

**CENTURY EXTRUSIONS LIMITED**

Regd. Office : 113 Park Street, N Block, 2nd Floor, Kolkata - 700016

Email: century@centuryextrusions.com; Website: www.centuryextrusions.com

Tel:+91(033) 2229 1012/1291; Telefax: +91(033) 2249 5656

CIN : L27203WB1988PLC043705

**STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH, 2018**

(Rs. in lacs)

	PARTICULARS	Quarter Ended			Year Ended	
		31-03-2018	31-12-2017	31-03-2017	31-03-2018	31-03-2017
		Audited	Un-Audited	Audited	Audited	Audited
	<b>PART-I</b>					
1	Revenue from operation	6,693	6,026	6,140	24,273	20,218
2	Other Income	43	72	46	255	192
3	<b>Total Income from operation (1+2)</b>	<b>6,736</b>	<b>6,099</b>	<b>6,186</b>	<b>24,527</b>	<b>20,409</b>
4	<b>Expenses</b>					
	a) Cost of materials consumed	5,350	4,402	4,833	17,845	14,404
	b) Purchase of stock in trade	-	-	(51)		
	c) Changes in Inventories of finished goods, work in progress and stock in trade	(88)	293	(684)	490	(876)
	d) Excise Duty	(0)	-	654	681	2,163
	e) Employee benefits expense	310	311	327	1,253	1,150
	f) Finance Cost	165	150	186	638	695
	g) Depreciation and amortisation expense	110	81	85	359	337
	h) Other expenses	659	794	741	2,825	2,390
	<b>Total Expenses</b>	<b>6,505</b>	<b>6,032</b>	<b>6,090</b>	<b>24,091</b>	<b>20,263</b>
5	<b>Profit(+)/ Loss(-) before exceptional items (3-4)</b>	<b>231</b>	<b>67</b>	<b>96</b>	<b>436</b>	<b>146</b>
6	Exceptional items	-	-	0		6
7	<b>Profit(+)/ Loss(-) before tax (5-6)</b>	<b>231</b>	<b>67</b>	<b>96</b>	<b>436</b>	<b>141</b>
8	<b>Tax Expenses</b>					
	(1) Current tax	9	-	-	9	-
	(2) Deferred tax	39	(0)	15	56	6
9	<b>Net Profit(+)/ Loss(-) after Tax (7-8)</b>	<b>183</b>	<b>67</b>	<b>81</b>	<b>371</b>	<b>135</b>
10	Other Comprehensive Income/ (Loss)	(10)	1	1	(7)	3
11	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>173</b>	<b>68</b>	<b>81</b>	<b>363</b>	<b>138</b>
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	2,975
14	<b>EPS for the period ( Rs. ) (not annualised)</b>					
a	Basic	0.22	0.09	0.10	0.45	0.17
b	Diluted	0.22	0.09	0.10	0.45	0.17

