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 Unaudited Standalone Financial Results for the Quarter ended 30th June, 2026

(Rs. in Lakhs)

SL. NO.	PARTICULARS	STANDALONE			
		Quarter Ended			Year Ended
		30.06.2026 (Un-Audited)	31.03.2026 (Audited)	30.06.2025 (Un-Audited)	31.03.2026 (Audited)
I	Revenue from Operations	112581.37	132229.87	100487.96	456519.81
II	Other Income	1572.78	2544.05	1585.77	7149.86
III	**Total Income (I+II)**	**114154.15**	**134773.92**	**102073.73**	**463669.67**
IV	**Expenses**				
	(a) Cost of Materials Consumed	52474.97	59220.56	42715.11	189441.38
	(b) Construction Expenses	7376.39	8077.71	7368.36	30189.00
	(c) Sub-Contract work	33780.79	38897.75	30480.39	140052.85
	(d) Employee Benefits Expenses	12004.48	11225.58	9111.86	43992.02
	(e) Finance Costs	1644.74	1231.43	1193.65	5049.49
	(f) Depreciation, amortisation and impairment expenses	3217.87	2878.34	2074.02	9798.10
	(g) Other Expenses	2120.33	2447.03	2183.88	9394.89
	Total Expenses (IV)	**112619.57**	**123978.40**	**95127.27**	**427917.73**
V	**Profit before exceptional items and tax (III-IV)**	**1534.58**	**10795.52**	**6946.46**	**35751.94**
VI	Exceptional items	0.00	0.00	0.00	0.00
VII	**Profit before tax (V-VI)**	**1534.58**	**10795.52**	**6946.46**	**35751.94**
VIII	**Tax Expense**				
	a) Current Tax	748.77	2721.78	2072.14	9333.87
	b) Deferred Tax Charge/(Credit)	(356.00)	59.68	(236.72)	(14.09)
	Total Tax Expense	**392.77**	**2781.46**	**1835.42**	**9319.78**
IX	**Net Profit after tax for the period/ year (VII-VIII)**	**1141.81**	**8014.06**	**5111.04**	**26432.16**
X	**Other Comprehensive Income /(Loss)**				
	Item to be reclassified to profit or loss	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
	Item not to be reclassified to profit or loss	(14.00)	(54.48)	(7.68)	(54.35)
	Income tax relating to items not to be reclassified to profit or loss	3.52	13.71	1.93	13.68
XI	**Total Comprehensive Income (IX+X)**	**1131.33**	**7973.29**	**5105.29**	**26391.49**
XII	**Paid-up equity share capital (Face value of Rs. 2/- each)**	**1339.75**	**1339.75**	**1339.75**	**1339.75**
XIII	**Other Equity**				**204656.39**
XIV	Earnings per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):				
	- Basic	**1.70**	**11.96**	**7.63**	**39.46**
	- Diluted	**1.70**	**11.96**	**7.63**	**39.46**

Notes :

1 The above Unaudited 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 14th August, 2026. The same have also been subjected to limited review by the statutory auditors.

2 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.

3 The company's business activity falls within a single business segment i.e. civil construction activities. Based on the information reported to the Chief Operating Decision Maker ('CODM') for the purpose of resource allocation and assessment of performance, there are no reportable segment in accordance with the requirment of Ind AS 108 on "Operating Segment' notified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended.

4 The results for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the published and unaudited year to date figures up to the third quarter of the financial year then ended. The figures up to the end of the third quarter of the previous financal year had only been reviewed and not subjected to audit.

5 The Board of Directors of the Company has considered and approved in board meeting held on 14th February, 2026 scheme of amalgamation of Dipesh Mining Private Limited, Jiwanjyoti Traders Private Limited, Paramount Dealcomm Private Limited, Premsagar Merchants Private Limited and Splendor Distributors Private Limited with Ahluwalia Contracts (India) Limited. 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 alloted by the transferee company pursuant to the scheme. Further,the Company and all subsidiary companies have filed petition with Hon'ble NCLT Delhi and Kolkata respectively.The matters are pending with Hon'ble NCLT Delhi and Kolkata.

6 The figures for the corresponding previous period/year figures have been regrouped/rearranged, wherever necessary, to make them comparable.

