

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 half year ended 30th September, 2025

(Rs. in Lakhs)

SL. NO.	PARTICULARS	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended
		30/09/2025 (Un-Audited)	30/06/2025 (Un-Audited)	30/09/2024 (Un-Audited)	30/09/2025 (Un-Audited)	30/09/2024 (Un-Audited)	31/03/2025 (Audited)
I	Revenue from Operations	117729.94	100487.96	101148.06	218217.90	193082.89	409862.31
II	Other Income	1499.13	1585.77	1170.75	3084.90	2248.46	5537.46
III	Total Income (I+II)	119229.07	102073.73	102318.81	221302.80	195331.35	415399.77
IV	Expenses						
	(a) Cost of Materials Consumed	47627.77	42715.11	43189.66	90342.88	83662.18	179888.93
	(b) Construction Expenses	7516.15	7368.36	7859.48	14884.51	14479.42	29857.61
	(c) Sub-Contract work	35289.93	30480.39	32177.44	65770.32	60573.15	122244.53
	(d) Employees benefits expense	12075.27	9111.86	8900.05	21187.13	16990.12	35158.71
	(e) Finance Costs	1487.33	1193.65	1600.31	2680.98	3075.53	5813.73
	(f) Depreciation, amortisation and impairment expenses	2230.57	2074.02	1657.09	4304.59	3158.32	6663.42
	(g) Other Expenses	2358.11	2178.75	1677.72	4536.86	3987.95	8512.78
	Total Expenses (IV)	108585.13	95122.14	97061.75	203707.27	185926.67	388139.71
V-	Profit before share of Profit/(Loss) from Joint Venture, exceptional items and tax (III-IV)	10643.94	6951.59	5257.06	17595.53	9404.68	27260.06
VI-	Share of Profit/(Loss) of Joint Venture	(55.17)	4.88	24.90	(50.29)	20.01	37.21
VII-	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VIII-	Profit before tax (V+VI-VII)	10588.77	6956.47	5281.96	17545.24	9424.69	27297.27
IX-	Tax Expense						
	a) Current Tax	2827.36	2072.14	1694.69	4899.50	2903.44	7344.52
	b) Deferred Tax Charge/(Credit)	(95.28)	(236.72)	(280.06)	(332.00)	(402.41)	(255.38)
	Total Tax Expense	2732.08	1835.42	1414.63	4567.50	2501.03	7089.14
X-	Net Profit after tax for the period/ year (VIII-IX)	7856.69	5121.05	3867.33	12977.74	6923.66	20208.13
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	(7.68)	(7.68)	(17.81)	(15.36)	(35.61)	(30.72)
	Income tax relating to items not to be reclassified to profit or loss	1.94	1.93	4.48	3.87	8.96	7.73
XII-	Total Comprehensive Income (X+XI)	7850.95	5115.30	3854.00	12966.25	6897.01	20185.14
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						178504.99
XV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):						
	- Basic	11.73	7.64	5.77	19.37	10.34	30.17
	- Diluted	11.73	7.64	5.77	19.37	10.34	30.17

