

## Ahluwalia Contracts (India) Ltd

## **Engineering, Designing & Construction**

Date: 13-11-2021

To.

Asst. General Manager

(Corporate Services)

BSE Limited.

25th Floor, P.J.Towers

Dalal Street, Mumbai - 400001

Asst. Vice President - Listing,

National Stock Exchange of India Ltd.

5th Floor, Exchange Plaza,

Bandra Kurla Complex,

Bandra (East) Mumbai- 400051

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on 13-11-2021

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), this is to inform you that the Company's Board of Directors at their meeting held on today i.e. November 13, 2021 through Video Conferencing (VC) have inter-alia considered and approved the unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter and half year ended on 30th September, 2021, as recommended by the Audit Committee.

Further, in terms of the provisions of Regulation 33 of the SEBI LODR, enclosing herewith the following:

- 1. Un-audited Financial Results (Standalone & Consolidated) for the quarter and half year ended on 30th September, 2021 and
- 2. Limited Review report of Statutory Auditors (Standalone & Consolidated) for the quarter and half year ended on 30th September, 2021.

The aforesaid meeting commenced at 1.00 p.m. and concluded at 2.00 p.m.

This is for your information and records.

Regards, Yours faithfully, For Ahluwalia Contracts (India) Ltd

(Bikramjit Ahluwalia) Chairman & Managing Director Copy to:

To,

The Manager (Listing), Code: 111134

Calcutta Stock Exchange Ltd,

7, Lyons Range, Kolkata – 700001

Website: www.acilnet.com; Email ID: cs.corpoffice@acilnet.com

## AHLUWALIA CONTRACTS (INDIA) LIMITED

Regd. Office: A-177, Okhla Industrial Area, Phase-I, New Delhi-110020.
CIN NO. 14510101.1979PL0009554 - Website - www.acilnet.com Email-mail@acilnet.com
Statement of Un-Audited Financial Results for the quarter and half year ended 30th September, 2021

