



11th February 2025

<p>Listing Department National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G-Block Bandra Kurla Complex, Bandra (East), Mumbai - 400051</p> <p>Symbol: CENTENKA</p>	<p>Listing Department BSE Limited 25th Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001</p> <p>Scrip Code: 500280</p>
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Dear Sir/Madam,

Sub: Integrated Filing (Financials) for the quarter and nine months ended 31st December 2024 of Century Enka Limited ('the Company')

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended 31st December 2024.

The same is also available on the Company's website: <https://www.centuryenka.com>

This is for your kind information and records.

Thanking you,

Yours faithfully,
For **Century Enka Limited**

(Rahul Dubey)
VP-Legal & Company Secretary
FCS 8145

kkc & associates llp

Chartered Accountants
(formerly Khimji Kunverji & Co LLP)

Independent Auditor's Review Report on unaudited standalone financial results for three months ended 31st December 2024 and nine months ended from 01st April 2024 to 31st December 2024 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 three months ended 31st December 2024 and nine months ended from 01st April 2024 to 31st December 2024 ('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, 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: 25139585 BmowA13350

Place: Mumbai

Date: 11 February 2025



Independent Auditor's Review Report on unaudited consolidated financial results for three months ended 31st December 2024 and nine months ended from 1st April 2024 to 31st December 2024 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 three months ended 31st December 2024 and nine months ended from 1st April 2024 to 31st December 2024 ('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)

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, 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: 25139585 BmowA13350

Place: Mumbai

Date: 11 February 2025



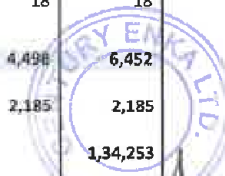
CENTURY ENKA LIMITED

Statement of unaudited Financial Results for Three Months and Nine Months Ended 31st December, 2024



