

**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 nine months ended 31st December, 2024**

(Rs. in Lakhs)

SL. NO.	PARTICULARS	S T A N D A L O N E					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024 (Un-Audited)	30/09/2024 (Un-Audited)	31/12/2023 (Un-Audited)	31/12/2024 (Un-Audited)	31/12/2023 (Un-Audited)	31/03/2024 (Audited)
I	Revenue from Operations	95195.79	101148.06	102647.61	288278.68	269163.76	385529.77
II	Other Income	1486.03	1170.75	902.18	3734.49	2429.57	3664.24
III	<b>Total Income (I+II)</b>	<b>96681.82</b>	<b>102318.81</b>	<b>103549.79</b>	<b>292013.17</b>	<b>271593.33</b>	<b>389194.01</b>
IV	<b>Expenses</b>						
	(a) Cost of Materials Consumed	41792.58	43189.66	49426.05	125454.76	127217.23	183946.36
	(b) Construction Expenses	7227.41	7859.48	6270.13	21706.83	17337.67	23272.00
	(c) Sub-Contract work	27075.22	32177.44	27081.56	87648.37	71422.8	105140.75
	(d) Employees benefits expense	8853.01	8900.05	7223.02	25843.13	20700.21	28238.80
	(e) Finance Costs	1454.89	1600.31	1226.02	4530.42	3458.55	4813.41
	(f) Depreciation, amortisation and impairment expenses	1798.43	1657.09	1357.54	4956.75	3792.31	6685.65
	(g) Other Expenses	1811.46	1684.14	1462.26	5807.10	4057.22	6077.05
	<b>Total Expenses (IV)</b>	<b>90013.00</b>	<b>97068.17</b>	<b>94046.58</b>	<b>275947.36</b>	<b>247985.99</b>	<b>358174.02</b>
V-	<b>Profit before exceptional items and tax (III-IV)</b>	<b>6668.82</b>	<b>5250.64</b>	<b>9503.21</b>	<b>16065.81</b>	<b>23607.34</b>	<b>31019.99</b>
VI-	Exceptional items-Gain	0.00	0.00	0.00	0.00	0.00	19497.07
VII-	<b>Profit before tax (V-VI)</b>	<b>6668.82</b>	<b>5250.64</b>	<b>9503.21</b>	<b>16065.81</b>	<b>23607.34</b>	<b>50517.06</b>
VIII-	<b>Tax Expense</b>						
	a) Current Tax	1404.82	1694.69	2323.56	4308.26	6205.57	13524.00
	b) Deferred Tax Charge/(Credit)	325.35	(280.06)	113.38	(77.06)	(167.81)	(561.54)
	<b>Total Tax Expense</b>	<b>1730.17</b>	<b>1414.63</b>	<b>2436.94</b>	<b>4231.20</b>	<b>6037.76</b>	<b>12962.46</b>
IX-	<b>Net Profit after tax for the period/ year (VII-VIII)</b>	<b>4938.65</b>	<b>3836.01</b>	<b>7066.27</b>	<b>11834.61</b>	<b>17569.58</b>	<b>37554.60</b>
X-	<b>Other Comprehensive Income/(Loss)</b>						
	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	(17.80)	(17.81)	39.40	(53.41)	118.20	(71.21)
	Income tax relating to items not to be reclassified to profit or loss	4.48	4.48	(9.92)	13.44	(29.75)	17.92
XI-	<b>Total Comprehensive Income (IX+X)</b>	<b>4925.33</b>	<b>3822.68</b>	<b>7095.75</b>	<b>11794.64</b>	<b>17658.03</b>	<b>37501.31</b>
XII-	<b>Paid-up equity share capital (Face value of Rs. 2/- each)</b>	<b>1339.75</b>	<b>1339.75</b>	<b>1339.75</b>	<b>1339.75</b>	<b>1339.75</b>	<b>1339.75</b>
XIII-	<b>Other Equity</b>						<b>158873.67</b>
XIV-	<b>Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) ( not annualised):</b>						
	- Basic	7.37	5.73	10.55	17.67	26.23	56.06
	- Diluted	7.37	5.73	10.55	17.67	26.23	56.06

**SEGMENT RESULTS**

(Rs. in Lakhs)

