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Statement of Unaudited Financial Results for the quarter and nine months period ended 31 December 2024											
S. No.	Particulars	Standalone			Consolidated					(Rs. in lakhs, except per share detail)	
		Quarter ended 31 December 2024 (Unaudited)	30 September 2024 (Unaudited)	31 December 2023 (Unaudited)	Nine months ended 31 December 2024 (Unaudited)	31 December 2023 (Unaudited)	31 March 2024 (Audited)	Quarter ended 30 September 2024 (Unaudited)	31 December 2023 (Unaudited)	31 December 2024 (Unaudited)	Year ended 31 March 2024 (Audited)
1	Income										
	Revenue from operations	87,310	75,434	75,315	2,36,107	2,07,575	2,91,154	75,669	75,311	2,36,606	2,91,380
	Other income	2,984	3,414	2,290	9,134	5,557	7,619	3,421	2,297	9,193	7,710
	Total Income	90,294	78,848	77,605	2,45,241	2,13,132	2,98,773	79,090	77,608	2,45,799	2,99,090
2	Expenses										
	Cost of materials consumed	53,808	49,607	54,350	1,58,095	1,56,232	2,07,331	49,711	54,285	1,58,064	2,07,312
	Changes in inventories of finished goods and work-in-progress	4,935	2,543	(1,692)	4,237	(11,160)	(4,972)	2,544	(1,691)	4,349	(5,030)
	Employee benefits expense	3,681	3,282	3,338	10,072	8,861	11,888	3,331	3,388	10,220	12,066
	Finance costs	837	903	551	2,473	1,245	2,314	840	552	2,477	2,317
	Depreciation and amortisation expense	708	690	580	2,073	1,627	2,289	699	589	2,101	1,653
	Impairment losses on financial assets	427	10	720	454	1,533	1,523	10	720	454	1,523
	Other expenses	11,405	9,187	8,300	29,576	24,754	35,077	11,068	8,335	29,311	35,184
	Total expenses	75,801	66,222	66,147	2,06,980	1,83,092	2,55,450	66,415	66,178	2,06,976	2,55,696
3	Profit before tax (1-2)	14,493	12,626	11,458	38,261	30,040	43,323	12,675	11,430	38,823	43,394
4	Tax expense										
	Current tax	3,485	3,052	2,651	9,118	7,188	10,973	3,491	2,652	9,143	10,992
	Deferred tax expense / (credit)	293	137	(45)	620	(97)	(414)	290	(46)	612	(418)
	Total tax expense	3,778	3,189	2,606	9,738	7,091	10,559	3,781	2,606	9,755	10,574
5	Profit after tax (3-4)	10,715	9,437	8,852	28,523	22,949	32,764	8,894	8,824	29,068	32,820
6	Other comprehensive income/ (expense) for the period (net of tax)										
	Items that will not be reclassified to profit or loss	-	-	-	-	-	(51)	-	-	-	(51)
	Income tax relating to items that will not be re-classified to profit and loss	-	-	-	-	-	13	-	-	-	13
	Items that will be re-classified to profit or loss	-	-	-	-	-	-	51	67	51	44
	Income tax relating to items that will be re-classified to profit and loss	-	-	-	-	-	-	(13)	(17)	(13)	(5)
7	Total comprehensive income (5+6)	10,715	9,437	8,852	28,523	22,949	32,726	9,520	8,874	29,106	32,796
8	Profit attributable to:										
	(a) Owners of the Company	-	-	-	-	-	-	9,480	8,825	29,066	32,816
	(b) Non-controlling interests*	-	-	-	-	-	-	2	(1)	2	4
9	Other comprehensive income for the period attributable to:										
	(a) Owners of the Company	-	-	-	-	-	-	34	50	34	(24)
	(b) Non-controlling interests	-	-	-	-	-	-	4	-	4	-
10	Total comprehensive income for the period attributable to:										
	(a) Owners of the Company	-	-	-	-	-	-	9,514	8,875	29,100	32,792
	(b) Non-controlling interests*	-	-	-	-	-	-	6	(1)	6	4
11	Paid up equity share capital (face value of Rs. 2 each, fully paid)	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382
12	Other equity as shown in the audited balance sheet as at						1,19,598				1,20,602
13	Earnings per share (fully paid up equity share of Rs. 2 each) (refer note 3)										
	a) Basic earnings per share	9.01	7.93	7.43	23.97	19.27	27.52	7.97	7.41	24.42	27.56
	b) Diluted earnings per share	9.00	7.93	7.43	23.96	19.27	27.52	7.96	7.41	24.41	27.56

*Profit and total comprehensive income attributable to non-controlling interests of Rs. 33,000 has not been disclosed due to rounding off of Rs. into Lakhs for the quarter ended 31 December 2024.

For Action Construction Equipment Limited

VJAY
AGARWAL
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Vijay Agarwal
Chairman & Managing Director

Place : Faridabad
Date : 07 February 2025