

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 ASSETS AND LIABILITIES

(Rs. in Lacs)

	PARTICULARS	31-Mar-2019	31-Mar-2018
		Audited	Audited
A	ASSETS		
1	Non-Current Assets		
	a) Property, Plant & Equipment	2,433	2,777
	b) Capital work-in-progress	661	14
	c) Intangible Assets	4	4
	d) Financial Assets		
	i) Loans	57	51
	ii) Other Financial Assets	232	17
	e) Deferred Tax Assets	74	125
	f) Other Non-Current Assets	677	712
	Sub total Non-Current Assets	4,138	3,699
2	Current Assets		
	a) Inventories	3,756	2,494
	b) Financial Assets		
	i) Trade Receivable	2,807	2,944
	ii) Cash & Cash Equivalents	289	125
	iii) Bank Balance	113	193
	iv) Loans	4	7
	v) Other Financial Assets	21	102
	c) Current Tax Assets (Net)	-	-
	d) Other Current Assets	1,326	866
	Sub total Current Assets	8,316	6,729
	TOTAL ASSETS	12,454	10,429
B	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	a) Share Capital	800	800
	b) Other Equity (Reserve & Surplus)	3,886	3,480
	Sub- total Shareholder's Funds	4,686	4,280
	Liabilities		
2	Non-Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	657	295
	ii) Other Financial Liabilities	34	31
	b) Long term provisions	112	135
	Sub-total Non-Current Liabilities	803	461
3	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	4,414	3,564
	ii) Trade Payable		
	(a) Total outstanding due to Micro Enterprises and Small Enterprises	1,592	1,103
	(b) Total outstanding due to Creditor other than Micro Enterprises and Small Enterprises	10	2
	iii) Other Financial Liabilities	528	150
	b) Other current liabilities	363	822
	c) Short-term provisions	42	29
	d) Current Tax Liabilities (net)	16	19
	Sub total Current Liabilities	6,965	5,687
	TOTAL LIABILITIES	12,454	10,429



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, 2019

(Rs. in lacs)

	PARTICULARS	Quarter Ended			Year Ended	
		31-03-2019	31-12-2018	31-03-2018	31-03-2019	31-03-2018
		Audited	Un-Audited	Audited	Audited	Audited
	PART-I					
1	Revenue from operation	6,695	6,099	6,693	25,513	24,273
2	Other Income	(8)	23	43	110	255
3	Total Income from operation (1+2)	6,687	6,122	6,736	25,623	24,528
4	Expenses					
	a) Cost of materials consumed	5,294	5,336	5,350	20,392	17,845
	b) Purchase of stock in trade	-	-	-	-	-
	c) Changes in Inventories of finished goods, work in progress and stock in trade	(141)	(666)	(88)	(847)	490
	d) Excise Duty	-	-	-	-	681
	e) Employee benefits expense	342	364	310	1,316	1,253
	f) Finance Cost	201	162	165	699	638
	g) Depreciation and amortisation expense	107	109	110	431	359
	h) Other expenses	806	703	659	3,063	2,825
	Total Expenses	6,609	6,008	6,505	25,054	24,091
5	Profit(+)/ Loss(-) before exceptional items (3-4)	78	114	231	569	437
6	Exceptional Items	4	-	-	4	-
7	Profit(+)/ Loss(-) before tax (5-6)	74	114	231	565	437
8	Tax Expenses					
	(1) Current tax	104	2	9	114	9
	(2) Deferred tax	16	(2)	39	48	56
9	Net Profit(+)/ Loss(-) after Tax (7-8)	(46)	114	183	403	371
10	Other Comprehensive Income/ (Loss)	12	1	(10)	5	(7)
11	Total Comprehensive Income for the period	(34)	115	173	408	364
12	Paid-up equity share capital (Face Value of Rs 1/-	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.)					
a	Basic	(0.04)	0.14	0.22	0.51	0.45
b	Diluted	(0.04)	0.14	0.22	0.51	0.45



1	The above results have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 22nd May, 2019.
2	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.
3	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.
4	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.
5	Post the applicability of Goods and Service Tax (GST) w.e.f July 1, 2017, Revenue from operations are required to be disclosed net of GST in accordance with the requirements of Ind AS. Accordingly, the Revenue from operations for the year ended 31.03.2019 is not comparable with that of corresponding previous year ended 31.03.2018, which is reported inclusive of Excise duty (up to 30.06.2018)
6	Pre Goods & Service Tax (GST), the company was enjoying certain benefits under Industrial Promotion Scheme of State Government. Post GST, pending notification by the State Government, on prudent basis, the company has not recognised any income under the scheme from 1st July 2017 as the amount thereof is presently uncertainable. State Government has not approved the eligibility of the assistance amounting to Rs. 64.66 lacs for the period from April 2017 to June 2017. Being uncertainty over receipt of such amount, the company has also not recognised the same.
7	Comparative figures of the previous period have been regrouped/rearranged wherever necessary.

