Ahluwalia Contracts (India) Limited

Engineering, Designing & Construction

Date: 14-11-2026

To,

Compliance Department BSE Limited. 25th Floor, P.J. Towers Dalal Street, Mumbai-400001	Compliance Department National Stock Exchange of India Ltd. 5th Floor, Exchange Plaza, Bandra Kurla Complex, Bandra (East) Mumbai- 400051	Compliance Department Calcutta Stock Exchange Ltd 7, Lyons Range, Dalhousie, Murgighata, B B D Bagh, Kolkata, West Bengal – 700001

Sub: Outcome of the Board of Directors Meeting held on 14-11-2026

Ref.: SCRIP CODE: **NSE:** - AHLUCONT, **BSE:** - 532811 and **CSE:**-11134

ISIN Code: INE758C01029

Dear Sir/Madam,

Pursuant to Regulation 30 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform that the Board of Directors of the Company in their meeting held on Saturday, 14th, November 2026 through physical / virtual / video conferencing hosted at B-227, Okhla Industrial Area, Phase-I, New Delhi-110020 have considered and approved the following items among other agenda items:-

1	Approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the 2nd quarter & 1st Half Year ended 30th September, 2026 along with the Limited Review Report from the Statutory Auditors of the Company.
2	Took note of the cessation of Mr. Vipin Kumar Tiwari as Company Secretary cum Compliance Officer of the Company under the Category of KMPs of the Company to be effective from 14th November, 2026.
3	Approved the appointment of Mr. Sanjay Bharti as Company Secretary cum Compliance Officer of the Company under the Category of KMPs of the Company w.e.f. 14th November, 2026.

The Board meeting commenced at 03.00 p.m. & concluded at 4:20 p.m.

You are requested to up-date our Company records/data in BSE website & NSE website.

Yours faithfully,
for Ahluwalia Contracts (India) Ltd.

(Shobhit Uppal)
Dy. Managing Director
Din: 00305264
Encl.: as above

Registered. Office: A-477, Okhla Industrial Area, Phase-I, New Delhi-110020
Phone: 011-49410502, 517 & 599 Fax: 011-49410553
Email ID: cs.corpoffice@acilnet.com; Website: www.acilnet.com
(Corporate Identification Number: L45101DL1979PLC009654)

Annexure-1

Details pursuant to SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are as under:-

Name	Vipin Kumar Tiwari	Sanjay Bharti
Reason for Change	Cessation as Company Secretary cum Compliance Officer	Appointment as Company Secretary cum Compliance Officer
Date of Change	14-11-2026	14-11-2026
Term of Appointment	Not applicable	Appointed as Company Secretary (designated as Company Secretary & Compliance Officer) w.e.f. November 14, 2026
Brief Profile	Not applicable	Mr. Sanjay Bharti is a qualified Company Secretary. He is a fellow member of the Institute of Company Secretaries of India, New Delhi and also law graduate from the faculty of law, Delhi University. He has a rich experience of 24 Years in Corporate Sectors having Strong domain knowledge of Company Secretarial matters, Corporate Laws, Statutory Compliances, Legal Affairs, Corporate Governance, Corporate Restructuring, Strategic Planning's, Accounts & Taxation, Finance, Management, Corporate Advisory and MIS etc; of different companies.
Disclosure of relationship between Directors	Not applicable	Not applicable
Date:14-11-2026		Place: New Delhi

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	
		ASAT 30.09.2026 (Un-Audited)	ASAT 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

		Consolidated	
	PARTICULARS	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	25985.79	39929.29

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 URPAL)
DEPUTY MANAGING DIRECTOR
DIN NO. 00305264

Place : New Delhi
Date : 14.11.2026

SCV & Co. LLP
CHARTERED ACCOUNTANTS

B-41, Panchsheel Enclave, New Delhi-110017
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E: delhi@scvindia.com • W: www.scvindia.com