SEGMENT RESULTS

SL. NO.	PARTICULARS	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended
		30/09/2025 (Un-Audited)	30/06/2025 (Un-Audited)	30/09/2024 (Un-Audited)	30/09/2025 (Un-Audited)	30/09/2024 (Un-Audited)	31/03/2025 (Audited)
1	Segment Revenue						
	a) Contract Work	117583.68	100336.06	100816.13	217919.74	192605.77	408779.08
	b) Investment Property	146.26	151.90	156.93	298.16	302.12	599.73
	c) Others	0.00	0.00	175.00	0.00	175.00	483.50
	Total	117729.94	100487.96	101148.06	218217.90	193082.89	409862.31
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue From Operations	117729.94	100487.96	101148.06	218217.90	193082.89	409862.31
2	Segment Result						
	a) Contract Work	11226.31	7181.39	6443.74	18407.70	11701.53	30766.96
	b) Investment Property	(37.46)	11.60	(29.14)	(25.86)	(45.67)	(16.90)
	c) Others	0.00	0.00	18.18	0.00	18.18	123.50
	Total	11188.85	7192.99	6432.78	18381.84	11674.04	30873.56
	Less:						
	a) Finance Cost	1487.33	1193.65	1600.31	2680.98	3075.53	5813.73
	b) Other un-allocable income net of unallocable expense	(942.42)	(952.25)	(424.59)	(1894.67)	(806.17)	(2200.23)
	Total Profit before Share of Profit/(Loss) of Joint Venture and Tax	10643.94	6951.59	5257.06	17595.53	9404.68	27260.06
	Share of Profit/ (Loss) Of Joint Venture	(55.17)	4.88	24.90	(50.29)	20.01	37.21
	Total Profit before Tax	10588.77	6956.47	5281.96	17545.24	9424.69	27297.27
	Segment Assets						
	a) Contract Work	278833.12	282741.74	258312.51	278833.12	258312.51	271106.54
	b) Investment Property	9156.28	9249.82	9272.55	9156.28	9272.55	9297.65
	c) Others	3559.48	3460.48	3663.66	3559.48	3663.66	3460.48
	d) Unallocated	103041.75	87680.04	67815.42	103041.75	67815.42	86729.95
	Total Segment Assets	394590.63	383132.08	339064.14	394590.63	339064.14	370594.62

	Segment Liabilities						
	a) Contract Work	195724.50	191937.74	165646.88	195724.50	165646.88	183677.59
	b) Investment Property	6332.16	6222.05	6015.44	6332.16	6015.44	6149.11
	c) Others	0.00	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	120.03	12.24	845.22	120.03	845.22	923.18
	Total Segment Liabilities	202176.69	198172.03	172507.54	202176.69	172507.54	190749.88
3	Capital Employed						
	(Segment Assets - Segment Liabilities)						
	a) Contract Work	83108.62	90804.00	92665.63	83108.62	92665.63	87428.95
	b) Investment Property	2824.12	3027.77	3257.11	2824.12	3257.11	3148.54
	c) Others	3559.48	3460.48	3663.66	3559.48	3663.66	3460.48
	d) Unallocated	102921.72	87667.80	66970.20	102921.72	66970.20	85806.77
	Total Capital Employed	192413.94	184960.05	166556.60	192413.94	166556.60	179844.74

STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	Consolidated	
	AS AT	AS AT
	30/09/2025 (Un-Audited)	31/03/2025 (Audited)
ASSETS		
Non- current assets		
(a) Property, plant and equipments	44601.84	35911.65
(b) Capital work-in-progress	0.00	689.43
(c) Right of use assets	1119.66	588.09
(d) Investment Property	8605.79	8782.36
(e) Goodwill	138.00	138.00
(f) Other Intangible assets	605.82	191.41
(g) Intangible assets under development	0.00	470.06
(h) Financial assets		
(i) Loans	2.20	1.26
(ii) Trade Receivables	2758.92	2758.92
(iii) Other financial assets	11929.01	4120.89
(i) Deferred tax assets (net)	3852.21	3516.35
(j) Non-current tax assets (net)	3573.95	3650.38
(k) Other non-current assets	10043.00	8575.89
Total Non-current assets	87230.40	69394.69
Current assets		
(a) Inventories	34516.00	33919.80
(b) Financial assets		
(i) Trade receivables	58678.80	78494.54
(ii) Cash and cash equivalents	39929.29	31845.06
(iii) Bank balances other than cash & cash equivalents mentioned above	62934.44	64590.37
(iv) Loans	52.25	77.52
(v) Other financial assets	3090.20	3344.47
(c) Other current assets	108153.24	88928.17
Total Current assets	307354.22	301199.93
TOTAL ASSETS	394584.62	370594.62
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1339.75	1339.75
(b) Other Equity	191074.19	178504.99
Total Equity	192413.94	179844.74
LIABILITIES:		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	274.88	323.44
(ii) Lease liabilities	6474.11	5828.90
(iii) Other financial liabilities	364.62	337.72
(b) Provisions	209.42	203.42
(c) Other non-current liabilities	47973.22	42119.01
Total Non-current liabilities	55296.25	48812.49
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	300.37	1076.21
(ii) Lease liabilities	418.58	384.63
(iii) Trade payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	1496.33	1112.05
Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	76965.21	83605.16
(iv) Other financial liabilities	15313.35	12879.27
(b) Other current liabilities	51817.33	42228.17
(c) Provisions	563.26	651.90
(d) Current tax liabilities (net)	0.00	0.00
Total Current liabilities	146874.43	141937.39
TOTAL EQUITY AND LIABILITIES	394584.62	370594.62