SL.			STANDALONE						
0.	PARTICULARS		luarter Ended		Half Yea		Year Ende		
		30.09.2021 (Un-Audited)	30.06.2021 (Un-Audited)	30.09.2020 (Un-Audited)	30.09.2021 (Un-Audited)	30.09.2020 (Un-Audited)	31.03.202 (Audited		
1	Revenue from Operations	69800.75	58009.90	43451.32	127810.65	68435.97	198219		
11	Other Income	693.21	587.13	700.03	1280.34	1405.84	2231		
10	Total Income (I+II)	70493.96	58597.03	44151.35	129090.99	69841.81	200450		
IV	Expenses	32072.29	25251.76	21004.82	57324.05	33084.16	91923		
	(a) Cost of Materials Consumed (b) Construction Expenses	3599.76	2882.13	2871.46	6481.89	4518.16	11111		
	(c) Sub-Contract work	21144.60	17876.68	11451.54	39021.28	17055.19	5564		
	(d) Employees benefits expense	4970.16	4385.20	3525.87	9355.36	6170.28	1534		
	(e) Finance Costs	1169.12	1147.23	979.09	2316.35	1806.36	425		
	(f) Depreciation & amortisation expenses	844.60	832.01	732.23	1676.61	1455.28	304		
	(g) Other Expenses	1699.23	1573.50	1179.03	3272.73	2336.61	876		
-	Total Expenses (IV)	65499.76	53948.51	41744.04	119448.27	66426.04	19009		
V-	Profit / (Loss) before exceptional items and tax ( II-IV)	4994.20	4648.52	2407.31	9642.72	3415.77 0.00	1035		
VI-	Exceptional items	0.00	0.00	0.00	0.00 9642.72	3415.77	1035		
VII-	Profit(+)/Loss(-) before tax (V-VI)	4994.20	4648.52	2407.31	3042.12	3413.77	1055		
VIII-	Tax Expense	1516.33	1472.52	539.24	2988.85	869.97	253		
	a) Current Tax b) Deferred Tax Charge/(Credit)	(100.72)	(303.12)	71.63	(403.84)	1.48	91		
	Total Tax Expense	1415.61	1169.40	610.87	2585.01	871.45	262		
IV	Net Profit(+)/Loss(-) for the period (VII-VIII)	3578.59	3479.12	1796.44	7057.71	2544.32	772		
IX-		3370.03	04/0/12	1700.11		89.7.00	1000		
Х-	Other Comprehensive Income /(Loss)	0.00	0.00	0.00	0.00	0.00			
	Item to be reclassified to profit or loss 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	(42.74)	(42.74)	0.58	(85.48)	1.17	(17		
	Income tax relating to items not to be reclassified to profit or loss	10.76	10.76	(0.15)	21.52	(0.30)	4		
XI-	Total Comprehensive Income (IX+X)	3546.61	3447.14	1796.87	6993.75	2545.19	759		
XII-	Paid-up equity share capital (Face value of Rs. 2/- each)	1339.75		1339.75	1339.75	1339.75	133		
XIII-	Other Equity						8665		
XIV-	Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) ( not				ļ				
	annualised):			0.00	10.51	2.00			
	- Basic	5.34		2.68 2.68	10.54 10.54	3.80 3.80			
	- Diluted	5.34	5.19	2.00	10.54	3.00			
S	EGMENT RESULTS								
SL.					ALONE				
NO.	PARTICULARS		Quarter Ende			ar Ended	Year En		
		30.09.2021 (Un-Audited)	30.06.2021 (Un-Audited)	30.09.2020 (Un-Audited)	30.09.2021 (Un-Audited)	30.09.2020 (Un-Audited)	31.03.26 (Audite		
_	Segment Revenue								
	a) Contract Work	69402.70	57890.67				1972		
	b) investment Property			42989.05	127293.37	67967.39			
		78.05	36.47	49.27	114.52	55.58			
	c) Others	78.05 320,00	36.47 82,76	49.27 413.00	114.52 402.76	55.58 413,00	7		
	c) Others Total	78.05 320,00 69800.75	36.47 82,76 5 58009.90	49.27 413.00 43451.32	114.52 402.76 127810.65	55.58 413.00 68435.97	7		
	c) Others Total Less: Inter Segment Revenue	78.05 320,00 69800.75 0.00	36.47 82,76 5 58009.90 0 0.00	49.27 413.00 43451.32 0.00	114.52 402.76 127810.65	55.58 413,00 68435.97 0.00	7 1982		
	c) Others Total Less: Inter Segment Revenue Income From Operations	78.05 320,00 69800.75	36.47 82,76 5 58009.90 0 0.00	49.27 413.00 43451.32 0.00	114.52 402.76 127810.65 0.00	55.58 413,00 68435.97 0.00	70 1982 1982		
2	c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result	78.05 320,00 69800.75 0.00 69800.75	36.47 82.76 5 58009.90 0 0.00 5 58009.90	49.27 413.00 43451.32 0.00 43451.32	114.52 402.76 127810.65 0.00 127810.65	55.58 413.00 68435.97 0.00 68435.97	7 1982 1982		
2	c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work	78.05 320,00 69800.75 0.00 69800.75	36.47 82,76 5 58009.90 0 0.00 5 58009.90	49.27 413,00 43451.32 0.00 43451.32 3673.02	114.52 402.76 127810.65 0.00 127810.65	55.58 413,00 68435.97 0.00 68435.97 5708.50	7 1982 1982		
2	c) Others Total Less: Inter Segment Revenue Income From Operations Segment Result a) Contract Work b) Investment Property	78.06 320,00 69800.76 0.00 69800.78 6276.9	36.47 82,76 5 58009.90 0 0.00 6 58009.90 5 5953.63 (103.54)	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12)	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14)	55.58 413,00 68435.97 0.00 68435.97 5708.50 (268.87)	7 1982 1982 156 (46		
2	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others	78.05 320,00 69800.75 0.00 69800.75 6276.9 (60.60 17.8i	36.47 82,76 58009.90 0.00 5 58009.90 5953.63 (103.54) 2 6.05	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30)	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.67) (95.30)	7 1982 1982 156 (46 (28		
2	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total	78.06 320,00 69800.76 0.00 69800.78 6276.9	36.47 82,76 58009.90 0.00 5 58009.90 5953.63 (103.54) 2 6.05	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30)	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.67) (95.30)	1982 1982 1982 1566 (46		
2	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total  Less:	78.05 320,00 69800.75 0.00 69800.75 6276.9 (60.60 17.85 6234.15	36.47 82.76 58009.90 0.00 58009.90 1 5953.63 0 (103.54) 2 6.05 3 5856.14	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27	55.58 413.00 68435.97 0.00 68435.97 5708.50 (266.87) (95.30)	1982 1982 1982 156 (46 (28		
2	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total  Less: a) Finance Cost	78.05 320,00 69800.75 0.00 69800.75 6276.9 (60.60 17.8i	36.47 82.76 58009.90 0.00 5 58009.90 1 5953.63 0 (103.54) 2 6.05 3 5856.14	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33	1982 1982 1982 156 (46 (29 148		
2	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total  Less: a) Finance Cost b) Other un-allocable expense net of unallocable income	78.05 320,00 69800.75 0.00 69800.75 6276.91 (60.60 17.85 6234.11 1169.15 70.81	36.47 82.76 58009.90 0.00 5 58009.90 1 5953.63 0 (103.54) 2 6.05 3 5856.14 2 1147.23 1 60.38	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.67 12090.27	55.58 413.00 68435.97 0.00 68435.97 5708.50 (286.87) (95.30) 5344.33	7/ 1982 1982 156 (46 (25 148 42		
2	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax	78.05 320,00 69800.76 0.00 69800.76 6276.91 (60.60 17.82 6234.11	36.47 82.76 58009.90 0.00 5 58009.90 1 5953.63 0 (103.54) 2 6.05 3 5856.14 2 1147.23 1 60.38	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.67 12090.27	55.58 413.00 68435.97 0.00 68435.97 5708.50 (286.87) (95.30) 5344.33	7 1982 1982 156 (46 (28 148 42 2		
2	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets	78.05 320,00 69800.75 0.00 69800.75 6276.9 (60.60 17.8; 6234.1; 1169.1; 70.8	36.47 82.76 5 58009.90 6 58009.90 6 58009.90 1 5953.63 1 (103.54) 2 6.05 3 5856.14 2 1147.23 1 60.35	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60 979.08 69.21	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 2316.36 131.2(	55.58 413.00 68435.97 0.00 68435.97 5708.50 (286.87) (95.30) 7 5344.33 6 1806.36 122.20	7 1982 1982 156 (46 (25 148 42 2		
