

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 AND HALF YEAR ENDED 30TH SEPTEMBER, 2019

(Rs. in Lacs Except EPS)

PARTICULARS	Quarter Ended			Six Months Ended		Previous Year Ended
	30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	31-03-2019
	Un-Audited			Un-Audited		Audited
PART-I						
1 Revenue from operation	5,171	5,883	6,729	11,054	12,719	25,513
2 Other Income	34	32	51	66	95	110
3 Total Income from operation (1+2)	5,205	5,915	6,780	11,120	12,814	25,623
4 Expenses						
a) Cost of materials consumed	3,721	3,883	5,110	7,604	9,762	20,392
b) Changes in Inventories of finished goods, work in progress and stock in trade	12	664	42	676	(40)	(847)
c) Excise Duty	-	-	-	-	-	-
d) Employee benefits expense	343	340	329	683	610	1,316
e) Finance Cost	146	179	177	325	336	699
f) Depreciation and amortisation expense	119	136	115	255	215	431
g) Other expenses	735	644	793	1,379	1,554	3,063
Total Expenses	5,076	5,846	6,566	10,922	12,437	25,054
5 Profit(+)/ Loss(-) before exceptional items (3-4)	129	69	214	198	377	569
6 Exceptional Items	-	-	-	-	-	4
7 Profit(+)/ Loss(-) before tax (5-6)	129	69	214	198	377	565
8 Tax Expenses						
(1) Current tax	40	15	-	55	8	114
(2) Deferred tax	21	6	28	27	34	48
9 Net Profit(+)/ Loss(-) after Tax (7-8)	68	48	186	116	336	403
10 Other Comprehensive Income/ (Loss)	2	1	-	3	(8)	5
11 Total Comprehensive Income for the period (IX+X)	70	49	186	119	328	408
12 Paid-up equity share capital (Face Value of Rs 1/- each)	800	800	800	800	800	800
13 Reserves excluding revaluation reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	3,110
14 EPS for the period (Rs.) (not annualised)						
a Basic	0.09	0.06	0.23	0.15	0.42	0.50
b Diluted	0.09	0.06	0.23	0.15	0.42	0.50

Place: Kolkata
Date: 12/11/2019For Century Extrusions Ltd.
For CENTURY EXTRUSIONS LTD.

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

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STATEMENT OF UNAUDITED CASH FLOW FOR HALF YEAR ENDED 30TH SEPTEMBER, 2019

	For the half year ended on 30th September 2019	For the half year ended on 30th September 2018
(Rs. in Lacs)		
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) Before Tax :	198	377
Adjustment for :		
Industrial Promotion Assistance	-	(32)
Depreciation	255	215
Employee Benefit Obligation	255	183
Interest Paid	258	281
Less : Interest Received	(12)	(6)
Operating Profit Before Working Capital Changes	700	834
Adjustment for :		
Trade and Other Receivables	973	(315)
Inventories	592	129
Trade Payables and Provisions	(576)	420
Cash Generated from Operations	1689	1068
Income Tax Paid	(67)	(1)
Extraordinary Items Paid	0	-
Net Cash from Operating Activities	1621	1067
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(277)	(96)
Sale/Adjustment of Fixed Assets	0	0
Interest Received	12	97
Net Cash Used in Investing Activities	(265)	1
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
Proceeds from Long Term Borrowings	(6)	226
Proceeds/ (Repayment) of Short Term Borrowings	(1308)	(1120)
Interest Paid	(262)	(284)
Net Cash Used in Financing Activities	(1577)	(1178)
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	(221)	(109)
Cash and Cash Equivalents Opening Balance:		
Cash and Bank Balance	401	317
Cash and Cash Equivalents Closing Balance:		
Cash and Bank Balance	180	208

Place: Kolkata
Date: 12/11/2019



For Century Extrusions Ltd.
 For CENTURY EXTRUSIONS LTD.
 Chairman and
 Managing Director
 Vikram Jhunjhunwala
 Chairman and Managing Director
 DIN :- 00169833

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STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2019

(Rs. in Lacs)

