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 Audited Financial Results for the quarter and year ended 31st March, 2025

(Rs. in Lakhs)

SL. NO.	PARTICULARS	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31/03/2025 (Audited) (refer note-4)	31/12/2024 (Un-Audited)	31/03/2024 (Audited) (refer note-4)	31/03/2025 (Audited)	31/03/2024 (Audited)
I	Revenue from Operations	121583.63	95195.79	116366.01	409862.31	385529.77
II	Other Income	1802.97	1486.03	1234.67	5537.46	3664.24
III	**Total Income (I+II)**	**123386.60**	**96681.82**	**117600.68**	**415399.77**	**389194.01**
IV	**Expenses**					
	(a) Cost of Materials Consumed	54434.17	41792.58	56729.13	179888.93	183946.36
	(b) Construction Expenses	8150.78	7227.41	5934.33	29857.61	23272.00
	(c) Sub-Contract work	34596.16	27075.22	33717.95	122244.53	105140.75
	(d) Employees benefits expense	9315.58	8853.01	7538.59	35158.71	28238.80
	(e) Finance Costs	1283.31	1454.89	1354.86	5813.73	4813.41
	(f) Depreciation, amortisation and impairment expenses	1706.67	1798.43	2893.34	6663.42	6685.65
	(g) Other Expenses	2719.90	1804.93	2021.61	8512.78	6082.13
	Total Expenses (IV)	**112206.57**	**90006.47**	**110189.81**	**388139.71**	**358179.10**
V-	**Profit before share of Profit/(Loss) from Joint Venture, exceptional items and tax (III-IV)**	**11180.03**	**6675.35**	**7410.87**	**27260.06**	**31014.91**
VI-	Share of Profit/(Loss) of Joint Venture	11.15	6.05	(3.17)	37.21	(66.92)
VII-	Exceptional items	0.00	0.00	19497.07	0.00	19497.07
VIII-	**Profit before tax (V+VI-VII)**	**11191.18**	**6681.40**	**26904.77**	**27297.27**	**50445.06**
IX-	**Tax Expense**					
	a) Current Tax	3036.26	1404.82	7318.43	7344.52	13524.00
	b) Deferred Tax Charge/(Credit)	(178.32)	325.35	(393.73)	(255.38)	(561.54)
	Total Tax Expense	**2857.94**	**1730.17**	**6924.70**	**7089.14**	**12962.46**
X-	**Net Profit after tax for the period/ year (VIII-IX)**	**8333.24**	**4951.23**	**19980.07**	**20208.13**	**37482.60**
XI-	**Other Comprehensive Income /(Loss)**					
	Item to be reclassified to profit or loss	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
	Item not to be reclassified to profit or loss	22.69	(17.80)	(189.41)	(30.72)	(71.21)
	Income tax relating to items not to be reclassified to profit or loss	(5.71)	4.48	47.67	7.73	17.92
XII-	**Total Comprehensive Income (X+XI)**	**8350.22**	**4937.91**	**19838.33**	**20185.14**	**37429.31**
XIII-	**Paid-up equity share capital (Face value of Rs. 2/- each)**	**1339.75**	**1339.75**	**1339.75**	**1339.75**	**1339.75**
XIV-	**Other Equity**				**178504.99**	**158654.78**
XV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):					
	- Basic	**12.44**	**7.39**	**29.83**	**30.17**	**55.95**
	- Diluted	**12.44**	**7.39**	**29.83**	**30.17**	**55.95**

SEGMENT RESULTS

(Rs. in Lakhs)

