



6<sup>th</sup> November 2025

<p>Listing Department <b>National Stock Exchange of India Limited</b> Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1, G-Block Bandra Kurla Complex, Bandra (East), Mumbai - 400051</p> <p>Symbol: CENTENKA</p>	<p>Listing Department <b>BSE Limited</b> 25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001</p> <p>Scrip Code: 500280</p>
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**Sub: Outcome of the meeting of Board of Directors of Century Enka Limited ('the Company')**

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

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the Listing Regulations, please find enclosed herewith, Unaudited Standalone and Consolidated financial results of the Company for the quarter and half year ended 30<sup>th</sup> September 2025 along with Limited Review Report thereon which has been duly approved by the Board of Directors of the Company, in their meeting held today i.e., 6<sup>th</sup> November 2025.

The Meeting commenced at 12:00 Noon and concluded at 1:43 P.M.

This is for your kind information and records.

Thanking you,  
For **Century Enka Limited**

**(Rahul Dubey)**  
**Company Secretary**  
Membership No: FCS 8145

## CENTURY ENKA LIMITED

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND SIX MONTHS ENDED SEPTEMBER 30, 2025



Rs. in lacs

S.No.	Particulars	Standalone						Consolidated					
		Three Months Ended			Six Months Ended		Year Ended	Three Months Ended			Six Months Ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited			Unaudited		Audited	Unaudited			Unaudited		Audited
I	Revenue From Operations	40,870	40,153	53,627	81,023	1,06,429	2,00,169	40,870	40,153	53,627	81,023	1,06,429	2,00,169
II	Other Income	832	1,363	729	2,195	1,467	3,732	832	1,363	729	2,195	1,467	3,732
III	<b>Total Income (I+II)</b>	<b>41,702</b>	<b>41,516</b>	<b>54,356</b>	<b>83,218</b>	<b>1,07,896</b>	<b>2,03,901</b>	<b>41,702</b>	<b>41,516</b>	<b>54,356</b>	<b>83,218</b>	<b>1,07,896</b>	<b>2,03,901</b>
IV	<b>EXPENSES</b>												
	Cost of materials consumed	23,245	24,388	37,761	47,633	71,426	1,31,942	23,245	24,388	37,761	47,633	71,426	1,31,942
	Purchases of Stock-in-Trade	9	1,375	868	1,384	1,274	2,803	9	1,375	868	1,384	1,274	2,803
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	1,505	345	(3,363)	1,850	(2,299)	(2,082)	1,505	345	(3,363)	1,850	(2,299)	(2,082)
	Employee Benefits Expense	3,211	3,071	3,259	6,282	6,479	12,760	3,211	3,071	3,259	6,282	6,479	12,760
	Power and Fuel	4,730	4,642	6,177	9,372	11,769	21,954	4,730	4,642	6,177	9,372	11,769	21,954
	Finance Costs	75	80	118	155	236	454	75	80	118	155	236	454
	Depreciation and Amortization	1,354	1,371	1,423	2,725	2,700	5,497	1,354	1,371	1,423	2,725	2,700	5,497
	Other Expenses	5,007	4,343	5,133	9,350	9,888	21,316	5,007	4,343	5,133	9,350	9,888	21,316
	<b>Total Expenses (IV)</b>	<b>39,136</b>	<b>39,615</b>	<b>51,376</b>	<b>78,751</b>	<b>1,01,473</b>	<b>1,94,644</b>	<b>39,136</b>	<b>39,615</b>	<b>51,376</b>	<b>78,751</b>	<b>1,01,473</b>	<b>1,94,644</b>
V	<b>Profit before Share in Profit/(Loss) of Associate and Tax (III- IV)</b>	<b>2,566</b>	<b>1,901</b>	<b>2,980</b>	<b>4,467</b>	<b>6,423</b>	<b>9,257</b>	<b>2,566</b>	<b>1,901</b>	<b>2,980</b>	<b>4,467</b>	<b>6,423</b>	<b>9,257</b>
VI	Share in Profit/(Loss) of Associate (net of tax)	-	-	-	-	-	-	(23)	3	(16)	(20)	(13)	(63)
VII	<b>Profit before Tax (V- VI)</b>	<b>2,566</b>	<b>1,901</b>	<b>2,980</b>	<b>4,467</b>	<b>6,423</b>	<b>9,257</b>	<b>2,543</b>	<b>1,904</b>	<b>2,964</b>	<b>4,447</b>	<b>6,410</b>	<b>9,194</b>
VIII	Tax Expense:												
	(i) Current Tax	542	393	666	935	1,309	1,739	542	393	666	935	1,309	1,739
	(ii) (Excess)/Short Provision of Tax relating to earlier years	(153)	-	-	(153)	-	-	(153)	-	-	(153)	-	-
	(iii) Deferred Tax	(79)	(27)	158	(106)	529	808	(79)	(27)	158	(106)	529	808
IX	<b>Profit after Tax (VII-VIII)</b>	<b>2,256</b>	<b>1,535</b>	<b>2,156</b>	<b>3,791</b>	<b>4,585</b>	<b>6,710</b>	<b>2,233</b>	<b>1,538</b>	<b>2,140</b>	<b>3,771</b>	<b>4,572</b>	<b>6,647</b>
X	Other Comprehensive Income												
	(i) Items that will not be reclassified to profit or loss	40	272	267	312	1,152	1,053	40	272	267	312	1,152	1,053
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(6)	(39)	(36)	(45)	(226)	(198)	(6)	(39)	(36)	(45)	(226)	(198)
	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>2,290</b>	<b>1,768</b>	<b>2,387</b>	<b>4,058</b>	<b>5,511</b>	<b>7,565</b>	<b>2,267</b>	<b>1,771</b>	<b>2,371</b>	<b>4,038</b>	<b>5,498</b>	<b>7,502</b>
XII	<b>Paid-up Equity Share Capital (Face value of Rs. 10 each)</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>
XIII	<b>Other Equity</b>						<b>1,39,959</b>						<b>1,39,970</b>
XIV	<b>Basic &amp; Diluted Earnings Per Share (of Rs.10 each) (Quarterly - Not Annualised)</b>	<b>10.33</b>	<b>7.02</b>	<b>9.86</b>	<b>17.35</b>	<b>20.98</b>	<b>30.71</b>	<b>10.42</b>	<b>7.04</b>	<b>9.79</b>	<b>17.26</b>	<b>20.92</b>	<b>30.41</b>