SL. NO.	PARTICULARS	S T A N D A L O N E					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024 (Un-Audited)	30/09/2024 (Un-Audited)	31/12/2023 (Un-Audited)	31/12/2024 (Un-Audited)	31/12/2023 (Un-Audited)	31/03/2024 (Audited)
1	<b>Segment Revenue</b>						
	a) Contract Work	95028.10	100816.13	102497.62	287633.87	268586.44	384817.77
	b) Investment Property	167.69	156.93	149.99	469.81	505.72	640.40
	c) Others	0.00	175.00	0.00	175.00	71.60	71.60
	<b>Total</b>	<b>95195.79</b>	<b>101148.06</b>	<b>102647.61</b>	<b>288278.68</b>	<b>269163.76</b>	<b>385529.77</b>
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Revenue From Operations</b>	<b>95195.79</b>	<b>101148.06</b>	<b>102647.61</b>	<b>288278.68</b>	<b>269163.76</b>	<b>385529.77</b>
2	<b>Segment Result</b>						
	a) Contract Work	7554.87	6436.24	10490.04	19246.4	26547.40	36580.46
	b) Investment Property	2.27	(28.06)	(17.40)	(41.09)	0.95	(1,522.83)
	c) Others	0.00	18.18	0.00	18.18	(7.92)	(7.92)
	<b>Total</b>	<b>7557.14</b>	<b>6426.36</b>	<b>10472.64</b>	<b>19223.49</b>	<b>26540.43</b>	<b>35049.71</b>
	<b>Less:</b>						
	a) Finance Cost	1454.89	1600.31	1226.02	4530.42	3458.55	4813.41
	b) Other un-allocable income net of unallocable expense	(566.57)	(424.59)	(256.59)	(1372.74)	(525.46)	(783.70)
	c) Exceptional Items - (Gain)/Loss	0.00	0.00	0.00	0.00	0.00	(19497.07)
	<b>Total Profit before Tax</b>	<b>6668.82</b>	<b>5250.64</b>	<b>9503.21</b>	<b>16065.81</b>	<b>23607.34</b>	<b>50517.07</b>

	<b>Segment Assets</b>						
	a) Contract Work	276476.17	259001.42	228897.46	276476.17	228897.46	242553.03
	b) Investment Property	8928.20	8879.04	10663.75	8928.20	10663.75	9078.46
	c) Others	3663.66	3663.66	3820.48	3663.66	3820.48	3820.48
	d) Unallocated	65214.34	67668.87	45704.65	65214.34	45704.65	64184.06
	<b>Total Segment Assets</b>	<b>354282.37</b>	<b>339212.99</b>	<b>289086.34</b>	<b>354282.37</b>	<b>289086.34</b>	<b>319636.03</b>
	<b>Segment Liabilities</b>						
	a) Contract Work	175906.34	165646.88	138506.06	175906.34	138506.06	149145.60
	b) Investment Property	6109.85	5973.09	5834.55	6109.85	5834.55	5875.71
	c) Others	0.00	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	593.05	845.23	4375.59	593.05	4375.59	4401.30
	<b>Total Segment Liabilities</b>	<b>182609.24</b>	<b>172465.20</b>	<b>148716.20</b>	<b>182609.24</b>	<b>148716.20</b>	<b>159422.61</b>
3	<b>Capital Employed</b>						
	( Segment Assets - Segment Liabilities)						
	a) Contract Work	100569.83	93354.54	90391.40	100569.83	90391.40	93407.43
	b) Investment Property	2818.35	2905.95	4829.20	2818.35	4829.20	3202.75
	c) Others	3663.66	3663.66	3820.48	3663.66	3820.48	3820.48
	d) Unallocated	64621.29	66823.64	41329.06	64621.29	41329.06	59782.76
	<b>Total Capital Employed</b>	<b>171673.13</b>	<b>166747.79</b>	<b>140370.14</b>	<b>171673.13</b>	<b>140370.14</b>	<b>160213.42</b>

Notes :

- 1- The above standalone & consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 11 th Febraury,2025. The standalone & consolidated financial results have been prepared in accordance with Indian Accounting Standards (IND-AS) prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies ( Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter. The statutory auditors have expressed an unmodified opinion on these results.
- 2- 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.
- 3- The figures for the corresponding previous periods have been regrouped/reclassified wherever necessary to make them comparable.
- 4- 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:0304947

