

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 Audited Financial Results for the quarter and year ended 31st March, 2026

(Rs. in Lakhs)

SL. NO.	PARTICULARS	S T A N D A L O N E				
		Quarter Ended			Year Ended	
		31/03/2026 (Audited)	31/12/2025 (Un-Audited)	31/03/2025 (Audited) (refer note-3)	31/03/2026 (Audited)	31/03/2025 (Audited)
I	Revenue from Operations	132229.87	106072.04	121583.63	456519.81	409862.31
II	Other Income	2544.05	1520.91	1802.97	7149.86	5537.46
III	Total Income (I+II)	134773.92	107592.95	123386.60	463669.67	415399.77
IV	Expenses					
	(a) Cost of Materials Consumed	59220.56	39877.94	54434.17	189441.38	179888.93
	(b) Construction Expenses	8077.71	7226.78	8150.78	30189.00	29857.61
	(c) Sub-Contract work	38897.75	35384.78	34596.16	140052.85	122244.53
	(d) Employees benefits expense	11225.58	11579.31	9315.58	43992.02	35158.71
	(e) Finance Costs	1231.43	1137.08	1283.31	5049.49	5813.73
	(f) Depreciation, amortisation and impairment expenses	2878.34	2615.17	1706.67	9798.10	6663.42
	(g) Other Expenses	2447.03	2399.23	2725.52	9394.89	8532.62
	Total Expenses (IV)	123978.40	100220.29	112212.19	427917.73	388159.55
V-	Profit before exceptional items and tax (III-IV)	10795.52	7372.66	11174.41	35751.94	27240.22
VI-	Exceptional items-Gain	0.00	0.00	0.00	0.00	0.00
VII-	Profit before tax (V-VI)	10795.52	7372.66	11174.41	35751.94	27240.22
VIII-	Tax Expense					
	a) Current Tax	2721.78	1712.59	3036.26	9333.87	7344.52
	b) Deferred Tax Charge/(Credit)	59.68	258.23	(178.32)	(14.09)	(255.38)
	Total Tax Expense	2781.46	1970.82	2857.94	9319.78	7089.14
IX-	Net Profit after tax for the period/ year (VII-VIII)	8014.06	5401.84	8316.47	26432.16	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
	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	(54.48)	15.49	22.69	(54.35)	(30.72)
	Income tax relating to items not to be reclassified to profit or loss	13.71	(3.90)	(5.71)	13.68	7.73
XI-	Total Comprehensive Income (IX+X)	7973.29	5413.43	8333.45	26391.49	20128.09
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				204656.39	178666.82
XIV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):					
	- Basic	11.96	8.06	12.41	39.46	30.08
	- Diluted	11.96	8.06	12.41	39.46	30.08

SEGMENT RESULTS

SL. NO.	PARTICULARS	S T A N D A L O N E				
		Quarter Ended			Year Ended	
		31/03/2026 (Audited)	31/12/2025 (Un-Audited)	31/03/2025 (Audited) (refer note-3)	31/03/2026 (Audited)	31/03/2025 (Audited)
1	Segment Revenue					
	a) Contract Work	132083.42	105891.53	121145.21	455894.69	408779.08
	b) Investment Property	146.45	180.51	129.92	625.12	599.73
	c) Others	0.00	0.00	308.50	0.00	483.50
	Total	132229.87	106072.04	121583.63	456519.81	409862.31
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Revenue From Operations	132229.87	106072.04	121583.63	456519.81	409862.31
2	Segment Result					
	a) Contract Work	11206.72	7525.86	11495.56	37125.28	30741.96
	b) Investment Property	6.18	38.17	29.35	21.72	(11.74)
	c) Others	0.00	0.00	105.32	0.00	123.50
	Total	11212.90	7564.03	11630.23	37147.00	30853.72
	Less:					
	a) Finance Cost	1231.43	1137.08	1283.31	5049.49	5813.73
	b) Other un-allocable income net of unallocable expense	(814.05)	(945.71)	(827.49)	(3654.43)	(2200.23)
	Total Profit before Tax	10795.52	7372.66	11174.41	35751.94	27240.22
	Segment Assets					
	a) Contract Work	324052.77	297677.70	271778.24	324052.77	271778.24
	b) Investment Property	8636.36	8743.47	8903.52	8636.36	8903.52
	c) Others	3460.48	3559.48	3460.48	3460.48	3460.48
	d) Unallocated	90437.16	90742.99	86570.88	90437.16	86570.88
	Total Segment Assets	426586.77	400723.64	370713.12	426586.77	370713.12

