

May 28, 2018

To, The Secretary, Bombay Stock Exchange Limited, Listing Department 1st Floor, New Trading Ring, Rotunda Bldg, P.J. Tower, Dalal Street, Mumbai – 400001 BSE Stock Code: 500083	To, The Secretary, National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla, Complex, Bandra (E), Mumbai – 400051 NSE Stock Code: CENTEXT EQ
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UNIT: CENTURY EXTRUSIONS LIMITED

Sub: Submission of Audited Financial Results for the Quarter and Year ended 31st March, 2018 under Regulation 33 of the SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

In terms of Regulation 33 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held on today, the 28th day of May, 2018, approved Audited Financial Results for the quarter and year ended 31st March, 2018.

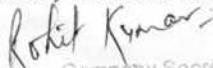
Copy of Audited Financial Result along with Audit Report with unmodified opinion as submitted by the Auditor for the quarter and year ended 31st March, 2018 are enclosed herewith.

This is for your information and record.

Thanking you,

Yours faithfully,

For Century Extrusions Limited



Company Secretary &
Compliance Officer

Rohit Kumar

(Company Secretary &
Compliance officer)

Encl: As Above

A.K. MEHARIA & ASSOCIATES
Chartered Accountants

2, GARSTIN PLACE, 2ND FLOOR
KOLKATA – 700001
PHONE: 033-22434660/4659
E Mail- akmeharia@gmail.com

Independent Auditor's Report on the Standalone Financial Results pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2018

To the Board of Directors,
Century Extrusions Limited
113, Park Street
Kolkata-700016

1. We have audited the Standalone quarterly Financial Results of Century Extrusions Limited 'the Company') for the quarter ended 31 March, 2018 and the year ended 31st March 2018, contained in accompanied statement of audited financial results being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Securities and Exchange Board of India Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016 ('Listing Regulations') and has been initialed by us for identification. The financial results for the quarter ended 31st March 2018 have been prepared on the basis of the audited financial statement for the year ended 31st March 2018 and the financial results for nine months ended 31st December 2017 which were subject to limited review and are the responsibility of company's management and have been approved by the Board of Directors of the company. Our responsibility is to express an opinion on these financial results based on our audit of the financial results as at and the for the year ended 31st March 2018 and our review of the financial results for nine months ended 31st December 2017, which was prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS-34), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India and the relevant requirements of the SEBI regulations.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statements is free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the



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Chartered Accountants

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accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results read with notes thereon:
 - i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Securities and Exchange Board of India Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016 in this regard; and
 - ii. give a true and fair view of the net profit and other comprehensive income and other financial information for the year ended 31 March, 2018.
4. These financial results include the results for the quarter ended 31st March, being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto 31st December of the relevant financial year, which were subject to limited review by us as stated in paragraph 1 above, as required under the SEBI regulations. Our opinion is not modified in respect of this matter.
5. The comparative financial information of the company for the year ended March 31, 2017 included in the financial statements for the year ended 31st March, 2018, are based on the previously issued statutory financial statements prepared in accordance with the Companies (Accounting Standard) Rules, 2006, audited by other auditor and on which previous auditor expressed an unmodified opinions in our reports for the year ended March 31, 2017 dated 25.05.2018.

For A. K. MEHARIA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 324666E



A. K. Meharia
Partner
Membership No. 053918
Date: 28.05.2018
Place: Kolkata



CENTURY EXTRUSIONS LIMITED

Regd. Office : 113 Park Street, N Block, 2nd Floor, Kolkata - 700016

Email: century@centuryextrusions.com; Website: www.centuryextrusions.com

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

CIN : L27203WB1988PLC043705

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH, 2018

		(Rs. in lacs)				
	PARTICULARS	Quarter Ended			Year Ended	
		31-03-2018	31-12-2017	31-03-2017	31-03-2018	31-03-2017
		Audited	Un-Audited	Audited	Audited	Audited
	PART-I					
1	Revenue from operation	6,693	6,026	6,140	24,273	20,218
2	Other Income	43	72	46	255	192
3	Total Income from operation (1+2)	6,736	6,099	6,186	24,527	20,409
4	Expenses					
	a) Cost of materials consumed	5,350	4,402	4,833	17,845	14,404
	b) Purchase of stock in trade	-	-	(51)		
	c) Changes in Inventories of finished goods, work in progress and stock in trade	(88)	293	(684)	490	(876)
	d) Excise Duty	(0)	-	654	681	2,163
	e) Employee benefits expense	310	311	327	1,253	1,150
	f) Finance Cost	165	150	186	638	695
	g) Depreciation and amortisation expense	110	81	85	359	337
	h) Other expenses	659	794	741	2,825	2,390
	Total Expenses	6,505	6,032	6,090	24,091	20,263
5	Profit(+)/ Loss(-) before exceptional items (3-4)	231	67	96	436	146
6	Exceptional Items	-	-	0		6
7	Profit(+)/ Loss(-) before tax (5-6)	231	67	96	436	141
8	Tax Expenses					
	(1) Current tax	9	-	-	9	-
	(2) Deferred tax	39	(0)	15	56	6
9	Net Profit(+)/ Loss(-) after Tax (7-8)	183	67	81	371	135
10	Other Comprehensive Income/ (Loss)	(10)	1	1	(7)	3
11	Total Comprehensive Income for the period (IX+X)	173	68	81	363	138
12	Paid-up equity share capital (Face Value of Rs 1/- each)	800	800	800	800	800
13	Reserves excluding revaluation reserves as per Balance Sheet of previous accounting year	3,110	3,110	3,110	3,110	2,975
14	EPS for the period (Rs.) (not annualised)					
a	Basic	0.22	0.09	0.10	0.45	0.17
b	Diluted	0.22	0.09	0.10	0.45	0.17

