



November 09, 2023

<b>To, The General Manager, Department of Corporate Services, BSE Limited, 1st Floor, New Trading Ring, Rotunda Bldg, P.J. Tower, Dalal Street, Mumbai – 400001 Scrip Code: 500083</b>	<b>To, The Listing Department, National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai – 400051 Symbol: CENTEXT EQ</b>
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**Ref: Outcome of Board Meeting held on 09.11.2023**

**Sub: - Outcome of Board Meeting- Un-Audited Financial Results for the Quarter and Half year ended on 30<sup>th</sup> September, 2023**

**Unit: CENTURY EXTRUSIONS LIMITED**

Respected Sir/Madam,

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 **9<sup>th</sup> November, 2023** has inter alia, approved and taken on record the following: -

1. Standalone Unaudited Financial Results for the Quarter and Half year ended on 30<sup>th</sup> September, 2023, Statement of Assets and Liabilities as at 30<sup>th</sup> September, 2023 and Cash Flow Statement of the Company for the Half year ended on 30<sup>th</sup> September, 2023 along with Limited Review Report for the Quarter and Half year ended on 30<sup>th</sup> September, 2023 (“**Annexure 1**”).

The Meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 3:15 P.M.

## Century Extrusions Limited

Regd. & Head Office :  
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“N” Block, 2nd Floor  
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Fax : +91 (033) 2249 5656  
E.Mail : century@centuryextrusions.com  
Website : www.centuryextrusions.com



Works :  
WBIIDC 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

CIN : L27203WB1988PLC043705



This is for your information and record.

Thanking you,  
For **Century Extrusions Limited**

**RAJAN**  
**SINGH**

Digitally signed  
by RAJAN SINGH  
Date: 2023.11.09  
15:15:52 +05'30'

**Rajan Singh**  
**(Company Secretary &  
Compliance Officer)**

*Encl.: As above*

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**Independent Auditors' Review Report**

**The Board of Directors  
Century Extrusions Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Century Extrusions Limited** ("the Company") for the quarter and half year ended September 30, 2023 ("the Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. We have initialed the Statement for identification purposes only.
2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS - 34") notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is free from 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of the unaudited financial results read with notes thereon, prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Kolkata  
Dated: 09<sup>th</sup> November, 2023

For ALPS & CO.  
Chartered Accountants  
Firm's Registration No. 313132E

(A. K. KHETAWAT)  
Partner

M. NO. 052751  
UDIN No. 23052751BGQJPJ5605

# CENTURY EXTRUSIONS LIMITED

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CIN : L27203WB1988PLC043705

## STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS		(Rs. in Laacs)	
		30-Sep-2023	31-Mar-2023
		Unaudited	Audited
<b>A ASSETS</b>			
<b>1 Non-Current Assets</b>			
a) Property, Plant & Equipment		2,143	2,246
b) Capital Work-in-progress		52	13
c) Intangible Assets		3	3
d) Right of use Assets		180	205
<b>e) Financial Assets</b>			
i) Loans		31	33
ii) Other Financial Assets		6	6
f) Deferred Tax Assets (Net)		28	26
g) Other Non-Current Assets		674	675
<b>Sub total Non-Current Assets</b>		<b>3,117</b>	<b>3,208</b>
<b>2 Current Assets</b>			
a) Inventories		4,087	3,279
<b>b) Financial Assets</b>			
i) Trade Receivable		4,023	3,419
ii) Cash & Cash Equivalents		287	806
iii) Other Bank Balances		331	261
iv) Loans		11	10
v) Other Financial Assets		175	23
d) Current Tax Assets (Net)		-	3
d) Other Current Assets		2,146	2,281
<b>Sub total Current Assets</b>		<b>11,060</b>	<b>10,082</b>
<b>TOTAL ASSETS</b>		<b>14,177</b>	<b>13,290</b>
<b>B EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
a) Share Capital		800	800
b) Other Equity ( Reserve & Surplus)		6,221	5,715
<b>Total Equity</b>		<b>7,021</b>	<b>6,515</b>
<b>Liabilities</b>			
<b>2 Non-Current Liabilities</b>			
<b>a) Financial Liabilities</b>			
i) Borrowings		575	711
ii) Other Financial Liabilities		72	40
b) Long term provisions		33	33
<b>Sub-total Non-Current Liabilities</b>		<b>680</b>	<b>784</b>
<b>3 Current Liabilities</b>			
<b>a) Financial Liabilities</b>			
i) Borrowings		3,561	3,958
ii) Trade Payable			
total outstanding dues of micro enterprises and small enterprises		-	-
total outstanding dues of creditors other than micro enterprises and sm		1,327	1,197
iii) Other Financial Liabilities		78	132
b) Other current liabilities		1,141	491
c) Short-term provisions		230	213
d) Current Tax Liabilities (net)		139	-
<b>Sub-total Current Liabilities</b>		<b>6,476</b>	<b>5,991</b>
<b>Total Liabilities</b>		<b>14,177</b>	<b>13,290</b>

For CENTURY EXTRUSIONS LTD.