SL. NO.	PARTICULARS	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31/03/2025 (Audited) (refer note-4)	31/12/2024 (Un-Audited)	31/03/2024 (Audited) (refer note-4)	31/03/2025 (Audited)	31/03/2024 (Audited)
1	**Segment Revenue**					
	a) Contract Work	121145.21	95028.10	116231.33	408779.08	384817.77
	b) Investment Property	129.92	167.69	134.68	599.73	640.40
	c) Others	308.50	0.00	0.00	483.50	71.60
	Total	**121583.63**	**95195.79**	**116366.01**	**409862.31**	**385529.77**
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Revenue From Operations	**121583.63**	**95195.79**	**116366.01**	**409862.31**	**385529.77**
2	**Segment Result**					
	a) Contract Work	11503.06	7562.37	10033.05	30766.96	36580.45
	b) Investment Property	27.47	1.30	(1525.56)	(16.90)	(1527.91)
	c) Others	105.32	0.00	0.00	123.50	(7.92)
	Total	**11635.85**	**7563.67**	**8507.49**	**30873.56**	**35044.62**
	Less:					
	a) Finance Cost	1283.31	1454.89	1354.86	5813.73	4813.41
	b) Other un-allocable income net of unallocable expense	(827.49)	(566.57)	(258.24)	(2200.23)	(783.70)
	c) Exceptional Items - (Gain)/Loss	0.00	0.00	(19497.07)	0.00	(19497.07)
	Total Profit before Share of Profit/(Loss) of Joint Venture and Tax	**11180.03**	**6675.35**	**26907.94**	**27260.06**	**50511.98**
	Share of Profit/ (Loss) Of Joint Venture	11.15	6.05	(3.17)	37.21	(66.92)
	Total Profit before Tax	**11191.18**	**6681.40**	**26904.77**	**27297.27**	**50445.06**
	Segment Assets					
	a) Contract Work	271106.54	275793.31	241844.10	271106.54	241844.10
	b) Investment Property	9297.65	9322.02	9470.09	9297.65	9470.09
	c) Others	3460.48	3663.66	3820.48	3460.48	3820.48
	d) Unallocated	86729.95	65362.84	64325.48	86729.95	64325.48
	Total Segment Assets	**370594.62**	**354141.83**	**319460.15**	**370594.62**	**319460.15**

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	Segment Liabilities					
	a) Contract Work	183677.59	175906.34	149145.60	183677.59	149145.60
	b) Investment Property	6149.11	6147.92	5918.72	6149.11	5918.72
	c) Others	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	923.18	593.04	4401.30	923.18	4401.30
	Total Segment Liabilities	**190749.88**	**182647.30**	**159465.62**	**190749.88**	**159465.62**
3	**Capital Employed**					
	(Segment Assets - Segment Liabilities)					
	a) Contract Work	87428.95	99886.97	92698.50	87428.95	92698.50
	b) Investment Property	3148.54	3174.10	3551.37	3148.54	3551.37
	c) Others	3460.48	3663.66	3820.48	3460.48	3820.48
	d) Unallocated	85806.77	64769.80	59924.18	85806.77	59924.18
	Total Capital Employed	**179844.74**	**171494.53**	**159994.53**	**179844.74**	**159994.53**

STATEMENT OF ASSETS AND LIABILITIES **(Rs. in Lakhs)**

PARTICULARS	Consolidated	
	AS AT 31/03/2025 (Audited)	AS AT 31/03/2024 (Audited)
ASSETS		
Non- current assets		
(a) Property, plant and equipments	35911.65	23701.94
(b) Capital work-in-progress	689.43	732.08
(c) Right of use assets	588.09	782.12
(d) Investment Property	8782.36	8914.63
(e) Goodwill	138.00	138.00
(f) Other Intangible assets	191.41	115.32
(g) Intangible assets under development	470.06	0.00
(h) Financial assets		
(i) Loans	1.26	1.15
(ii) Trade Receivables	2758.92	3468.25
(iii) Other financial assets	4120.89	6352.48
(i) Deferred tax assets (net)	3516.35	3253.25
(j) Non-current tax assets (net)	3650.38	1249.41
(k) Other non-current assets	8575.89	7691.34
Total Non-current assets	**69394.69**	**56399.97**
Current assets		
(a) Inventories	33919.80	31584.97
(b) Financial assets		
(i) Trade receivables	78494.54	74558.57
(ii) Cash and cash equivalents	31845.06	33450.37
(iii) Bank balances other than cash & cash equivalents mentioned above	64590.37	44583.14
(iv) Loans	77.52	65.48
(v) Other financial assets	3344.47	1979.24
(c) Other current assets	88928.17	76838.41
Total Current assets	**301199.93**	**263060.18**
TOTAL ASSETS	**370594.62**	**319460.15**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1339.75	1339.75
(b) Other Equity	178504.99	158654.78
Total Equity	**179844.74**	**159994.53**
LIABILITIES:		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	323.44	70.38
(ii) Lease liabilities	5828.90	5650.18
(iii) Other financial liabilities	337.72	343.21
(b) Provisions	203.42	370.47
(c) Other non-current liabilities	42119.01	31619.76
Total Non-current liabilities	**48812.49**	**38054.00**
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1076.21	4426.25
(ii) Lease liabilities	384.63	355.62
(iii) Trade payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	1112.05	810.41
Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	83605.16	69191.80
(iv) Other financial liabilities	12879.27	9927.61
(b) Other current liabilities	42228.17	36141.73
(c) Provisions	651.90	558.20
Total Current liabilities	**141937.39**	**121411.62**
TOTAL EQUITY AND LIABILITIES	**370594.62**	**319460.15**