2	c) Others Total Less: Inten Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work	78.06 320,00 69800.76 0.00 69800.76 6276.9 (60.60 17.86 6234.13 1169.11 70.8	36.47 82.76 58009.90 0.00 58009.90 1 5953.63 1 (103.54) 2 6.05 3 5856.14 2 1147.23 1 60.35 0 4648.52	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60 979.08 69.20 2407.31	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.67 12090.27 2316.35 131.20 9642.77	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.67) (95.30) 5344.33 6 1806.36 122.20 2 3415.77	7 1982 1982 156 (41 (22 148 42 2 103		
2	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property	78.05 320,00 69800.75 0.00 69800.75 6276.9 (60.60 17.8; 6234.1; 1169.1; 70.8	36.47 82.76 5 58009.90 0 0.00 5 58009.90 1 5953.63 0 (103.54) 2 6.05 3 5856.14 2 1147.23 1 60.38 0 4648.52 2 165176.06	49.27 413.00 43451.32 0.60 43451.32 3673.02 (122.12) (95.30) 3455.60 979.05 69.20 2407.31	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14 23.87 12090.27 2316.33 131.20 9642.72	55.58 413.00 68435.97 0.00 68435.97 5708.50 (266.67) (95.30) 5344.33 6 1806.36 0 122.20 2 3415.77 2 148323.39 5 11175.17	7 1982 1982 1566 (44 (22) 148 42 2 103		
?	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others	78.05 320,00 69800.76 69800.76 6276.91 (60.60 17.82 6234.11 1169.11 70.81 4994.21	36.47 82.76 5 58009.90 6 58009.90 6 58009.90 1 5953.63 1) (103.54) 2 6.05 3 5856.14 2 1147.23 6 0.39 6 4648.52 2 165176.06 5 10932.99 2 4177.01	49.27 413.00 43451.32 0.00 43451.32 (122.12) (95.30) 3455.60 979.08 69.20 2407.31 146323.38 11175.17 4810.06	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 131.20 9642.73 159065.11	55.58 413,00 68435.97 0.00 68435.97 5708.50 (286.87) (95.30) 7 5344.33 6 1806.36 122.20 2 3415.77 2 148323.39 5 11175.17 4810.06	7 1982 1962 156 (44 (22 148 42 2 103 1527 110 42 42 38		
2	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property	78.05 320,00 69800.75 0.00 69800.75 6276.9 (60.60 17.85 6234.15 1169.15 70.8 4994.21 159065.11 10847.41	36.47 82.76 58009.90 0.00 58009.90 1 5953.63 1 (103.54) 2 6.05 3 5856.14 2 1147.23 60.35 0 4648.52 2 165176.06 5 10932.96 2 4177.01 8 17942.62	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60 979.08 69.20 2407.31 48323.38 511175.17 4810.06	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.67 12090.27 131.2( 9642.77 159065.12 10847.44 3877.03 31580.88	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.67) (95.30) 5344.33 5122.20 23415.77 2148323.39 511175.17 24810.06 318264.54	7 1982 1962 156 (44 (22 148 42 2 103 1527 110 42 381		
2	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets	78.06 320,00 69800.76 0.00 69800.76 6276.9 (60.60 17.8; 6234.1; 1169.1; 70.8 4994.2( 159065.1; 19847.4 3877.0; 31580.8	36.47 82.76 58009.90 0.00 58009.90 1 5953.63 1 (103.54) 2 6.05 3 5856.14 2 1147.23 60.35 0 4648.52 2 165176.06 5 10932.96 2 4177.01 8 17942.62	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60 979.08 69.20 2407.31 48323.38 511175.17 4810.06	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.67 12090.27 131.2( 9642.77 159065.12 159047.44 3877.03 31580.88	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.67) (95.30) 5344.33 5122.20 23415.77 2148323.39 511175.17 24810.06 318264.54	7 1982 1962 156 (44 (22 148 42 2 103 1527 110 42 381		
	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets	78.06 320,00 69800.76 0.00 69800.77 6276.91 (60.60 17.81 6234.11 1169.11 70.81 4994.21 159065.11 19847.41 3877.00 31580.81 205370.41	36.47 82.76 5 58009.90 0 0.00 5 58009.90 1 5953.63 1 (103.54) 2 6.05 3 5856.14 2 1147.23 60.35 0 4648.52 2 165176.06 5 10932.96 4 177.01 8 178.26 7 208128.67	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60 979.08 69.20 2407.31 31175.17 4810.06 18264.54 7 182573.16	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.67 12090.27 2316.36 131.20 9642.72 159065.12 10847.44 3877.03 31580.86 205370.47	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 5344.33 122.20 2 3415.77 2 148323.39 5 1175.17 4810.06 3 18264.54	7 1982 1982 156 (44 (22 148 42 2 103 1527 116 42 381 2061		
2	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others  Segment Assets d) Unallocated Total Segment Assets  Segment Liabilities a) Contract Work	78.05 320,00 69800.75 69800.75 6276.91 (60.60 17.82 6234.11 1169.11 70.81 4994.21 159065.11 10847.41 3877.01 31580.88 205370.41	36.47 82.76 5 58009.90 0 0.00 5 58009.90 1 5953.63 0 (103.54) 2 6.05 3 5856.14 2 1147.23 1 60.38 0 4648.52 2 165176.06 5 10932.96 2 4177.01 8 27842.85 7 208128.67	49.27 413.00 43451.32 3673.02 (122.12) (95.30) 3455.60 979.05 69.20 2407.31 3148323.35 11175.17 4810.06 18264.56 2 90040.01	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14 23.87 12090.27 131.20 9642.72 159065.12 10847.44 3877.00 31580.88 205370.42	55.58 413.00 68435.97 0.00 68435.97 5708.50 (266.67) (95.30) 5344.33 6 1806.36 122.20 2 3415.77 2 4810.06 3 18264.54 7 182573.16	7 1982 1982 156 (44 (23 148 42 2 103 1527 110 42 381 2061		
?	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Liabilities a) Contract Work b) Investment Property	78.06 320,00 69800.76 0.00 69800.77 6276.9 (60.60 17.8i 6234.1i 1169.1i 70.8i 4994.2i 159065.1i 10847.4 3877.0i 31580.8i 205370.4	\$ 36.47 \$2.76 \$58009.90 \$ 58009.90 \$ 58009.90 \$ 58009.90 \$ 58009.90 \$ 5856.14 \$ 60.35 \$ 66.55 \$ 1147.23 \$ 160.35 \$ 160.35 \$ 10932.96 \$ 27842.82 \$ 208128.67 \$ 208128.67	49.27 413.00 43451.32 0.60 43451.32 3673.02 (122.12) (95.30) 3455.60 979.05 1175.17 4810.06 2 18264.54 182573.16	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14) 23.87 12090.27 131.20 9642.77 159065.17 10847.44 3877.07 31580.88 205370.47	55.58 413.00 68435.97 0.00 68435.97 5708.50 (268.87) (95.30) 1806.36 1122.20 2 3415.77 2 148323.33 1175.17 2 4810.06 3 18264.54 7 182573.16	7 1982 1982 1566 (4t) 148 42 2 103 1527 116 426 381 2061		
?	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total  Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets	78.06 320,00 69800.76 69800.76 6276.91 (60.60 17.81 6234.11 1169.11 70.81 4994.21 159065.11 19847.41 3877.00 31550.81 205370.41	36.47 82.76 58009.90 0.00 58009.90 1 5953.63 1 (103.54) 2 6.05 3 5856.14 2 1147.23 1 60.35 0 4648.52 2 165176.06 5 10932.96 2 177.01 8 27842.62 7 208128.67 1 108567.52 1 108567.54 0 0.00	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60 979.08 69.20 2407.31 4810.06 18264.54 7 182573.16	114.52 402.76 127810.65 127810.65 12230.54 (164.14) 23.67 1290.27 131.2( 9642.72 159065.12 159065.12 1580.86 205370.4	55.58 413.00 68435.97 0.00 68435.97 68435.97 68435.97 695.30 75344.33 6122.20 23415.77 24810.06 2182573.16	7 1982 1982 1566 (44 (22 148 42 2 103 1527 110 42 42 42 42 42 111 42 42 42 42 42 42 42 42 42 42 42 42 42		
