	Gain) / Loss on Sale of Property, Plant and Equipment (net)		(2
	Inrealised (gain/loss on foreign exchange (net)	0.57 13359.50	0 5682
0	Dperating Profit before working Capital Changes :	13359.50	5682
N	Aovements in Working Capital:		
	Increase)/decrease in Trade Receivables	(3071.31)	(5885
`	Increase)/decrease in Inventories	2510.72	3280
	crease/(decrease) in Trade payables, Financial & Other liabilities and Provisions	(9318.19)	4677
	Increase)/decrease in Other financial assets and Other assets	(6293.55)	(6833
`	ash generated from Operations :	(2812.83)	92
	Junet Taxes Paid	(2734.07)	(1132
	let Cash flow from/(used in) Operating Activities (A)	(5546.90)	(210
	Cash Flow from Investing Activities		(
	Purchase of property, plant and equipment including capital work-in-progress	(1513.21)	(871
	Aovement in Fixed Deposits with Banks	(2894.31)	(1527
	Proceeds from sale of property, plant and equipment	51.83	23
	nterest Received	419.33	484
N	let Cash flow from/(used in) Investing Activities (B)	(3936.36)	(1891
с	Cash Flow from Financing Activities		
	Repayment of long term borrowings	(38.50)	(20
Р	Proceeds from/ (repayment of) Short term borrowings	1040.90	(242
Р	Payment of Lease Liabilities	(158.49)	. 0
Ir	nterest Paid	(1377.45)	(847
N	let Cash flow from/(used) in Financing Activities (C)	(533.54)	(1110
		(10010.00)	(0010
	let Increase/Decrease in Cash & Cash Equivalents (A+B+C)	(10016.80) 32549.15	(3212 16498
	ash & Cash equivalents at the beginning of the year		
	Cash & Cash equivalents at the end of the period	22532.35	1328
	Components of Cash and Cash Equivalents	50.04	-
C	Cash in Hand	52.01	50
D	Deposits with original maturity of less than 3 months	1501.33	3725
в	Salance with Scheduled Banks :		
	Current Accounts	20979.01	9509
		22532.35	13285
1		22002.00	1320

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 13th November, 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

2-

thereafter. The statutory auditors have expressed unqualified review opinion. 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. 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 3-

changes to futue economic conditions which necessitate any future modifications. 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. 4-

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 come into effect and will record any related impact if any in the period the Code becomes effective.

The figures for the corresponding previous periods have been regrouped/reclassified wherever necessary to make them comparable. 5

6 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 : 13.11.2021

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

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 and half year ended 30th September, 2021

(Rs. in Lakhs) SL. CONSOLIDATED NO. PARTICULARS Quarter Ended Half Year Ended Year Ended 30.09.2021 30.06.2021 30.09.2020 30.09.2021 30.09.2020 31.03.2021 (Un-Audited) (Un-Audited) (Un-Audited) (Un-Audited) (Un-Audited) (Audited) Revenue from Operations 69800.75 58009.90 43451.32 127810.65 68435.97 198219.04 Other Income 693.21 587.13 700.03 1280.34 1405.84 2231.64 Ш III Total Income (I+II) 70493.96 58597.03 44151.35 129090.99 69841.81 200450.68 I۷ Expenses (a) Cost of Materials Consumed 32072.29 25251.76 21004.82 57324.05 33084.16 91923.01 (b) Construction Expenses 3599.76 2882.13 2871.46 6481.89 4518.16 11119.99 (c) Sub-Contract work 21144.60 17876.68 11451.54 39021.28 17055.19 55645.43 15344.63 (d) Employees benefits expense 4970.16 4385.20 3525.87 9355.36 6170.28 (e) Finance Costs 1169.12 1147.23 979.09 2316.35 1806.36 4259.65 (f) Depreciation & amortisation expenses 844.60 832.01 732.23 1676.61 1455.28 3043.72 (g) Other Expenses 1700.03 1574.43 1180.01 3274.46 2338.47 8765.92 Total Expenses (IV) 65500.56 53949.44 41745.02 119450.00 66427.90 190102.35 v. Profit / (Loss) before exceptional items and tax (III-IV) 4993.40 4647.59 2406.33 9640.99 3413.91 10348.33 VI-Exceptional items 0.00 0.00 0.00 0.00 0.00 0.00 VII-Profit(+)/Loss(-) before tax (V-VI) 4993.40 4647.59 2406.33 9640.99 3413.91 10348.33 VIII- Tax Expense a) Current Tax 1516.33 1472.52 539.24 2988.85 869.97 2536.52 (403.84) b) Deferred Tax Charge/(Credit) (100.72) (303.12) 71.63 1.48 91.81 871.45 2628.33 Total Tax Expense 1415.61 1169.40 610.87 2585.01 IX-Net Profit(+)/Loss(-) for the period (VII-VIII) 3577.79 3478.19 1795.46 7055.98 2542.46 7720.00 х-Other Comprehensive Income /(Loss) Item to be reclassified to profit or loss 0.00 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 0.00 Item not to be reclassified to profit or loss (42.74) (42.74) 0.58 (85.48) 1.17 (170.95 ncome tax relating to items not to be reclassified to profit or loss 10.76 10.76 (0.15) 21.52 (0.30)43.02 3545.81 3446.21 1795.89 6992.02 2543.33 7592.07 XI-Total Comprehensive Income (IX+X) XII- Paid-up equity share capital (Face value of Rs. 2/- each) 1339.75 1339.75 1339.75 1339.75 1339.75 1339.75 XIII-Other Equity 86535.29 Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) XIVnot annualised): Basic 5.34 5.19 2.68 10.53 3.80 11.52 Diluted 5.34 2.68 3.80 5.19 10.53 11.52

