

AHLUWALIA CONTRACTS (INDIA) LIMITED

Regd. Office : A-177, Okhla Industrial Area, Phase-I, New Delhi-110020.

CIN NO. L45101DL1979PLC009654 - Website - www.aclinet.com Email - mail@aclinet.com

Statement of Un-Audited Financial Results for the quarter and nine months ended 31st December, 2025

(Rs. in Lakhs)

SL. NO.	PARTICULARS	S T A N D A L O N E					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2025 (Un-Audited)	30/09/2025 (Un-Audited)	31/12/2024 (Un-Audited)	31/12/2025 (Un-Audited)	31/12/2024 (Un-Audited)	31/03/2025 (Audited)
I	Revenue from Operations	106072.04	117729.94	95195.79	324289.94	288278.68	409862.31
II	Other Income	1520.91	1499.13	1486.03	4605.81	3734.49	5537.46
III	Total Income (I+II)	107592.95	119229.07	96681.82	328895.75	292013.17	415399.77
IV	Expenses						
	(a) Cost of Materials Consumed	39877.94	47627.77	41792.58	130220.82	125454.76	179888.93
	(b) Construction Expenses	7226.78	7516.15	7227.41	22111.29	21706.83	29857.61
	(c) Sub-Contract work	35384.78	35289.93	27075.22	101155.10	87648.37	122244.53
	(d) Employees benefits expense	11579.31	12075.27	8853.01	32766.44	25843.13	35158.71
	(e) Finance Costs	1137.08	1487.33	1454.89	3818.06	4530.42	5813.73
	(f) Depreciation, amortisation and impairment expenses	2615.17	2230.57	1798.43	6919.76	4956.75	6663.42
	(g) Other Expenses	2399.23	2364.75	1811.46	6947.86	5807.10	8532.62
	Total Expenses (IV)	100220.29	108591.77	90013.00	303939.33	275947.36	388159.55
V-	Profit before exceptional items and tax (III-IV)	7372.66	10637.30	6668.82	24956.42	16065.81	27240.22
VI-	Exceptional items-Gain	0.00	0.00	0.00	0.00	0.00	0.00
VII-	Profit before tax (V-VI)	7372.66	10637.30	6668.82	24956.42	16065.81	27240.22
VIII-	Tax Expense						
	a) Current Tax	1712.59	2827.36	1404.82	6612.09	4308.26	7344.52
	b) Deferred Tax Charge/(Credit)	258.23	(95.28)	325.35	(73.77)	(77.06)	(255.38)
	Total Tax Expense	1970.82	2732.08	1730.17	6538.32	4231.20	7089.14
IX-	Net Profit after tax for the period/ year (VII-VIII)	5401.84	7905.22	4938.65	18418.10	11834.61	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	15.49	(7.68)	(17.80)	0.13	(53.41)	(30.72)
	Income tax relating to items not to be reclassified to profit or loss	(3.90)	1.94	4.48	(0.03)	13.44	7.73
XI-	Total Comprehensive Income (IX+X)	5413.43	7899.48	4925.33	18418.20	11794.64	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	8.06	11.80	7.37	27.49	17.67	30.08
	- Diluted	8.06	11.80	7.37	27.49	17.67	30.08

