

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 nine months ended 31st December, 2023

(Rs. in Lakhs)

SL. NO.	PARTICULARS	S T A N D A L O N E					
		Quarter Ended		Nine Months Ended		Year Ended	
		31/12/2023 (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	1462.26	1367.52	1010.88	4057.22	3165.21	4761.62
	Total Expenses (IV)	94046.58	83581.54	68991.22	247985.99	183183.50	260607.15
V-	Profit before exceptional items and tax (III-IV)	9503.21	7419.10	6017.64	23607.34	16411.58	26183.93
VI-	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII-	Profit before tax (V-VI)	9503.21	7419.10	6017.64	23607.34	16411.58	26183.93
VIII-	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
IX-	Net Profit after tax for the period/ year (VII-VIII)	7066.27	5530.03	4500.15	17569.58	12194.96	19416.23
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	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)
XI-	Total Comprehensive Income (IX+X)	7095.75	5559.51	4530.61	17658.03	12286.34	19534.16
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						121640.32
XIV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):						
	- Basic	10.55	8.26	6.72	26.23	18.20	28.98
	- Diluted	10.55	8.26	6.72	26.23	18.20	28.98

SEGMENT RESULTS

SL. NO.	PARTICULARS	S T A N D A L O N E					
		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	74168.60	268586.44	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	(17.40)	(15.64)	16.58	0.95	(68.41)	(21.30)
	c) Others	0.00	(7.92)	0.00	(7.92)	0.00	0.00
	Total	10472.64	8418.97	6645.48	26540.43	18462.10	29270.85
	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 Tax	9503.21	7419.10	6017.64	23607.34	16411.58	26183.93

13/12/23

Segment Assets							
a) Contract Work		228897.46	221170.31	172845.40	228897.46	172845.40	181878.29
b) Investment Property		10663.75	10758.27	10928.83	10663.75	10928.83	10886.41
c) Others		3820.48	3820.48	3887.90	3820.48	3887.90	3900.01
d) Unallocated		45704.65	44369.46	43090.98	45704.65	43090.98	52777.91
Total Segment Assets		289086.34	280118.52	230753.11	289086.34	230753.11	249442.62
Segment Liabilities							
a) Contract Work		138506.06	139383.52	109175.23	138506.06	109175.23	120403.76
b) Investment Property		5834.55	5766.48	5794.23	5834.55	5794.23	5789.90
c) Others		0.00	0.00	0.00	0.00	0.00	0.00
d) Unallocated		4375.59	1694.12	51.40	4375.59	51.40	268.89
Total Segment Liabilities		148716.20	146844.12	115020.86	148716.20	115020.86	126462.55
3 Capital Employed							
(Segment Assets - Segment Liabilities)							
a) Contract Work		90391.40	81786.79	63670.17	90391.40	63670.17	61474.53
b) Investment Property		4829.20	4991.79	5134.60	4829.20	5134.60	5096.51
c) Others		3820.48	3820.48	3887.90	3820.48	3887.90	3900.01
d) Unallocated		41329.06	42675.34	43039.58	41329.06	43039.58	52509.02
Total Capital Employed		140370.14	133274.40	115732.25	140370.14	115732.25	122980.07

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, 2024. 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 : 13.02.2024

On behalf of the Board of Directors

(BIKRAMJIT AHLUWALIA)

CHAIRMAN & MANAGING DIRECTOR
DIN NO.00304947