	SEGMENT RESULTS						
SL. CONS					LIDATED		
NO.	PARTICULARS		Quarter Ended		Half Yea	r Ended	Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Segment Revenue						
	a) Contract Work	69402.70	57890.67	42989.05	127293.37	67967.39	197238.87
	b) Investment Property	78.05	36.47	49.27	114.52	55.58	210.24
	c) Others	320.00	82.76	413.00	402.76	413.00	769.93
	Total	69800.75	58009.90	43451.32	127810.65	68435.97	198219.04
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Income From Operations	69800.75	58009.90	43451.32	127810.65	68435.97	198219.04
2	Segment Result						
	a) Contract Work	6276.91	5953.63	3673.02	12230.54	5708.50	15644.20
	b) Investment Property	(61.40)	(104.47)	(123.10)	(165.87)	(270.73)	(473.54)
	c) Others	17.82	6.05	(95.30)	23.87	(95.30)	(294.71)
	Total	6233.33	5855.21	3454.62	12088.54	5342.47	14875.95
	Less:						
	a) Finance Cost	1169.12	1147.23	979.09	2316.35	1806.36	4259.65
	b) Other un-allocable expense net of unallocable income	70.81	60.39	69.20	131.20	122.20	267.97
	Total Profit before Tax	4993.40	4647.59	2406.33	9640.99	3413.91	10348.33
	Segment Assets						
	a) Contract Work	158437.12	164548.08	147695.39	158437.12	147695.39	152085.99
	b) Investment Property	11239.08	11324.59	11566.79	11239.08	11566.79	11402.01
	c) Others	3877.01	4177.01	4810.06	3877.01	4810.06	4253.73
	d) Unallocated	31725.60	27988.67	18409.43	31725.60	18409.43	38337.41
	Total Segment Assets	205278.81	208038.35	182481.67	205278.81	182481.67	206079.14
	Segment Liabilities						
	a) Contract Work	101933.10	108567.52	90040.01	101933.10	90040.01	111278.52
	b) Investment Property	5687.78	5542.14	5207.36	5687.78	5207.36	5430.38
	c) Others	0.00	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	2790.88	2607.44	4407.98	2790.88	4407.98	1495.20
	Total Segment Liabilities	110411.76	116717.10	99655.35	110411.76	99655.35	118204.10
3	Capital Employed						
	(Segment Assets - Segment Liabilities)						
1	a) Contract Work	56504.02	55980.56	57655.38	56504.02	57655.38	40807.47
1	b) Investment Property	5551.30	5782.45	6359.43	5551.30	6359.43	5971.63
1	c) Others	3877.01	4177.01	4810.06	3877.01	4810.06	
1	d) Unallocated	28934.72	25381.23	14001.45	28934.72	14001.45	36842.21
	Total Capital Employed	94867.05	91321.25	82826.32	94867.05	82826.32	87875.04

