

May 23, 2022

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
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Dear Sir/Madam,

Ref: Outcome of Board Meeting dated 23.05.2022

Sub:- Outcome of Board Meeting- Audited Financial Results for the Quarter and Financial Year ended 31st March 2022.

Unit: CENTURY EXTRUSIONS LIMITED

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (referred to as the “SEBI Listing Regulations”), we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e. on 23rd May, 2022 has inter alia, approved and taken on record the following: -

- 1) Standalone Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March 2022.
- 2) Standalone Audited Statement of Assets and Liabilities, as at 31st March 2022.
- 3) Standalone Audited Cash Flow Statement, as at 31st March 2022.
- 4) A copy of the Auditors' Report and declaration on Audit Reports with unmodified opinion are enclosed herewith for your record from the Statutory Auditors of the Company in respect of the aforesaid Financial Results.
- 5) Declaration by the Chief Financial Officer of the Company to the effect that Auditors have submitted their Report with unmodified opinion.
- 6) Appointment of M/s. ALPS & Co. Chartered Accountants, having Firm Registration No. (FRN: 313132E) as the Statutory Auditors of the Company for the term of five consecutive years (For financial year 2022-23 to 2026-27), who shall hold office from the conclusion of the 34th Annual General Meeting (AGM) to be held in the year 2022 till the conclusion of the 39th AGM to be held in the year 2027, subject to the approval of the shareholders of the Company, on such remuneration as may be decided by the Board of Directors in consultation with the Statutory Auditors of the Company. The details required under Regulation 30 of the SEBI Listing Regulations read along with SEBI Circular No. - CIR/CFD/CMD/4/2015 dated 9 th September, 2015 is given herein below..



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



The Meeting of the Board of Directors commenced at 11:30 A.M. and concluded at
07:00 P.M.

This is for your information and record.

Thanking you,

For Century Extrusions Limited

Rohit Kumar

Rohit Kumar
(Company Secretary &
Compliance officer)



Encl.: As above.

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Dear Sir/Madam,

SUB.: Intimation under Regulation 30 and other applicable regulations, if any, of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI-LODR"), this is to inform that the Board of Directors at their meeting held on May 23, 2022, on the recommendation of the Audit Committee, has approved the appointment of M/s. ALPS & Co, Chartered Accountants (ICAI Firm Registration No. 313132E) as Statutory Auditors of the Company and recommended the same for the approval of shareholders at the ensuing Annual General Meeting. M/s. ALPS & Co, vide their consent letter dated May 14, 2022, have confirmed their eligibility for appointment.

On appointment, M/s. ALPS & Co, will hold the office for a term of 5 (five) years from the conclusion of 34th Annual General Meeting of the Company till the conclusion of the 39th Annual General Meeting of the Company.

Details as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 are annexed herewith.

This is for your information and record.

Thanking you,

For Century Extrusions Limited



Rohit Kumar
(Company Secretary &
Compliance officer)



Encl.: As above.

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Details with respect to appointment of Statutory Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015

Appointment of Statutory Auditors:

Sr. No.	Disclosure Requirement	Details
1.	Name of Auditor	M/s. ALPS & Co, Chartered Accountants (ICAI Firm Registration No. 313132E)
2.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment
3.	Date of Appointment, Cessation (as applicable) & term of appointment.	Upon the recommendation of the Audit Committee, the board of directors of the company have approved the Appointment for a term of 5 (five) years (subject to approval of shareholders) from the conclusion of the forthcoming 34th Annual General Meeting till the conclusion of 39th Annual General Meeting.
4.	Brief Profile (In case of appointment)	M/s. ALPS & Co ('the firm ') was constituted on 28 April 1981 as a proprietorship firm subsequently converted into a partnership firm with effect from 01.10.1985. (ICAI Firm Registration No. 313132E). The registered office of the firm is at 310 Todi Chambers, 2 Lalbazar Street, Kolkata-700001 registered with the Institute of Chartered Accountants of India. It is primarily engaged in providing, audit and assurance services to its clients and has valid Peer Review Certificate.

Thanking you,
Your Faithfully,
For **Century Extrusions Limited**

Rohit Kumar
(Company Secretary &
Compliance officer)



Encl.: As above.

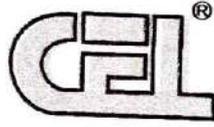
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Sub:- Declaration in respect of the Auditor's Report with unmodified opinion(s) pursuant to Regulation 33(3) (d) of the SEBI Listing Regulations, 2015.

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (referred to as the “SEBI Listing Regulations”), also vide SEBI Circular No. CIR/CFD/CMD/56/2016, dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. A. K. Meharia & Associates. Chartered Accountants, Kolkata (Firm Reg. No. 324666E) have issued the Audit Reports with unmodified opinion for the Audited Financial Results of the Company for the Quarter and Financial Year ended **31st March 2022**.

You are requested to acknowledge the afore-mentioned information and oblige.

