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(Regd. Office-cum-Unit – I)

CENLUB INDUSTRIES LTD.

Plot No.233-234, Sector-58,
Faridabad – 121004, Haryana, India

CIL/SE/R-75/2023-24/503

Date: 09.11.2023

The Manager (Listing)
Listing & Compliance,
Bombay Stock Exchange (BSE Limited)
Phiroze Jeejeebhoy Towers ,
DalalStreet,Mumbai-400001
Company Scrip ID/Code: CENLUB/522251

Sub: Un-Audited Financial Results for the quarter and half year ended September30, 2023
-Outcome of Board Meeting

Re: Regulation 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

In continuation to our letter dated October 28, 2023, we would like to inform your good office that at the meeting of the Board of Directors of the Company held today, i.e. Thursday, the 9th Day of November, 2023, the Board of Directors of the Company has considered and approved the following along with other items of agenda:

Un-Audited Financial Results for the quarter and half year ended September 30, 2023, as recommended by the Audit Committee.

Further, Un-Audited Financial Results for the quarter and half year ended September 30, 2023, copy of Limited Review Report issued by the Statutory Auditors of the Company on said Financial Results along with Statement of Assets and Liabilities and Cash Flow Statement for the half year ended September 30, 2023 are enclosed herewith for your information and record purpose.

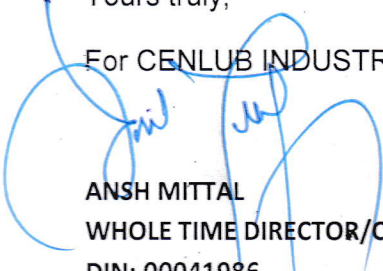
The meeting of the Committees and of the Board of Directors of the Company started at 16:00 AM and Concluded at 17:45 PM

Kindly take the above information on record.

Thanking You,

Yours truly,

For CENLUB INDUSTRIES LIMITED

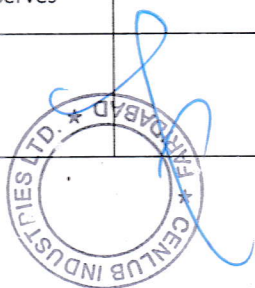

ANSH MITTAL
WHOLE TIME DIRECTOR/CFO
DIN: 00041986

ADDRESS: H NO. 1158, SECTOR 15, FARIDABAD, HARYANA-121007

Encl: As above

STATEMENT OF UNAUDITED FINANCIAL RESULTS(STANDALONE) FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

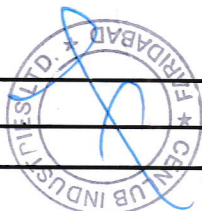
Sr. No	Particulars	(Rs. in Lakhs)					
		Quarter Ended			Half year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	a) Revenue from operations	1,935.68	1,221.32	1,434.80	3,157.00	2,717.87	5,393.31
	b) Other income	26.53	11.67	13.12	38.20	46.87	126.62
	Total Income (a+b)	1,962.21	1,232.99	1,447.92	3,195.20	2,764.74	5,519.93
2	Expenses:						
	(a) Cost of materials consumed	1,141.60	695.53	799.44	1,837.13	1,543.07	2,983.26
	(b) Changes in inventories of finished goods, work-in-progress and stock in trade	(54.96)	(65.40)	(38.69)	(120.36)	(83.04)	(203.72)
	(c) Employee benefit expense	256.52	233.22	233.09	489.74	462.04	964.96
	(d) Finance costs	12.52	10.73	8.86	23.25	20.26	26.22
	(e) Depreciation and amortisation expense	17.83	19.85	36.85	37.68	56.28	80.21
	(f) Other expenses	210.60	140.93	206.51	351.53	375.52	765.79
	Total expenses	1,584.11	1,034.86	1,246.06	2,618.97	2,374.13	4,616.82
3	Profit before exceptional items(1-2)	378.10	198.13	201.87	576.23	390.61	903.11
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	378.10	198.13	201.87	576.23	390.61	903.11
6	Tax expense	83.85	49.87	50.81	133.72	98.32	223.27
	(a) Current Tax	83.85	49.87	50.81	133.72	98.32	223.27
	(b) Deferred Tax	-	-	-	-	-	13.31
	Total Tax Expenses	83.85	49.87	50.81	133.72	98.32	236.58
7	Profit after tax (5-6)	294.25	148.26	151.06	442.51	292.30	666.53
8	Other Comprehensive Income						
	a) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	2.89
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	(0.73)
9	Total Comprehensive Income (7+8)	294.25	148.26	151.06	442.51	292.30	668.69
10	Paid-up equity share capital (Face Value of Rs.10/-each)	466.29	466.29	466.29	466.29	466.29	466.29
11	Reserves excluding Revaluation Reserves	-	-	-	-	-	-
12	Earnings Per Share of Rs.10 each.)	6.31	3.18	3.24	9.49	6.27	14.29
	(a) Basic (Rs.)	6.31	3.18	3.24	9.49	6.27	14.29
	(b) Diluted(Rs.)						