Independent Auditor's Review Report on the Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September 2026 of Ahluwalia Contracts (India) Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Ahluwalia Contracts (India) Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Ahluwalia Contracts (India) Limited** ("the Company"), for the quarter and half year ended 30th September 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended ("the Act") and read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SCV & CO. LLP
Chartered Accountants
FRN: 000235N/N500089



(Abhinav Khosla)
Partner
Membership No. 087010
UDIN No. UDIN 26087010WIMCSM1557

PLACE: Delhi
DATE : 14th November 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 Un-Audited Financial Results for the quarter and half year ended 30th September, 2026

(Rs. in Lakhs)

L. O.	PARTICULARS	STANDALONE					
		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	7149.86
III	**Total Income (I+II)**	**147782.90**	**114154.15**	**119229.07**	**261937.05**	**221302.80**	**463669.67**
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	2476.86	2120.33	2364.75	4597.19	4548.63	9394.89
	Total Expenses (IV)	**140232.95**	**112619.57**	**108591.77**	**252852.52**	**203719.04**	**427917.73**
V	**Profit before exceptional items and tax (III-IV)**	**7549.95**	**1534.58**	**10637.30**	**9084.53**	**17583.76**	**35751.94**
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	**Profit before tax (V-VI)**	**7549.95**	**1534.58**	**10637.30**	**9084.53**	**17583.76**	**35751.94**
VIII	**Tax Expense**						
	a) Current Tax	2162.96	748.77	2827.36	2911.73	4899.50	9333.87
	b) Deferred Tax Charge/(Credit)	(199.30)	(356.00)	(95.28)	(555.30)	(332.00)	(14.09)
	Total Tax Expense	**1963.66**	**392.77**	**2732.08**	**2356.43**	**4567.50**	**9319.78**
IX	**Net Profit after tax for the period/ year (VII-VIII)**	**5586.29**	**1141.81**	**7905.22**	**6728.10**	**13016.26**	**26432.16**
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	116.05	(14.00)	(7.68)	102.05	(15.36)	(54.35)
	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
XI	**Total Comprehensive Income (IX+X)**	5673.14	1131.33	7899.48	6804.47	13004.77	26391.49
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**						204656.39
XIV	Earnings per equity share (EPS) in Rupees (Face value of Rs. 2/- each) (not annualised):						
	- Basic	8.34	1.70	11.80	10.04	19.43	39.46
	- Diluted	8.34	1.70	11.80	10.04	19.43	39.46

STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	Standalone	
	AS AT 30.09.2026 (Un-Audited)	ASAT 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	7893.23	8018.62
(e) Other Intangible assets	569.61	594.76
(f) Financial assets		
(i) Investments	628.00	628.00
(ii) Loans	16.46	18.98
(iii) Trade Receivables	2646.74	2646.74
(iv) Other financial assets	12999.85	23139.84
(g) Deferred tax assets (net)	4073.73	3544.12
(h) Non-current tax assets (net)	5115.72	4011.06
(i) Other non-current assets	10983.03	11186.46
Total Non-current assets	**107475.51**	**108671.80**
Current assets		
(a) Inventories	37709.39	34222.96
(b) Financial assets		
(i) Trade receivables	74748.93	73358.54
(ii) Cash and cash equivalents	25968.95	30800.98
(iii) Bank balances other than cash & cash equivalents mentioned above	70354.78	50938.65
(iv) Loans	87.51	131.69
(v) Other financial assets	3282.35	1989.40
(vi) Investment	3912.57	0.00
(c) Other current assets	154077.15	126472.75
Total Current assets	**370141.63**	**317914.97**
TOTAL ASSETS	477617.14	426586.77

EQUITY AND LIABILITIES

EQUITY		
(a) Equity share capital	1339.75	1339.75
(b) Other Equity	210991.95	204656.39
Total Equity	212331.70	205996.14
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	85517.17	80481.17
(iv) Other financial liabilities	32938.05	17112.08
(b) Other current liabilities	92438.83	67974.37
(c) Provisions	542.98	612.32
Total Current liabilities	**213031.63**	**167926.43**
TOTAL EQUITY AND LIABILITIES	477617.14	426586.77