7 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

(SHOBHIT UPPAL)
DEPUTY MANAGING DIRECTOR
DIN NO. 00305264

Place : New Delhi
Date : 14.08.2026

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 Unaudited Consolidated Financial Results for the quarter ended 30th June, 2026

(Rs. in Lakhs)

SL. NO.	PARTICULARS	CONSOLIDATED			
		Quarter Ended			Year Ended
		30.06.2026 (Un-Audited)	31.03.2026 (Audited)	30.06.2025 (Un-Audited)	31.03.2026 (Audited)
I	Revenue from Operations	112581.37	132229.87	100487.96	456519.81
II	Other Income	1572.78	2546.06	1585.77	7151.87
III	**Total Income (I+II)**	**114154.15**	**134775.93**	**102073.73**	**463671.68**
IV	**Expenses**				
	(a) Cost of Materials Consumed	52474.97	59220.56	42715.11	189441.38
	(b) Construction Expenses	7376.39	8077.71	7368.36	30189.00
	(c) Sub-Contract work	33780.79	38897.75	30480.39	140052.85
	(d) Employee Benefits Expenses	12004.48	11225.58	9111.86	43992.02
	(e) Finance Costs	1644.74	1231.43	1193.65	5049.49
	(f) Depreciation, amortisation and impairment expenses	3217.87	2878.34	2074.02	9798.10
	(g) Other Expenses	2114.69	2442.07	2178.75	9371.58
	Total Expenses (IV)	**112613.93**	**123973.44**	**95122.14**	**427894.42**
V	**Profit before share of Profit/(Loss) from Joint Venture, exceptional items and tax (III-IV)**	**1540.22**	**10802.49**	**6951.59**	**35777.26**
VI	Share of Profit/(Loss) of Joint Venture	(107.20)	184.19	4.88	131.96
VII	Exceptional items	0.00	0.00	0.00	0.00
VIII	**Profit before tax (V+VI-VII)**	**1433.02**	**10986.68**	**6956.47**	**35909.22**
IX	**Tax Expense**				
	a) Current Tax	750.19	2724.88	2072.14	9336.97
	b) Deferred Tax Charge/(Credit)	(356.00)	59.68	(236.72)	(14.09)
	Total Tax Expense	**394.19**	**2784.56**	**1835.42**	**9322.88**
X	**Net Profit after tax for the period/ year (VIII-IX)**	**1038.83**	**8202.12**	**5121.05**	**26586.34**
XI	**Other Comprehensive Income /(Loss)**				
	Item to be reclassified to profit or loss	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
	Item not to be reclassified to profit or loss	(14.00)	(54.49)	(7.68)	(54.36)
	Income tax relating to items not to be reclassified to profit or loss	3.52	13.71	1.93	13.68
XII	**Total Comprehensive Income (X+XI)**	**1028.35**	**8161.34**	**5115.30**	**26545.66**
XIII	**Paid-up equity share capital (Face value of Rs. 2/- each)**	**1339.75**	**1339.75**	**1339.75**	**1339.75**
XIV	**Other Equity**				**204648.74**
XV	Earnings per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):				
	- Basic	**1.55**	**12.24**	**7.64**	**39.69**
	- Diluted	**1.55**	**12.24**	**7.64**	**39.69**

Notes :

1. The above Unaudited 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 14th August, 2026. The same have also been subjected to limited review by the statutory auditors.
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 subsidiairies. The company together with its subsidiaries is herein referred to as the Group.
3. 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.
4. The Group's business activity falls within a single business segment i.e. civil construction activities. Based on the information reported to the Chief Operating Decision Maker ('CODM') for the purpose of resource allocation and assessment of performance, there are no reportable segment in accordance with the requirment of Ind AS 108 on "Operating Segment' notified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended.
5. The results for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the published and unaudited year to date figures up to the third quarter of the financial year then ended. The figures up to the end of the third quarter of the previous financal year had only been reviewed and not subjected to audit.
6. The Board of Directors of the Parent Company has considered and approved in board meeting held on 14th February, 2026 scheme of amalgamation of Dipesh Mining Private Limited, Jiwanjyoti Traders Private Limited, Paramount Dealcomm Private Limited, Premsagar Merchants Private Limited and Splendor Distributors Private Limited with Ahluwalia Contracts (India) Limited. 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 alloted by the transferee company pursuant to the scheme. Further,the Company and all subsidiary companies have filed petition with Hon'ble NCLT Delhi and Kolkata respectively.The matters are pending with Hon'ble NCLT Delhi and Kolkata.
7. The figures for the corresponding previous period/year figures have been regrouped/rearranged, wherever necessary, to make them comparable.
8. 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

(SHOBHIT UPPAL)
DEPUTY MANAGING DIRECTOR
DIN NO. 00305264

Place : New Delhi
Date : 14.08.2026