B. Prasad

	Segment Liabilities					
	a) Contract Work	214175.83	194296.77	183677.59	214175.83	183677.59
	b) Investment Property	6400.05	6310.81	6105.78	6400.05	6105.78
	c) Others	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	14.75	2093.22	923.18	14.75	923.18
	Total Segment Liabilities	220590.63	202700.80	190706.55	220590.63	190706.55
3	Capital Employed (Segment Assets - Segment Liabilities)					
	a) Contract Work	109876.94	103380.93	88100.65	109876.94	88100.65
	b) Investment Property	2236.31	2432.66	2797.74	2236.31	2797.74
	c) Others	3460.48	3559.48	3460.48	3460.48	3460.48
	d) Unallocated	90422.41	88649.77	85647.70	90422.41	85647.70
	Total Capital Employed	205996.14	198022.84	180006.57	205996.14	180006.57

STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	Standalone	
	AS AT 31/03/2026	AS AT 31/03/2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipments	53236.53	35911.65
(b) Capital work-in-progress	645.10	689.43
(c) Right of use assets	1001.59	588.09
(d) Investment Property	8018.62	8390.73
(e) Other Intangible assets	594.76	191.41
(f) Intangible assets under development	0.00	470.06
(g) Financial assets		
(i) Investments	628.00	628.00
(ii) Loans	18.98	1.26
(iii) Trade Receivables	2646.74	2758.92
(iv) Other financial assets	23139.84	4120.89
(h) Deferred tax assets (net)	3544.12	3516.35
(i) Non-current tax assets (net)	4011.06	3650.38
(j) Other non-current assets	11186.46	8575.89
Total Non-current assets	108671.80	69493.06
Current assets		
(a) Inventories	34222.96	33919.80
(b) Financial assets		
(i) Trade receivables	73358.54	78538.24
(ii) Cash and cash equivalents	30800.98	31823.99
(iii) Bank balances other than cash & cash equivalents mentioned above	50938.65	64590.37
(iv) Loans	131.69	77.52
(v) Other financial assets	1989.40	3341.97
(c) Other current assets	126472.75	88928.17
Total Current assets	317914.97	301220.06
TOTAL ASSETS	426586.77	370713.12
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1339.75	1339.75
(b) Other Equity	204656.39	178666.82
Total Equity	205996.14	180006.57
LIABILITIES:		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	177.92	323.44
(ii) Lease liabilities	6396.35	5828.90
(iii) Other financial Liabilities	359.40	337.72
(b) Provisions	33.84	203.42
(c) Other non-current liabilities	45696.69	42119.01
Total Non-current liabilities	52664.20	48812.49
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	202.81	1076.21
(ii) Lease liabilities	536.91	384.63
(iii) Trade payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	1006.77	1112.05
Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	80481.17	83605.16
(iv) Other financial liabilities	17112.08	12835.94
(b) Other current liabilities	67974.37	42228.17
(c) Provisions	612.32	651.90
Total Current liabilities	167926.43	141894.06
TOTAL EQUITY AND LIABILITIES	426586.77	370713.12

STATEMENT OF CASH FLOWS

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PARTICULARS	Standalone	
	Year Ended	
	31/03/2026	31/03/2025
	(Audited)	(Audited)
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	35751.94	27240.22
Adjustment for :		
Depreciation, amortisation and impairment expenses	9798.10	6663.42
Interest Income	(5862.35)	(4597.61)
Interest on income tax (net of refund)	(18.46)	(74.56)
Interest Expense	3369.02	3833.99
Interest on Income Tax	0.00	195.85
Trade Receivables/ Advances written off	144.34	1498.55
Liabilities written back	(1217.88)	(815.34)
(Gain) / Loss on Sale of Property, Plant and Equipment (net)	(14.53)	(47.95)
Unrealised (gain)/loss on foreign exchange (net)	12.62	1.51
Operating Profit before working Capital Changes :	41962.80	33898.08
Movements in Working Capital :		
(Increase)/decrease in Trade Receivables	5147.54	(4687.96)
(Increase)/decrease in Inventories	(303.15)	(2334.84)
Increase/(decrease) in Trade payables, Financial & Other liabilities and Provisions	30126.22	33141.49
(Increase)/decrease in Other financial assets and Other assets	(39129.76)	(14225.02)
Cash generated from Operations :	37803.65	45791.75
Income Taxes Paid (net of refunds)	(9676.09)	(9866.77)
Net Cash flow from/(used in) Operating Activities (A)	28127.56	35924.98
B. Cash Flow from Investing Activities		
Purchase of property, plant & equipment, including capital work-in-progress & intangible assets	(26595.44)	(18878.31)
Movement in Fixed Deposits with Banks	(4989.67)	(17665.02)
Proceeds from sale of property, plant and equipment	56.89	82.63
Interest Received	5806.64	4156.34
Net Cash flow from/(used in) Investing Activities (B)	(25721.58)	(32304.36)
C. Cash Flow from Financing Activities		
Proceeds from Long term borrowings	60.18	457.92
Repayment of long term borrowings	(170.68)	(76.77)
Proceeds from/ (repayment of) Short term borrowings	(908.43)	(3478.13)
Dividend paid	(370.07)	(308.22)
Payment of Lease Liabilities	(450.60)	(357.14)
Interest Paid	(1589.39)	(1481.25)
Net Cash flow from/(used in) Financing Activities (C)	(3428.99)	(5243.59)
Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	(1023.01)	(1622.97)
Cash & Cash equivalents at the beginning of the year	31823.99	33446.96
Cash & Cash equivalents at the end of the year	30800.98	31823.99