STATEMENT OF ASSETS AND LIABILITIES

		olidated
PARTICULARS	AS AT	AS AT
	30.09.2021	31.03.20
	(Un-Audited)	(Audited
ASSETS		
Non- current assets		
(a) Property, plant and equipment	11332.61	1133
(b) Capital work-in-progress	0.00	
(c) Right of use assets	648.31	67
(d) Investment Property	11000.21	1121
(e) Goodwill	138.00	13
(f) Other Intangible assets	105.61	11
(g) Financial assets	103.01	
(i) Loans	447.56	45
(ii) Trade Receivables	5100.12	604
(iii) Other financial assets	3192.84	338
(h) Deferred tax assets (net)	2734.33	230
(i) Non-current tax assets (net)	2635.80	
j) Other non-current assets	13909.41	1180
Total Non-current assets	51244.80	5016
Current assets		
(a) Inventories	27207.58	2971
(b) Financial assets		
(i) Trade receivables	40704.35	3744
(ii) Cash and cash equivalents	22539.07	3255
(iii) Bank balances other than cash & cash equivalents mentioned	10050 01	
above	12353.81	920
(iv) Loans	27.98	2
(v) Other financial assets	696.83	109
(c) Other current assets	50504.39	4586
Total Current assets	154034.01	15591
TOTAL ASSETS	205278.81	20607
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1339.75	133
(b) Other Equity	93527.30	8653
Total Equity	94867.05	8787
	54601.65	0/0/
LIABILITIES:		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	21.64	6
(ii) Lease liabilities	4886.06	483
(iii) Other financial liabilities	379.47	37
(b) Provisions	658.13	51
(a) Other per surrent liabilities	13351.31	1516
(c) Other non-current liabilities	10000 01	2095
c) Other non-current liabilities Total Non-current liabilities	19296.61	
Total Non-current liabilities	19296.61	
Total Non-current liabilities	19290.01	
Total Non-current liabilities Current liabilities a) Financial Liabilities		140
Total Non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings	2536.09	
Total Non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities		149 29
Total Non-current liabilities Current liabilities a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables	2536.09 324.57	29
Total Non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises	2536.09	29
Total Non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises Total Outstanding Dues of Creditors Other than Micro Enterprises	2536.09 324.57 714.59	29 70
Total Non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises	2536.09 324.57	29 70
Total Non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises Total Outstanding Dues of Creditors Other than Micro Enterprises	2536.09 324.57 714.59	29 70 633 ⁻¹
Total Non-current liabilities Current liabilities (a) Financial Liabilities (b) Borrowings (i) Lease liabilities (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises and Small Enterprises (iv) Other financial liabilities	2536.09 324.57 714.59 58461.25	29 70 6331 487
Total Non-current liabilities Current liabilities (a) (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises (iv) Other financial liabilities (b) Other current liabilities	2536.09 324.57 714.59 58461.25 4964.82	29
Total Non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises (iv) Other financial liabilities (iv) Other funancial liabilities (b) Other current liabilities (c) Provisions	2536.09 324.57 714.59 58461.25 4964.82 23459.77 399.28	29 70 6331 487 2624
Total Non-current liabilities Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises Small Enterprises	2536.09 324.57 714.59 58461.25 4964.82 23459.77	29 70 633 487 2624 31

		Conso Half Year	lidated
			Half Year
	PARTICULARS	Ended	Ended
		30.09.2021	30.09.2020
		(Un-Audited)	(Un-Audited)
Α.	Cash Flow from Operating Activities		
	Net Profit/(Loss) before Tax	9640.99	3413.91
	Adjustment for :		
	Depreciation & amortisation expense	1676.61	1455.28
	Interest Income	(659.21)	(708.26
	Interest Expense	1739.34	1156.75
	Impairment of inventory	0.00	51.87
	Doubtful advance/debts written off	0.00	1008.93
	Provision for doubtful trade receivables/advances/others	901.21	0.00
	Liabilities written back	(21.13)	(695.28)
	(Gain) / Loss on Sale of Property, Plant and Equipment (net)	79.39	(2.30)
	Unrealised (gain)/loss on foreign exchange (net)	0.57	0.00
	Operating Profit before working Capital Changes :	13357.77	5680.90
	Movements in Working Capital :		
	(Increase)/decrease in Trade Receivables	(3071.31)	(5885.32
	(Increase)/decrease in Inventories	2510.72	3280.55
	Increase/(decrease) in Trade payables, Financial & Other liabilities and Provisions	(9317.85)	4677.1
	(Increase)/decrease in Other financial assets and Other assets	(6293.55)	(6833.12
	Cash generated from Operations :	(2814.22)	920.12
	Direct Taxes Paid	(2734.07)	(1132.71
	Net Cash flow from/(used in) Operating Activities (A)	(5548.29)	(212.59
в.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipment including capital work-in-progress	(1513.21)	(871.82
	Movement in Fixed Deposits with Banks	(2894.31)	(1527.39
	Proceeds from sale of property, plant and equipment	51.83	23.04
	Interest Received	419.33	484.24
	Net Cash flow from/(used in) Investing Activities (B)	(3936.36)	(1891.93
с.	Cash Flow from Financing Activities		
	Repayment of long term borrowings	(38.50)	(20.01
	Proceeds from/ (repaymen of) Short term borrowings	1040.90	(242.29)
	Payment of Lease Liabilities	(158.49)	0.00
	Interest Paid	(1377.45)	(847.89)
	Net Cash flow from/(used) in Financing Activities (C)	(533.54)	(1110.19
	Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	(10018.19)	(3214.71)
	Cash & Cash equivalents at the beginning of the year	32557.26	16507.44
	Cash & Cash equivalents at the end of the period Components of Cash and Cash Equivalents	22539.07	13292.73
	Cash in Hand	52.02	50.88
	Deposits with original maturity of less than 3 months	1501.33	3725.46
	Balance with Scheduled Banks :		
	Current Accounts	20985.72	9516.39
		22539.07	13292.73

On behalf of the Board of Directors

Place : New Delhi Date : 13.11.2021 (BIKRAMJIT AHLUWALIA) CHAIRMAN & MANAGING DIRECTOR DIN NO.00304947