Yours faithfully,

For Century Extrusions Limited

Nitesh Kumar Kyal
(Chief Financial Officer)



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INDEPENDENT AUDITORS' REPORT

**The Board of Directors of
Century Extrusions Limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Century Extrusions Limited ("the Company") for the year ended March 31, 2022 and the notes thereon (hereinafter referred to as the "Financial Results") attached herewith, being compiled by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). The financial results have been initialled by us for the purpose of identification.

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net loss for the year ended March 31, 2022 and other comprehensive income and other financial information for the year ended on that date.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the standalone financial results.



Management’s Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements. The Company’s Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit for the year ended March 31, 2021 and other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company’s financial reporting process.

Auditors’ Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our qualified opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



A.K. MEHARIA & ASSOCIATES

Chartered Accountants

2, GARSTIN PLACE, 2ND FLOOR

KOLKATA – 700001

PHONE: 033-22434660/4659

E Mail- akmeharia@gmail.com

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing an opinion whether the company has adequate internal financial controls with respect to financial statements in place and the operating effectiveness of such controls but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



A.K. MEHARIA & ASSOCIATES

Chartered Accountants

2, GARSTIN PLACE, 2ND FLOOR

KOLKATA – 700001

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- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

These standalone financial results include the results for the quarter ended March 31, being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto December 31 of the relevant financial year. These figures were subject to limited review by us as required under the Listing Regulations.

Our opinion is not modified in respect of the matter stated above.

For A. MEHARIA & ASSOCIATES
Chartered Accountants
Firm's ICAI Regn. No. 324666E



(A.K.Meharia)
Partner

Membership No. 053918
UDIN NO. 22053918AJLAFM8177

Dated: 23rd day of May, 2022



CENTURY EXTRUSIONS LIMITED

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 CIN: L27203WB1900PLC043705

STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	(Rs. in Lacs)	
	11-Mar-2022 Audited	11-Mar-2021 Audited
A ASSETS		
1 Non-Current Assets	2,417	2,522
a) Property, Plant & Equipment		39
b) Capital Works-in-progress	257	309
c) Right in Case Assets	3	4
d) Intangible Assets		
e) Financial Assets	30	74
f) Loans	27	25
g) Other Financial Assets	16	24
h) Deferred Tax Assets (Net)	684	696
i) Other Non-Current Assets		
Sub total Non-Current Assets	3,434	3,693
2 Current Assets	4,261	3,347
a) Inventories		
b) Financial Assets	28	
c) Investment	1,603	2,436
d) Trade Receivable	11	858
e) Cash & Cash Equivalents	277	272
f) Other Bank Balances	11	12
g) Loans	104	71
h) Other Financial Assets	953	963
i) Other Current Assets		
Sub total Current Assets	10,248	7,959
TOTAL ASSETS	13,682	11,652
B EQUITY AND LIABILITIES		
1 Equity	800	800
a) Share Capital	5,124	4,487
b) Other Equity (Reserve & Surplus)	5,924	5,287
Total Equity		
Liabilities		
2 Non-Current Liabilities		
a) Financial Liabilities	1,262	607
b) Borrowings	104	161
c) Other Financial Liabilities	65	100
d) Long term provisions		
Sub-total Non-Current Liabilities	1,431	868
3 Current Liabilities		
a) Financial Liabilities	3,154	3,101
b) Borrowings		
c) Trade Payable		
Total outstanding dues of micro enterprises and small enterprises		1
d) Short term dues of creditors other than micro enterprises and small enterprises	2,275	1,445
e) Other Financial Liabilities	174	422
f) Other current liabilities	473	375
g) Other current liabilities	73	62
h) Long term provisions		
i) Income Tax Liabilities (net)	178	91
Sub-total Current Liabilities	6,327	5,497
Total Liabilities	13,682	11,652

For Century Extrusions Ltd.



Vikram Jhunjhunwala
 Chairman and Managing Director
 DIN :- 00169833

Place: Kolkata
 Date: 23/05/2022

CENTURY EXTRUSIONS LIMITED

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022

	PARTICULARS	Quarter Ended			Year Ended	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
		Audited	Unaudited	Audited	Audited	Audited
PART - A						
1	Revenue from operation	9,892	8,414	6,460	32,246	18,731
2	Other Income	31	15	6	71	111
3	Total Income from operation (1+2)	9,933	8,429	6,466	32,317	18,841
4	Expenses					
	a) Cost of materials consumed	8,548	6,539	5,552	26,417	13,784
	b) Changes in inventories of finished goods, work in progress and stock in trade	(808)	49	(703)	(932)	(47)
	c) Employee benefits expense	334	355	363	1,395	1,218
	d) Finance Cost	195	189	199	760	744
	e) Depreciation and amortisation expense	78	72	115	339	509
	f) Other expenses	1,251	1,064	640	1,773	2,331
	Total Expenses	9,603	8,268	6,166	31,452	18,531
5	Profit (+) / Loss (-) before exceptional items (3-4)	330	161	300	865	313
6	Exceptional Items					
7	Profit (+) / Loss (-) before tax (5-6)	330	161	300	865	313
8	Tax Expenses					
	(1) Current tax	108	45	115	247	118
	(2) Deferred tax	(36)	13	(56)	1	(23)
9	Net Profit (+) / Loss (-) after Tax (7-8)	258	103	241	617	218
10	Other Comprehensive Income / (Loss)	(9)	15	35	20	26
11	Total Comprehensive Income for the period (IX+X)	249	118	276	637	244
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					
14	EPS for the period (RS.) (not annualised)					
a	Basic	0.32	0.13	0.30	0.77	0.27
b	Diluted	0.32	0.13	0.30	0.77	0.27

