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 Sept, 2026

(Rs. in Lakhs)

SL. NO.	PARTICULARS	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Un-Audited)	30.06.2026 (Un-Audited)	30.09.2025 (Un-Audited)	30.09.2026 (Un-Audited)	30.09.2025 (Un-Audited)	31.03.2026 (Audited)
I	Revenue from Operations	146366.45	112581.37	117729.94	258947.82	218217.90	456519.81
II	Other Income	1416.45	1572.78	1499.13	2989.23	3084.90	7151.87
III	**Total Income (I+II)**	**147782.90**	**114154.15**	**119229.07**	**261937.05**	**221302.80**	**463671.68**
IV	**Expenses**						
	(a) Cost of Materials Consumed	68809.14	52474.97	47627.77	121284.11	90342.88	189441.38
	(b) Construction Expenses	7981.84	7376.39	7516.15	15358.23	14884.51	30189.00
	(c) Sub-Contract work	42748.17	33780.79	35289.93	76528.96	65770.32	140052.85
	(d) Employee Benefits Expenses	13262.77	12004.48	12075.27	25267.25	21187.13	43992.02
	(e) Finance Costs	1470.77	1644.74	1487.33	3115.51	2680.98	5049.49
	(f) Depreciation, amortisation and impairment expenses	3483.40	3217.87	2230.57	6701.27	4304.59	9798.10
	(g) Other Expenses	2470.62	2114.69	2358.11	4585.31	4536.86	9371.58
	Total Expenses (IV)	**140226.71**	**112613.93**	**108585.13**	**252840.64**	**203707.27**	**427894.42**
V	**Profit before share of Profit/(Loss) from Joint Venture, exceptional items and tax (III-IV)**	**7556.19**	**1540.22**	**10643.94**	**9096.41**	**17595.53**	**35777.26**
VI	Share of Profit/(Loss) of Joint Venture	17.95	(107.20)	(55.17)	(89.25)	(50.29)	131.96
VII	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VIII	**Profit before tax (V+VI-VII)**	**7574.14**	**1433.02**	**10588.77**	**9007.16**	**17545.24**	**35909.22**
IX	**Tax Expense**						
	a) Current Tax	2164.53	750.19	2827.36	2914.72	4899.50	9336.97
	b) Deferred Tax Charge/(Credit)	(199.30)	(356.00)	(95.28)	(555.30)	(332.00)	(14.09)
	Total Tax Expense	**1965.23**	**394.19**	**2732.08**	**2359.42**	**4567.50**	**9322.88**
X	**Net Profit after tax for the period/ year (VIII-IX)**	**5608.91**	**1038.83**	**7856.69**	**6647.74**	**12977.74**	**26586.34**
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	116.05	(14.00)	(7.68)	102.05	(15.36)	(54.36)
	Income tax relating to items not to be reclassified to profit or loss	(29.20)	3.52	1.94	-25.68	3.87	13.68
XII	**Total Comprehensive Income (X+XI)**	**5695.76**	**1028.35**	**7850.95**	**6724.11**	**12966.25**	**26545.66**
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**						**204648.74**
XV	Earnings per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):						
	- Basic	**8.37**	**1.55**	**11.73**	**9.92**	**19.37**	**39.69**
	- Diluted	**8.37**	**1.55**	**11.73**	**9.92**	**19.37**	**39.69**

STATEMENT OF ASSETS AND LIABILITIES

	PARTICULARS	Consolidated	
		AS AT 30.09.2026 (Un-Audited)	AS AT 31.03.2026 (Audited)
	ASSETS		
	Non- current assets		
	(a) Property, plant and equipments	59504.88	53236.53
	(b) Capital work-in-progress	2127.12	645.10
	(c) Right of use assets	917.14	1001.59
	(d) Investment Property	8284.86	8410.25
	(e) Goodwill	138.00	138.00
	(f) Other Intangible assets	569.61	594.76
	(g) Financial assets		
	(i) Loans	16.46	18.98
	(ii) Trade Receivables	2646.74	2646.74
	(iii) Other financial assets	12999.85	23139.84
	(h) Deferred tax assets (net)	4073.73	3544.12
	(i) Non-current tax assets (net)	5115.72	4011.06
	(j) Other non-current assets	10983.03	11186.46
	Total Non-current assets	**107377.14**	**108573.43**
	Current assets		
	(a) Inventories	37709.39	34222.96
	(b) Financial assets		
	(i) Trade receivables	74747.97	73348.68
	(ii) Cash and cash equivalents	25985.79	30807.46
	(iii) Bank balances other than cash & cash equivalents mentioned above	70354.78	50938.65
	(iv) Loans	87.51	131.69
	(v) Other financial assets	3282.85	1989.90
	(vi) Investment	3912.57	0.00
	(c) Other current assets	154078.00	126472.75
	Total Current assets	**370158.86**	**317912.09**
	TOTAL ASSETS	**477536.00**	**426485.52**