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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND SIX MONTHS ENDED SEPTEMBER 30, 2025

**NOTES:**

- 1) The above results have been reviewed and recommended for approval by the Audit Committee to the Board of Directors and have been approved by the Board of Directors at its meeting held on 6th November, 2025. The Statutory Auditors have carried out limited review of the above financial results and their report contains emphasis with respect to matter disclosed in note 3 below.
- 2) The Company's business activity falls within a single operating segment i.e. "Synthetic Yarn".
- 3) Excise Department had issued an order dated 31st December, 2013 denying the applicability of Notification No. 6/2000 dated 1st March, 2000 and raised a demand of Rs.22,927 lacs plus interest thereon and penalty equivalent to duty demand amount. In this matter, Customs, Excise and Service Tax Appellate Tribunal (CESTAT) in its order dated 20th December, 2019, upheld the denial of aforesaid notification and remanded back the matter to Central Excise Department to redetermine quantum of duty short paid, imposition of equal amount of penalty on redetermined amount of duty demand and applicable interest. The Commissioner, CGST & Central Excise, Raigad has re-determined assessable value pursuant to order of CESTAT and confirmed the demand amounting to Rs.730 lacs (as against above demand of Rs.22,927 lacs), interest at appropriate rate on the duty and equal amount of penalty vide its order dated 8th September, 2020. Against the said order of the Commissioner, CGST & Central Excise, Raigad, Department has filed an appeal before the Appellate Tribunal. The Company's appeal in the matter is pending before the hon'ble Supreme Court of India. The Company has deposited the amount of duty of Rs.730 Lacs under protest. The Company has been advised by legal experts that it has a fair chance of ultimately succeeding in the matter and accordingly no provision is required to be made in the accounts.