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STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS		31-Mar-2018	31-Mar-2017
		Audited	Audited
A ASSETS			
1 Non-Current Assets			
a) Property, Plant & Equipment		2,791	3,033
b) Intangible Assets		4	7
c) Financial Assets			
i) Loans		51	46
ii) Other Financial Assets		17	110
d) Deferred Tax Assets		125	138
e) Other Non-Current Assets		712	500
Sub total Non-Current Assets		3,699	3,834
2 Current Assets			
a) Inventories		2,494	2,869
b) Financial Assets			
i) Trade Receivable		2,944	2,209
ii) Cash & Cash Equivalents		125	69
iii) Bank Balance		193	98
iv) Loans		7	9
v) Other Financial Assets		102	122
c) Current Tax Assets (Net)		-	32
d) Other Current Assets		866	844
Sub total Current Assets		6,729	6,252
TOTAL ASSETS		10,429	10,086
B EQUITY AND LIABILITIES			
1 Shareholder's Funds			
a) Share Capital		800	800
b) Other Equity (Reserve & Surplus)		3,480	3,120
Sub- total Shareholder's Funds		4,280	3,920
Liabilities			
2 Non-Current Liabilities			
a) Financial Liabilities			
i) Borrowings		295	375
ii) Other Financial Liabilities		31	27
b) Long term provisions		135	118
c) Deferred Tax Liabilities		-	-
Sub-total Non-Current Liabilities		461	520
3 Current Liabilities			
a) Financial Liabilities			
i) Borrowings		3,564	3,201
ii) Trade Payable		1,105	1,635
iii) Other Financial Liabilities		150	228
b) Other current liabilities		822	552
c) Short-term provisions		29	30
d) Current Tax Liabilities (net)		19	-
Sub-total Current Liabilities		5,687	5,646
		10,429	10,086

- 1 The above results have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 28th May, 2018.
- 2 The above is an extract of the detailed format of quarterly/annual Results filed with the stock Exchange under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full formats of the Quarterly and Annual Audited financial 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
- 3 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.
- 4 The figure of last quarter are the balancing figure between audited figure in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.
- 5 The Company has adopted Indian Accounting Standards from April 1, 2017 and accordingly financial results have been prepared in accordance with the recognition and measurement principles laid down in the accounting standards 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.

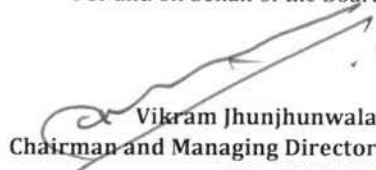
The Ind As complaint financial result for the corresponding quarter and twelve month ended 31st March 2018 have been stated in terms of SEBI circular dated 5th July 2016 and have been subjected to limited review of audit. However the management has exercised necessary due diligence to ensure that the financial results provided a true and fair view of its affairs.

Reconciliation of Profit between IND-AS and Indian GAAP for the quarter and year ended 31st March, 2017 is as follows:

Particulars	Quarter ended 31.03.2017 (Rs. in lakhs)	Year ended 31.03.2017 (Rs. in lakhs)
Net profit after tax as per Indian GAAP (previous GAAP)	90.83	122.46
Effect of Ind AS convergence		
Rental Income- PV of SD	1.28	5.09
Capital Investment Subsidy transferred from Equity	7.03	28.16
Provision for Interest Receivables Discounting	(11.51)	(11.51)
Impairment Loss- Trade Recievables (ECL Model)	(4.69)	(4.69)
Actuarial Gain	(0.75)	(2.98)
Finance Cost	(3.27)	(4.82)
Rent - PV of SD	0.94	(2.11)
Change in depreciation	(0.31)	(0.47)
Tax impact due to Ind AS	1.39	5.67
Net profit/loss from ordinary activities after tax	80.94	134.80
Other Comprehensive Income (net of tax)	0.75	2.98
Total comprehensive income as per Ind AS	81.69	137.78

For and on behalf of the Board

Place: Kolkata
Date: 28/05/2018


Vikram Jhunjunwala
Chairman and Managing Director
DIN :- 00169833

May 28, 2018

To, The Secretary, Bombay Stock Exchange Limited, Listing Department 1st Floor, New Trading Ring, Rotunda Bldg, P.J. Tower, Dalal Street, Mumbai – 400001 BSE Stock Code: 500083	To, The Secretary, National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla, Complex, Bandra (E), Mumbai – 400051 NSE Stock Code: CENTEXT EQ
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Dear Sir/Madam,

Unit: CENTURY EXTRUSIONS LIMITED

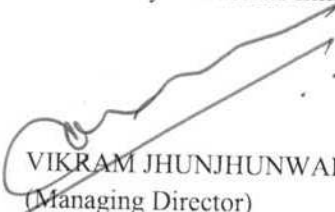
Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In respect of Audit Report with Unmodified Opinion for the Financial Year ended 31st March, 2018.

Pursuant to SEBI circular No.CIR/CFD/ CMD/56/2016 dated May 27, 2016, it is hereby declared that auditor of the company, A. K. Meharia & Associates., Chartered Accountant, Kolkata, Firm Reg. No.324666E have issued the audit report for the Financial Statements as prepared under the Companies Act, 2013 and Financial Result as prepared under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Financial Year ended March 31, 2018 do not contain any qualifications, reservations or any adverse remarks.

Apparently, the audit report for the said period is unmodified.

Thanking you,

Yours faithfully,
For Century Extrusions Limited


VIKRAM JHUNJHUNWALA
(Managing Director)
Din – 00169833

Encl: As Above