

CENTURY EXTRUSIONS LIMITED

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CIN : L27203WB1988PLC043705

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER, 2017

(Rs. in lacs Except EPS)

PARTICULARS	Quarter Ended			Nine Months Ended	
	31-12-2017	30-09-2017	31-12-2016	31-12-2017	31-12-2016
	Un-Audited			Un-Audited	
PART-I					
1 Revenue from operation	6,026.45	5,240.43	4,902.02	17,579.67	14,077.69
2 Other Income	105.19	69.82	51.72	244.63	145.76
3 Total Income from operation (1+2)	6,131.64	5,310.24	4,953.74	17,824.30	14,223.45
4 Expenses					
a) Cost of materials consumed	4,387.36	3,638.13	3,156.41	12,479.74	9,570.14
b) Purchase of stock in trade	-	-	-	-	51.36
c) Changes in Inventories of finished goods, work in progress and stock in trade	293.43	306.40	142.77	578.88	191.49
d) Excise Duty	-	-	522.96	681.39	1,509.20
e) Employee benefits expense	311.35	344.84	286.86	943.30	823.24
f) Finance Cost	150.26	153.53	167.10	473.25	509.70
g) Depreciation and amortisation expense	80.72	85.30	84.80	248.84	251.49
h) Other expenses	811.97	683.00	555.76	2,184.28	1,649.13
Total Expenses	6,035.08	5,211.20	4,916.67	17,589.68	14,172.78
5 Profit(+)/ Loss(-) before exceptional items (3-4)	96.56	99.05	37.07	234.62	50.67
6 Exceptional Items	-	-	-	-	5.59
7 Profit(+)/ Loss(-) before tax (5-6)	96.56	99.05	37.07	234.62	45.08
8 Tax Expenses					
(1) Current tax	-	-	-	-	-
(2) Deferred tax	0.40	17.36	8.78	16.96	8.78
9 Net Profit(+)/ Loss(-) after Tax (7-8)	96.96	81.69	45.85	217.66	53.86
10 Other Comprehensive Income/ (Loss)	1.13	1.10	2.23	2.23	2.23
11 Total Comprehensive Income for the period (IX+X)	98.08	82.79	48.08	219.89	56.09
12 Paid-up equity share capital (Face Value of Rs 1/- each)	800	800	800	800	800
13 Reserves excluding revaluation reserves as per Balance Sheet of previous accounting year	3,110	3,110	3,110	3,110	3,110
14 EPS for the period (Rs.) (not annualised)					
a Basic	0.12	0.10	0.06	0.27	0.07
b Diluted	0.12	0.10	0.06	0.27	0.07

Notes :

- The above results have been reviewed by the Audit Committee at their meeting held on 12th February, 2018 for the quarter ended 31st December 2018 and thereafter were approved by the Board of Directors at their meeting held on 12th February, 2018.
- The Company has two business segments i.e. manufacturing of Aluminium Extruded Products and manufacturing Transmission and Distribution Line Hardware. However, the company does not fall under any of the criteria laid down under AS-17 and hence segment Reporting not applicable.

For CENTURY EXTRUSIONS LTD.

Chairman and
Managing Director



The Statutory Auditors of the Company have carried out a "Limited Review" of the results for the quarter / nine month ended 31st December, 2017. The comparative financial results under Ind AS for the nine month ended 31st December, 2016 has not been reviewed by the statutory auditors, however the management has exercised necessary due diligence to ensure that the financial results provides a true and fair view of the company's affairs.

4 The format for unaudited quarterly results as prescribed vide SEBI circular no. CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI circular dated 5th July, 2016 and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS. The Company has also availed exemption given in para 2.7 read with para 2.6 of SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016 and based on such exemption has not disclosed the figure related to quarter and year ended 31st March, 2017.

5 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company has adopted Ind AS from 1st April, 2017, with a transition date of 1st April, 2016 and accordingly results for the nine month ended 31st December, 2016 have been restated, to comply with the requirement of Ind AS and to make them comparable with those of the current nine month ended 31st December, 2017.

6 The figures of previous period has been regrouped/reclassified, wherever necessary to conform to the classification for the quarter ended 31st December, 2017

Place: Kolkata
Date: 12/02/2018

For Century Extrusions Ltd.
For CENTURY EXTRUSIONS LTD.

Vikram Jhunjhunwala
Chairman and Managing Director
DIN :- 00169833



7 Reconciliation of Profit between IND-AS and Indian GAAP for the quarter and nine month ended 31st December, 2016 is as follows:

Particulars	Quarter ended 31.12.2016 (Rs. in lakhs)	Nine month ended 31.12.2016 (Rs. in lakhs)
Net profit after tax as per Indian GAAP (previous GAAP)	37.86	31.63
Effect of Ind AS convergence		
Rental Income- PV of SD	3.03	3.81
Capital Investment Subsidy transferred from Equity	7.04	21.12
Actuarial Gain	(2.23)	(2.23)
Finance Cost	(0.63)	(1.55)
Rent - PV of SD	(3.35)	(3.05)
Change in depreciation	(0.16)	(0.16)
Tax impact due to Ind AS	4.28	4.28
Net profit/loss from ordinary activities after tax	45.85	53.86
Other Comprehensive Income (net of tax)	2.23	2.23
Total comprehensive income as per Ind AS	48.08	56.09

For Century Extrusions Ltd.
For CENTURY EXTRUSIONS LTD.

Vikram Chunjhunjwala Chairman and
Managing Director
Chairman and Managing Director
DIN :- 00169833

Place: Kolkata
Date: 12/02/2018

