AHLUWALIA CONTRACTS (INDIA) LIMITED

(Rs. in Lakhs)

		(Rs. in Lakhs)				
SL. NO.	DADTION ADO	STANDALONE				
NO.	PARTICULARS	04/00/0005	Quarter Ended	0.4.10.0.10.0.4	Year E	
		31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
- 1		(Audited) (refer note-4)	(Un-Audited)	(Audited) (refer note-4)	(Audited)	(Audited)
-						
	Revenue from Operations	121583.63	95195.79	116366.01	409862.31	385529.77
11	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				War-19-04 1000 1000	1000 may 100 may
	(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	2725.52	1811.46	2019.83	8532.62	6077.05
	Total Expenses (IV)	112212.19	90013.00	110188.03	388159.55	358174.02
	Profit before exceptional items and tax (III-IV)	11174.41	6668.82	7412.65	27240.22	31019.99
	Exceptional items-Gain	0.00	0.00	19497.07	0.00	19497.07
	Profit before tax (V-VI)	11174.41	6668.82	26909.72	27240.22	50517.06
VIII-	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
IX-	Net Profit after tax for the period/ year (VII-VIII)	8316.47	4938.65	19985.02	20151.08	37554.60
X-	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
XI-	Total Comprehensive Income (IX+X)	8333.45	4925,33	19843.28	20128.09	37501.31
XII-	Paid-up equity share capital (Face value of Rs. 2/- each)	1339,75	1339.75	1339.75	1339,75	1339.75
XIII-	Other Equity				178666,82	158873,67
	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):					1000.0.01
	- Basic	12.41	7.37	29.83	30.08	56.06
	- Diluted	12.41	7.37	29.83	30.08	56.06
	SEGMENT RESULTS					(Rs. in Lakhs)

	SEGMENT RESULTS					(Rs. in Lakhs)
SL.		STANDALONE				
NO.	PARTICULARS		Quarter Ended		Year E	nded
		31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
1		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
_		(refer note-4)		(refer note-4)		
1	Segment Revenue					
1	a) Contract Work	121145.21	95028.10	116231.33	408779.08	384817.77
1	b) Investment Property	129.92	167.69	134.68	599.73	640.40
1	c) Others	308.50	0.00	0.00	483.50	71.60
	Total	121583.63	95195.79	116366.01	409862.31	385529.77
1	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	11495.56	7554.87	10033.06	30741.96	36580.46
1	b) Investment Property	29.35	2.27	(1523.78)	D. C. S. S. NO. D.	(1522.83)
	c) Others	105.32	0.00	0.00		(7.92)
	Total	11630.23	7557.14	8509.28	30853.72	35049.71
1	Less:					10000-00-00-00-00-00-00-00-00-00-00-00-0
	a) Finance Cost	1283.31	1454.89	1354.86	5813.73	4813.41
1	b) Other un-allocable income net of unallocable expense	(827.49)	(566.57)	(258.24)		(783.70)
	c) Exceptional Items - (Gain)/Loss	0.00	0.00	(19497.07)		(19497.07)
	Total Profit before Tax	11174.41	6668.82	26909.73	27240.22	50517.07
	Segment Assets					
1	a) Contract Work	271778.24	276476.17	242553.03	271778.24	242553.03
	b) Investment Property	8903.52	8928.20	9078.46	8903.52	9078.46
	c) Others	3460.48	3663.66	3820.48	3460.48	3820.48
	d) Unallocated	86570.88	65214.34	64184.06	86570.88	64184.06
	Total Segment Assets	370713.12	354282.37	319636.03	370713.12	319636.03

