

# 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	S T A N D A L O N E				
		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	2725.52	1811.46	2019.83	8532.62	6077.05
	Total Expenses (IV)	112212.19	90013.00	110188.03	388159.55	358174.02
V-	Profit before exceptional items and tax (III-IV)	11174.41	6668.82	7412.65	27240.22	31019.99
VI-	Exceptional items-Gain	0.00	0.00	19497.07	0.00	19497.07
VII-	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
XIV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) ( not annualised):					
	- 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)

SL. NO.	PARTICULARS	S T A N D A L O N E				
		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	11495.56	7554.87	10033.06	30741.96	36580.46
	b) Investment Property	29.35	2.27	(1523.78)	(11.74)	(1522.83)
	c) Others	105.32	0.00	0.00	123.50	(7.92)
	Total	11630.23	7557.14	8509.28	30853.72	35049.71
	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 Tax	11174.41	6668.82	26909.73	27240.22	50517.07
	Segment Assets					
	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

13 months



	<b>Segment Liabilities</b>					
	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
	<b>Total Segment Liabilities</b>	<b>190706.55</b>	<b>182609.24</b>	<b>159422.61</b>	<b>190706.55</b>	<b>159422.61</b>
3	<b>Capital Employed</b>					
	( 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
	d) Unallocated	85647.70	64621.29	59782.76	85647.70	59782.76
	<b>Total Capital Employed</b>	<b>180006.57</b>	<b>171673.13</b>	<b>160213.42</b>	<b>180006.57</b>	<b>160213.42</b>

**STATEMENT OF ASSETS AND LIABILITIES**

(Rs. in Lakhs)

PARTICULARS	Standalone	
	AS AT 31/03/2025	AS AT 31/03/2024
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(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	8390.73	8523.00
(e) Other Intangible assets	191.41	115.32
(f) Intangible assets under development	470.06	0.00
(g) Financial assets		
(i) Investments	628.00	628.00
(ii) Loans	1.26	1.15
(iii) Trade Receivables	2758.92	3468.25
(iv) Other financial assets	4120.89	6352.48
(h) Deferred tax assets (net)	3516.35	3253.25
(i) Non-current tax assets (net)	3650.38	1249.41
(j) Other non-current assets	8575.89	7691.34
<b>Total Non-current assets</b>	<b>69493.06</b>	<b>56498.34</b>
<b>Current assets</b>		
(a) Inventories	33919.80	31584.97
(b) Financial assets		
(i) Trade receivables	78538.24	74639.49
(ii) Cash and cash equivalents	31823.99	33446.96
(iii) Bank balances other than cash & cash equivalents mentioned above	64590.37	44583.14
(iv) Loans	77.52	65.48
(v) Other financial assets	3341.97	1979.24
(c) Other current assets	88928.17	76838.41
<b>Total Current assets</b>	<b>301220.06</b>	<b>263137.69</b>
<b>TOTAL ASSETS</b>	<b>370713.12</b>	<b>319636.03</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	1339.75	1339.75
(b) Other Equity	178666.82	158873.67
<b>Total Equity</b>	<b>180006.57</b>	<b>160213.42</b>
<b>LIABILITIES:</b>		
<b>Non-current liabilities</b>		
(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
<b>Total Non-current liabilities</b>	<b>48812.49</b>	<b>38054.00</b>
<b>Current liabilities</b>		
(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	12835.94	9884.60
(b) Other current liabilities	42228.17	36141.73
(c) Provisions	651.90	558.20
<b>Total Current liabilities</b>	<b>141894.06</b>	<b>121368.61</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>370713.12</b>	<b>319636.03</b>

**STATEMENT OF CASH FLOW**

(Rs. in Lakhs)



PARTICULARS	Standalone	
	Year Ended	
	31/03/2025 (Audited)	31/03/2024 (Audited)
<b>A. Cash Flow from Operating Activities</b>		
Net Profit/(Loss) before Tax	27240.22	50517.06
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
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
<b>Operating Profit before working Capital Changes :</b>	<b>33898.08</b>	<b>37243.43</b>
<b>Movements in Working Capital :</b>		
(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	33141.49	27731.26
(Increase)/decrease in Other financial assets and Other assets	(14225.02)	(23528.97)
<b>Cash generated from Operations :</b>	<b>45791.75</b>	<b>39443.53</b>
Income Taxes Paid (net of refunds)	(9866.77)	(13697.34)
<b>Net Cash flow from/(used in) Operating Activities (A)</b>	<b>35924.98</b>	<b>25746.19</b>
<b>B. Cash Flow from Investing Activities</b>		
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
<b>Net Cash flow from/(used in) Investing Activities (B)</b>	<b>(32304.36)</b>	<b>(30961.10)</b>
<b>C. Cash Flow from Financing Activities</b>		
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)
<b>Net Cash flow from/(used) in Financing Activities (C)</b>	<b>(5243.59)</b>	<b>2071.65</b>
<b>Net Increase/Decrease in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(1622.97)</b>	<b>(3143.26)</b>
Cash & Cash equivalents at the beginning of the year	33446.96	36590.22
<b>Cash &amp; Cash equivalents at the end of the year</b>	<b>31823.99</b>	<b>33446.96</b>

**Notes :**

- 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.
- 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.
- The Board of Directors have recommended dividend at the rate <sup>30%</sup> for the Financial year 2024-25 of Rs <sup>0.60 per share</sup> per equity share (face value of Rs 2 each) subject to approval of the share holders at the ensuing Annual General Meeting.
- 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.
- Previous period figures have been regrouped/rearranged wherever necessary to make them comparable with current period.
- Results are available at Company's website [www.acilnet.com](http://www.acilnet.com) and also at BSE and NSE Websites [www.bseindia.com](http://www.bseindia.com) & [www.nseindia.com](http://www.nseindia.com)

Place : New Delhi  
Date : 30.05.2025



On behalf of the Board of Directors

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