SEGMENT RESULTS

SL. NO.	PARTICULARS	S T A N D A L O N E					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2025 (Un-Audited)	30/09/2025 (Un-Audited)	31/12/2024 (Un-Audited)	31/12/2025 (Un-Audited)	31/12/2024 (Un-Audited)	31/03/2025 (Audited)
1	Segment Revenue						
	a) Contract Work	105891.53	117583.68	95028.10	323811.27	287633.87	408779.08
	b) Investment Property	180.51	146.26	167.69	478.67	469.81	599.73
	c) Others	0.00	0.00	0.00	0.00	175.00	483.50
	Total	106072.04	117729.94	95195.79	324289.94	288278.68	409862.31
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue From Operations	106072.04	117729.94	95195.79	324289.94	288278.68	409862.31
2	Segment Result						
	a) Contract Work	7525.86	11218.81	7554.87	25918.56	19246.40	30741.96
	b) Investment Property	38.17	(36.60)	2.27	15.54	(41.09)	(11.74)
	c) Others	0.00	0.00	0.00	0.00	18.18	123.50
	Total	7564.03	11182.21	7557.14	25934.10	19223.49	30853.72
	Less:						
	a) Finance Cost	1137.08	1487.33	1454.89	3818.06	4530.42	5813.73
	b) Other un-allocable income net of unallocable expense	(945.71)	(942.42)	(566.57)	(2840.38)	(1372.74)	(2200.23)
	Total Profit before Tax	7372.66	10637.30	6668.82	24956.42	16065.81	27240.22
	Segment Assets						
	a) Contract Work	297677.70	279550.24	276476.17	297677.70	276476.17	271778.24
	b) Investment Property	8743.47	8749.00	8928.20	8743.47	8928.20	8903.52
	c) Others	3559.48	3559.48	3663.66	3559.48	3663.66	3460.48
	d) Unallocated	90742.99	102879.36	65214.34	90742.99	65214.34	86570.88
	Total Segment Assets	400723.64	394738.08	354282.37	400723.64	354282.37	370713.12

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	Segment Liabilities						
	a) Contract Work	194296.77	195724.50	175906.34	194296.77	175906.34	183677.59
	b) Investment Property	6310.81	6284.14	6109.85	6310.81	6109.85	6105.78
	c) Others	0.00	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	2093.22	120.03	593.05	2093.22	593.05	923.18
	Total Segment Liabilities	202700.80	202128.67	182609.24	202700.80	182609.24	190706.55
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a) Contract Work	103380.93	83825.74	100569.83	103380.93	100569.83	88100.65
	b) Investment Property	2432.66	2464.86	2818.35	2432.66	2818.35	2797.74
	c) Others	3559.48	3559.48	3663.66	3559.48	3663.66	3460.48
	d) Unallocated	88649.77	102759.33	64621.29	88649.77	64621.29	85647.70
	Total Capital Employed	198022.84	192609.41	171673.13	198022.84	171673.13	180006.57

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 February 14, 2026.
- 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 same have also been subjected to limited review by the Statutory Auditors who 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.
- The Government of India, vide notification dated November 21, 2025, has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 – Employee Benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. The implementation of the Labour Codes has resulted in an increase of Rs.131.96 lakhs in the provision for gratuity, which has been recognized as an employee benefit expense in the financial results for the quarter and nine months ended 31st December, 2025. The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/additional guidance from authorities and will continue to assess the accounting implications basis such developments/guidance.
- The Board of Directors has considered and approved in board meeting held on 14th Feb, 2026 scheme of amalgamation of Dipesh Mining Pvt. Ltd., Jiwanyoti Traders Pvt. Ltd., Paramount Dealcomm Pvt. Ltd., Preamsagar Merchants Pvt. Ltd and Splendor Distributors Pvt. Ltd with Ahluwalia Contracts (India) Ltd, on a going concern basis. All the transferor companies are wholly owned subsidiaries of the transferee company and are engaged in real estate activities and earning rental income therefrom. No equity shares or other securities shall be issued or allotted by the transferee company pursuant to the scheme.
- 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 : 14.02.2026



On behalf of the Board of Directors

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

AHLUWALIA CONTRACTS (INDIA) LIMITED

Regd. Office : A-177, Okhla Industrial Area, Phase-I, New Delhi-110020.

