

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, 2023

(Rs. in Lakhs)

SL. NO.	PARTICULARS	CONSOLIDATED					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2023 (Un-Audited)	30/09/2023 (Un-Audited)	31/12/2022 (Un-Audited)	31/12/2023 (Un-Audited)	31/12/2022 (Un-Audited)	31/03/2023 (Audited)
I	Revenue from Operations	102647.61	90154.92	74325.01	269163.76	197534.08	283839.33
II	Other Income	902.18	845.72	683.85	2429.57	2061.00	2951.75
III	Total Income (I+II)	103549.79	91000.64	75008.86	271593.33	199595.08	286791.08
IV	Expenses						
	(a) Cost of Materials Consumed	49426.05	42140.61	37017.38	127217.23	95380.15	136078.59
	(b) Construction Expenses	6270.13	6230.88	3974.05	17337.67	11022.12	15419.57
	(c) Sub-Contract work	27081.56	24557.78	19821.35	71422.80	53956.90	77161.51
	(d) Employees benefits expense	7223.02	6880.23	5355.41	20700.21	14617.57	20000.64
	(e) Finance Costs	1226.02	1147.77	702.93	3458.55	2188.72	3307.83
	(f) Depreciation & amortisation expenses	1357.54	1256.75	1109.22	3792.31	2852.83	3877.39
	(g) Other Expenses	1463.27	1368.65	1012.20	4060.52	3168.61	4766.18
	Total Expenses (IV)	94047.59	83562.67	68992.54	247989.29	183186.90	260611.71
V-	Profit before share of Loss from Joint Venture, exceptional items and tax (III-IV)	9502.20	7417.97	6016.32	23604.04	16408.18	26179.37
VI-	Share of (Loss) of Joint Venture	(40.92)	(21.91)	(4.57)	(63.75)	(10.36)	(13.99)
VII-	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VIII-	Profit before tax (V+VI-VII)	9461.28	7396.06	6011.75	23540.29	16397.82	26165.38
IX-	Tax Expense						
	a) Current Tax	2323.56	2012.88	1381.37	6205.57	4225.74	6838.84
	b) Deferred Tax Charge/(Credit)	113.38	(123.81)	136.12	(167.81)	(9.12)	(71.14)
	Total Tax Expense	2436.94	1889.07	1517.49	6037.76	4216.62	6767.70
X-	Net Profit after tax for the period/ year (VIII-IX)	7024.34	5506.99	4494.26	17502.53	12181.20	19397.68
XI-	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	39.40	39.40	40.70	118.20	122.11	157.60
	Income tax relating to items not to be reclassified to profit or loss	(9.92)	(9.92)	(10.24)	(29.75)	(30.73)	(39.67)
XII-	Total Comprehensive Income (X+XI)	7053.82	5536.47	4524.72	17590.98	12272.58	19515.61
XIII-	Paid-up equity share capital (Face value of Rs. 2/- each)	1339.75	1339.75	1339.75	1339.75	1339.75	1339.75
XIV-	Other Equity						121493.43
XV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):						
	- Basic	10.49	8.22	6.71	26.13	18.18	28.96
	- Diluted	10.49	8.22	6.71	26.13	18.18	28.96

SEGMENT RESULTS

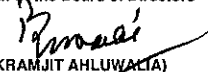
SL. NO.	PARTICULARS	CONSOLIDATED					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2023 (Un-Audited)	30/09/2023 (Un-Audited)	31/12/2022 (Un-Audited)	31/12/2023 (Un-Audited)	31/12/2022 (Un-Audited)	31/03/2023 (Audited)
1	Segment Revenue						
	a) Contract Work	102497.62	89908.99	74168.80	269586.44	197125.09	283252.78
	b) Investment Property	149.99	174.33	156.41	505.72	408.99	586.55
	c) Others	0.00	71.60	0.00	71.60	0.00	0.00
	Total	102647.61	90154.92	74325.01	269163.76	197534.08	283839.33
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Income From Operations	102647.61	90154.92	74325.01	269163.76	197534.08	283839.33
2	Segment Result						
	a) Contract Work	10490.04	8442.53	6628.90	26547.40	18530.51	29292.15
	b) Investment Property	(18.41)	(16.77)	15.26	-2.35	(71.81)	(25.88)
	c) Others	0.00	(7.92)	0.00	(7.92)	0.00	0.00
	Total	10471.63	8417.84	6644.16	26537.13	18458.70	29266.29
	Less:						
	a) Finance Cost	1226.02	1147.77	702.93	3458.55	2188.72	3307.83
	b) Other un-allocable expense net of unallocable income	(256.59)	(147.90)	(75.09)	(525.46)	(138.20)	(220.91)
	Total Profit before Share of Loss of Joint Venture and Tax	9502.20	7417.97	6016.32	23604.04	16408.18	26179.37
	Share of (Loss) Of Joint Venture	(40.92)	(21.91)	(4.57)	(63.75)	(10.36)	(13.99)
	Total Profit before Tax	9461.28	7396.06	6011.75	23540.29	16397.82	26165.38
	Segment Assets						
	a) Contract Work	228191.71	220523.02	172217.40	228191.71	172217.40	181236.30
	b) Investment Property	11055.77	11149.90	11320.45	11055.77	11320.45	11278.04
	c) Others	3820.48	3820.48	3887.90	3820.48	3887.90	3900.01
	d) Unallocated	45845.63	44510.17	43233.53	45845.63	43233.53	52920.09
	Total Segment Assets	288913.59	280003.57	230659.28	288913.59	230659.28	249334.44

13 Ahluwalia

	Segment Liabilities					
	a) Contract Work	138506.06	139383.52	109175.23	138506.06	109175.23
	b) Investment Property	5875.75	5806.01	5832.14	5875.75	5832.14
	c) Others	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	4375.59	1694.12	51.40	4375.59	51.40
	Total Segment Liabilities	148757.40	146893.65	115058.77	148757.40	115058.77
3	Capital Employed					
	(Segment Assets - Segment Liabilities)					
	a) Contract Work	89685.65	81139.50	63042.17	89685.65	63042.17
	b) Investment Property	5180.02	5343.89	5488.31	5180.02	5488.31
	c) Others	3820.48	3820.48	3887.90	3820.48	3887.90
	d) Unallocated	41470.04	42816.05	43182.13	41470.04	43182.13
	Total Capital Employed	140156.19	133119.92	115600.51	140156.19	115600.51

Place : New Delhi
Date : 13.02.2024

On behalf of the Board of Directors



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