TATEMENT OF CASH FLOWS

	PARTICULARS	Standalone Half Year Ended 30.09.2026 (Un-Audited)	Standalone Half Year Ended 30.09.2025 (Audited)
A.	**Cash Flow from Operating Activities**		
	Net Profit/(Loss) before Tax	9084.54	17583.76
	Adjustment for :		
	Depreciation, amortisation and impairment expenses	6701.27	4304.59
	Interest Income	(2745.61)	(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
	Trade Receivables/ Advances written off	47.45	26.00
	Bad debts written back	(3.59)	(30.59)
	Liabilities written back	0.00	(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 :	**15121.85**	**20692.69**
	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	43156.61	9120.91
	(Increase)/decrease in Other financial assets and Other assets	(27351.34)	(19403.45)
	Cash generated from Operations :	**26002.85**	**29594.67**
	Income Taxes Paid (net of refunds)	(3924.28)	(4823.08)
	Net Cash flow from/(used in) Operating Activities (A)	**22078.57**	**24771.59**
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
	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)	474.46
	Net Cash flow from/(used) in Financing Activities (C)	**(972.72)**	**(547.85)**
	Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	(4832.02)	8080.92
	Cash & Cash equivalents at the beginning of the year	30800.97	31823.99
	Cash & Cash equivalents at the end of the year	**25968.95**	**39904.91**

otes :

The above Statement of 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 November, 2026. The same have also been subjected to limited review by the statutory auditors.

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 company's business activity falls within a single reportabe 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.

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.

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

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

ace : New Delhi
ate : 14.11.2026

SCV & Co. LLP
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September 2026 of the Ahluwalia Contracts (India) Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Ahluwalia Contracts (India) Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Ahluwalia Contracts (India) Limited** ("the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), and its joint venture for the quarter and half year ended 30th September 2026 ("the Statement"), being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard- 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

   Parent Company
   Ahluwalia Contracts (India) Limited

   Wholly Owned Subsidiaries
   i) Premsagar Merchants Private Limited
   ii) Splendor Distributors Private Limited
   iii) Paramount Dealcomm Private Limited
   iv) Jiwanjyoti Traders Private Limited
   v) Dipesh Mining Private Limited

   Joint Venture
   i) ACIL-RCPL JV



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. We did not review the interim financial information/financial results of five wholly owned subsidiaries included in the statement of Unaudited Consolidated Financial Results, whose interim financial information/ financial results reflect total assets of Rs. 409.81 Lakhs as at 30th September 2026, total revenues of Rs. 7.50 Lakhs and Rs. 15.00 Lakhs, total net profit after tax of Rs. 4.66 Lakhs and Rs. 8.88 Lakhs and total comprehensive income of Rs. 4.66 Lakhs and Rs. 8.88 Lakhs for the quarter ended 30th September 2026 and for the half year ended 30th September 2026, respectively and net cash inflow of Rs. 10.35 Lakhs for the half year ended 30th September 2026, as considered in the statement of Unaudited Consolidated Financial Results. These interim financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these wholly owned subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

7. The statement of Unaudited Consolidated Financial Results also include the Group's share of net profit of Rs. 17.96 Lakhs for the quarter ended 30th September 2026 and net loss of Rs. 89.25 Lakhs for the half year ended 30th September 2026, as considered in the statement of Unaudited Consolidated Financial Results in respect of one Joint Venture, whose financial information/ financial results have not been reviewed by us, and have been furnished to us by the Parent Company's management. The Joint Venture is located outside India whose interim financial information/ financial results have been prepared in accordance with accounting principles generally accepted in that foreign country. The Parent Company's management has converted the interim financial information/ financial results from accounting principles generally accepted in that country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the Joint Venture is based solely on such unreviewed interim financial information/ financial results.

Our conclusion is not modified in respect of the above matters.

For SCV & CO. LLP
Chartered Accountants
FRN: 000235N/N500089





Abhinav Khosla
(PARTNER)
Membership No. 087010
UDIN No. 26087010FBLRPU3992

PLACE: Delhi
DATED: 14th November 2026