Rs In Lacs

S.No.	Particulars	Standalone						Consolidated												
		Three Months Ended			Nine Months Ended			Year Ended			Three Months Ended			Nine Months Ended			Year Ended			
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	30-Sep-24	31-Dec-23	31-Mar-24
		Unaudited			Unaudited			Audited	Unaudited			Unaudited			Audited					
I	Revenue From Operations	49,340	53,627	45,057	1,55,769	1,27,547	1,74,415	49,340	53,627	45,057	1,55,769	1,27,547	1,74,415							
II	Other Income	740	729	579	2,207	2,629	3,349	740	729	579	2,207	2,629	3,349							
III	Total Income (I+II)	50,080	54,356	45,636	1,57,976	1,30,176	1,77,764	50,080	54,356	45,636	1,57,976	1,30,176	1,77,764							
IV	EXPENSES																			
	Cost of materials consumed	31,411	37,761	26,072	1,02,837	80,777	1,11,807	31,411	37,761	26,072	1,02,837	80,777	1,11,807							
	Purchases of Stock-in-Trade	980	868	1,494	2,254	4,518	5,802	980	868	1,494	2,254	4,518	5,802							
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	1,081	(3,363)	3,041	(1,218)	(835)	(2,785)	1,081	(3,363)	3,041	(1,218)	(835)	(2,785)							
	Employee Benefits Expense	2,999	3,259	2,998	9,478	8,974	12,161	2,999	3,259	2,998	9,478	8,974	12,161							
	Power and Fuel	5,256	6,177	5,545	17,025	16,774	21,298	5,256	6,177	5,545	17,025	16,774	21,298							
	Finance Costs	121	118	156	357	401	535	121	118	156	357	401	535							
	Depreciation and Amortization	1,436	1,423	1,266	4,136	3,719	5,026	1,436	1,423	1,266	4,136	3,719	5,026							
	Other Expenses	4,906	5,133	4,079	14,794	12,437	17,853	4,906	5,133	4,079	14,794	12,437	17,853							
	Total Expenses (IV)	48,190	51,376	44,651	1,49,663	1,26,765	1,71,697	48,190	51,376	44,651	1,49,663	1,26,765	1,71,697							
V	Profit before Share in Loss of Associate and Tax (III- IV)	1,890	2,980	985	8,313	3,411	6,067	1,890	2,980	985	8,313	3,411	6,067							
VI	Share in Profit/(Loss) of Associate (net of tax)	-	-	-	-	-	-	(35)	(16)	(275)	(48)	(315)	(314)							
VII	Profit before Tax (V- VI)	1,890	2,980	985	8,313	3,411	6,067	1,855	2,964	710	8,265	3,096	5,753							
VIII	Tax Expense:																			
	(i) Current Tax	306	666	(79)	1,615	293	548	306	666	-79	1,615	293	548							
	(ii) (Excess)/Short Provision of Tax relating to earlier years	-	-	1	-	1	1	-	-	1	-	1	1							
	(iii) Deferred Tax	150	158	321	679	554	929	150	158	321	679	554	929							
IX	Profit after Tax (VII-VIII)	1,434	2,156	742	6,019	2,563	4,589	1,399	2,140	467	5,971	2,248	4,275							
X	Other Comprehensive Income																			
	(i) Items that will not be reclassified to profit or loss	-160	267	1,876	992	2,367	2,294	(160)	267	1,876	992	2,367	2,294							
	(ii) Income tax relating to items that will not be reclassified to profit or loss	26	(36)	(156)	(200)	(59)	(59)	26	(36)	(156)	(200)	(59)	(59)							
	(i) Items that will be reclassified to profit or loss	-	-	(5)	-	(76)	(76)	-	-	(5)	-	(76)	(76)							
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	18	18	-	-	-	-	18	18							
XI	Total Comprehensive Income for the period (IX+X)	1,300	2,387	2,457	6,811	4,813	6,766	1,265	2,371	2,182	6,763	4,498	6,452							
XII	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	2,185	2,185	2,185	2,185							
XIII	Other Equity						1,34,579													1,34,253
XIV	Basic & Diluted Earnings Per Share (of Rs.10 each) (Not Annualised)	6.56	9.86	3.40	27.55	11.73	21.00	6.40	9.79	2.14	27.33	10.29	19.56							



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CENTURY ENKA LIMITED



Statement of unaudited Financial Results for Three Months and Nine Months Ended 31st December, 2024

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 11th February, 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, 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.



Place : Mumbai
Date : 11/02/2025



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

CENTURY ENKA LIMITED

Statement of unaudited Financial Results for Three Months and Nine Months Ended 31st December, 2024



Rs/Lacs

S. No.	Particulars	Three Months Ended		Half year ended	Year Ended	Three Months Ended		Half year ended	Year Ended
		31-Dec-24	31-Dec-23	31-Dec-24	31-Mar-24	31-Dec-24	31-Dec-23	31-Dec-24	31-Mar-24
		Standalone				Consolidated			
		Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	50,080	45,636	1,57,976	1,77,764	50,080	45,636	1,57,976	1,77,764
2	Net Profit before Tax and before Exceptional Items	1,890	985	8,313	6,067	1,855	710	8,265	5,753
3	Net Profit before Tax and after Exceptional Items	1,890	985	8,313	6,067	1,855	710	8,265	5,753
4	Net Profit after Tax and after Exceptional Items	1,434	742	6,019	4,589	1,399	467	5,971	4,275
5	Total Comprehensive Income for the period [Comprising Profit for the period (after Tax) and Other Comprehensive Income (after Tax)]	1,300	2,457	6,811	6,766	1,265	2,182	6,763	6,452
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) (Not Annualised)	6.56	3.40	27.55	21.00	6.40	2.14	27.33	19.56

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 11th February, 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 and www.bseindia.com) and on Company's website (www.centuryenka.com).

Place : Mumbai
Date : 11/02/2025

For and on behalf of Board of Directors

Suresh Sodani

Suresh Sodani
(Managing Director)
DIN: 08789604



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