	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others  Segment Liabilities a) Contract Work b) Investment Property c) Others  Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated	78.05 320,00 69800.75 69800.75 6276.91 (60.60 17.82 6234.12 1169.12 70.81 4994.22 159065.12 10847.41 3877.03 31580.88 205370.4	36.47 82.76 5 58009.90 0 0.00 5 58009.90 1 5953.63 0 (103.54) 2 6.05 3 5856.14 2 1147.23 1 60.35 1 60.35 2 165176.06 5 10932.96 2 4177.01 2 4177.01 2 108567.52 1 108567.52 1 5507.44 0 0 0.00 8 2607.44	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) 95.30 3455.60 979.08 69.20 2407.31 1175.17 4810.06 18264.54 182573.16	114.52 402.76 127810.65 127810.65 127810.65 12230.54 (164.14 23.87 12090.27 159065.12 10847.44 3387.00 31580.88 205370.41 101933.14 5653.6 0 0.00	55.58 413.00 68435.97 0.00 68435.97 5708.50 (266.87) 95.30) 1806.36 122.20 2 3415.77 2 148323.38 11175.17 2 14802.65 18264.54 7 192573.16	7 1982 1982 156 (44 (22) 148 42 2 1103 1522 1116 43 38 206		
	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others  Others  Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets	78.06 320,00 69800.76 69800.76 6276.91 (60.60 17.81 6234.11 1169.11 70.81 4994.21 159065.11 19847.41 3877.00 31550.81 205370.41	36.47 82.76 5 58009.90 0 0.00 5 58009.90 1 5953.63 0 (103.54) 2 6.05 3 5856.14 2 1147.23 1 60.35 1 60.35 2 165176.06 5 10932.96 2 4177.01 2 4177.01 2 108567.52 1 108567.52 1 5507.44 0 0 0.00 8 2607.44	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) 95.30 3455.60 979.08 69.20 2407.31 1175.17 4810.06 18264.54 182573.16	114.52 402.76 127810.65 127810.65 127810.65 12230.54 (164.14 23.87 12090.27 159065.12 10847.44 3387.00 31580.88 205370.41 101933.14 5653.6 0 0.00	55.58 413.00 68435.97 0.00 68435.97 5708.50 (266.87) 95.30) 1806.36 122.20 2 3415.77 2 148323.38 11175.17 2 14802.65 18264.54 7 192573.16	7 1982 1982 156 (44 (22) 148 42 2 1103 1522 1116 43 38 206		
	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities Capital Employed	78.05 320,00 69800.75 69800.75 6276.91 (60.60 17.82 6234.12 1169.12 70.81 4994.22 159065.12 10847.41 3877.03 31580.88 205370.4	36.47 82.76 5 58009.90 0 0.00 5 58009.90 1 5953.63 0 (103.54) 2 6.05 3 5856.14 2 1147.23 1 60.35 1 60.35 2 165176.06 5 10932.96 2 4177.01 2 4177.01 2 108567.52 1 108567.52 1 5507.44 0 0 0.00 8 2607.44	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) 95.30 3455.60 979.08 69.20 2407.31 1175.17 4810.06 18264.54 182573.16	114.52 402.76 127810.65 127810.65 127810.65 12230.54 (164.14 23.87 12090.27 159065.12 10847.44 3387.00 31580.88 205370.41 101933.14 5653.6 0 0.00	55.58 413.00 68435.97 0.00 68435.97 5708.50 (266.87) 95.30) 1806.36 122.20 2 3415.77 2 148323.38 11175.17 2 14802.65 18264.54 7 192573.16	7 1982 1982 156 (44 (23 148 42 2 103 1527 110 4 42 381 206 1112 55		
	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities Capital Employed (Segment Assets - Segment Liabilities)	78.06 320,00 69800.76 69800.76 6276.91 (60.60 17.82 6234.11 1169.11 70.8 4994.21 159065.11 10847.4 3077.00 21580.8 205370.4	36.47 82.76 5 58009.90 0 0.00 5 58009.90 1 5953.63 1 (103.54) 2 6.05 3 5856.14 2 1147.23 60.35 1 60.35 2 165176.06 5 10932.96 4 1477.01 8 27842.62 7 208128.67 5 507.44 0 0.00 8 2607.44	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60 979.08 69.20 2407.31 1175.17 4810.06 18264.54 182573.16 290040.0 5176.90 19040.0 4407.91	114.52 402.76 127810.65 127810.65 12230.54 (164.14) 23.67 1290.27 131.20 9642.77 159065.12 10847.44 3877.02 31580.88 205370.47 101933.14 5653.6 0 0.00 3 2790.88	55.58 413.00 68435.97 0.00 68435.97 68435.97 68435.97 695.30 75344.33 6122.20 23415.77 2148323.39 51175.17 24810.06 318254.54 7182573.16 09040.01 3175.17 3175	7 1982 1982 156 (44 (23 148 42 2 103 1527 116 42 388 2061		
	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others  Gunlocated Total Segment Assets  Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets  Capital Employed (Segment Liabilities a) Contract Work	78.05 320,00 69800.75 69800.75 6276.91 (60.60 17.82 6234.11 1169.11 70.81 4994.21 159065.11 10847.41 3877.01 31580.88 205370.41	36.47 82.76 5 58009.90 0 0.00 5 58009.90 1 5953.63 3 (103.54) 2 6.05 3 5856.14 2 1147.23 1 60.38 1 60.38 2 165176.06 5 10932.96 2 4177.01 8 27842.82 7 208128.61 0 108567.52 1 108567.52	49.27 413.00 43451.32 3673.02 (122.12) (95.30) 3455.60 979.05 69.20 2407.31 3148323.35 11175.17 4810.06 18264.54 182573.16 2 90040.0 3 5176.90 0 0.00 4407.91 99624.88	114.52 402.76 127810.65 0.00 127810.65 12230.54 (164.14 23.87 12090.27 131.20 9642.72 159065.11 10847.44 3877.00 31580.86 0.00 0 2790.81 0 110377.56	55.58 413.00 68435.97 0.00 68435.97 5708.50 (266.67) (95.30) 5344.33 6122.20 23415.77 24810.06 318264.54 7182573.16 0.00 0.00 34407.99 99624.83	7 1982 1982 1566 (44) (22) 148 42 2 2 1103 1527 1110 50 50 114 50 50 118 118 118 118 118 118 118 118 118 11		
3	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets 3) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Liabilities Capital Employed (Segment Assets - Segment Liabilities) a) Contract Work b) Investment Property	78.06 320,00 69800.76 69800.76 6276.91 (60.60 17.82 6234.11 1169.11 70.8 4994.21 159065.11 10847.4 3077.00 21580.8 205370.4	36.47 82.76 58009.90 0.00 58009.90 1 5953.63 1 (103.54) 2 6.05 3 5856.14 2 1147.23 6 0.3 6 0.3 1 147.23 1 147.23 1 1032.99 2 165176.08 1 1032.99 2 17842.82 1 108567.52 1 1 5507.44 0 0.00 2 2 607.44 9 116682.40 2 56608.50 4 5425.54	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60 979.05 69.20 2407.31 148323.35 11175.11 4810.06 18264.54 182573.16 2 90040.01 3 576.97 0 0 4407.38	114.52 402.76 127810.65 127810.65 12230.54 (164.14) 23.67 12090.27 159065.12 159065.12 159065.12 159065.12 10847.43 131.80 131.8	55.58 413.00 68435.97 0.00 68435.97 6.00 68435.97 6.00 68435.97 6.10 68435.97 6.10 68435.97 6.10 68435.97 695.30 6	7982 1982 1982 1566 (4th (22) 148 422 2 103 1527 119 423 381 2061 1112 53 3 14		
	c) Others Total Less: Inter Segment Revenue Income From Operations  Segment Result a) Contract Work b) Investment Property c) Others  Total Less: a) Finance Cost b) Other un-allocable expense net of unallocable income  Total Profit before Tax  Segment Assets a) Contract Work b) Investment Property c) Others  Gunlocated Total Segment Assets  Segment Liabilities a) Contract Work b) Investment Property c) Others d) Unallocated Total Segment Assets  Capital Employed (Segment Liabilities a) Contract Work	78.06 320,00 69800.76 0.00 69800.77 6276.91 (60.60 17.86 6234.13 1169.15 70.8 4994.26 159065.13 10847.43 3877.03 31580.86 205370.4 101933.15 5653.6 0.00 2790.8 110377.5	36.47 82.76 5 58009.90 0 0.00 5 58009.90 1 5953.63 1 (103.54) 2 6.05 3 5856.14 2 1147.23 60.35 1 60.35 2 165176.06 5 10932.96 4 177.01 8 27842.62 7 208128.67 5 507.44 0 0.00 8 2607.44 9 116682.40 2 56608.51 4 5425.53 2 4177.01	49.27 413.00 43451.32 0.00 43451.32 3673.02 (122.12) (95.30) 3455.60 979.08 69.20 2407.31 1175.17 4810.06 18264.54 182573.16 190040.0 1407.91 99624.81	114.52 402.76 127810.65 127810.65 12230.54 (164.14) 23.67 1290.27 159065.12 159065.12 10847.44 205370.47 101933.14	55.58 413.00 68435.97 0.00 68435.97 68435.97 68435.97 695.30 75344.33 6122.20 23415.77 2148323.39 51175.17 24810.06 3182573.16 39040.01 5176.90 0.00 0.4407.99 99624.80	7 1982 1566 (44 (28 148 148 148 148 148 148 148 148 148 14		

