# A.K. MEHARIA & ASSOCIATES

Chartered Accountants

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

#### **Review Report**

To The Board of Directors Century Extrusions Limited

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Century Extrusions Limited ("the Company") for the quarter and period ended 30<sup>th</sup> June, 2018 ("the Results"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 which has been initialled by us for the purposes of identification.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurances as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, we report that nothing has come to our attention that causes us to believe that the accompanying statement of the Results prepared in accordance with applicable Companies (Indian Accounting Standards) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A. K. MEHARIA & ASSOCIATES Chartered Accountants FRN: 324666E

(A..K. MEHARIA) Partner M. No. 053918

Kolkata Dated: 11<sup>th</sup> August, 2018



### 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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE, 2018 (Rs. in lacs Except EPS)

100	STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER Quarter				lacs Except EPS) Twelve Months Ended
	ARTICULARS	30-06-2018 31-03-2018		30-06-2017	31-03-2018
PA		Un-Audited	Audited	Un-Audited	Audited
-			( Section 2.1)		
PP	ART-I				
		5,990.00	6,693.00	6,313.00	24,273.00
Re	evenue from operation	0,111	A level 194 13	70.00	255.00
	her Income	44.00	43.00	70.00	200100
		6,034.00	6,736.00	6,383.00	24,528.00
Т	otal Income from operation (1+2)	0,034.00	41.5		
	the second s	ALL THE REAL PROPERTY.	0.0	4,454.00	17,845.00
E	xpenses ) Cost of materials consumed	4,652.00	5,350.00	4,434.00	
	p have of stock in trade	(82.00)	(88.00)	(21.00)	490.00
C	Changes in Inventories of finished goods, work in	(02.00)	and a	101.00	681.00
p	rogress and stock in trade			681.00 287.00	1,253.00
d	) Excise Duty	281.00	310.00		638.00
e	) Employee benefits expense	159.00	165.00		359.00
f	) Finance Cost ;) Depreciation and amortisation expense	100.00	110.00		2,826.00
E	) Other expenses	761.00	659.00	091.00	_,
ľ	i) Other expenses	5,871.00	6,506.00	6,344.00	24,092.00
	Total Expenses				436.00
-	Profit(+)/ Loss(-) before exceptional items ( 3-4 )	163.00	230.00	, 5,	
5					
6	Exceptional Items	163.00	230.00	39.00	436.00
7	Profit(+)/ Loss(-) before tax (5-6)	100.00			
8	Tax Expenses	7.50	9.0	0 -	9.00
0	(1) Current tax	6.00			56.0
	(2) Deferred tax	0.00			
		149.50	182.0	0 39.00	371.0
9	Net Profit(+)/ Loss(-) after Tax (7-8)				(7.0
	1(1 223)	(8.00	)) (10.0	0) -	
10	Other Comprehensive Income/ (Loss)	141.5	0 172.0	39.0	0 364.0
11	Total Comprehensive Income for the period (IX+X)	141.5			
					80
	Paid-up equity share capital (Face Value of Rs 1/- each)	80	0 80	00 80	
12					3,1
13	Reserves excluding revaluation reserves as per Balance Sheet of previous accounting year		3,1	10 3,13	51 5,1
	I and (De ) (not annualiscu)	List and	0	23 0.0	0.4
14		0.1		23 0.0 23 0.0	
a b	Basic Diluted	0.1	19 0.	23 0.0	

## **CENTURY EXTRUSIONS LIMITED**

#### Notes :

- The above results have been reviewed by the Audit Committee at their meeting held on 11th August, 2018 for the quarter 1 ended 30th June 2018 and thereafter were approved by the Board of Directors at their meeting held on 11th August, 2018.
- The Company has two business segments i.e. manufacturing of Aluminium Extruded Products and manufacturing 2 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.
- The above is an extract of the detailed fromat of quarterly results filed with the Stock Exchange under regulation 33 of 3 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
- The figures of the quarter ended June 30, 2017 have not been audited but have been subject to limited review by the 4 Statutory Auditor. The figures for the quarter ended 31st March 2018 as reported in these financial results are the balancing figured between audited figures in respect of the full previous financial year ended 31st March 2018 and the published year to date figures upto the third quarter ended 31st December 2017 which had only been reviewed and not subjected to audit.
- Ind AS 115, Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after April 1, 5 2018, replaces the existing revenue recognition requirements. As per the assessment of the Company, on adoption of Ind AS 115, there is a impact of Rs. 31 lakhs on the profit of the Company for the three month ended June 2018.
- The figures of previous period has been regrouped/reclassified, wherever necessary to conform to the classification for 6 the quarter ended 30th June 2018.

For Century Extrusions Ltd.

Vikram Jhunjhunwala Chairman and Managing Director DIN :- 00169833

Place: Kolkata Date: 11/08/2018