Broady

	Segment Liabilities					
	a) Contract Work	183677.59	175906.34	149145.60	183677.59	149145.60
	b) Investment Property	6105.78	6109.85	5875.71	6105.78	5875.71
	c) Others	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	923.18	593.05	4401.30	923.18	4401.30
	Total Segment Liabilities	190706.55	182609.24	159422.61	190706.55	159422.61
3	Capital Employed					
	(Segment Assets - Segment Liabilities)					
	a) Contract Work	88100.65	100569.83	93407.43	88100.65	93407.43
	b) Investment Property	2797.74	2818.35	3202.75	2797.74	3202.75
	c) Others	3460.48	3663.66	3820.48	3460.48	3820.48
1	d) Unallocated	85647.70	64621.29	59782.76	85647.70	59782.76
	Total Capital Employed	180006.57	171673.13	160213.42	180006.57	160213.42

C) Capital vork-in-progres 689.40 732.00	STATEMENT OF ASSETS AND LIABILITIES		(Rs. in Lakhs)
ASSETS	DIDTION IDO		
ASSETS Non-current assets (a) Property, plant and equipments (a) Property, plant and equipments (b) Capital work-in-progress (c) Cilletth of the management of the capital ca	PARTICULARS	10790101 S41001	AS AT
ASSETS Non-current assets (a) Property, plint and equipments (b) Capillar durch-in-progress (c) Right of the assets (d) Property, plint and equipments (d) Investment Property (e) Other Intengible assets (d) Investment Property (e) Other Intengible assets (d) Investments (d) Intendigible assets under development (d) Infancial assets under development (d) Other financial assets (d) Other financial assets (e) Other financial liabilities (e) Other financial Liabilities (f) Other financial Liabilities (g) Other financial Liabi		31/03/2025	31/03/2024
Non-current assets	A. Carrier and Car	(Audited)	(Audited)
a) Property, plant and equipments 35811.65 2707.12 3507.12	ASSETS	9	
C) Capital work-in-progres	Non- current assets		
Co Right of use assets 588.09 782.12 Co Other Intanghibe assets 191.41 15.30 Co Other Intanghibe assets under development 191.42 11.40 Co Other Intanghibe assets (net) 191.42 191.42 Co Other Intanghibe assets 191.42 191.44 Co Other Intanghibe assets 191.4	(a) Property, plant and equipments	35911.65	23701.94
di Investment Property 33.90.73 85.93.01 19.141 11.53 11.50 11	(b) Capital work-in-progress	689.43	732.08
e) Other Intanglible assets 1914 115.3	(c) Right of use assets	588.09	782.12
(i) Interaplis assets under development (ii) Financial assets (iii) (i) Investments (ii) (i) Investments (iii) Investm	(d) Investment Property	8390.73	8523.00
G) Financial assets G28.00	(e) Other Intangible assets	191.41	115.32
(i) Investments	(f) Intangible assets under development	470.06	0.00
(i) Loans	(g) Financial assets		
(ii) Trade Receivables (iii) Other financial assets (net) (iii) Other financial assets (iii) Other financial Liabilities (iii) Other financial Li	(i) Investments	628.00	628.00
(iv) Other financial assets (net) 3516.35 253.25 (net) 0.1 Deferred tax assets (net) 3516.35 255.25 (net) 0.1 Deferred tax assets (net) 3516.35 255.25 (net) 3516.35 (net) 3516.3	(ii) Loans	1.26	1.15
0) Deferred tax assets (net) 3516.35 3253.2 30 Non-current tax assets (net) 3560.38 1249.4 30 Non-current assets 875.8.9 7691.3 76	(iii) Trade Receivables	2758.92	3468.25
1 Non-current tax assets (net) 3650.38 1249.48 10 Non-current assets 6875.89 7761.32 1761.08	(iv) Other financial assets	4120.89	6352.48
0 Non-current tax sasets (net) 3360,38 1249.4 10 Non-current tassets 8575,89 76813.3 10 Non-current tassets 69493.00 65493.00	(h) Deferred tax assets (net)		3253.25
0) Other non-current assets	(i) Non-current tax assets (net)		1249.41