CIN NO. L45101DL1979PLC009554 - Website - www.acilnet.com Email - mail@acilnet.com

Statement of Un-Audited Financial Results for the quarter and nine months ended 31st December, 2025

(Rs. in Lakhs)

SL. NO.	PARTICULARS	CONSOLIDATED					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2025 (Un-Audited)	30/09/2025 (Un-Audited)	31/12/2024 (Un-Audited)	31/12/2025 (Un-Audited)	31/12/2024 (Un-Audited)	31/03/2025 (Audited)
I	Revenue from Operations	106072.04	117729.94	95195.79	324289.94	288278.68	409862.31
II	Other Income	1520.91	1499.13	1486.03	4605.81	3734.49	5537.46
III	Total Income (I+II)	107592.95	119229.07	96681.82	328895.75	292013.17	415399.77
IV	Expenses						
	(a) Cost of Materials Consumed	39877.94	47627.77	41792.58	130220.82	125454.76	179888.93
	(b) Construction Expenses	7226.78	7516.15	7227.41	22111.29	21706.83	29857.61
	(c) Sub-Contract work	35384.78	35289.93	27075.22	101155.10	87648.37	122244.53
	(d) Employees benefits expense	11579.31	12075.27	8853.01	32766.44	25843.13	35158.71
	(e) Finance Costs	1137.08	1487.33	1454.89	3818.06	4530.42	5813.73
	(f) Depreciation, amortisation and impairment expenses	2615.17	2230.57	1798.43	6919.76	4956.75	6663.42
	(g) Other Expenses	2392.65	2358.11	1804.93	6929.51	5792.88	8512.78
	Total Expenses (IV)	100213.71	108585.13	90006.47	303920.98	276933.14	388139.71
V-	Profit before share of Profit/(Loss) from Joint Venture, exceptional items and tax (III-IV)	7379.24	10643.94	6675.35	24974.77	16080.03	27260.06
VI-	Share of Profit/(Loss) of Joint Venture	(1.94)	(55.17)	6.05	(52.23)	26.06	37.21
VII-	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VIII-	Profit before tax (V+VI-VII)	7377.30	10588.77	6681.40	24922.54	16106.09	27297.27
IX-	Tax Expense						
	a) Current Tax	1712.59	2827.36	1404.82	6612.09	4308.26	7344.52
	b) Deferred Tax Charge/(Credit)	258.23	(95.28)	325.35	(73.77)	(77.06)	(255.38)
	Total Tax Expense	1970.82	2732.08	1730.17	6538.32	4231.20	7089.14
X-	Net Profit after tax for the period/ year (VIII-IX)	5406.48	7856.69	4951.23	18384.22	11874.89	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	15.49	(7.68)	(17.80)	0.13	(53.41)	(30.72)
	Income tax relating to items not to be reclassified to profit or loss	(3.90)	1.94	4.48	-0.03	13.44	7.73
XII-	Total Comprehensive Income (X+XI)	5418.07	7850.95	4937.91	18384.32	11834.92	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	8.07	11.73	7.39	27.44	17.73	30.17
	- Diluted	8.07	11.73	7.39	27.44	17.73	30.17

SEGMENT RESULTS

SL. NO.	PARTICULARS	CONSOLIDATED					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2025 (Un-Audited)	30/09/2025 (Un-Audited)	31/12/2024 (Un-Audited)	31/12/2025 (Un-Audited)	31/12/2024 (Un-Audited)	31/03/2025 (Audited)
1	Segment Revenue						
	a) Contract Work	105891.53	117583.68	95028.10	323811.27	287633.87	408779.08
	b) Investment Property	180.51	146.26	167.69	478.67	469.81	599.73
	c) Others	0.00	0.00	0.00	0.00	175.00	483.50
	Total	106072.04	117729.94	95195.79	324289.94	288278.68	409862.31
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue From Operations	106072.04	117729.94	95195.79	324289.94	288278.68	409862.31
2	Segment Result						
	a) Contract Work	7533.36	11226.31	7562.37	25941.06	19263.90	30766.96
	b) Investment Property	37.25	(37.46)	1.30	11.39	(44.37)	(16.90)
	c) Others	0.00	0.00	0.00	0.00	18.18	123.50
	Total	7570.61	11188.85	7563.67	25952.45	19237.71	30873.56
	Less:						
	a) Finance Cost	1137.08	1487.33	1454.89	3818.06	4530.42	5813.73
	b) Other un-allocable income net of unallocable expense	(945.71)	(942.42)	(566.57)	(2840.38)	(1372.74)	(2200.23)
	Total Profit before Share of Profit/(Loss) of Joint Venture and Tax	7379.24	10643.94	6675.35	24974.77	16080.03	27260.06
	Share of Profit/ (Loss) Of Joint Venture	(1.94)	(55.17)	6.05	(52.23)	26.06	37.21
	Total Profit before Tax	7377.30	10588.77	6681.40	24922.54	16106.09	27297.27
	Segment Assets						
	a) Contract Work	296908.36	278833.12	275793.31	296908.36	275793.31	271106.54
	b) Investment Property	9138.53	9156.28	9322.02	9138.53	9322.02	9297.65
	c) Others	3559.48	3559.48	3663.66	3559.48	3663.66	3460.48
	d) Unallocated	90918.58	103041.75	65362.84	90918.58	65362.84	86729.95
	Total Segment Assets	400524.95	394590.63	354141.83	400524.95	354141.83	370594.62