ENT OF ASSETS AND LIABILITIES	Standa	alone
DADTIOUS ADD	AS AT	AS A
PARTICULARS	30.09.2021	31.03.20
	(Un-Audited)	(Audite
400FTA		
ASSETS		
Non-current assets	11332.61	1133
(a) Property, plant and equipments	0.00	- 3
(b) Capital work-in-progress	648.31	67
(c) Right of use assets	10608.58	1082
(d) Investment Property	105.61	11
(e) Other Intangible assets	103.01	0.0
(f) Financial assets	628.00	62
(i) Investments		45
(ii) Loans	447.56	604
(iii) Trade Receivables	5100.12	
(iv) Other financial assets	3192.84	338
(g) Deferred tax assets (net)	2734.34	230
(h) Non-current tax assets (net)	2635.80	263
(i) Other non-current assets	13909.41	1180
Total Non-current assets	51343.18	5026
Current assets	27207.58	2971
(a) Inventories		
(b) Financial assets	40704.35	3744
(i) Trade receivables (ii) Cash and cash equivalents	22532.35	3254
(iii) Bank balances other than cash & cash equivalents mentioned above	12353.81	920
	27.98	2
(iv) Loans	696.83	
(v) Other financial assets	50504.39	
(c) Other current assets  Total Current assets	154027.29	
TOTAL ASSETS	205370.47	20616
EQUITY AND LIABILITIES		
EQUITY		
	1339.75	13
(a) Equity share capital	93653.13	866
(b) Other Equity Total Equity	94992.88	
LIABILITIES:		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	21.64	1
(i) Lease liabilities	4886.06	48
	379.47	7 3
(iii) Other financial Liabilities	658.13	
(b) Provisions	13351.31	
	19296.61	
(c) Other non-current liabilities		
Total Non-current liabilities		
Total Non-current liabilities  Current liabilities		
Total Non-current liabilities (a) Financial Liabilities	2536.00	9 14
Total Non-current liabilities  (a) Financial Liabilities  (i) Borrowings		
Total Non-current liabilities  Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities	2536.03 324.57	
Total Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables		7 2
Total Non-current liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Lease labilities  (iii) Trade payables  Total Outstanding Dues of Micro Enterprises and Small Enterprises	324.57	7 2 9 7
Total Non-current liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Lease labilities  (iii) Trade payables  Total Outstanding Dues of Micro Enterprises and Small Enterprises  Total Outstanding Dues of Creditors Other than Micro Enterprises	324.57	7 2 9 7 6 633
Total Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	324.51 714.55	7 2 9 7 6 633
Total Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises (IV) Other financial fabilities	324.5) 714.5( 58461.2)	7 2 9 7 6 633 7 48
Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises (iv) Other financial fabilities (b) Other current liabilities	324.50 714.50 58461.21 4931.61	7 2 9 7 6 633 7 48 4 262
Total Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises (iv) Other financial fabilities (b) Other current liabilities (c) Provisions	324.57 714.58 58461.28 4931.61 23458.84 399.28	7 2 9 7 6 633 7 48 4 262 8 3
Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total Outstanding Dues of Micro Enterprises and Small Enterprises Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises (iv) Other financial fabilities (b) Other current liabilities	324.50 714.59 58461.20 4931.5 23458.8	7 2 9 7 6 633 7 48 4 262 8 5