Total Non-current assets 69493.06 56498.3 56498.3 Current assets 33919.00 31584.9 31584.9 33919.00 31584.9 33919.00 31584.9 33919.00 31584.9 33919.00 31584.9 33446.9 (i) Orande receivables 78538.24 74639.4 31823.99 33446.9 (ii) Bank balances other than cash & cash equivalents mentioned above 64590.37 44585.1 (iv) Coans 77.52 665.0 (iv) Other financial assets 3341.97 1979.2 (ic) Other current assets 88928.17 76838.4 768388.4 76838.4 76838.4 76838.4 76838.4 76838.4 76838.4 76838.4 76838.4 76838.	(j) Other non-current assets		7691.34
Current assets	Total Non-current assets		56498.34
(b) Financial assets (i) Trade receivables (i) Carba rad cash equivalents (ii) Bank balances other than cash & cash equivalents mentioned above (iii) Bank balances other than cash & cash equivalents mentioned above (iv) Coms (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Other current assets (iv) Other financial assets (iv) Other Equity (iv) Captilities (iv) Other Equity (iv) Captilities (iv) Other financial Liabilities (iv) Other fi	Current assets		
(b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than cash & cash equivalents mentioned above (iii) Bank balances other than cash & cash equivalents mentioned above (iv) Loans (iv) Loans (iv) Colons (iv) Col	(a) Inventories	33919.80	31584.97
(i) Cash and cash equivalents (ii) Bank balances other than cash & cash equivalents mentioned above (iii) Bank balances other than cash & cash equivalents mentioned above (iv) Loans (v) Loans (v) Other financial assets (v) Other financial assets (c) Other financial assets (d) Other financial assets (e) Other current assets (d) Other financial assets (d) Other financial assets (e) Other financial assets (d) Other financial assets (d) Other financial assets (e) Equity About Liabilities (d) Financial Liabilities (d) Financial Liabilities (d) Other financial Liabilities (e) Other financial Liabilities (f) Other financial Liabilities (g) Other financial Liabilities	(b) Financial assets		
(ii) Cash and cash equivalents (iii) Bank balances other than cash & cash equivalents mentioned above (iv) Loans (v) Loans (v) Other financial assets (v) Other financial assets (c) Other current assets Total Current assets TOTAL ASSETS EQUITY AND LIABILITIES EQUITY AND LIABILITIES EQUITY Share capital (i) Concerned tiabilities (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Other financial Liabilities (iii) Other	(i) Trade receivables	78538.24	74639.49
(ii) Bank balances other than cash & cash equivalents mentioned above 64599.37 4488.1 (iv) Loans 77.52 65.4 (v) Other financial assets 3341.97 1979.2 (c) Other current assets 88928.17 76838.4 Total Current assets 301220.06 263137.6 EQUITY AND LIABILITIES 370713.12 319636.0 EQUITY 178666.82 158873.6 Total Equity 178666.82 158873.6 Total Equity 180006.57 160213.4 LIABILITIES: 180006.57 160213.4 (a) Financial Liabilities 332.44 70.3 (a) Financial Liabilities 332.44 70.3 (b) Borrowings 323.44 70.3 (c) Other financial Liabilities 5829.90 5650.1 (d) Other financial Liabilities 203.42 370.4 (e) Provisions 42119.01 31619.7 (c) Other non-current liabilities 42119.01 31619.7 (d) Financial Liabilities 384.63 355.6 (e) Financial Liabilities 1076.21 4426.2 (a) Financial Liabilities 384.	(ii) Cash and cash equivalents		
(iv) Loans (v) Other financial assets (v) Other financial assets 3341.97 1979.2 (c) Other current assets 88928.7 76838.8 Total Current assets 88928.7 76838.8 Total Current assets 301220.0 263137.6 2631		CARL DOLLARS OF CARLONS OF	