Place : New Delhi  
Date : 11.02.2025

**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

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(Rs. in Lakhs)

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		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024 (Un-Audited)	30/09/2024 (Un-Audited)	31/12/2023 (Un-Audited)	31/12/2024 (Un-Audited)	31/12/2023 (Un-Audited)	31/03/2024 (Audited)
I	Revenue from Operations	95195.79	101148.06	102647.61	288278.68	269163.76	385529.77
II	Other Income	1486.03	1170.75	902.18	3734.49	2429.57	3664.24
III	<b>Total Income (I+II)</b>	<b>96681.82</b>	<b>102318.81</b>	<b>103549.79</b>	<b>292013.17</b>	<b>271593.33</b>	<b>389194.01</b>
IV	<b>Expenses</b>						
	(a) Cost of Materials Consumed	41792.58	43189.66	49426.05	125454.76	127217.23	183946.36
	(b) Construction Expenses	7227.41	7859.48	6270.13	21706.83	17337.67	23272.00
	(c) Sub-Contract work	27075.22	32177.44	27081.56	87648.37	71422.80	105140.75
	(d) Employees benefits expense	8853.01	8900.05	7223.02	25843.13	20700.21	28238.80
	(e) Finance Costs	1454.89	1600.31	1226.02	4530.42	3458.55	4813.41
	(f) Depreciation, amortisation and impairment expenses	1798.43	1657.09	1357.54	4956.75	3792.31	6685.65
	(g) Other Expenses	1804.93	1677.72	1463.27	5792.88	4060.52	6082.13
	<b>Total Expenses (IV)</b>	<b>90006.47</b>	<b>97061.75</b>	<b>94047.59</b>	<b>275933.14</b>	<b>247989.29</b>	<b>358179.10</b>
V-	Profit before share of Profit/(Loss) from Joint Venture, exceptional items and tax ( III-IV)	6675.35	5257.06	9502.20	16080.03	23604.04	31014.91
VI-	Share of Profit/(Loss) of Joint Venture	6.05	24.90	(40.92)	26.06	(63.75)	(66.92)
VII-	Exceptional items	0.00	0.00	0.00	0.00	0.00	19497.07
VIII-	<b>Profit before tax (V+VI-VII)</b>	<b>6681.40</b>	<b>5281.96</b>	<b>9461.28</b>	<b>16106.09</b>	<b>23540.29</b>	<b>50445.06</b>
IX-	<b>Tax Expense</b>						
	a) Current Tax	1404.82	1694.69	2323.56	4308.26	6205.57	13524.00
	b) Deferred Tax Charge/(Credit)	325.35	(280.06)	113.38	(77.06)	(167.81)	(561.54)
	<b>Total Tax Expense</b>	<b>1730.17</b>	<b>1414.63</b>	<b>2436.94</b>	<b>4231.20</b>	<b>6037.76</b>	<b>12962.46</b>
X-	<b>Net Profit after tax for the period/ year (VIII-IX)</b>	<b>4951.23</b>	<b>3867.33</b>	<b>7024.34</b>	<b>11874.89</b>	<b>17502.53</b>	<b>37482.60</b>
XI-	<b>Other Comprehensive Income /(Loss)</b>						
	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	(17.80)	(17.81)	39.40	(53.41)	118.20	(71.21)
	Income tax relating to items not to be reclassified to profit or loss	4.48	4.48	(9.92)	13.44	(29.75)	17.92
XII-	<b>Total Comprehensive Income (X+XI)</b>	<b>4937.91</b>	<b>3854.00</b>	<b>7053.82</b>	<b>11834.92</b>	<b>17590.98</b>	<b>37429.31</b>
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						158654.78
XV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) ( not annualised):						
	- Basic	7.39	5.77	10.49	17.73	26.13	55.95
	- Diluted	7.39	5.77	10.49	17.73	26.13	55.95

**SEGMENT RESULTS**

(Rs. in Lakhs)

