

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 nine months ended 31st December, 2022

(Rs. in Lakhs)

SL. NO.	PARTICULARS	S T A N D A L O N E					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2022 (Un-Audited)	30/09/2022 (Un-Audited)	31/12/2021 (Un-Audited)	31/12/2022 (Un-Audited)	31/12/2021 (Un-Audited)	31/03/2022 (Audited)
I	Revenue from Operations	74325.01	62284.36	68350.17	197534.08	196160.82	269246.91
II	Other Income	683.85	656.99	499.79	2061.00	1780.13	2913.97
III	Total Income (I+II)	75008.86	62941.35	68849.96	199595.08	197940.95	272160.88
IV	Expenses						
	(a) Cost of Materials Consumed	37017.38	30670.56	30423.71	95380.15	87747.76	123902.80
	(b) Construction Expenses	3974.05	3578.92	3390.81	11022.12	9872.70	13340.40
	(c) Sub-Contract work	19821.35	16235.84	22092.64	53956.90	61113.92	82791.06
	(d) Employees benefits expense	5355.41	4690.92	4921.74	14617.57	14277.10	18786.90
	(e) Finance Costs	702.93	709.31	1059.37	2188.72	3375.72	4372.64
	(f) Depreciation & amortisation expenses	1109.22	886.63	851.59	2852.83	2528.20	3358.19
	(g) Other Expenses	1010.88	920.70	576.78	3165.21	3849.51	4765.30
	Total Expenses (IV)	68991.22	57692.88	63316.64	183183.50	182764.91	251317.29
V-	Profit / (Loss) before exceptional items and tax (III-IV)	6017.64	5248.47	5533.32	16411.58	15176.04	20843.59
VI-	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII-	Profit(+)/Loss(-) before tax (V-VI)	6017.64	5248.47	5533.32	16411.58	15176.04	20843.59
VIII-	Tax Expense						
	a) Current Tax	1381.37	1374.60	1205.38	4225.74	4194.23	5692.00
	b) Deferred Tax Charge/(Credit)	136.12	(42.79)	94.91	(9.12)	(308.93)	(374.31)
	Total Tax Expense	1517.49	1331.81	1300.29	4216.62	3885.30	5317.69
IX-	Net Profit(+)/Loss(-) for the period (VII-VIII)	4500.15	3916.66	4233.03	12194.96	11290.74	15525.90
X-	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	40.70	40.71	(42.74)	122.11	(128.22)	162.81
	Income tax relating to items not to be reclassified to profit or loss	(10.24)	(10.25)	10.75	(30.73)	32.27	(40.98)
XI-	Total Comprehensive Income (IX+X)	4530.61	3947.12	4201.04	12286.34	11194.79	15647.73
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						102307.12
XIV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):						
	- Basic	6.72	5.85	6.32	18.20	16.85	23.18
	- Diluted	6.72	5.85	6.32	18.20	16.85	23.18

SEGMENT RESULTS

SL. NO.	PARTICULARS	S T A N D A L O N E					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2022 (Un-Audited)	30/09/2022 (Un-Audited)	31/12/2021 (Un-Audited)	31/12/2022 (Un-Audited)	31/12/2021 (Un-Audited)	31/03/2022 (Audited)
1	Segment Revenue						
	a) Contract Work	74168.6	62160.03	68224.43	197125.09	195517.80	268506.19
	b) Investment Property	156.41	124.33	125.74	408.99	240.26	337.96
	c) Others	0.00	0.00	0.00	0.00	402.76	402.76
	Total	74325.01	62284.36	68350.17	197534.08	196160.82	269246.91
	Less: Inter Segment Revenue	0.0	0.0	0.00	0.00	0.00	0.00
	Income From Operations	74325.01	62284.36	68350.17	197534.08	196160.82	269246.91
2	Segment Result						
	a) Contract Work	6628.90	5999.40	6612.19	18530.51	18842.73	25541.81
	b) Investment Property	16.58	(69.43)	(18.93)	(68.41)	(183.07)	(232.74)
	c) Others	0.00	0.00	0.00	0.00	23.87	23.87
	Total	6645.48	5929.97	6593.26	18462.10	18683.53	25332.94
	Less:						
	a) Finance Cost	702.93	709.31	1059.37	2188.72	3375.72	4372.64
	b) Other un-allocable expense net of unallocable income	(75.09)	(27.81)	0.57	(138.20)	131.77	116.71
	Total Profit before Tax	6017.64	5248.47	5533.32	16411.58	15176.04	20843.59
	Segment Assets						
	a) Contract Work	172845.40	162087.33	163471.42	172845.40	163471.42	151227.77
	b) Investment Property	10928.83	10925.54	10774.13	10928.83	10774.13	10902.58
	c) Others	3887.90	3972.86	3892.33	3887.90	3892.33	3892.33
	d) Unallocated	43090.98	34556.09	32411.42	43090.98	32411.42	38693.47

Total Segment Assets	230753.11	211541.82	210549.30	230753.11	210549.30	204716.15
Segment Liabilities						
a) Contract Work	109175.23	93867.66	103741.66	109175.23	103741.66	95366.64
b) Investment Property	5794.23	5990.45	5580.82	5794.23	5580.82	5697.47
c) Others	0.00	0.00	0.00	0.00	0.00	0.00
d) Unallocated	51.40	281.11	2032.89	51.40	2032.89	5.17
Total Segment Liabilities	115020.86	100139.22	111355.37	115020.86	111355.37	101069.28
3 Capital Employed						
(Segment Assets - Segment Liabilities)						
a) Contract Work	63670.17	68219.67	59729.76	63670.17	59729.76	55861.13
b) Investment Property	5134.60	4935.09	5193.31	5134.60	5193.31	5205.11
c) Others	3887.90	3972.86	3892.33	3887.90	3892.33	3892.33
d) Unallocated	43039.58	34274.98	30378.53	43039.58	30378.53	38688.30
Total Capital Employed	115732.25	111402.60	99193.93	115732.25	99193.93	103646.87

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 February, 2023. 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 have expressed an unmodified audit opinion on these results.
- 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 figures for the corresponding previous periods have been regrouped/reclassified wherever necessary to make them comparable.
- 4- 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 : 13.02.2023



On behalf of the Board of Directors

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