(v) Other funacial assets (c) Other current assets (c) Other current assets Total Current assets TOTAL ASSETS EQUITY AND LIABILITIES EQUITY (a) Equily share capital (b) Other Equily (c) Other Equily (c) Other Equily (c) Other Equily (c) Other Equily (d) Equily share capital (d) Other Equily (e) Other Equily (e) Equily share capital (d) Other Equily (e) Other Equily (e) Provisions (e) Equily share capital (e) Financial Liabilities (e) Financial Liabilities (f) Equily share capital (g) Equ	**************************************		
(c) Other current assets 89328.17 76838.4 Total Current assets 301220.06 263137.6 TOTAL ASSETS 370713.12 319636.0 EQUITY (a) Equity share capital 1339.75 1339.75 (b) Other Equity 178666.82 158873.6 Total Equity 180006.57 160213.4 LIABILITIES: 180006.57 160213.4 Non-current liabilities 333.44 70.3 (a) Financial Liabilities 333.72 343.2 (b) Borrowings 337.72 343.2 (b) Provisions 203.42 370.4 (c) Other non-current liabilities 203.42 370.4 (d) Provisions 42119.01 31619.7 Total Non-current liabilities 42119.01 31619.7 (e) Other non-current liabilities 380.4 380.4 (a) Financial Liabilities 380.4 380.4 (a) Financial Liabilities 380.5 42119.01 31619.7 (b) Borrowings 1076.21 426.2 370.4 (ii) Lease liabilities 380.5 691.0 691.0 <td>(v) Other financial assets</td> <td></td> <td></td>	(v) Other financial assets		
Total Current assets			
TOTAL ASSETS 370713.12 319636.0	Total Current assets		
EQUITY AND LIABILITIES Solution EQUITY Column 1339,75 1339,75 1339,75 1339,75 1339,75 1339,75 1339,75 158873,65	TOTAL ASSETS		
EQUITY (a) Equity share capital 1339.75 1339.75 1339.75 158873.6 178666.82 158873.6 158873.6 180006.57 160213.4 160213.4 170.23 160213.4 170.33 170.23	55-26.14 (0.00), 4800, (0.00)	370713.12	319636.03
(a) Equity share capital 1339.75 1339.75 (b) Other Equity 178666.82 158873.6 Total Equity 180006.57 160213.4 LABILITIES: Non-current liabilities 8 (a) Financial Liabilities 323.44 70.3 (i) Borrowings 337.72 343.2 (ii) Other financial Liabilities 337.72 343.2 (b) Provisions 203.42 370.4 (c) Other non-current liabilities 203.42 370.4 (b) Provisions 42119.01 31619.7 Total Non-current liabilities 48812.49 38054.0 Current liabilities 384.63 355.6 (i) Borrowings 1076.21 4426.2 (i) Borrowings 1076.21 4426.2 (i) Lease liabilities 384.63 355.6 (iii) Trade payables 1112.05 810.4 Total Outstanding Dues of Micro Enterprises and Small Enterprises 83605.16 69191.8 (iv) Other financial liabilities 12835.94 9884.6 (b) Other current liabilities 42228.17 36141.7 (c) Provisions 651.90			
(b) Other Equity 178666.82 158873.6 Total Equity 180006.57 160213.4 LIABILITIES: Non-current liabilities (i) Borrowings 323.44 70.3 (ii) Lease liabilities 5828.90 5650.1 (iii) Other financial Liabilities 3337.72 343.2 (b) Provisions 203.42 370.4 (c) Other non-current liabilities 42119.01 31619.7 Total Non-current liabilities 42119.01 31619.7 Current liabilities 48812.49 38054.0 Current liabilities 3366.0 (ii) Lease liabilities 48812.49 38054.0 (c) Other non-current liabilities 48812.49 38054.0 (c) Other non-current liabilities 48812.49 38054.0 (c) Other non-current liabilities 5888.00 5650.1 (ii) Other current liabilities 5888.00 5650.1 (iii) Trade possible 5888.00 5650.1 (iii) Trade possible 5888.00 5650.1 (iii) Trade possible 5888.00 5650.1 (iii) Other current liabilities 5888.00 5650.1 (iii) Other current liabilities 5888.00 5650.1 (iii) Other financial Liabilities 5888.00 5650.1 (iii) Other financial Liabilities 5888.00 5650.1 (iii) Other current liabilities 5888.00 5650.1 (iii) Other current liabilities 5888.00 5650.1 (iii) Other current liabilities 5888.00 5650.1 (iv) Other financial liabilities 5888.00 5650.1 (iv) Other financial liabilities 5888.00 5650.1 (iv) Other current liabilities 588			