PARTICULARS  Cash Flow from Operating Activities  Cash Flow from Operating Activities  Net Profit(Loss) before Tax  Adjustment for:  Operacitions a mortisation expenses (serent Income (seep. 1) (17.6.5) (14.6.5		Stand	
Cash Flow from Operating Activities  Net Protif(Loss) before Tax  Adjustment of c:  Depreciation & arroriteation expense (656427)  Interest Expense (656427)  Interest Expense (756.5)  Interest Expense			Half Year
Cash Flow from Operating Activities   Un-Austree   Un-A	PARTICULARS	- modernoom	Ended
Cash Flow from Operating Activities   9642.72   534		30.09.2021	30.09.2020
Net Profit(Loss) before Tax  Adjustment for :		(Un-Audited)	(Un-Audited
Adjustment for : Depeciation & amontise task Adjustment for : Depeciation & amontise terest Income Interest Expense Interest Expense Interest Expense Interest Expense Interest Expense Ingainment of invinctory Interest Expense Interest	Cash Flow from Operating Activities		
Depectation & amortisation expenses   1676.61   14	Net Profit/(Loss) before Tax	9642.72	3415
Depectation & amortisation expenses   1676.61   14	Adjustment for:		
Second   Income   Introduct   Income   Introduct   Income   Impairment of Inventory   0.00   1.00		1676.61	1455
Interest Expenses   1739.34   11		(659.21)	(708
Impairment of inventory Trade Receivablasts Advances witten off Provision for doubtful trade receivablast advances others Unsellated (gainly Loss on Sale of Property, Plant and Equipment (net) Unrealised (gainly Loss on Sale of Property, Plant and Equipment (net) Unrealised (gainly Loss on Sale of Property, Plant and Equipment (net) Unrealised (gainly Loss on Sale of Property, Plant and Equipment (net) Unrealised (gainly Loss on Sale of Property, Plant and Equipment (net) Unrealised (gainly Loss on Sale of Property, Plant and Equipment (net) Unrealised (gainly Loss on Sale of Property, Plant and Equipment (net) Unrealised (gainly Loss on Sale of Property, Plant and Equipment (net) Unrealised (gainly Loss on Sale of Property, Plant and Equipment (net) Unrealised (gainly Loss on Sale of Property, Plant and Equipment (net) Unrealised (gainly Loss of Sale Sale Sale Sale Sale Sale Sale Sale		1739.34	115
Trade Receivables Advances written off Provision for Goubitur toat exceptables advances of theirs Liabilities written back (2a.1.3) (6 (2a.1.7) (10.00 toolbuftur toat exceptables advances of theirs (2a.1.1) (7 (2a.1.7) (10.00 toolbuftur toat exceptables advances of theirs (2a.1.7) (10.00 toolbuftur toat exceptables advances of their toat (2a.1.7) (10.00 toolbuftur toat exceptables (2a.1.7) (10.00 toolbuftur toat ex		0.00	51
Provision for doubtful trads receivables (advances) others   (21.13) (6 (21		0.00	1008
Catalog   Cata			
Cain   / Loss on Sale of Property, Plant and Equipment (net)   0.57			(695
Unrealised (galin)hose on foreign exchange (ret)			(2
Movements in Working Capital Changes :   13359.50   56			0
Movements in Working Capital: (Increase)/dacrease in Irrade Receivables (Increase)/dacrease in Inventories (Increase)/dacrease) in Trade Receivables (Increase)/dacrease) in Trade Repayables, Financial & Other liabities and Provisions (Increase)/dacrease) in Trade Receivables (Increase)/dacrease) in Trade Receivables (Increase)/dacrease in Other Inancial assets and Other assets (Increase)/dacrease in Cash & Cash Equivalents (Increase)/dacrease in Cash and Cash Equivalents (Increase)/			
(a)	Operating Profit before working Capital Changes:	13359.50	566
(Increase)(decrease) in triade payables, Financial & Other liabilities and Provisions   (2810.72   32   41   42   43   44   44   44   44   44   44	Movements in Working Capital:		975-55
Increase/(decrease) in Trade payables, Financial & Other liabilities and Provisions (G293.55) (G88.55) (G89.55) (G89.5	(Increase)/decrease in Trade Receivables		(5885)
(increase)/decrease in Other financial assets and Other assets  Cash generated from Operations:  Cited Taske Paid  Net Cash flow from/(used in) Operating Activities  Cash Flow from Investing Activities  Purchase of property, plant and equipment including capital work-in-progress Movement in Fixed Deposits with Banks Proceeds from sale of property, plant and equipment Interest Received Net Cash flow from/(used in) Investing Activities  (B)  Cash Flow from Environment Including Capital work-in-progress Movement of Executed Secution and Executed Secution and Executed Secution Secution Secution Secution Security Proceeds from sale of property, plant and equipment Interest Received Net Cash flow from/(used in) Investing Activities  (B)  Cash Flow from Financing Activities (B)  Cash Flow from Financing Activities (B)  Cash Flow from Financing Activities (B)  Cash Flow from Financing Activities (C)  Repayment of Lease Liabitities Interest Paid Net Cash flow from/(used) in Financing Activities (C)  Net Increase/Decrease in Cash & Cash Equivalents (C)  Net Increase/Decrease in Cash & Cash Equivalents (C)  Net Increase/Decrease in Cash & Cash Equivalents (C)  Cash & Cash equivalents at the end of the period  Components of Cash and Cash Equivalents  Cash in Hand  Deposits with original maturity of less than 3 months  Balance with Scheduled Banks:  Current Accounts	(Increase)/decrease in Inventories		3280
(increase)/decrease in Other financial assets and Other assets			467
Cash generated from Operations: (2812.83)   Card-Au-Or (11)   Cash flow from/(used in) Operating Activities (A) (5546.90) (2   Cash Flow from/(used in) Operating Activities (A) (5546.90) (2   Cash Flow from Investing Activities (ISA) (5546.90) (2   Cash Flow from Investing Activities (ISA) (1513.21) (8   Cash Flow from Investing Activities (1513.21) (8   Cash Flow from Investing Activities (1513.21) (8   Cash Flow from Investing Activities (B) (1513.21) (1513.		(6293.55)	(683)
Direct Taxes Paid   (2794.07) (11   Net Cash flow from/(used in) Operating Activities   (A) (5546.90) (2   (2   (5546.90) (2   (5546.90) (2   (2   (5546.90) (2   (2   (5546.90) (2   (2   (5546.90) (2   (2   (5546.90) (2   (2   (5546.90) (2   (2   (5546.90) (2   (5		(2812.83)	92
Net Cash flow from/(used in) Operating Activities  Cash Flow from Investing Activities Purchase of property, plant and equipment including capital work-in-progress Movement in Fixed Deposits with Banks Proceeds from sale of property, plant and equipment Interest Received Interest R		(2734.07)	(1132
Purchase of property, plant and equipment Including capital work-in-progress (2894.31) (15		(5546.90)	(210
Purchase of property, plant and equipment Including capital work-in-progress (2894.31) (15	S. a. S.		
Movement in Fixed Deposits with Banks Proceeds from sale of property, plant and equipment Interest Received Net Cash Flow from/(used in) Investing Activities Repayment of long term borrowings Proceeds from' (repayment of Short term borrowings Proceeds from' (re		(1512.21)	(87)
Proceeds from sale of property, plant and equipment 51.83 419.33 11 treest Received (B) (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (18 (3936.36) (19 (3936.36) (1			(152)
Interest Received Net Cash flow from/(used in) Investing Activities  Cash Flow from Financing Activities Repayment of long term borrowings Proceeds from/ (repayment of) Short term borrowings Proceeds from/ (repayment of) Short term borrowings Payment of Lease Liabities Interest Paid Net Cash flow from/(used) in Financing Activities  (C) (533.54) (11  Net Increase/Decrease in Cash & Cash Equivalents (A+B+C) (10016.80) (33 (32549.15 16 (3253.23) 13  Components of Cash and Cash Equivalents Cash in Hand Deposits with original maturity of less than 3 months  Balance with Scheduled Banks: Current Accounts			
Net Cash flow from/(used in) Investing Activities  Cash Flow from Financing Activities Repayment of long term borrowings Proceeds from (repayment of) Short term borrowings Payment of Lease Liabilities Interest Paid Net Cash flow from/(used) in Financing Activities (C) (533.54) (158.49) Net Cash flow from/(used) in Financing Activities (C) (533.54) (1016.89) (336.36) (188.50) (48.50) (48.50) (48.50) (48.50) (48.50) (48.50) (48.50) (48.50) (48.60) (48.			
Cash Flow from Financing Activities Repayment of long term borrowings Proceeds from/ (repayment of) Short term borrowings Payment of Lease Llabitities Interest Paid Net Cash flow from/(used) in Financing Activities (C) (533.54) (1377.45) (6 (533.54) (117 (6) (633.54) (117 (633.54) (117 (633.54) (117 (633.54) (117 (633.54) (117 (633.54) (117 (633.54) (117 (633.54) (117 (633.54) (117 (633.54) (117 (633.54)			
Repayment of long term borrowings   (38.50)   (70.50)	Net Cash flow from/(used in) Investing Activities (B)	(3936.36)	(189
Proceeds from (repayment of) Short term borrowings   1040,90   (2   158,49)   (158,49)	Cash Flow from Financing Activities		
Payment of Lease Liabilities (158.49) (1377.45) (8 (1377.	Repayment of long term borrowings		
Payment of Lease Liabitities   (158.49)   (1377.45)   (1877.45)	Proceeds from/ (repayment of) Short term borrowings		(24
Net Cash flow from/(used) in Financing Activities  (C)  (533.54)  (11  Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)  (10016.80) (33  (32549.15  16  (22532.35  13  Components of Cash and Cash Equivalents Cash in Hand  Deposits with original maturity of less than 3 months  Balance with Scheduled Banks: Current Accounts  (C)  (533.54) (11  (10016.80) (33  (32549.15  16  22532.35  13  32549.15  16  22532.35  13  320  320  320  320  320  320  320			
Net Cash flow from/(used) in Financing Activities (C) (533.54) (11  Net Increase/Decrease in Cash & Cash Equivalents (A+B+C) (10016.80) (32  Cash & Cash equivalents at the beginning of the year (32549.15) 16  Cash & Cash equivalents at the end of the period (22532.35) 13  Components of Cash and Cash Equivalents (22532.35) 13  Components of Cash and Cash Equivalents (3250.11) (3250.11		(1377.45)	(84
Cash & Cash equivalents at the beginning of the year Cash & Cash equivalents at the end of the period  Components of Cash and Cash Equivalents Cash In Hand  Deposits with original maturity of less than 3 months  Balance with Scheduled Banks: Current Accounts		(533.54)	(111
Cash & Cash equivalents at the beginning of the year Cash & Cash equivalents at the end of the period  Components of Cash and Cash Equivalents Cash in Hand  Deposits with original maturity of less than 3 months  Balance with Scheduled Banks:  Current Accounts  Cash in Hand  22532.35  13  52.01  52.01  52.01  52.01  53  64  65  66  67  67  67  67  67  67  67  67	Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	(10016.80)	(321
Cash & Cash equivalents at the end of the period  Components of Cash and Cash Equivalents Cash In Hand  Deposits with original maturity of less than 3 months  Balance with Scheduled Banks:  Current Accounts		32549.15	1649
Cash In Hand  Deposits with original maturity of less than 3 months  Balance with Scheduled Banks:  Gurrent Accounts  20979.01 9		22532.35	1328
Deposits with original maturity of less than 3 months  Balance with Scheduled Banks:  Current Accounts  20979.01 9		50.04	
Balance with Scheduled Banks:  Gurrent Accounts  20979.01 9	Cash in Hand	52.01	
Current Accounts 20979.01 9	Deposits with original maturity of less than 3 months	1501.33	372
Current Accounts 20979.01 9	Balance with Scheduled Banks :		
Outgreeness	1 The Control of the	20979.01	95
	Only E record	0.0000000000000000000000000000000000000	