4) **Statement of Assets and Liabilities**

Statement of Assets and Liabilities		Rs. in Lacs			
S.No.	Particulars	Standalone		Consolidated	
		As at 30-Sep-25 (Unaudited)	As at 31-Mar-25 (Audited)	As at 30-Sep-25 (Unaudited)	As at 31-Mar-25 (Audited)
(A)	ASSETS				
	Non-current assets				
	Property, Plant and Equipment	76,525	78,182	76,525	78,182
	Capital work-in-progress	1,345	1,318	1,345	1,318
	Right-of-use Assets	602	635	602	635
	Other Intangible Assets	19	22	19	22
	Financial assets				
	Investments	9,677	7,503	9,268	7,114
	Others	208	208	208	208
	Other non current assets	870	911	870	911
	Total Non Current Assets	89,246	88,779	88,837	88,390
	Current assets				
	Inventories	26,589	31,521	26,589	31,521
	Financial assets				
	Investments	35,303	33,786	35,303	33,786
	Trade Receivables	15,481	17,506	15,481	17,506
	Cash and Cash Equivalents	645	95	645	95
	Bank balances other than Cash & Cash Equivalents	421	365	421	365
	Others	3,515	1,367	3,515	1,367
	Current tax Assets (Net)	340	346	340	346
	Other current assets	3,765	4,706	3,765	4,706
Total Current Assets	86,059	89,692	86,059	89,692	
	Non-current Assets Classified as held for Sale	10	92	10	92
	TOTAL ASSETS	1,75,315	1,78,563	1,74,906	1,78,174
(B)	EQUITY AND LIABILITIES				
	Equity				
	Equity Share Capital	2,185	2,185	2,185	2,185
	Other Equity	1,41,815	1,39,959	1,41,406	1,39,570
	Total Equity	1,44,000	1,42,144	1,43,591	1,41,755
	Non-current liabilities				
	Financial liabilities				
	Borrowings	1,990	1,990	1,990	1,990
	Lease Liabilities	192	227	192	227
	Others	215	225	215	225
	Provisions	1,145	1,356	1,145	1,356
	Deferred tax liabilities (Net)	9,142	9,203	9,142	9,203
	Other Non Current Liabilities	2,245	1,334	2,245	1,334
	Total Non-Current Liabilities	14,929	14,335	14,929	14,335
	Current liabilities				
	Financial liabilities				
	Borrowings	1,390	1,400	1,390	1,400
	Lease Liabilities	68	65	68	65
	Trade payables				
	i) Total outstanding dues of Micro, Small and Medium Enterprises	476	1,165	476	1,165
	ii) Total outstanding dues of Creditors other than above	11,918	16,198	11,918	16,198
Others	1,019	1,253	1,019	1,253	
Other current liabilities	998	1,557	998	1,557	
Provisions	517	446	517	446	
Total Current Liabilities	16,386	22,084	16,386	22,084	
	TOTAL EQUITY AND LIABILITIES	1,75,315	1,78,563	1,74,906	1,78,174



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## CENTURY ENKA LIMITED

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND SIX MONTHS ENDED SEPTEMBER 30, 2025