B. Ahluwalia

Segment Liabilities							
a) Contract Work		194296.78	195724.50	175906.34	194296.78	175906.34	183677.59
b) Investment Property		6353.22	6332.16	6147.92	6353.22	6147.92	6149.11
c) Others		0.00	0.00	0.00	0.00	0.00	0.00
d) Unallocated		2093.22	120.03	593.04	2093.22	593.04	923.18
Total Segment Liabilities		202743.22	202176.69	182647.30	202743.22	182647.30	190749.88
3	Capital Employed						
	(Segment Assets - Segment Liabilities)						
a) Contract Work		102611.58	83108.62	99886.97	102611.58	99886.97	87428.95
b) Investment Property		2785.31	2824.12	3174.10	2785.31	3174.10	3148.54
c) Others		3559.48	3559.48	3663.66	3559.48	3663.66	3460.48
d) Unallocated		88825.36	102921.72	64769.80	88825.36	64769.80	85806.77
Total Capital Employed		197781.73	192413.94	171494.53	197781.73	171494.53	179844.74

- 1- The above Consolidated financial results of the Group were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 14, 2026.
- 2- 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.
- 3- Based on the "management approach" as defined in Ind AS 108 Operating Segments the Chief Operating Decision Maker evaluates the Group's performance and allocates resources based on an analysis of various performance indicators by business segments and segment information is presented accordingly.
- 4- These 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 same have also been subjected to limited review by the Statutory Auditors who have expressed an unmodified conclusion on these results.
- 5- The Government of India, vide notification dated November 21, 2025, has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 – Employee Benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. The implementation of the Labour Codes has resulted in an increase of Rs.131.96 lakhs in the provision for gratuity, which has been recognized as an employee benefit expense in the financial results for the quarter and nine months ended 31st December, 2025. The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/additional guidance from authorities and will continue to assess the accounting implications basis such developments/guidance.
- 6- The Board of Directors has considered and approved in board meeting held on 14th Feb, 2026 scheme of amalgamation of Dipesh Mining Pvt. Ltd., Jiwaniyoti Traders Pvt. Ltd, Paramount Dealcomm Pvt. Ltd., Preamsagar Merchants Pvt. Ltd and Splendor Distributors Pvt. Ltd with Ahluwalia Contracts (India) Ltd, on a going concern basis. All the transferor companies are wholly owned subsidiaries of the transferee company and are engaged in real estate activities and earning rental income therefrom. No equity shares or other securities shall be issued or allotted by the transferee company pursuant to the scheme.
- 7- Previous period figures have been regrouped/rearranged wherever necessary to make them comparable with current period.
- 8- Results are available at Company's website www.acinet.com and also at BSE and NSE Websites www.bseindia.com & www.nseindia.com

Place : New Delhi
Date : 14.02.2026

On behalf of the Board of Directors

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