Standalone Statement of Assets and Liabilities as at September 30,2023

(Rs. in Lakhs)

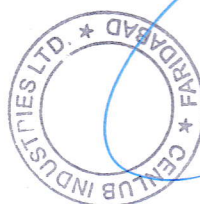
Particulars	As at 30 September 2023 Un-Audited	As at 31 March 2023 Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	1,806.90	1,797.92
(b) Capital work-in-progress	-	-
(c) Investment property	177.13	177.13
(d) Other intangible assets	0.95	1.61
(e) Financial assets	-	-
(i) Investments	-	-
(ii) Other financial assets	846.18	864.79
(iii) Other balances with banks	1,509.99	1,021.81
(f) Income tax assets	-	-
(f) Other non-current assets	65.19	66.01
Total non-current assets	4,406.34	3,929.27
Current assets		
(a) Inventories	781.85	557.73
(b) Financial assets	-	-
(i) investments	-	-
(ii) Trade Receivables	1,340.53	1,244.82
(iii) Cash and cash equivalents	639.14	364.98
(iv) Other Bank Balance	140.01	59.58
(v) Loans	-	-
(c) Other current assets	104.98	116.06
Total current assets	3,006.51	2,343.17
TOTAL ASSETS	7,412.85	6,272.45
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	466.29	466.29
(b) Other equity	4,699.55	4,257.03
Total Shareholders' fund	5,165.84	4,723.32
Liabilities		
1. Non -current liabilities		
(a) Financial liabilities Borrowings	5.32	10.68
(b) Provisions	69.02	76.58
(c) Deferred tax liabilities (Net)	50.94	50.94
Total Non-Current Liabilities	125.28	138.20
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	418.42	467.80
(ii) Trade payables		
(a) Total outstanding dues of Micro Enterprises and Small Enterprises	22.75	21.65
(b) Total outstanding dues of Creditors other than Micro and small Enterprises	1,200.08	671.64
(iii) Other financial liabilities	20.57	19.31
(b) Other current liabilities	354.39	111.20
(b) Provisions	105.52	119.32
Total Current Liabilities	2,121.73	1,410.92
TOTAL EQUITY AND LIABILITIES	7,412.85	6,272.45



NOTES:

- 1 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 9th November, 2023. The above financial results of "Cenlub Industries Limited" for the quarter and six months ended September 30, 2023 have been subjected to limited review by the statutory auditors of the Company in accordance with the Standard on Review Engagements (SRE) 2410 issued by the Institute of Chartered Accountants of India.
- 2 The above financial results of Cenlub Industries limited ("The Company") have been prepared in accordance with Indian Accounting Standards (Ind-As) 34 "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016 and relevant amendment rules thereafter.
- 3 The above results of the are also available on stock exchange website www.bseindia.com and on the company website www.cenlub.in
- 4 The Company operates in a single segment "Machinery and Machinery Parts"
- 5 Previous periods figures have been regrouped / rearranged wherever necessary.