#### Notes:

- 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 13th November, 2021. 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
- became the statutory auditors have expressed unqualified review opinion.

  Based on the "management approach" as defined in Ind AS 108- Operating Segments the Chief Operating Decision Maker evaluates the Company's performance and aflocates resources based on an analysis of various performance indicators by business segments and segment information is presented accordingly.

  The Company has considered the impact of COVID 19 as evident so far in the above published financial results. The Company will also continue to closely monitor any material changes to futue economic conditions which necessitate any future modifications.
- The Parliament of India has approved the Code of Social Security 2020 (the Code) which may impact the contributions by the Company towards Provident fund, Gratuity and ESIC. The Code has been published in the Gazette of India however, the effective date has not yet been notified. The Company will assess the impact of the Code when it come into effect and will record any related impact if any in the period the Code becomes effective.
- The figures for the corresponding previous periods have been regrouped/reclassified wherever necessary to make them comparable. 5
- Results are available at Company's website www.acilnet.com and also at BSE and NSE Websites www.bseindla.com & www.nseindla.com

On behalf of the Board of Directors

Place : New Delhi Date : 13.11.2021

(BIKRAMJIT AHLUWALIA) CHAIRMAN & MANAGING DIRECTOR DIN NO.00304947



# Amod Agrawal & Associates Chartered Accountants

Independent Auditor's Review Report on the Quarterly & Year to Date Unaudited Standalone Financial Results of Ahluwalia Contracts (India) Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report 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 ended September 30, 2021 and year to date from April 01, 2021 to September 30, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ('the Regulation') as amended, (the listing regulations).
- 2. This statement which is the responsibility of the Company's Management and approved by the 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular. Our responsibility is to issue a report 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated above, 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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi Dated: 13-11-2021

PARTNER M.No. 087061 UDIN: 21087061 AAAAAL 7012

(SMITA GUPTA)

OD AGRAWAL & ASSOCIATION No. 005780 No. & Association No. & Association

FRN. 005780N

Priered Account

For AMOD AGRAWAL & ASSOCIATES

(Rs. in Lakhs)

SL.				CONSOL	IDATED			
NO. F	PARTICULARS	(	Quarter Ended			Half Year Ended		
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)	
1 1	Revenue from Operations	69800.75	58009.90	43451.32	127810.65	68435.97	198219.04	
11 10	Other Income	693.21	587.13	700.03	1280.34	1405.84	2231.64	
111 1	Fotal Income (I+II)	70493.96	58597.03	44151.35	129090.99	69841.81	200450.68	
IV I	Expenses							
10	(a) Cost of Materials Consumed	32072.29	25251.76	21004.82	57324.05	100 TO 10	91923.01	
10	(b ) Construction Expenses	3599.76	2882.13		6481.89	307/33/39	11119.99	
- 10	(c) Sub-Contract work	21144.60	17876.68		39021.28		55645.43	
	(d) Employees benefits expense	4970.16	4385.20		9355.36	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	15344.63	
	(e) Finance Costs	1169.12	1147.23		2316.35		4259.65	
	(f) Depreciation & amortisation expenses	844.60	832.01	732.23	1676.61	1455.28	3043.72	
	(g) Other Expenses	1700.03	1574.43		3274.46		8765.92	
ľ	Total Expenses (IV)	65500.66	53949.44	41745.02	119450.00	THE RESERVE TO BE STORY OF THE PARTY.	190102.35	
V-	Profit / (Loss) before exceptional items and tax ( III-IV)	4993.40	4647.59	2406.33			10348.33	
VI-	Exceptional items	0.00	0.00	0.00			0.00	
VII-	Profit(+)/Loss(-) before tax (V-VI)	4993.40	4647.59	2406.33	9640.99	3413.91	10348.33	
VIII-	Tax Expense						200000000000000000000000000000000000000	
	a) Current Tax	1516.33	1472.52	539.24	2988.85	869.97	2536.52	
- 1	b) Deferred Tax Charge/(Credit)	(100.72)	(303.12)	71.63	(403.84)		91.81	
	Total Tax Expense	1415.61	1169.40	610.87	2585.01	871.45	2628.33	
IX-	Net Profit(+)/Loss(-) for the period (VII-VIII)	3577.79	3478.19	1795.46	7055.98	2542.46	7720.00	
	Other Comprehensive Income /(Loss)			0.00	0.00	0.00	0.00	
	Item to be reclassified to profit or loss	0.00	976455		123,004		1,747,639	
	Income tax relating to items to be reclassified to profit or loss	0.00			1		(170.95)	
	Item not to be reclassified to profit or loss	(42.74) 10.76	(42.74) 10.76	(0.15)	* 100000	JY 52(7)	43.02	
1 1	Income tax relating to items not to be reclassified to profit or loss		1000111000			1		
	Total Comprehensive Income (IX+X)	3545.81	3446.21					
	Pald-up equity share capital (Face value of Rs. 2/- each)	1339.75	1339.75	1339.75	1339.75	1339.75		
	Other Equity Earning per equity share (EPS) in Rupees (Face value of Rs. 2/- each) ( not annualised):						86535.29	
	- Basic	5.34	5.19	2.68				
	- Diluted	5.34	5.19	2.68	10.5	3.80	11.52	

	SEGMENT RESULTS						
SL.		CONSOLIDATED					
NO.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021 (Audited)
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Addited)
1	Segment Revenue						
	a) Contract Work	69402.70	57890.67		127293.37	67967.39	197238.87
	b) Investment Property	78.05	36.47		114.52		
	c) Others	320.00	82.76				769.93 198219.04
	Total	69800.75	58009.90			Carrie 110 (Carrie 110)	
	Less: Inter Segment Revenue	0.00	0.00				0.00
	Income From Operations	69800.75	58009.90	43451.32	127810.65	68435.97	198219.04
2	Segment Result					5707.50	45044.00
	a) Contract Work	6276.91	5953.63				
	b) Investment Property	(61.40)					
	c) Others	17.82	6.05	(95.30)			(294.71
	Total	6233.33	5855.21	3454.62	12088.54	5342.47	14075.93
	Less: a) Finance Cost	1169.12	1147.23	979.09	2316.35	1806.36	4259.65
	b) Other un-allocable expense net of unallocable income	70.81	60.39	277 777			1 7 7
	Total Profit before Tax	4993.40	4647.59				10348.3
_	Segment Assets	4550.40	1047100				
	a) Contract Work	158437.12	164548.08	147695.39	158437.12	147695.39	152085.9
Š	b) Investment Property	11239.08					11402.0
	c) Others	3877.01	4177.01		3877.01	4810.06	4253.7
	d) Unallocated	31725.60			31725.60	18409.43	38337.4
	Total Segment Assets	205278.81	208038.35			182481.67	206079.1
	Segment Liabilities						
	a) Contract Work	101933.10					
	b) Investment Property	5687.78					
	c) Others	0.00					
	d) Unallocated	2790.88					
	Total Segment Liabilities	110411.76	116717.10	99655.35	110411.76	99655.35	118204.1
3	Capital Employed						
	(Segment Assets - Segment Liabilities)					57055.00	10007
1	a) Contract Work	56504.02		Manager Committee of the Committee of th			
	b) Investment Property	5551.30				C	and the second second
	c) Others	3877.01					
	d) Unallocated	28934.72					
	Total Capital Employed	94867.05	91321.2	82826.32	94867.0	82826.32	87875.0