STATEMENT OF CASH FLOW

PARTICULARS	Consolidated	
	Half Year Ended	
	30/09/2025 (Un-Audited)	30/09/2024 (Un-Audited)
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	17545.24	9424.69
Adjustment for :		
Depreciation, amortisation and impairment expenses	4304.59	3158.32
Interest Income	(3012.26)	(2014.25)
Interest on income tax (net of refund)	0.00	121.28
Interest Expense	1860.24	2011.07
Share of Loss/(Profit) of Joint Venture	50.29	(20.01)
Trade Receivables/ Advances written off	26.00	613.70
Bad debts written back	(30.59)	0.00
Liabilities written back	(25.67)	(108.76)
(Gain) / Loss on Sale of Property, Plant and Equipment (net)	(13.38)	(50.89)
Unrealised (gain)/loss on foreign exchange (net)	0.00	0.29
Operating Profit before working Capital Changes :	20704.46	13135.44
Movements in Working Capital :		
(Increase)/decrease in Trade Receivables	19780.71	11588.96
(Increase)/decrease in Inventories	(596.19)	(1108.73)
Increase/(decrease) in Trade payables, Financial & Other liabilities and Provisions	9113.80	14391.14
(Increase)/decrease in Other financial assets and Other assets	(19404.80)	(25502.69)
Cash generated from Operations :	29597.98	12504.12
Income Taxes Paid (net of refunds)	(4823.08)	(3898.32)
Net Cash flow from/(used in) Operating Activities (A)	24774.90	8605.80
B. Cash Flow from Investing Activities		
Purchase of property, plant & equipment, including capital work-in-progress & intangible assets	(12031.56)	(9239.17)
Movement in Fixed Deposits with Banks	(6088.95)	(2630.43)
Proceeds from sale of property, plant and equipment	16.34	56.34
Interest Received	1961.35	1558.74
Net Cash flow from/(used in) Investing Activities (B)	(16142.82)	(10254.52)
C. Cash Flow from Financing Activities		
Proceeds from Long term borrowings	60.18	129.45
Repayment of long term borrowings	(81.44)	(14.69)
Proceeds from/ (repayment of) Short term borrowings	(803.15)	(3556.08)
Payment of Lease Liabilities	(197.90)	(175.52)
Interest Paid	474.45	(5.45)
Net Cash flow from/(used) in Financing Activities (C)	(547.86)	(3622.29)
Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	8084.23	(5271.01)
Cash & Cash equivalents at the beginning of the year	31845.06	33450.38
Cash & Cash equivalents at the end of the year	39929.29	28179.37

- The above Consolidated financial results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2025.
- The Consolidated financial results of the Group include the results of Ahluwalia Contracts (India) Limited (hereinafter referred to as "the Company") and its 5 subsidiaries and Joint Venture. The Company together with its subsidiaries is herein referred to as the Group.
- The Consolidated financial results of the Group have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in section 133 of the companies Act, 2013. The Statutory auditors have expressed an unmodified conclusion on these results.
- The figures for the corresponding previous period/year have been regrouped, wherever necessary, to make them comparable.
- Results are available at Company's website www.acilnet.com and also at BSE and NSE Websites www.bseindia.com & www.nseindia.com

On behalf of the Board of Directors

BIKRAMJIT Digitally signed
by BIKRAMJIT
AHLUWALIA
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Date: 2025.11.14
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(BIKRAMJIT AHLUWALIA)
CHAIRMAN & MANAGING DIRECTOR
DIN NO.00304947

Place : New Delhi
Date : 14.11.2025