Total Equity		20 20 20	
LIABILITIES: Non-current liabilities			
Non-current liabilities (a) Financial Liabilities (i) Borrowings 323.44 70.3		180006.57	160213.42
(a) Financial Liabilities 323.44 70.3 (ii) Lease liabilities 5828.90 5650.1 (iii) Other financial Liabilities 337.72 343.2 (b) Provisions 203.42 370.4 (c) Other non-current liabilities 42119.01 31619.7 Total Non-current liabilities 48812.49 38054.0 (i) Borrowings 1076.21 4426.2 (ii) Lease liabilities 384.63 355.6 (iii) Trade payables 384.63 355.6 Total Outstanding Dues of Micro Enterprises and Small Enterprises 83605.16 69191.8 (iv) Other financial liabilities 12835.94 9884.6 (b) Other current liabilities 42228.17 36141.7 (c) Provisions 651.90 558.2 Total Current liabilities 141894.06 121368.6 TOTAL EQUITY AND LIABILITIES 370713.12 319636.0	8 80 8 957068		
(i) Borrowings 323.44 70.3 (ii) Lease liabilities 5828.90 5650.1 (iii) Other financial Liabilities 337.72 343.2 (b) Provisions 203.42 370.4 (c) Other non-current liabilities 42119.01 31619.7 Total Non-current liabilities 48812.49 38054.0 (a) Financial Liabilities 1076.21 4426.2 (i) Borrowings 1076.21 4426.2 (ii) Lease liabilities 384.63 355.6 (iii) Trade payables 1112.05 810.4 Total Outstanding Dues of Micro Enterprises and Small Enterprises 1112.05 810.4 Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises 83605.16 69191.8 (iv) Other financial liabilities 12835.94 9884.6 (b) Other current liabilities 42228.17 36141.7 (c) Provisions 651.90 558.2 Total Current liabilities 141894.06 121368.6 TOTAL EQUITY AND LIABILITIES 370713.12 319636.0			
(ii) Lease liabilities 5828.90 5650.1 (iii) Other financial Liabilities 337.72 343.2 (b) Provisions 203.42 370.4 (c) Other non-current liabilities 42119.01 31619.7 Total Non-current liabilities 48812.49 38054.0 Current liabilities 48812.49 38054.0 (i) Borrowings 1076.21 4426.2 (ii) Lease liabilities 384.63 355.6 (iii) Trade payables 1112.05 810.4 Total Outstanding Dues of Micro Enterprises and Small Enterprises 1112.05 810.4 Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises 83605.16 69191.8 (iv) Other financial liabilities 12835.94 9884.6 (b) Other current liabilities 42228.17 36141.7 (c) Provisions 651.90 558.2 Total Current liabilities 141894.06 121368.6 TOTAL EQUITY AND LIABILITIES 370713.12 319636.0	The state of the s		attended more
(iii) Other financial Liabilities 337.72 343.2 (b) Provisions 203.42 370.4 (c) Other non-current liabilities 42119.01 31619.7 Total Non-current liabilities 48812.49 38054.0 Current liabilities (a) Financial Liabilities 1076.21 4426.2 (i) Borrowings 1076.21 4426.2 384.63 355.6 (iii) Lease liabilities 1112.05 810.4 <td></td> <td>1</td> <td>70,38</td>		1	70,38
(b) Provisions 203.42 370.4 (c) Other non-current liabilities 42119.01 31619.7 Total Non-current liabilities 48812.49 38054.0 Current liabilities 48812.49 38054.0 (a) Financial Liabilities 1076.21 4426.2 (i) Beare liabilities 384.63 355.6 (iii) Trade payables 1112.05 810.4 Total Outstanding Dues of Micro Enterprises and Small Enterprises 1112.05 810.4 Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises 83605.16 69191.8 (iv) Other financial liabilities 12835.94 9884.6 (b) Other current liabilities 42228.17 36141.7 (c) Provisions 651.90 558.2 Total Current liabilities 141894.06 121368.6 TOTAL EQUITY AND LIABILITIES 370713.12 319636.0		B-00-0	5650.18