STATEMENT	OF	ASSETS	AND	LIABILITIES

	Consoli	Contract Con
PARTICULARS	AS AT	AS AT
	30.09.2021	31.03.202
	(Un-Audited)	(Audited
ASSETS		
Non- current assets		
(a) Property, plant and equipment	11332.61	11338
	0.00	3
(b) Capital work-in-progress	648.31	675
(c) Right of use assets	11000.21	1121
(d) Investment Property	138.00	138
(e) Goodwill	105.61	11
(f) Other Intangible assets		
(g) Financial assets	447.56	45
(i) Loans	5100.12	604
(ii) Trade Receivables	3192.84	338
(iii) Other financial assets	2734.33	230
(h) Deferred tax assets (net)	2635.80	263
(i) Non-current tax assets (net)	176-0-213-9-119	
(j) Other non-current assets	13909.41	1180 5016
Total Non-current assets	51244.80	5010
Current assets		
(a) Inventories	27207.58	2971
(b) Financial assets		
(i) Trade receivables	40704.35	3744
(ii) Cash and cash equivalents	22539.07	3255
(iii) Bank balances other than cash & cash equivalents mentioned		
above	12353.81	920
(iv) Loans	27.98	2
(v) Other financial assets	696.83	109
(c) Other current assets	50504.39	4586
Total Current assets	154034.01	15591
TOTAL ASSETS	205278.81	20607
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1339.75	133
(b) Other Equity	93527.30	8653
Total Equity	94867.05	8787
to a Control C		
LIABILITIES:		
Non-current liabilities		
(a) Financial Liabilities	24.04	
(i) Borrowings	21.64	10
(ii) Lease liabilities	4886.06	48
(iii) Other financial liabilities	379.47	3
(b) Provisions	658.13	5
(c) Other non-current liabilities	13351.31	151
Total Non-current flabilities	19296.61	209
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2536.09	14
(ii) Lease liabilities	324.57	2
(iii) Trade payables		
Total Outstanding Dues of Micro Enterprises and Small Enterprises	714.59	7
Total Outstanding Dues of Creditors Other than Micro Enterprises		
and Small Enterprises	58461.25	633
(iv) Other financial liabilities	4964.82	48
(b) Other current liabilities	23459.77	262
(c) Provisions	399.28	3
(d) Current tax liabilities (net)	254.78	
		070
Total Current liabilities	91115.15	972

### STATEMENT OF CASH FLOW

				olidated
	PARTICULARS		Hall Year Ended	Half Year Ended
	PARTICULARS		30.09.2021	30.09.2020
			(Un-Audited)	
			(оп-минео	(Un-Addited)
١.	Cash Flow from Operating Activities			
	Net Profit/(Loss) before Tax		9640.9	9 3413.91
	Adjustment for :			
	Depreciation & amortisation expense		1676.6	1 1455.28
	Interest Income		(659.21	
	Interest Expense		1739.3	5 5
	Impairment of inventory		0.0	0 51.87
	Doubtful advance/debts written off		0.0	0 1008.93
	Provision for doubtful trade receivables/advances/others		901.2	1 0.00
	Liabilities written back		(21.13	
	(Gain) / Loss on Sale of Property, Plant and Equipment (net)		79.39	N. 1882.00
	Unrealised (gain)/loss on foreign exchange (net)		0.57	
	Operating Profit before working Capital Changes :		13357.7	7 5680.90
	Movements in Working Capital :			
	(Increase)/decrease in Trade Receivables		(3071.31	
	(Increase)/decrease in Inventories	100 mp/cm	2510.72	5 0000000000000000000000000000000000000
	Increase/(decrease) in Trade payables, Financial & Other liabilities an	Provisions	(9317.85	
	(Increase)/decrease in Other financial assets and Other assets		(6293.5)	THE RESERVE OF THE PERSON NAMED IN
	Cash generated from Operations : Direct Taxes Paid		(2614.22	
	Net Cash flow from/(used in) Operating Activities	(A)	(5548.29	
3.	Cash Flow from Investing Activities			
ь.	Purchase of property, plant and equipment including capital work-in-p	oargee	(1513.2	(871.82
	Movement in Fixed Deposits with Banks	ogress	(2894.3	
	Proceeds from sale of property, plant and equipment		51.8	
	Interest Received		419.3	
	Net Cash flow from/(used in) investing Activities	(B)	(3936.3)	6) (1891.93
C.	Cash Flow from Financing Activities			
	Repayment of long term borrowings		(38.5)	0) (20.01
	Proceeds from/ (repaymen of ) Short term borrowings		1040.9	
	Payment of Lease Liabilities		(158.4	
	Interest Paid		(1377.4:	5) (847.89
	Net Cash flow from/(used) in Financing Activities	(C)	(533.5	4) (1110.19
	Net Increase/Decrease in Cash & Cash Equivalents	(A+B+C)	(10018.1	
	Cash & Cash equivalents at the beginning of the year	and the second of the second o	32557.2	
	Cash & Cash equivalents at the end of the period		22539.0	7 13292.73
	Components of Cash and Cash Equivalents Cash in Hand		52.0	50.8
	Deposits with original maturity of less than 3 months		1501.3	33 3725.4
	Balance with Scheduled Banks :			
	Current Accounts		20985.	
			22539.	07 13292.7

On behalf of the Board of Directors

Place : New Delhil Date : 13.11.2021 (BIKRAMJIT AHLUWALIA) CHAIRMAN & MANAGING DIRECTOR DIN NO.00304947



# Amod Agrawal & Associates Chartered Accountants

Limited review report on Quarterly and Year to Date Unaudited Consolidated Financial Results of Ahluwalia Contracts (India) Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Ahluwalia Contracts (India) Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of Ahluwalia Contracts (India) Limited ('hereinafter referred to as 'the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended 30 September 30, 2021 and year to date from April 01, 2021 to September 30, 2021 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ('the Regulation') as amended ('Listing Regulations').
- 2. This statement which is the responsibility of the Holding Company's Management and approved by the Holding 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. 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 Standard on Auditing and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The Statement includes results of the following entities:

Name of the Company	Relationship		
M/s. Dipesh Mining Pvt. Ltd.	Wholly Owned Subsidiary		
M/s. Jiwanjyoti Traders Pvt. Ltd.	Wholly Owned Subsidiary		
M/s. Paramount Dealcomm Pvt. Ltd.	Wholly Owned Subsidiary		
M/s. Prem Sagar Merchants Pvt. Ltd.	Wholly Owned Subsidiary		
M/s. Splendor Distributors Pvt. Ltd.	Wholly Owned Subsidiary		

- 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 aforesaid India Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We did not review the financial information of five wholly owned subsidiaries namely M/s. Dipesh Mining Pvt. Ltd., M/s. Jiwanjyoti Traders Pvt. Ltd., M/s. Paramount Dealcomm Pvt. Ltd., M/s. Prem

Sagar Merchants Pvt. Ltd. & M/s. Splendor Distributors Pvt. Ltd., included in the Statement, whose financial information reflects total assets of Rs. 402.31 lakhs as at 30 September, 2021 and total revenues of Rs. 0.00 lakhs and Rs. 0.00 lakhs, total net loss after tax Rs. 0.80 lakhs and Rs.1.73 lakhs and total comprehensive loss of Rs. 0.80 lakhs and Rs. 1.73 lakhs, for the quarter ended 30 September, 2021 and for the period from 1 April, 2021 to 30 September, 2021 respectively, and net cash flow used in operating activities Rs.1.52 lakhs for the period from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 as considered in the statement. This interim financial information has been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on the Statement, in so far it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: New Delhi

Dated: 13-11-2021

For AMOD AGRAWAL & ASSOCIATES

Firm Registration No. 005780N
Chartered Accountants (awal & Asse

(SMITA GUPTA) PARTNER

M.No. 087061

UDIN: 2108 7061 AAAAAM5449

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