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 May 30, 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 audited by the Statutory Auditors who 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 ^{35%} for the Financial year 2025-26 of Rs ¹³ ₇₀ paise per equity share (face value of Rs 2 each) subject to approval of the share holders at the ensuing Annual General Meeting.
- 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.111.83 lakhs in the provision for gratuity, which has been recognized as an employee benefit expense in the financial results for the quarter and year ended 31st March, 2026. 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., Jivanjyoti 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. Further, the Company and all subsidiary companies have filed first motion petition with Hon'ble NCLT Delhi and Kolkata.

B. Swati

- 7- Figures of the quarter ended 31st March,2026 and 31st March,2025 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.
- 8- Previous period figures have been regrouped/rearranged wherever necessary to make them comparable with current period.
- 9- 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 AHLUWALIA)
CHAIRMAN & MANAGING DIRECTOR
DIN NO.00304947

Place : New Delhi

Date : 30.05.2026

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 Audited Financial Results for the quarter and year ended 31st March, 2026

(Rs. in Lakhs)

SL. NO.	PARTICULARS	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31/03/2026 (Audited)	31/12/2025 (Un-Audited)	31/03/2025 (Audited) (refer note-3)	31/03/2026 (Audited)	31/03/2025 (Audited)
I	Revenue from Operations	132229.87	106072.04	121583.63	456519.81	409862.31
II	Other Income	2546.06	1520.91	1802.97	7151.87	5537.46
III	Total Income (I+II)	134775.93	107592.95	123386.60	463671.68	415399.77
IV	Expenses					
	(a) Cost of Materials Consumed	59220.56	39877.94	54434.17	189441.38	179888.93
	(b) Construction Expenses	8077.71	7226.78	8150.78	30189.00	29857.61
	(c) Sub-Contract work	38897.75	35384.78	34596.16	140052.85	122244.53
	(d) Employees benefits expense	11225.58	11579.31	9315.58	43992.02	35158.71
	(e) Finance Costs	1231.43	1137.08	1283.31	5049.49	5813.73
	(f) Depreciation, amortisation and impairment expenses	2878.34	2615.17	1706.67	9798.10	6663.42
	(g) Other Expenses	2442.07	2392.65	2719.90	9371.58	8512.78
	Total Expenses (IV)	123973.44	100213.71	112206.57	427894.42	388139.71
V-	Profit before share of Profit/(Loss) from Joint Venture, exceptional items and tax (III-IV)	10802.49	7379.24	11180.03	35777.26	27260.06
VI-	Share of Profit/(Loss) of Joint Venture	184.19	(1.94)	11.15	131.96	37.21
VII-	Exceptional items	0.00	0.00	0.00	0.00	0.00
VIII-	Profit before tax (V+VI-VII)	10986.68	7377.30	11191.18	35909.22	27297.27
IX-	Tax Expense					
	a) Current Tax	2724.88	1712.59	3036.26	9336.97	7344.52
	b) Deferred Tax Charge/(Credit)	59.68	258.23	(178.32)	(14.09)	(255.38)
	Total Tax Expense	2784.56	1970.82	2857.94	9322.88	7089.14
X-	Net Profit after tax for the period/ year (VIII-IX)	8202.12	5406.48	8333.24	26586.34	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
	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	(54.49)	15.49	22.69	(54.36)	(30.72)
	Income tax relating to items not to be reclassified to profit or loss	13.71	(3.90)	(5.71)	13.68	7.73
XII-	Total Comprehensive Income (X+XI)	8161.34	5418.07	8350.22	26545.66	20185.14
XIII-	Paid-up equity share capital (Face value of Rs. 2/- each)	1339.75	1339.75	1339.75	1339.75	1339.75
XIV-	Other Equity				204550.62	178504.99
XV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):					
	- Basic	12.24	8.07	12.44	39.69	30.17
	- Diluted	12.24	8.07	12.44	39.69	30.17