## 5] Statement of Cash Flow

Rs. in Lacs

S.No.	Particulars	Standalone		Consolidated	
		Half Year ended	Year ended	Half Year ended	Year ended
		30-Sep-25 (Unaudited)	31-Mar-25 Audited	30-Sep-25 (Unaudited)	31-Mar-25 Audited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	Profit Before Tax	4,467	9,257	4,447	9,194
	Adjustment for:				
	Depreciation and Amortisation	2,725	5,497	2,725	5,497
	Finance Cost	155	454	155	454
	Unrealised Exchange Loss /(Gain)	45	[71]	45	(71)
	Fair value movement in Derivative Instruments	(144)	158	(144)	158
	Interest Income	(780)	(1,651)	(780)	(1,651)
	Dividend Received	(31)	-	(31)	0
	Fair Value of Investments through Statement of Profit and Loss	(301)	(790)	(301)	(790)
	Profit on sale of Current Investments (Net)	(368)	(333)	(368)	(333)
	Liabilities/Provisions no longer required written back	(15)	(179)	(15)	(179)
	Amortization of Govt. Grant (TUF Capital Subsidy)	(22)	(26)	(22)	(26)
	Profit on sale / retirement of Property, Plant and Equipment (PPE) (Net)	(561)	-	(561)	-
	Share in (Profit) / Loss on equity accounted investment			20	63
	<b>Operating Profit Before Working Capital Changes</b>	<b>5,170</b>	<b>12,316</b>	<b>5,170</b>	<b>12,316</b>
	Adjustment for:				
	Trade payable and other liability	(5,795)	4,983	(5,795)	4,983
	Trade Receivables	2,039	2,177	2,039	2,177
	Inventories	4,932	(4,599)	4,932	(4,599)
	Financial and other Assets	(985)	(1,161)	(985)	(1,161)
	<b>Cash Generated From Operations</b>	<b>5,361</b>	<b>13,716</b>	<b>5,361</b>	<b>13,716</b>
	Direct Taxes Paid (net of refund)	(776)	(1,929)	(776)	(1,929)
	<b>Net Cash From Operating Activities (A)</b>	<b>4,585</b>	<b>11,787</b>	<b>4,585</b>	<b>11,787</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	Purchase of Property, Plant and Equipments	(1,278)	(5,143)	(1,278)	(5,143)
	Sale of Property, Plant and Equipments	860	480	860	480
	Interest received	572	1,669	572	1,669
	Dividend Received	31	-	31	-
	(Investment)/Maturity of deposit with Bank	(44)	(23)	(44)	(23)
	Investments in deposit and other debt Instruments	(10,872)	5,502	(10,872)	5,502
	Government Grant (Capital Subsidy)	923	(1)	923	(1)
	(Purchase)/Sale of Current Investments (Net)	8,162	(10,068)	8,162	(10,068)
	<b>Net Cash From Investing Activities (B)</b>	<b>(1,647)</b>	<b>(7,584)</b>	<b>(1,647)</b>	<b>(7,584)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	Repayment of Long Term Borrowings	-	(1,490)	-	(1,490)
	Repayment of Lease Liability	(32)	(60)	(32)	(60)
	Proceeds/(Repayments) from Short Term Borrowings ( Net)	(10)	7	(10)	7
	Payment of Interest on Lease Liability	(12)	(26)	(12)	(26)
	Payment of Interest on Borrowings	(149)	(441)	(149)	(441)
	Equity Dividends paid	(2,185)	(2,185)	(2,185)	(2,185)
	<b>Net Cash From Financing Activities (C)</b>	<b>(2,388)</b>	<b>(4,195)</b>	<b>(2,388)</b>	<b>(4,195)</b>
<b>D.</b>	<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>550</b>	<b>8</b>	<b>550</b>	<b>8</b>
	Closing Balance of Cash and Cash Equivalents	645	95	645	95
	Opening Balance of Cash and Cash Equivalents	95	87	95	87

Place : Mumbai  
Date : 06/11/2025



For and on behalf of Board of Directors

Suresh Sodani  
(Managing Director)  
DIN: 08789604

Regd. office : Century Enka Limited, Plot No.72 & 72A, MIDC., Bhosari, Pune - 411026,  
CIN : L24304PN1965PLC139075. Website : www.centuryenka.com

**CENTURY ENKA LIMITED**

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND SIX MONTHS ENDED SEPTEMBER 30, 2025**



S. No.	Particulars	Rs in lacs				Rs/Lacs			
		Three Months Ended		Half Year Ended	Year Ended	Three Months Ended		Half Year Ended	Year Ended
		30-Sep-25	30-Sep-24	30-Sep-25	31-Mar-25	30-Sep-25	30-Sep-24	30-Sep-25	31-Mar-25
		Standalone				Consolidated			
		Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	41,702	54,356	83,218	2,03,901	41,702	54,356	83,218	2,03,901
2	Net Profit before Tax and before Exceptional Items	2,566	2,980	4,467	9,257	2,543	2,964	4,447	9,194
3	Net Profit before Tax and after Exceptional Items	2,566	2,980	4,467	9,257	2,543	2,964	4,447	9,194
4	Net Profit after Tax and after Exceptional Items	2,256	2,156	3,791	6,710	2,233	2,140	3,771	6,647
5	Total Comprehensive Income for the period [Comprising Profit for the period (after Tax) and Other Comprehensive Income (after Tax)]	2,290	2,387	4,058	7,565	2,267	2,371	4,038	7,502
6	Paid-up Equity Share Capital (Face value of Rs. 10 each)	2,185	2,185	2,185	2,185	2,185	2,185	2,185	2,185
7	Basic & Diluted Earnings Per Share (of Rs.10 each) (Quarterly - Not Annualised)	10.33	9.86	17.35	30.71	10.22	9.79	17.26	30.42

**Notes:**

- 1) The above results have been reviewed and recommended for approval by the Audit Committee to the Board of Directors and have been approved by the Board of Directors at its meeting held on 6th November, 2025
- 2) The above is an extract of the detailed format of Quarterly Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Results are available on the Stock Exchange website ([www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com)) and on Company's website ([www.centuryenka.com](http://www.centuryenka.com)).

