

ANNEXURE-1

CENTURY EXTRUSIONS LIMITED

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

CIN : L27203WB1988PLC043705

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE, 2019

(Rs. in Lacs except EPS)

	PARTICULARS	Quarter Ended			Twelve Months Ended
		30-06-2019	31-03-2019	30-06-2018	31-03-2019
		Un-Audited	Audited	Un-Audited	Audited
1	PART-I				
1	Revenue from operation	5,883.00	6,695.00	5,990.00	25,513.00
2	Other Income	32.00	(8.00)	44.00	110.00
3	Total Income from operation (1+2)	5,915.00	6,687.00	6,034.00	25,623.00
4	Expenses				
	a) Cost of materials consumed	3,883.00	5,294.00	4,652.00	20,392.00
	b) Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	664.00	(141.00)	(82.00)	(847.00)
	c) Employee benefits expense	340.00	342.00	281.00	1,316.00
	d) Finance Cost	179.00	201.00	159.00	699.00
	e) Depreciation and amortisation expense	136.00	107.00	100.00	431.00
	f) Other expenses	644.00	806.00	761.00	3,063.00
	Total Expenses	5,846.00	6,609.00	5,871.00	25,054.00
5	Profit(+)/ Loss(-) before exceptional items (3-4)	69.00	78.00	163.00	569.00
6	Exceptional Items	-	4.00	-	4.00
7	Profit(+)/ Loss(-) before tax (5-6)	69.00	74.00	163.00	565.00
8	Tax Expenses				
	(1) Current tax	15.00	104.00	7.50	114.00
	(2) Deferred tax	6.00	16.00	6.00	48.00
9	Net Profit(+)/ Loss(-) after Tax (7-8)	48.00	(46.00)	149.50	403.00
10	Other Comprehensive Income/ (Loss)	1.00	12.00	(8.00)	5.00
11	Total Comprehensive Income for the period (IX+X)	49.00	(34.00)	141.50	408.00
12	Paid-up equity share capital (Face Value of Rs 1/- each)	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	0.06	(0.06)	0.19	0.50
b	Diluted	0.06	(0.06)	0.19	0.50

For CENTURY EXTRUSIONS LTD.

Chairman and
Managing Director

CENTURY EXTRUSIONS LIMITED

Notes :

1	The above results have been reviewed by the Audit Committee at their meeting held on 12th August, 2019 for the quarter ended 30th June 2019 and thereafter were approved by the Board of Directors at their meeting held on 12th August, 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 Statutory Auditors of the Company have carried out a "Limited Review" of the results for the quarter ended 30th June 2019. The comparative financial results under Ind AS for the quarter ended 30th June, 2018 has not been reviewed by the statutory auditors, however the management has exercised necessary due diligence to ensure that the financial results provides a true and fair view of the company's affairs.
4	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
5	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.
6	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 for the three month ended June 2019 to the extent of Rs. 8 Lacs.
7	The figures of previous period has been regrouped/reclassified, wherever necessary to conform to the classification for the quarter ended 30th June 2019.

Place: Kolkata
Date: 12/08/2019

For Century Extrusions Ltd.
For CENTURY EXTRUSIONS LTD.

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



A. K. MEHARIA & ASSOCIATES
Chartered Accountants

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LIMITED REVIEW REPORT


Unaudited standalone quarterly results Review report to **Century Extrusions Limited**.

We have reviewed the accompanying statement of unaudited financial results of **Century Extrusions Limited** (Name of the Company) for the period ended 30th June, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these 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 provide 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 Accountant
Firm Reg. No. 324666E


A. K. Meharia
Partner
Membership No. 053918



Place: Kolkata
Dated: 12th August, 2019.

UDIN: 19053918AAAADX8923