SEGMENT RESULTS

SL. NO.	PARTICULARS	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31/03/2026 (Audited)	31/12/2025 (Un-Audited)	31/03/2025 (Audited) (refer note-3)	31/03/2026 (Audited)	31/03/2025 (Audited)
1	Segment Revenue					
	a) Contract Work	132083.42	105891.53	121145.21	455894.69	408779.08
	b) Investment Property	146.45	180.51	129.92	625.12	599.73
	c) Others	0.00	0.00	308.50	0.00	483.50
	Total	132229.87	106072.04	121583.63	456519.81	409862.31
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Revenue From Operations	132229.87	106072.04	121583.63	456519.81	409862.31
2	Segment Result					
	a) Contract Work	11216.23	7533.36	11503.06	37157.29	30766.96
	b) Investment Property	3.64	37.25	27.47	15.03	(16.90)
	c) Others	0.00	0.00	105.32	0.00	123.50
	Total	11219.87	7570.61	11635.85	37172.32	30873.56
	Less:					
	a) Finance Cost	1231.43	1137.08	1283.31	5049.49	5813.73
	b) Other un-allocable income net of unallocable expense	(814.05)	(945.71)	(827.49)	(3654.43)	(2200.23)
	Total Profit before Share of Profit/(Loss) of Joint Venture and Tax	10802.49	7379.24	11180.03	35777.26	27260.06
	Share of Profit/ (Loss) Of Joint Venture	184.19	(1.94)	11.15	131.96	37.21
	Total Profit before Tax	10986.68	7377.30	11191.18	35909.22	27297.27
	Segment Assets					
	a) Contract Work	323414.91	296908.36	271106.54	323414.91	271106.54
	b) Investment Property	9028.49	9138.53	9297.65	9028.49	9297.65
	c) Others	3460.48	3559.48	3460.48	3460.48	3460.48
	d) Unallocated	90581.64	90918.58	86729.95	90581.64	86729.95
	Total Segment Assets	426485.52	400524.95	370594.62	426485.52	370594.62

B. B. B.

	Segment Liabilities					
	a) Contract Work	214175.84	194296.78	183677.59	214175.84	183677.59
	b) Investment Property	6404.57	6353.22	6149.11	6404.57	6149.11
	c) Others	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	14.75	2093.22	923.18	14.75	923.18
	Total Segment Liabilities	220595.16	202743.22	190749.88	220595.16	190749.88
3	Capital Employed (Segment Assets - Segment Liabilities)					
	a) Contract Work	109239.07	102611.58	87428.95	109239.07	87428.95
	b) Investment Property	2623.92	2785.31	3148.54	2623.92	3148.54
	c) Others	3460.48	3559.48	3460.48	3460.48	3460.48
	d) Unallocated	90566.89	88825.36	85806.77	90566.89	85806.77
	Total Capital Employed	205890.36	197781.73	179844.74	205890.36	179844.74

STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	Consolidated	
	AS AT	AS AT
	31/03/2026	31/03/2025
	(Audited)	(Audited)
ASSETS		
Non- current assets		
(a) Property, plant and equipments	53236.53	35911.65
(b) Capital work-in-progress	645.10	689.43
(c) Right of use assets	1001.59	588.09
(d) Investment Property	8410.25	8782.36
(e) Goodwill	138.00	138.00
(f) Other Intangible assets	594.76	191.41
(g) Intangible assets under development	0.00	470.06
(h) Financial assets		
(i) Loans	18.98	1.26
(ii) Trade Receivables	2646.74	2758.92
(iii) Other financial assets	23139.84	4120.89
(i) Deferred tax assets (net)	3544.12	3516.35
(j) Non-current tax assets (net)	4011.06	3650.38
(k) Other non-current assets	11186.46	8575.89
Total Non-current assets	108573.43	69394.69
Current assets		
(a) Inventories	34222.96	33919.80
(b) Financial assets		
(i) Trade receivables	73348.68	78494.54
(ii) Cash and cash equivalents	30807.46	31845.06
(iii) Bank balances other than cash & cash equivalents mentioned above	50938.65	64590.37
(iv) Loans	131.69	77.52
(v) Other financial assets	1989.90	3344.47
(c) Other current assets	126472.75	88928.17
Total Current assets	317912.09	301199.93
TOTAL ASSETS	426485.52	370594.62
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1339.75	1339.75
(b) Other Equity	204550.62	178504.99
Total Equity	205890.37	179844.74
LIABILITIES:		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	177.92	323.44
(ii) Lease liabilities	6396.35	5828.90
(iii) Other financial liabilities	359.40	337.72
(b) Provisions	33.84	203.42
(c) Other non-current liabilities	45696.69	42119.01
Total Non-current liabilities	52664.20	48812.49
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	202.81	1076.21
(ii) Lease liabilities	536.91	384.63
(iii) Trade payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	1006.77	1112.05
Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	80481.17	83605.16
(iv) Other financial liabilities	17113.50	12879.27
(b) Other current liabilities	67977.47	42228.17
(c) Provisions	612.32	651.90
Total Current liabilities	167930.95	141937.39
TOTAL EQUITY AND LIABILITIES	426485.52	370594.62