Place : Mumbai  
Date : 06/11/2025



For and on behalf of Board of Directors

*Suresh Sodani*

Suresh Sodani  
(Managing Director)  
DIN: 08789604

Regd. office : Century Enka Limited, Plot No.72 & 72A, MIDC., Bhosari, Pune - 411026.  
CIN : L24304PN1965PLC139075. Website : [www.centuryenka.com](http://www.centuryenka.com)

# kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

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Independent Auditor's Review Report on unaudited standalone financial results for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 2025 of Century Enka Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To  
The Board of Directors of  
Century Enka Limited

## Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results of Century Enka Limited ('the Company') for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 2025 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' specified in section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

## Scope of 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 ('the ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company's 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.

## Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



# kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

## Emphasis of Matter

5. We draw attention to the fact that Note No. 3 of the Statement wherein it is stated that, the Excise department had issued an order dated 31 December 2013 denying the applicability of Notification No. 6/2000 dated 01 March 2000 and raised a demand of Rs.22,927 lacs plus interest thereon and penalty equivalent to duty demand amount. In this matter, Customs, Excise and Service Tax Appellate Tribunal (CESTAT) in its order dated 20 December 2019, upheld the denial of aforesaid notification and remanded back the matter to Central Excise Department to redetermine quantum of duty short paid, imposition of equal amount of penalty on redetermined amount of duty demand and applicable interest. The Commissioner, CGST & Central Excise, Raigad Commissionerate has re-determined assessable value pursuant to order of CESTAT and confirmed the demand amounting to Rs.730 lacs (as against above demand of Rs.22,927 lacs), interest at appropriate rate on the duty and equal amount of penalty vide its order dated 08 September 2020. Against the said order of the Commissioner, CGST & Central Excise, Raigad, Department has filed an appeal before the Appellate Tribunal. The Company's appeal in the matter is pending before the Honourable Supreme Court of India. The Company has deposited the amount of duty of Rs.730 Lacs under protest. Based on expert legal advice and merits of the case, no provision has been considered necessary by the Company. Our conclusion on the Statement is not modified in respect of this above matter.

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W100621

**Kamlesh R Jagetia**

Partner

ICAI Membership No: 139585

UDIN: 25139585BMOWCX5568



Place: Mumbai

Date: 06 November 2025



Independent Auditor's Review Report on unaudited consolidated financial results for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 2025 of Century Enka Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To  
The Board of Directors of  
Century Enka Limited

**Introduction**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Century Enka Limited ('the Parent' or 'the Company') and its share of the net loss after tax and total comprehensive loss of its associate for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 2025 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
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 ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

**Scope of 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 ('the ICAI'). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular Issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes the result of the following entities:

Name of the entity	Relationship
Century Enka Limited	Parent
ABRel Century Energy Limited	Associate





# kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

## Conclusion

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

## Emphasis of Matter

6. We draw attention to the fact that Note No. 3 of the Statement wherein it is stated that, the Excise department had issued an order dated 31 December 2013 denying the applicability of Notification No: 6/2000 dated 01 March 2000 and raised a demand of Rs.22,927 lacs plus interest thereon and penalty equivalent to duty demand amount. In this matter, Customs, Excise and Service Tax Appellate Tribunal (CESTAT) in its order dated 20 December 2019, upheld the denial of aforesaid notification and remanded back the matter to Central Excise Department to redetermine quantum of duty short paid, imposition of equal amount of penalty on redetermined amount of duty demand and applicable interest. The Commissioner, CGST & Central Excise, Raigad Commissionerate has re-determined assessable value pursuant to order of CESTAT and confirmed the demand amounting to Rs.730 lacs (as against above demand of Rs.22,927 lacs), interest at appropriate rate on the duty and equal amount of penalty vide its order dated 08 September 2020. Against the said order of the Commissioner, CGST & Central Excise, Raigad, Department has filed an appeal before the Appellate Tribunal. The Company's appeal in the matter is pending before the Honourable Supreme Court of India. The Company has deposited the amount of duty of Rs.730 Lacs under protest. Based on expert legal advice and merits of the case, no provision has been considered necessary by the Company. Our conclusion on the Statement is not modified in respect of this above matter.

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W100621

**Kamlesh R Jagetia**

Partner

ICAI Membership No:139585

UDIN: 25139585BMOWCY 4075



Place: Mumbai

Date: 06 November 2025