Place : Faridabad
Dated: November 9, 2023



FOR CENLUB INDUSTRIES LIMITED

ANSH MITTAL
WHOLE TIME DIRECTOR/CFO
(DIN: 00041986)

Standalone Statement of Cash flow as at September 30,2023

(Rs. in Lakhs)

Sl. No.	Particulars	As at 30 September 2023 Un-Audited	As at 31 March 2023 Audited
A	Cash flows from operating activities		
	Net profit before tax	576.24	903.11
	Adjustments for:		
	- Depreciation and amortisation expense	37.68	80.21
	- (Profit)/Loss on disposal of property, plant and equipments (net)		(1.35)
	- (Profit)/Loss on sale of shares		
	- Finance Costs	5.70	12.80
	- Interest & Dividends Received	(37.64)	(101.51)
	Operating profit before working capital changes	581.98	893.27
	Changes in working capital		
	(Increase)/decrease in trade receivables	(95.71)	452.58
	(Increase)/decrease in other financial and non-financial assets	11.08	(10.64)
	(Increase)/decrease in inventories	(224.13)	(226.40)
	Increase/(decrease) in trade payables	529.54	(104.22)
	Increase/(decrease) in other financial and non-financial liabilities and provision	223.10	(146.05)
	Net change in working capital	443.88	(34.73)
	Cash generated from operations	1,025.86	858.55
	Direct taxes paid and others	(133.72)	(223.27)
	Net cash flow from operating activities (A)	892.14	635.27
B	Cash flow from investing activities		
	Payments for property, plant and equipment and intangible assets	(46.01)	(146.15)
	Proceeds from disposal of property, plant and equipment and intangible assets		29.60
	Loan (paid)/taken to/from Govt. Authorities & others	0.81	(7.11)
	Proceeds from redemption/ sale of equity shares		
	Other financial assets	18.61	(748.07)
	Interest / dividends received	37.64	101.51
	Purchase of Investment property		
	Investment in Term Deposit	(568.61)	509.37
	Net cash flow from investing activities (B)	(557.56)	(260.86)
C	Cash flow from financing activities		
	Repayment of long-term borrowings	(5.35)	(72.34)
	Net increase / (decrease) in working capital and short-term borrowings	(49.38)	(39.21)
	Interest paid on borrowings	(5.70)	(12.80)
	Payment of dividend & Tax		
	Net cash generated from financing activities (C)	(60.43)	(124.35)
	Net increase /(decrease) in cash and cash equivalents (A+B+C)	274.16	250.07
	Cash and cash equivalents at the beginning of the year	364.98	114.91
	Effect of fair valuation of cash and cash equivalents		
	Cash and cash equivalents on account of business combinations	274.16	250.07
	Cash and cash equivalents at the end of the year	639.14	364.98
	Reconciliation of cash and cash equivalents with the balance sheet		
	Cash and cash equivalents as per balance sheet	639.14	364.98
	Cash on hand	3.05	3.38
	Balance with banks	636.09	361.60
	Total	639.14	364.98



FOR CENLUB INDUSTRIES LIMITED

ANSH MITTAL
WHOLE TIME DIRECTOR/CFO
(DIN: 00041986)

Place : Faridabad
Dated: November 9, 2023



Independent Auditor's Review Report on Review of Interim Financial Results

To the Board of Directors of
CENLUB INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results of **CENLUB INDUSTRIES LIMITED** ("the Company") for the Quarter ended 30th September, 2023 ("the statement") and year to date from 1st April 2023 to 30th September 2023 ("the statement") attached herewith, being submitted by the Company pursuant to requirements of regulation 33 of the SEBI (listing obligations and disclosure requirement) regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. This statement, which is the responsibility of the Company's Management and approved by the 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"), prescribed 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting standards and other accounting principles 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, as modified by circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Thanking You

For Singla Tayal & Co.
Chartered Accountants
(Firm's Reg no. 000882N)

CA. Arpit Singla
Partner

(M.No.508049)

Place: Faridabad

Date: 09/11/2023

UDIN:23508049BGRMJJ2415