Place: Kolkata
Date: 22/05/2019

For and on behalf of the Board
For CENTURY EXTRUSIONS LTD.
Chairman and Managing Director:
Vikram Jhunjhunwala
Chairman and Managing Director
DIN :- 00169833



A.K. MEHARIA & ASSOCIATES
Chartered Accountants

2, GARSTIN PLACE, 2ND FLOOR
KOLKATA - 700001
PHONE: 033-22434660/4659
E Mail- akmeharia@gmail.com

Independent Auditor's Report on standalone Quarterly Financial Results and Year to date Results of the Company pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended for the quarter and year ended 31st March, 2019

To the Board of Directors,
Century Extrusions Limited
113, Park Street
Kolkata-700016

1. We have audited the Standalone quarterly Ind AS Financial Results of **Century Extrusions Limited** ("the Company") for the quarter ended 31 March, 2019 and the year to date results for the period from 1st April, 2018 to 31st March 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. These standalone quarterly Ind AS financial results as well as the year to date financial results have been prepared on the basis of the audited financial statement for the year ended 31st March 2019 and the financial results for nine months ended 31st December 2018 which were subject to limited review and are the responsibility of company's management and have been approved by the Board of Directors of the company.
2. Our responsibility is to express an opinion on these financial results based on our audit of the standalone Ind AS financial results as at and the for the year ended 31st March 2019 and our review of the financial results for nine months ended 31st December 2018, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (IndAS-34) for Interim Financial Reporting, prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder, or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India and the relevant requirements of the SEBI regulations.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test



A.K. MEHARIA & ASSOCIATES
Chartered Accountants

2, GARSTIN PLACE, 2ND FLOOR
KOLKATA – 700001
PHONE: 033-22434660/4659
E Mail- akmeharia@gmail.com

basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

4. In our opinion and to the best of our information and according to the explanations given to us, these standalone quarterly Ind AS financial results as well as the year to date results read with notes thereon:
 - i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - ii. give a true and fair view of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2019 as well as year to date results for the period from 1st April, 2018 to 31 March, 2019.
5. These financial results include the results for the quarter ended 31st March, being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto 31st December of the relevant financial year, which were subject to limited review by us as stated in paragraph 1 above, as required under the SEBI regulations. Our opinion is not modified in respect of this matter.

For A. K. MEHARIA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 324666E



A. K. Meharia
Partner
Membership No. 053918
Date: 22.05.2019
Place: Kolkata





'Annexure-3'

May 22, 2019

To, The General Manager, Department of Corporate Services, Bombay Stock Exchange Limited, 1st Floor, New Trading Ring, Rotunda Bldg, P.J. Tower, Dalal Street, Mumbai – 400001 BSE Stock Code: 500083	To, The Listing Department, National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai – 400051 NSE Stock Code: CENTEXT EQ
---	--

Dear Sir/Madam,

Sub:- Declaration pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations

Unit: CENTURY EXTRUSIONS LIMITED

I, Nitesh Kumar Kyal, Chief Financial Officer (CFO) of Century Extrusions Limited (CIN: L27203WB1988PLC043705) having its Registered Office at 113, Park Street, 2nd Floor, 'N' Block, Kolkata-700016 hereby declare that, the Statutory Auditors of the Company, M/s. A. K. Meharia & Associates., Chartered Accountant, Kolkata, Firm Reg. No.324666E have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2019.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended(referred to as the "SEBI Listing Regulations"),

You are requested to acknowledge the aforementioned information and oblige.

Yours faithfully,

For Century Extrusions Limited


Nitesh Kumar Kyal
(Chief Financial Officer)



Century Extrusions Limited

Regd. & Head Office :
113, Park Street
"N" Block, 2nd Floor
Kolkata -700 016 (W.B.), India
Ph. + 91 (033) 2229 1012/1291
Fax : +91 (033) 2249 5656

E.Mail : century@centuryextrusions.com
Website : www.centuryextrusions.com



CIN : L27203WB1988PLC043705

Works :
WBIDC Industrial Growth Centre
Plot No. 7A, Sector 'B' NIMPURA
P.O. : Rakhajungle, Kharagpur - 721 301
Dist. : Paschim Medinipur, West Bengal, India
Ph. : +91 (03222) 233 310/324
Fax : +91 (03222) 233 304
E.mail : works@centuryextrusions.com