STATEMENT OF CASH FLOWS

B. B. B. B.

PARTICULARS	Consolidated	
	Year Ended	
	31/03/2026	31/03/2025
	(Audited)	(Audited)
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	35909.22	27297.27
Adjustment for :		
Depreciation, amortisation and impairment expenses	9798.10	6663.42
Interest Income	(5862.35)	(4597.61)
Interest on income tax (net of refund)	(18.59)	(74.56)
Interest Expense	3369.02	3833.99
Interest on Income Tax	0.00	195.85
Share of Loss/(Profit) of Joint Venture	(131.96)	(37.21)
Trade Receivables/ Advances written off	144.34	1498.55
Liabilities written back	(1217.89)	(815.34)
(Gain) / Loss on Sale of Property, Plant and Equipment (net)	(14.54)	(47.95)
Unrealised (gain)/loss on foreign exchange (net)	12.62	1.51
Operating Profit before working Capital Changes :	41987.97	33917.92
Movements in Working Capital :		
(Increase)/decrease in Trade Receivables	5147.54	(4687.96)
(Increase)/decrease in Inventories	(303.15)	(2334.84)
Increase/(decrease) in Trade payables, Financial & Other liabilities and Provisions	30087.42	33141.81
(Increase)/decrease in Other financial assets and Other assets	(39127.75)	(14227.52)
Cash generated from Operations :	37792.03	45809.41
Income Taxes Paid (net of refunds)	(9679.06)	(9866.77)
Net Cash flow from/(used in) Operating Activities (A)	28112.97	35942.64
B. Cash Flow from Investing Activities		
Purchase of property, plant & equipment, including capital work-in-progress & intangible assets	(26595.44)	(18878.31)
Movement in Fixed Deposits with Banks	(4989.67)	(17665.02)
Proceeds from sale of property, plant and equipment	56.89	82.63
Interest Received	5806.64	4156.34
Net Cash flow from/(used in) Investing Activities (B)	(25721.58)	(32304.36)
C. Cash Flow from Financing Activities		
Proceeds from Long term borrowings	60.18	457.92
Repayment of long term borrowings	(170.68)	(76.77)
Proceeds from/ (repayment of) Short term borrowings	(908.42)	(3478.13)
Dividend paid	(370.07)	(308.22)
Payment of Lease Liabilities	(450.60)	(357.14)
Interest Paid	(1589.39)	(1481.25)
Net Cash flow from/(used) in Financing Activities (C)	(3428.98)	(5243.59)
Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	(1037.60)	(1605.31)
Cash & Cash equivalents at the beginning of the year	31845.06	33450.37
Cash & Cash equivalents at the end of the year	30807.46	31845.06

- 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 May 30, 2026.
- 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.
- 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.
- The Board of Directors have recommended dividend at the rate ³⁵ for the Financial year 2025-26 of Rs ¹² paise per equity share (face value of Rs 2 each) subject to approval of the share holders at the ensuing Annual General Meeting.
- 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.111.83 lakhs in the provision for gratuity, which has been recognized as an employee benefit expense in the financial results for the quarter and year ended 31st March, 2026. 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., Premsagar 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. Further, the Company and all subsidiary companies have filed first motion petition with Hon'ble NCLT Delhi and Kolkata.

12 paise
12 paise

- 7- 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 audited by the Statutory Auditors who have expressed an unmodified opinion on these results.
- 8- Figures of the quarter ended 31st March,2026 and 31st March,2025 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.
- 9- Previous period figures have been regrouped/rearranged wherever necessary to make them comparable with current period.
- 10- 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 AHLUWALIA)
CHAIRMAN & MANAGING DIRECTOR
DIN NO.00304947

Place : New Delhi
Date : 30.05.2026