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## STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS		31-Mar-2018	31-Mar-2017
		Audited	Audited
<b>A ASSETS</b>			
<b>1 Non-Current Assets</b>			
a) Property, Plant & Equipment		2,791	3,033
b) Intangible Assets		4	7
c) Financial Assets			
i) Loans		51	46
ii) Other Financial Assets		17	110
d) Deferred Tax Assets		125	138
e) Other Non-Current Assets		712	500
<b>Sub total Non-Current Assets</b>		<b>3,699</b>	<b>3,834</b>
<b>2 Current Assets</b>			
a) Inventories		2,494	2,869
b) Financial Assets			
i) Trade Receivable		2,944	2,209
ii) Cash & Cash Equivalents		125	69
iii) Bank Balance		193	98
iv) Loans		7	9
v) Other Financial Assets		102	122
c) Current Tax Assets (Net)		-	32
d) Other Current Assets		866	844
<b>Sub total Current Assets</b>		<b>6,729</b>	<b>6,252</b>
<b>TOTAL ASSETS</b>		<b>10,429</b>	<b>10,086</b>
<b>B EQUITY AND LIABILITIES</b>			
<b>1 Shareholder's Funds</b>			
a) Share Capital		800	800
b) Other Equity ( Reserve & Surplus)		3,480	3,120
<b>Sub- total Shareholder's Funds</b>		<b>4,280</b>	<b>3,920</b>
<b>Liabilities</b>			
<b>2 Non-Current Liabilities</b>			
a) Financial Liabilities			
i) Borrowings		295	375
ii) Other Financial Liabilities		31	27
b) Long term provisions		135	118
c) Deferred Tax Liabilities		-	-
<b>Sub-total Non-Current Liabilities</b>		<b>461</b>	<b>520</b>
<b>3 Current Liabilities</b>			
a) Financial Liabilities			
i) Borrowings		3,564	3,201
ii) Trade Payable		1,105	1,635
iii) Other Financial Liabilities		150	228
b) Other current liabilities		822	552
c) Short-term provisions		29	30
d) Current Tax Liabilities (net)		19	-
<b>Sub-total Current Liabilities</b>		<b>5,687</b>	<b>5,646</b>
		<b>10,429</b>	<b>10,086</b>

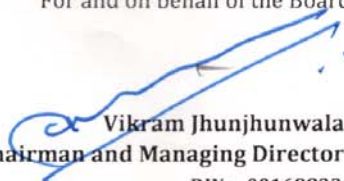
- 1 The above results have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 28th May, 2018.
- 2 The above is an extract of the detailed format of quarterly/annual Results filed with the stock Exchange under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full formats of the Quarterly and Annual Audited financial results are available on the Stock Exchange of BSE at [www.bseindia.com](http://www.bseindia.com), NSE at [www.nseindia.com](http://www.nseindia.com) and on company's website at [www.centuryextrusions.com](http://www.centuryextrusions.com)
- 3 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 Ind AS-108 and hence segment Reporting not applicable.
- 4 The figure of last quarter are the balancing figure between audited figure in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.
- 5 The Company has adopted Indian Accounting Standards from April 1, 2017 and accordingly financial results have been prepared in accordance with the recognition and measurement principles laid down in the accounting standards prescribed under section 133 of the Companies act 2013, read with the relevant rules issued thereunder and the other accounting principles generally accepted in india.

The Ind As complaint financial result for the corresponding quarter and twelve month ended 31st March 2018 have been stated in terms of SEBI circular dated 5th July 2016 and have been subjected to limited review of audit. However the management has exercised necessary due diligence to ensure that the financial results provided a true and fair view of its affairs.

**Reconciliation of Profit between IND-AS and Indian GAAP for the quarter and year ended 31st March, 2017 is as follows:**

Particulars	Quarter ended 31.03.2017 (Rs. in lakhs)	Year ended 31.03.2017 (Rs. in lakhs)
Net profit after tax as per Indian GAAP (previous GAAP)	90.83	122.46
<b>Effect of Ind AS convergence</b>		
Rental Income- PV of SD	1.28	5.09
Capital Investment Subsidy transferred from Equity	7.03	28.16
Provision for Interest Receivables Discounting	(11.51)	(11.51)
Impairment Loss- Trade Recievables (ECL Model)	(4.69)	(4.69)
Actuarial Gain	(0.75)	(2.98)
Finance Cost	(3.27)	(4.82)
Rent - PV of SD	0.94	(2.11)
Change in depreciation	(0.31)	(0.47)
Tax impact due to Ind AS	1.39	5.67
<b>Net profit/loss from ordinary activities after tax</b>	<b>80.94</b>	<b>134.80</b>
Other Comprehensive Income (net of tax)	0.75	2.98
<b>Total comprehensive income as per Ind AS</b>	<b>81.69</b>	<b>137.78</b>

For and on behalf of the Board

  
**Vikram Jhunjunwala**  
 Chairman and Managing Director  
 DIN :- 00169833

Place: Kolkata  
 Date: 28/05/2018