Chairman and  
Managing Director

**CENTURY EXTRUSIONS LIMITED**

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CIN : L27203WB1988PLC043705

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023**

(Rs. in lacs Except EPS)

	PARTICULARS	Quarter Ended			Six Months Ended		Previous Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Un-Audited			Un-Audited		Audited
	<b>PART-I</b>						
1	Revenue from operation	9,567	9,169	9,591	18,736	19,192	37,201
2	Other Income	8	21	(8)	29	15	35
3	<b>Total Income from operation (1+2)</b>	<b>9,575</b>	<b>9,190</b>	<b>9,583</b>	<b>18,765</b>	<b>19,207</b>	<b>37,236</b>
4	<b>Expenses</b>						
	a) Cost of materials consumed	7,599	7,245	7,537	14,844	14,991	28,969
	b) Changes in Inventories of finished goods, work in progress and stock in trade	(211)	(12)	(19)	(223)	44	254
	c) Employee benefits expense	415	372	409	787	814	1,576
	d) Finance Cost	239	207	238	446	445	891
	e) Depreciation and amortisation expense	69	73	70	142	177	305
	f) Other expenses	1,151	1,028	1,145	2,179	2,226	4,230
	<b>Total Expenses</b>	<b>9,262</b>	<b>8,913</b>	<b>9,380</b>	<b>18,175</b>	<b>18,697</b>	<b>36,225</b>
5	<b>Profit(+)/ Loss(-) before exceptional items (3-4)</b>	<b>313</b>	<b>277</b>	<b>203</b>	<b>590</b>	<b>510</b>	<b>1,011</b>
6	Exceptional Items	-	-	-	-	-	147
7	<b>Profit(+)/ Loss(-) before tax (5-6)</b>	<b>313</b>	<b>277</b>	<b>203</b>	<b>590</b>	<b>510</b>	<b>864</b>
8	<b>Tax Expenses</b>						
	(1) Current tax	80	74	50	154	130	288
	(2) Deferred tax	-	-	(1)	-	(3)	(21)
9	<b>Net Profit(+)/ Loss(-) after Tax (7-8)</b>	<b>233</b>	<b>203</b>	<b>154</b>	<b>436</b>	<b>383</b>	<b>597</b>
10	Other Comprehensive Income/ (Loss)	(1)	(2)	6	(3)	11	(6)
11	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>232</b>	<b>201</b>	<b>160</b>	<b>433</b>	<b>394</b>	<b>591</b>
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	-	-	-	-	-	5,715
14	<b>EPS for the period (Rs.) (not annualised)</b>						
a	Basic	0.29	0.25	0.19	0.55	0.48	0.75
b	Diluted	0.29	0.25	0.19	0.55	0.48	0.75

Place: Kolkata  
Date: 09/11/2023



For Century Extrusions Ltd.

*Vikram Jhunjhunwala*  
Chairman and Managing Director  
DIN :- 00169833

# CENTURY EXTRUSIONS LIMITED

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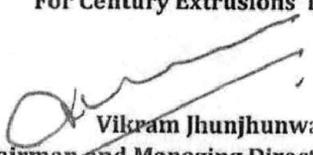
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CIN : L27203WB1988PLC043705

## STATEMENT OF UNAUDITED CASH FLOW FOR HALF YEAR ENDED 30TH SEPTEMBER, 2023

	(Rs. in Lacs )	
	For the half year ended as on 30th September 2023	For the half year ended as on 30th September 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) Before Tax :	590	510
Adjustment for :		
Depreciation	142	177
Provision for expected credit loss	1	4
Fair Value Adjustment	<u>(68)</u>	<u>(36)</u>
	75	146
Interest Paid	341	354
Less : Interest Received	<u>27</u>	<u>9</u>
Operating Profit Before Working Capital Changes	979	1001
Adjustment for :		
Trade and Other Receivables	(492)	(1081)
Inventories	(807)	352
Trade Payables and Provisions	774	(364)
Cash Generated from Operations	<u>454</u>	<u>(92)</u>
Income Tax Paid	<u>(4)</u>	<u>(16)</u>
<b>Net Cash from Operating Activities</b>	<u>450</u>	<u>(108)</u>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Purchase)/Sale of Fixed Assets	(52)	97
Sale proceeds of Investment	-	27
Interest Received	<u>27</u>	<u>14</u>
<b>Net Cash Used in Investing Activities</b>	<u>(25)</u>	<u>138</u>
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
Proceeds/(Repayment) of Long Term Borrowings	(136)	(419)
Proceeds/ (Repayment) of Short Term Borrowings	(397)	802
Repayment of lease liabilities	0	(29)
Interest Paid	<u>(341)</u>	<u>(359)</u>
<b>Net Cash Used in Financing Activities</b>	<u>(874)</u>	<u>(5)</u>
<b>NET INCREASE/ (DECREASE ) IN CASH AND CASH EQUIVALENTS</b>	(449)	25
Cash and Cash Equivalents Opening Balance:		
Cash and Bank Balance	1067	287
Cash and Cash Equivalents Closing Balance:		
Cash and Bank Balance	<u>618</u>	<u>312</u>

For Century Extrusions Ltd.

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

Place: Kolkata  
Date: 09/11/2023



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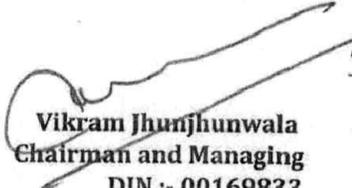
CIN : L27203WB1988PLC043705

### Notes :

- 1 The above results have been reviewed by the Audit Committee at their meeting held on 09th November, 2023 for the quarter and half year ended 30th September 2023 and thereafter were approved by the Board of Directors at their meeting held on 09th November, 2023.
- 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. 29.01 lakhs for the half year ended 30th September 2023.
- 5 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("IND AS") 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.

Place: Kolkata  
Date: 09/11/2023



  
Vikram Jhunjunwala  
Chairman and Managing  
DIN :- 00169833