

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	S T A N D A L O N E					
		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	2364.75	2183.88	1684.14	4548.63	3995.64	8532.62
	Total Expenses (IV)	108591.77	95127.27	97068.17	203719.04	185934.36	388159.55
V-	Profit before exceptional items and tax (III-IV)	10637.30	6946.46	5250.64	17583.76	9396.99	27240.22
VI-	Exceptional items-Gain	0.00	0.00	0.00	0.00	0.00	0.00
VII-	Profit before tax (V-VI)	10637.30	6946.46	5250.64	17583.76	9396.99	27240.22
VIII-	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
IX-	Net Profit after tax for the period/ year (VII-VIII)	7905.22	5111.04	3836.01	13016.26	6895.96	20151.08
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	(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
XI-	Total Comprehensive Income (IX+X)	7899.48	5105.29	3822.68	13004.77	6869.31	20128.09
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						178666.82
XIV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):						
	- Basic	11.80	7.63	5.73	19.43	10.29	30.08
	- Diluted	11.80	7.63	5.73	19.43	10.29	30.08

SEGMENT RESULTS

SL. NO.	PARTICULARS	S T A N D A L O N E					
		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	11218.81	7173.89	6436.24	18392.70	11691.53	30741.96
	b) Investment Property	(36.60)	13.97	(28.06)	(22.63)	(43.36)	(11.74)
	c) Others	0.00	0.00	18.18	0.00	18.18	123.50
	Total	11182.21	7187.86	6426.36	18370.07	11666.35	30853.72
	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 Tax	10637.30	6946.46	5250.64	17583.76	9396.99	27240.22
	Segment Assets						
	a) Contract Work	279550.24	283408.56	259001.42	279550.24	259001.42	271778.24
	b) Investment Property	8749.00	8855.63	8879.04	8749.00	8879.04	8903.52
	c) Others	3559.48	3460.48	3663.66	3559.48	3663.66	3460.48
	d) Unallocated	102870.26	87516.58	67668.87	102870.26	67668.87	86570.88

	Segment Liabilities						
	a) Contract Work	195724.50	191937.74	165646.88	195724.50	165646.88	183677.59
	b) Investment Property	6284.14	6179.40	5973.09	6284.14	5973.09	6105.78
	c) Others	0.00	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	120.03	12.24	845.23	120.03	845.23	923.18
	Total Segment Liabilities	202128.67	198129.38	172465.20	202128.67	172465.20	190706.55
3	Capital Employed						
	(Segment Assets - Segment Liabilities)						
	a) Contract Work	83825.74	91470.82	93354.54	83825.74	93354.54	88100.65
	b) Investment Property	2464.86	2676.23	2905.95	2464.86	2905.95	2797.74
	c) Others	3559.48	3460.48	3663.66	3559.48	3663.66	3460.48
	d) Unallocated	102759.33	87504.34	66823.64	102759.33	66823.64	85647.70
	Total Capital Employed	192609.41	185111.87	166747.79	192609.41	166747.79	180006.57

STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS		Standalone	
		AS AT	AS AT
		30/09/2025	31/03/2025
		(Un-Audited)	(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		8214.16	8390.73
(e) Other Intangible assets		605.82	191.41
(f) Intangible assets under development		0.00	470.06
(g) Financial assets			
(i) Investments		628.00	628.00
(ii) Loans		2.20	1.26
(iii) Trade Receivables		2758.92	2758.92
(iv) Other financial assets		11929.01	4120.89
(h) Deferred tax assets (net)		3852.21	3516.35
(i) Non-current tax assets (net)		3573.95	3650.38
(j) Other non-current assets		10043.00	8575.89
Total Non-current assets		87328.77	69493.06
Current assets			
(a) Inventories		34515.99	33919.80
(b) Financial assets			
(i) Trade receivables		58762.12	78538.24
(ii) Cash and cash equivalents		39904.91	31823.99
(iii) Bank balances other than cash & cash equivalents mentioned above		62934.44	64590.37
(iv) Loans		52.25	77.52
(v) Other financial assets		3087.21	3341.97
(c) Other current assets		108152.39	88928.17
Total Current assets		307409.31	301220.06
TOTAL ASSETS		394738.08	370713.12
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity share capital		1339.75	1339.75
(b) Other Equity		191269.66	178666.82
Total Equity		192609.41	180006.57
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		15271.34	12835.94
(b) Other current liabilities		51817.33	42228.17
(c) Provisions		563.26	651.90
(d) Current tax liabilities (net)		0.00	0.00

STATEMENT OF CASH FLOW

	PARTICULARS	Standalone	
		Half Year Ended	Half Year Ended
		30/09/2025	30/09/2024
		(Un-Audited)	(Un-Audited)
A.	Cash Flow from Operating Activities		
	Net Profit/(Loss) before Tax	17583.76	9396.99
	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
	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 :	20692.69	13127.75
	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	9120.91	14391.82
	(Increase)/decrease in Other financial assets and Other assets	(19403.45)	(25500.81)
	Cash generated from Operations :	29594.67	12498.99
	Income Taxes Paid (net of refunds)	(4823.08)	(3898.31)
	Net Cash flow from/(used in) Operating Activities (A)	24771.59	8600.68
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	474.46	(5.45)
	Net Cash flow from/(used) in Financing Activities (C)	(547.85)	(3622.29)
	Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	8080.92	(5276.13)
	Cash & Cash equivalents at the beginning of the year	31823.99	33446.95
	Cash & Cash equivalents at the end of the year	39904.91	28170.82

Notes :

- The above Standalone 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.
- These Standalone financial results of the Company 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.
- 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.
- 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 and also at BSE and NSE Websites www.bseindia.com & www.nseindia.com

Place : New Delhi
Date : 14.11.2025

BIKRAMJI Digitally signed
by BIKRAMJIT
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AHLUWA Date:
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On behalf of the Board of Directors

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