Place: Kolkata
Date: 23/05/2022



For Century Extrusions Ltd

Vikram Jhunjhunwala
Chairman and Managing Director
DIN : 00169833

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STATEMENT OF AUDITED CASH FLOW FOR YEAR ENDED 31ST MARCH, 2022

	(Rs. in Lacs)	
	For the year ended on 31st March 2022	For the year ended on 31st March 2021
A CASH FLOW FROM OPERATING ACTIVITIES	865	113
Profit/(Loss) Before Tax		
Adjustment for:		
Depreciation	119	509
Profit / Loss on Sale of Investment	(2)	
Provision for expected credit loss	9	(7)
Liabilities written back	(30)	
Fair Value Adjustment	(110)	(61)
	<u>206</u>	<u>441</u>
Interest Paid	760	744
Less: Interest Received	(30)	(24)
Operating Profit Before Working Capital Changes	1801	1474
Adjustment for:		
Trade and Other Receivables	(2212)	129
Inventories	(913)	3
Trade Payables and Provisions	691	632
Cash Generated from Operations	(633)	2238
Income Tax Paid	(160)	(66)
Extraordinary Items Paid		
Net Cash from Operating Activities	<u>(793)</u>	<u>2172</u>
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	(39)	-
Sale Proceeds of Investment	16	-
(Purchase) / Sale of Fixed Assets	312	(148)
Interest Received	36	22
Net Cash generated/ (Used) in Investing Activities	<u>325</u>	<u>(126)</u>
C CASH FLOW FROM FINANCIAL ACTIVITIES		
Proceeds / (Repayment) of Long Term Borrowings	655	(7)
Proceeds / (Repayment) of Short Term Borrowings	(225)	(321)
Repayment of lease liabilities	(51)	(42)
Interest Paid	(754)	(746)
Net Cash Used in Financing Activities	<u>(375)</u>	<u>(1116)</u>
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	(843)	930
Cash and Cash Equivalents Opening Balance:		
Cash and Bank Balance	1130	200
Cash and Cash Equivalents Closing Balance:		
Cash and Bank Balance	<u>287</u>	<u>1130</u>

For Century Extrusions Ltd.

Vikram Jhunjhunwala
 Chairman and Managing Director
 DIN : 00169833



Pince, Kolkata
 Date: 21/05/2022

CENTURY EXTRUSIONS LIMITED

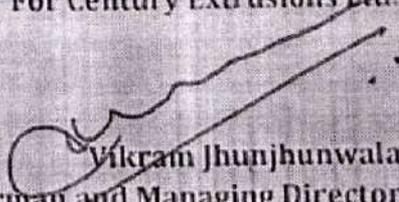
Notes:

1. The above results have been reviewed by the Audit Committee at their meeting held on 23rd May, 2022 for the quarter and year ended 31st March 2022 and thereafter were approved by the Board of Directors at their meeting held on 23rd May, 2022.
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 above is an extract of the detailed format of quarterly results filed with the Stock Exchange under regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of the quarterly results are available on the Stock Exchange of BSE at www.bseindia.com, NSE at www.nseindia.com and on company's website at www.centuryextrusions.com
4. Ind AS 115, Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after April 1, 2018, replaces the existing revenue recognition requirements. As per the assessment of the Company, on adoption of Ind AS 115, there is a decrease in the profit of the Company by Rs. 25 lakhs for the year ended 31st March 2022.
5. The figures of the last quarter are the balancing figures between audited figures in respect of full financial year upto 31st March 2022 and the unaudited published year to date figures upto 31st December 2021 being the dates of the end of the third quarter of financial year respectively which were subject to limited review.
6. The Company has opted to apply concessional rate of tax as per the provision of Section 115BAA of the Income Tax Act, 1961, made effective for Financial Year 2021-22. Accordingly the provision for Income Tax and Deferred Tax balances have been recorded / remeasured using the new tax rate and the resultant impact is recognised in the statement of Profit and Loss for the current period.

Place: Kolkata
Date: 23/05/2022



For Century Extrusions Ltd.


Vikram Jhunjunwala
Chairman and Managing Director
DIN :- 00169833