PARTICULARS	30-Sep-2019	31-Mar-2019
	Unaudited	Audited
A ASSETS		
1 Non-Current Assets		
a) Property, Plant & Equipment	2,869	2,433
b) Capital Work-in-progress	365	661
c) Intangible Assets	4	4
d) Financial Assets		
i) Loans	63	57
ii) Other Financial Assets	242	232
e) Deferred Tax Assets	42	74
f) Other Non-Current Assets	677	677
Sub total Non-Current Assets	4,261	4,138
2 Current Assets		
a) Inventories	3,164	3,756
b) Financial Assets		
i) Trade Receivable	2,034	2,807
ii) Cash & Cash Equivalents	47	289
iii) Other Bank Balances	133	113
iv) Loans	4	4
v) Other Financial Assets	30	21
c) Income Tax Assets (Net)	117	-
d) Other Current Assets	1,102	1,326
Sub total Current Assets	6,630	8,316
TOTAL ASSETS	10,892	12,454
B EQUITY AND LIABILITIES		
1 Equity		
a) Share Capital	800	800
b) Other Equity (Reserve & Surplus)	4,134	3,886
Total Equity	4,934	4,686
Liabilities		
2 Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	651	657
ii) Other Financial Liabilities	127	34
b) Long term provisions	112	112
Sub-total Non-Current Liabilities	890	803
3 Current Liabilities		
a) Financial Liabilities		
i) Borrowings	3,106	4,414
ii) Trade Payable		
total outstanding dues of micro enterprises and small enterprises	7	10
total outstanding dues of creditors other than micro enterprises and small enterprises	1,050	1,592
iii) Other Financial Liabilities	537	528
b) Other current liabilities	340	363
c) Short-term provisions	28	42
d) Income Tax Liabilities (net)	-	16
Sub-total Current Liabilities	5,068	6,965
Total Liabilities	10,892	12,454

Place: Kolkata
Date: 12/11/2019

For CENTURY EXTRUSIONS LTD.

Chairman
Vikram Jhunjhunwala
Chairman and Managing Director
DIN :- 00169833

CENTURY EXTRUSIONS LIMITED

Notes :

1	The above results have been reviewed by the Audit Committee at their meeting held on 12th November, 2019 for the quarter and half year ended 30th September 2019 and thereafter were approved by the Board of Directors at their meeting held on 12th November, 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 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	The Ministry of Corporate Affairs (MCA) has notified Ind AS 116 "Leases", which is effective for accounting periods beginning on or after 1 April, 2019. The Company has transitioned to Ind AS 116 with effect from 1 April, 2019 using 'modified retrospective approach' and accordingly previous period information has not been reinstated. Under this approach, the Company has recognised lease liabilities and corresponding equivalent right-of-use assets . In the statement of profit and loss for the current quarter, operating lease expenses which were recognised as other expenses in previous periods is now recognised as depreciation expense for the right-of-use asset and finance cost for interest accrued on lease liability. The application of IND AS-116 did not have any significant impact in the financial results of the Company.
5	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 impact of Rs. 18 lakhs on the profit of the Company for the half year ended 30th September 2019.

Place: Kolkata
Date: 12/11/2019

For Century Extrusions Ltd.
For CENTURY EXTRUSIONS LTD.
Vikram Jhunjhunwala
Chairman and Managing Director
DIN :- 00169833



ANNEXURE-4

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 REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF CENTURY EXTRUSIONS LIMITED THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS

To
The Board of Directors of
CENTURY EXTRUSIONS LIMITED

We have reviewed the accompanying statement of unaudited financial results of Century extrusions Limited ("the Company") for the quarter ended September 30, 2019 and year to date for the period from April 01, 2019 to September 30, 2019 ("the Statement"). Attention is drawn to the fact that figures for cash flows for the corresponding period from April 01, 2018 to September 30, 2018 as reported in these unaudited standalone financial results have been approved by the Board of Directors of the Company, but have been subjected to review. 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 5th 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, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



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

UDIN NO. 19053918AAAAGC9210

Kolkata
Dated: 12th November, 2019