	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity share capital	1339.75	1339.75
	(b) Other Equity	210903.96	204550.62
	Total Equity	**212243.71**	**205890.37**
	LIABILITIES:		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	82.41	177.92
	(ii) Lease liabilities	6433.36	6396.35
	(iii) Other financial liabilities	359.47	359.40
	(b) Provisions	37.59	33.84
	(c) Other non-current liabilities	45340.98	45696.69
	Total Non-current liabilities	**52253.81**	**52664.20**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	191.37	202.81
	(ii) Lease liabilities	536.91	536.91
	(iii) Trade payables		
	Total Outstanding Dues of Micro Enterprises and Small Enterprises	866.32	1006.77
	Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	85517.18	80481.17
	(iv) Other financial liabilities	32938.42	17113.50
	(b) Other current liabilities	92445.30	67977.47
	(c) Provisions	542.98	612.32
	Total Current liabilities	**213038.48**	**167930.95**
	TOTAL EQUITY AND LIABILITIES	**477536.00**	**426485.52**

STATEMENT OF CASH FLOWS

	PARTICULARS	**Consolidated**	
		Half Year Ended	
		30.09.2026	**30.09.2025**
		(Un-Audited)	(Un-Audited)
A.	**Cash Flow from Operating Activities**		
	Net Profit/(Loss) before Tax	9007.17	17545.24
	Adjustment for :		
	Depreciation, amortisation and impairment expenses	6701.27	4304.59
	Interest Income	(2745.62)	(3012.26)
	Interest on income tax (net of refund)	(92.11)	0.00
	Interest Expense	2146.75	1860.24
	Unrealised (gain)/loss on Investment in Mutual fund	(17.76)	0.00
	Share of Loss/(Profit) of Joint Venture	89.24	50.29
	Trade Receivables/ Advances written off	47.46	26.00
	Bad debts written back	0.00	(30.59)
	Liabilities written back	(3.59)	(25.67)
	(Gain) / Loss on Sale of Property, Plant and Equipment (net)	0.00	(13.38)
	Unrealised (gain)/loss on foreign exchange (net)	0.91	0.00
	Operating Profit before working Capital Changes :	**15133.72**	**20704.46**
	Movements in Working Capital :		
	(Increase)/decrease in Trade Receivables	(1437.84)	19780.71
	(Increase)/decrease in Inventories	(3486.43)	(596.19)
	Increase/(decrease) in Trade payables, Financial & Other liabilities and Provisions	43158.93	9113.80
	(Increase)/decrease in Other financial assets and Other assets	(27352.19)	(19404.80)
	Cash generated from Operations :	**26016.19**	**29597.98**
	Income Taxes Paid (net of refunds)	(3927.27)	(4823.08)
	Net Cash flow from/(used in) Operating Activities (A)	**22088.92**	**24774.90**
B.	**Cash Flow from Investing Activities**		
	Purchase of property, plant & equipment, including capital work-in-progress & intangible assets	(14150.28)	(12031.56)
	Movement in Fixed Deposits with Banks	(9415.75)	(6088.95)
	Proceeds from sale of property, plant and equipment	0.00	16.34
	Investment in Mutual fund	(3894.81)	0.00
	Interest Received	1522.97	1961.35
	Net Cash flow from/(used in) Investing Activities (B)	**(25937.87)**	**(16142.82)**
C.	**Cash Flow from Financing Activities**		
	Proceeds from Long term borrowings	0.00	60.18
	Repayment of long term borrowings	(92.20)	(81.44)
	Proceeds from/ (repayment of) Short term borrowings	(14.75)	(803.15)
	Payment of Lease Liabilities	(267.42)	(197.90)
	Interest Paid	(598.35)	474.45
	Net Cash flow from/(used) in Financing Activities (C)	**(972.72)**	**(547.86)**
	Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	(4821.67)	8084.23
	Cash & Cash equivalents at the beginning of the year	30807.46	31845.06
	Cash & Cash equivalents at the end of the year		

Notes :

1 The above Statement of 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 November, 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 reportable 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 other reportable segments in accordance with the requirment of Ind AS 108 on "Operating Segments' 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 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 (collectively called as "transferor companies") with Ahluwalia Contracts (India) Limited (hereinafter called as "transferee company") 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. The Transferee Company has filed seperate first motion application with NCLT Delhi which passed the order dated 05th June, 2026 directed the convening of meeting of equity shareholders, secured creditors and unsecured creditors of the company.The Transferee Company challenged the order before the NCLAT, Delhi. However,the appeal was dismissed vide order dated 13th August, 2026. Consequently, the company has filed an appeal before the Hon'ble Supreme Court of India against the order of NCLAT, the same is yet to be listed. NCLT Kolkata has passed the order for dispensing the meeting of shareholers, secured creditors and unsecured creditors.

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 : 14.11.2026