(c) Other non-current liabilities 42119.01 31619.7 Total Non-current liabilities 42119.01 31619.7 Total Non-current liabilities 38064.0		-5.535-600-400-400-400-400-400-400-400-400-400	343.21
Total Non-current liabilities 48812.49 38054.0	1 10 /		
Current liabilities	No. Pro- Maria		31619.76
(a) Financial Liabilities (i) Borrowings 1076.21 4426.2 (ii) Lease liabilities 384.63 355.6 (iii) Trade payables 1112.05 810.4 Total Outstanding Dues of Micro Enterprises and Small Enterprises 83605.16 69191.8 (iv) Other financial liabilities 12835.94 9884.6 (b) Other current liabilities 42228.17 36141.7 (c) Provisions 651.90 558.2 Total Current liabilities 121368.6 TOTAL EQUITY AND LIABILITIES 370713.12 319636.0		48812.49	38054.00
(i) Borrowings 1076.21 4426.2 (ii) Lease liabilities 384.63 355.6 (iii) Trade payables 384.63 355.6 Total Outstanding Dues of Micro Enterprises and Small Enterprises 1112.05 810.4 Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises 83605.16 69191.8 (iv) Other financial liabilities 12835.94 9884.6 (b) Other current liabilities 42228.17 36141.7 (c) Provisions 651.90 558.2 Total Current liabilities 141894.06 121368.6 TOTAL EQUITY AND LIABILITIES 370713.12 319636.0	The state of the s		·
(ii) Lease liabilities 384.63 355.6 (iii) Trade payables 384.63 355.6 Total Outstanding Dues of Micro Enterprises and Small Enterprises 1112.05 810.4 Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises 83605.16 69191.8 (iv) Other financial liabilities 12835.94 9884.6 (b) Other current liabilities 42228.17 36141.7 (c) Provisions 651.90 558.2 Total Current liabilities 141894.06 121368.6 TOTAL EQUITY AND LIABILITIES 370713.12 319636.0	3. V 0 0 0000000000000000000000000000000		
(iii) Trade payables 35.50 Total Outstanding Dues of Micro Enterprises and Small Enterprises 1112.05 810.4 Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises 83605.16 69191.8 (iv) Other financial liabilities 12835.94 9884.6 (b) Other current liabilities 42228.17 36141.7 (c) Provisions 651.90 558.2 Total Current liabilities 141894.06 121368.6 TOTAL EQUITY AND LIABILITIES 370713.12 319636.0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1076.21	4426.25
Total Outstanding Dues of Micro Enterprises and Small Enterprises		384.63	355.62
Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises 83605.16 69191.8	(I. O.F.) - SECONDARY - PUBLICATION -		
(iv) Other financial liabilities 12835,94 9884.6 (b) Other current liabilities 42228.17 36141.7 (c) Provisions 651.90 558.2 Total Current liabilities 141894.06 121368.6 TOTAL EQUITY AND LIABILITIES 370713.12 319636.0		1112.05	810.41
(b) Other current liabilities 42228.17 36141.7 (c) Provisions 651.90 558.2 Total Current liabilities 121368.6 TOTAL EQUITY AND LIABILITIES 370713.12 319636.0		83605.16	69191.80
(c) Provisions 651.90 558.2 Total Current liabilities 141894.06 121368.6 TOTAL EQUITY AND LIABILITIES 370713.12 319636.0	● 0 ● HONDER MEDICAL SERVICE CONTROL	12835.94	9884.60
Total Current liabilities 337.55 335.25 TOTAL EQUITY AND LIABILITIES 141894.06 121368.6 370713.12 319636.0		42228.17	36141.73
Total Current liabilities 141894.06 121368.6 TOTAL EQUITY AND LIABILITIES 370713.12 319636.0		651.90	558.20
TOTAL EQUITY AND LIABILITIES 370713.12 319636.0	Total Current liabilities		121368.61
CTATEMENT OF CACHELOW	TOTAL EQUITY AND LIABILITIES		
	STATEMENT OF CASH FLOW		