AHLUWALIA CONTRACTS (INDIA) LIMITED

STATEMENT OF CASH FLOW

(Rs. in Lakhs)

	PARTICULARS	Consolidated	
		Year Ended	
		31/03/2025	31/03/2024
		(Audited)	(Audited)
A.	**Cash Flow from Operating Activities**		
	Net Profit/(Loss) before Tax	27297.27	50445.06
	Adjustment for :		
	Depreciation, amortisation and impairment expenses	6663.42	6685.65
	Interest Income	(4597.61)	(3021.37)
	Interest on income tax (net of refund)	(74.56)	0.00
	Interest Expense	3833.99	3031.89
	Interest on Income Tax	195.85	44.77
	Share of Loss/(Profit) of Joint Venture	(37.21)	66.92
	Trade Receivables/ Advances written off	1498.55	84.59
	Provision for doubtful trade receivables/advances/others	0.00	40.00
	Exceptional items - gain	0.00	(19497.07)
	Bad debts written back	0.00	(39.62)
	Liabilities written back	(815.34)	(496.80)
	(Gain) / Loss on Sale of Property, Plant and Equipment (net)	(47.95)	(106.45)
	Unrealised (gain)/loss on foreign exchange (net)	1.51	0.78
	Operating Profit before working Capital Changes :	**33917.92**	**37238.35**
	Movements in Working Capital :		
	(Increase)/decrease in Trade Receivables	(4687.96)	5180.03
	(Increase)/decrease in Inventories	(2334.84)	(7182.22)
	Increase/(decrease) in Trade payables, Financial & Other liabilities and Provisions	33141.81	27735.56
	(Increase)/decrease in Other financial assets and Other assets	(14227.52)	(23528.97)
	Cash generated from Operations :	**45809.41**	**39442.75**
	Income Taxes Paid (net of refunds)	(9866.77)	(13697.34)
	Net Cash flow from/(used in) Operating Activities (A)	**35942.64**	**25745.41**
B.	**Cash Flow from Investing Activities**		
	Purchase of property, plant & equipment, including capital work-in-progress & intangible assets	(18878.31)	(11437.43)
	Movement in Fixed Deposits with Banks	(17665.02)	(21949.62)
	Proceeds from sale of property, plant and equipment	82.63	154.95
	Interest Received	4156.34	2271.00
	Net Cash flow from/(used in) Investing Activities (B)	**(32304.36)**	**(30961.10)**
C.	**Cash Flow from Financing Activities**		
	Proceeds from Long term borrowings	457.92	106.19
	Repayment of long term borrowings	(76.77)	(11.20)
	Proceeds from/ (repayment of) Short term borrowings	(3478.13)	4132.41
	Dividend paid	(308.22)	(267.95)
	Payment of Lease Liabilities	(357.14)	(314.78)
	Interest Paid	(1481.25)	(1573.02)
	Net Cash flow from/(used) in Financing Activities (C)	**(5243.59)**	**2071.65**
	Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	(1605.31)	(3144.03)
	Cash & Cash equivalents at the beginning of the year	33450.37	36594.40
	Cash & Cash equivalents at the end of the year	**31845.06**	**33450.37**

On behalf of the Board of Directors

AHLUWALIA CONTRACTS (INDIA) LIMITED

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

Place : New Delhi
Date : 30.05.2025