SL. NO.	PARTICULARS	CONSOLIDATED					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024 (Un-Audited)	30/09/2024 (Un-Audited)	31/12/2023 (Un-Audited)	31/12/2024 (Un-Audited)	31/12/2023 (Un-Audited)	31/03/2024 (Audited)
1	<b>Segment Revenue</b>						
	a) Contract Work	95028.10	100816.13	102497.62	287633.87	268586.44	384817.77
	b) Investment Property	167.69	156.93	149.99	469.81	505.72	640.40
	c) Others	0.00	175.00	0.00	175.00	71.60	71.60
	<b>Total</b>	<b>95195.79</b>	<b>101148.06</b>	<b>102647.61</b>	<b>288278.68</b>	<b>269163.76</b>	<b>385529.77</b>
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Revenue From Operations</b>	<b>95195.79</b>	<b>101148.06</b>	<b>102647.61</b>	<b>288278.68</b>	<b>269163.76</b>	<b>385529.77</b>
2	<b>Segment Result</b>						
	a) Contract Work	7562.37	6443.74	10490.04	19263.90	26547.40	36580.45
	b) Investment Property	1.30	(29.14)	(18.41)	(44.37)	(2.35)	(1527.91)
	c) Others	0.00	18.18	0.00	18.18	(7.92)	(7.92)
	<b>Total</b>	<b>7563.67</b>	<b>6432.78</b>	<b>10471.63</b>	<b>19237.71</b>	<b>26537.13</b>	<b>35044.62</b>
	<b>Less:</b>						
	a) Finance Cost	1454.89	1600.31	1226.02	4530.42	3458.55	4813.41
	b) Other un-allocable income net of unallocable expense	(566.57)	(424.59)	(256.59)	(1372.74)	(525.46)	(783.70)
	c) Exceptional Items - (Gain)/Loss	0.00	0.00	0.00	0.00	0.00	(19497.07)
	<b>Total Profit before Share of Profit/(Loss) of Joint Venture and Tax</b>	<b>6675.35</b>	<b>5257.06</b>	<b>9502.20</b>	<b>16080.03</b>	<b>23604.04</b>	<b>50511.98</b>
	Share of Profit/ (Loss) Of Joint Venture	6.05	24.90	(40.92)	26.06	(63.75)	(66.92)
	<b>Total Profit before Tax</b>	<b>6681.40</b>	<b>5281.96</b>	<b>9461.28</b>	<b>16106.09</b>	<b>23540.29</b>	<b>50445.06</b>
	<b>Segment Assets</b>						
	a) Contract Work	275793.31	258312.51	228191.71	275793.31	228191.71	241844.10
	b) Investment Property	9322.02	9272.55	11055.77	9322.02	11055.77	9470.09
	c) Others	3663.66	3663.66	3820.48	3663.66	3820.48	3820.48
	d) Unallocated	65362.84	67815.42	45845.63	65362.84	45845.63	64325.48
	<b>Total Segment Assets</b>	<b>354141.83</b>	<b>339064.14</b>	<b>288913.59</b>	<b>354141.83</b>	<b>288913.59</b>	<b>319460.15</b>

*Shalini Gupta*

	<b>Segment Liabilities</b>						
	a) Contract Work	175906.34	165646.88	138506.06	175906.34	138506.06	149145.60
	b) Investment Property	6147.92	6015.44	5875.75	6147.92	5875.75	5918.72
	c) Others	0.00	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	593.04	845.22	4375.59	593.04	4375.59	4401.30
	<b>Total Segment Liabilities</b>	<b>182647.30</b>	<b>172507.54</b>	<b>148757.40</b>	<b>182647.30</b>	<b>148757.40</b>	<b>159465.62</b>
3	<b>Capital Employed</b>						
	(Segment Assets - Segment Liabilities)						
	a) Contract Work	99886.97	92665.63	89685.65	99886.97	89685.65	92698.50
	b) Investment Property	3174.10	3257.11	5180.02	3174.10	5180.02	3551.37
	c) Others	3663.66	3663.66	3820.48	3663.66	3820.48	3820.48
	d) Unallocated	64769.80	66970.20	41470.04	64769.80	41470.04	59924.18
	<b>Total Capital Employed</b>	<b>171494.53</b>	<b>166556.60</b>	<b>140156.19</b>	<b>171494.53</b>	<b>140156.19</b>	<b>159994.53</b>

On behalf of the Board of Directors

Place : New Delhi  
Date : 11.02.2025

(BIKRAMJIT AHLUWALIA)  
CHAIRMAN & MANAGING DIRECTOR  
DIN NO 00304947