		Standa	alone
	PARTICULARS	Year E	nded
		31/03/2025	31/03/2024
		(Audited)	(Audited)
A. Ca	ash Flow from Operating Activities		
Ne	et Profit/(Loss) before Tax	27240.22	50517.06
Δ,	djustment for :		
	epreciation, amortisation and impairment expenses	6663.42	6685.65
	terest Income	(4597.61)	(3021.37)
	terest on income tax (net of refund)	(74.56)	0.00
	terest Expense	3833.99	3031.89
	terest on Income Tax	195.85	44.77
Tr	ade Receivables/ Advances written off	1498.55	84.59
Pr	ovision for doubtful trade receivables/ advances/ others	0.00	40.00
Ex	cceptional items - gain	0.00	(19497.07)
Ва	ad debts written back	0.00	(39.62)
Lia	abilities written back	(815.34)	(496.80)
(G	ain) / Loss on Sale of Property, Plant and Equipment (net)	(47.95)	(106.45)
Ur	nrealised (gain)/loss on foreign exchange (net)	1,51	0.78
O	perating Profit before working Capital Changes :	33898.08	37243.43
M	ovements in Working Capital:		
(Ir	ncrease)/decrease in Trade Receivables	(4687.96)	5180.03
(Ir	ncrease)/decrease in Inventories	(2334.84)	(7182.22)
In	crease/(decrease) in Trade payables, Financial & Other liabilities and Provisions	33141.49	27731.26
- 1	ncrease)/decrease in Other financial assets and Other assets	(14225.02)	(23528.97)
	ash generated from Operations :	45791.75	39443.53
	come Taxes Paid (net of refunds)	(9866.77)	(13697.34)
Ne	et Cash flow from/(used in) Operating Activities (A)	35924.98	25746.19
B. Ca	ash Flow from Investing Activities		
Pι	urchase of property, plant & equipment, including capital work-in-progress & intangible assets	(18878.31)	(11437.43)
	ovement in Fixed Deposits with Banks	(17665.02)	(21949.62)
	oceeds from sale of property, plant and equipment	82.63	154.95
10000	terest Received	4156.34	2271.00
Ne	et Cash flow from/(used in) Investing Activities (B)	(32304.36)	(30961.10)
C. Ca	ash Flow from Financing Activities		
Pr	oceeds from Long term borrowings	457.92	106.19
Re	epayment of long term borrowings	(76.77)	(11.20)
Pr	oceeds from/ (repayment of) Short term borrowings	(3478.13)	4132.41
Di	vidend paid	(308.22)	(267.95)
Pa	ayment of Lease Liabilities	(357.14)	(314.78)
Int	terest Paid	(1481,25)	(1573.02)
Ne	et Cash flow from/(used) in Financing Activities (C)	(5243.59)	2071.65
Ne	et Increase/Decrease in Cash & Cash Equivalents (A+B+C)	(1622.97)	(3143.26)
Ca	ash & Cash equivalents at the beginning of the year	33446.96	36590,22
Ca	ash & Cash equivalents at the end of the year	31823.99	33446.96

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 30th May,2025. 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 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.
- segment information is presented accordingly.

 The Board of Directors have recommended dividend at the rate, for the Financial year 2024-25 of Rs per equity share (face value of Rs 2 each) subject to approval of the share holders at the ensuing Annual General Meeting.
- 4- Figures of the quarter ended 31st March,2025 and 31st March,2024 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial year.
- 5- Previous period figures have been regrouped/rearranged wherever necessary to make them comparable with current period.
- 6- 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: 30,05,2025



On behalf of the Board of Directors

(BIKRAMJIT AHLUWALIA),

CHAIRMAN & MANAGING DIRECTOR

DIN NO.00304947