



6th May 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 Symbol: CENTENKA</p>	<p>Listing Department BSE Limited 25th Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001 Scrip Code: 500280</p>
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Dear Sir/Madam,

Sub: Outcome of the meeting of Board of Directors of the Company.

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we are pleased to enclose the following:

- Audited Financial Results (standalone and consolidated) for the quarter and financial year ended on 31st March 2025 together with Auditor's Report thereon as approved by the Board of Directors in its meeting held today i.e., 6th May 2025.
- Audited Financial Statements (standalone and consolidated) for the financial year ended on 31st March 2025 together with Auditor's Report thereon as approved by the Board of Directors in its meeting held today i.e., 6th May 2025.
- Declaration on Auditor's Report (standalone and consolidated) with unmodified opinion pursuant to the Regulation 33(3)(d) of Listing Regulations.
- Reappointment of Mr. Suresh Sodani (DIN 08789604) as Managing Director of the Company for the period from 1st September, 2025 to 31st March 2027 based on the recommendation of the Nomination and Remuneration Committee and subsequently Board of Directors, subject to approval of the shareholders of the Company.
- Reappointment of Mrs. Krupa Gandhi (DIN 00294629) as an Independent Director of the Company for second term of five consecutive years w.e.f. 14th August 2025 to 13th August 2030 based on the recommendation of the Nomination and Remuneration Committee and subsequently Board of Directors, subject to approval of the shareholders of the Company.

Further, the Board of Directors has also recommended a dividend at the rate of 100% (i.e., Rs.10/- per Equity Share of Rs.10/- each) for the financial year ended on 31st March 2025.

The Meeting commenced at 12:00 Noon and concluded at 14:23 Hrs.

This is for your kind information and records.

Thanking you,

For **Century Enka Limited**

Rahul Dubey
VP Legal & Company Secretary
FCS 8145

Century Enka Ltd.

Factory & Regd. Office: Plot No. 72 & 72-A, M.I.D.C., Bhosari, Pune - 411026.

T: +91 20 66127 304 | F: +91 20 2712 0113

E: cel.investor@adityabirla.com | W: www.centuryenka.com

Corporate ID No. (CIN): L24304PN1965PLC139075



6th May 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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Sub:Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 w.r.t Audit Report with Unmodified Opinion.

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby confirm that the Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion in respect of the Annual Audited Financial Results (standalone and consolidated) of the Company for the financial year ended 31st March 2025. The Auditors Report for standalone Financial Results for the financial year ended 31st March 2025 has one matter of emphasis.

Thanking You,

For Century Enka Limited

Yogesh R. Shah
Chief Financial Officer



Centruy Enka Ltd.

Factory & Regd. Office : Plot No. 72 & 72-A, M.I.D.C., Bhosari, Pune - 411026.

T: +91 20 6612 7304 | F: +91 20 2712 0113

E: cel.investor@adityabirla.com | W: www.centuryenka.com

Corporate ID No. : L24304PN1965PLC139075

Independent Auditor's report on annual standalone financial results of Century Enka Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Century Enka Limited

Opinion

1. We have audited the accompanying standalone financial results of Century Enka Limited ('the Company') for the year ended 31 March 2025, 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. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:
 - a. are presented in accordance with the requirements of the Listing Regulations in this regard; and
 - b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') and other accounting principles generally accepted in India, of the net profit and Other Comprehensive Income and Other Financial Information for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standard on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 'the Act'. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. We draw attention to the fact that Note no. 4 of the Statement wherein it is stated that, the Excise department had issued an order dated 31st 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 opinion on the Statement is not modified in respect of this above matter.



Management's responsibilities for the Standalone Financial Results

5. These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit after tax and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which has been used for the purpose of preparation of the standalone financial results by the Directors of the Company, as aforesaid.
6. In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

8. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - a. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
 - c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

- d. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - e. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
 11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters


12. The standalone financial results include the result for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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 BMOWAY2479

Place: Chittorgarh, Rajasthan.

Date: 06 May 2025



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(formerly Khimji Kunverji & Co LLP)

Independent Auditor's report on annual consolidated financial results of Century Enka Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Century Enka Limited

Opinion

1. We have audited the accompanying consolidated financial results of Century Enka Limited ('the Parent' or 'the Company') and its associate for the year ended 31 March 2025, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of our reports on separate audited financial statements of the associate, the aforesaid consolidated financial results:
 - 2.1. include the annual financial results of the following entities:

Sr. No.	Name of the Entity	Relationship
1	Century Enka Limited	Parent
2	ABReL Century Energy Limited	Associate

- 2.2. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- 2.3. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS'), and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the company for the year ended 31 March 2025.

Basis for opinion

3. We conducted our audit in accordance with the Standard on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. We draw attention to the fact that Note no. 4 of the Statement wherein it is stated that, the Excise department had issued an order dated 31st 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 opinion on the Statement is not modified in respect of this above matter.

Management's responsibilities for the Consolidated Financial Results

5. These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit after tax and other comprehensive income and other financial information of the Company including its associate in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the company and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial result that give a true and fair view and are free from material misstatement, whether due to fraud or error, which has been used for the purpose of preparation of the consolidated financial results by the Directors of the Company, as aforesaid.
6. In preparing the consolidated financial results, the respective Board of Directors of the company and of its associate are responsible for assessing the ability of the Company and of its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
7. The respective Board of Directors of the companies included in the Company and of its associate are responsible for overseeing the financial reporting process of the Company and of its associate.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

8. Our objectives are to obtain reasonable assurance about whether the consolidated financial results are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.



9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - 9.1. Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - 9.2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
 - 9.3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - 9.4. Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its associate to cease to continue as a going concern.
 - 9.5. Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - 9.6. Obtain sufficient appropriate audit evidence regarding the financial results of the Company and its associate to express an opinion on the consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.
10. We communicate with those charged with governance of the Company and of its associate included in the Consolidated financial results of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
12. 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.



kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Other Matters

13. The consolidated financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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: 251395858MOWAZ5568

Place: Chittorgarh, Rajasthan

Date: 06 May 2025



CENTURY ENKA LIMITED

Statement of Audited Financial Results for Three Months and Year Ended 31st March, 2025



Rs Lacs

S.No.	Particulars	Standalone					Consolidated				
		Three Months Ended			Year Ended		Three Months Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited (Note 8)	Unaudited	Audited (Note 8)	Audited		Audited (Note 8)	Unaudited	Audited (Note 8)	Audited	
I	Revenue From Operations	44,400	49,340	46,868	2,00,169	1,74,415	44,400	49,340	46,868	2,00,169	1,74,415
II	Other Income	1,525	740	720	3,732	3,349	1,525	740	720	3,732	3,349
III	Total Income (I+II)	45,925	50,080	47,588	2,03,901	1,77,764	45,925	50,080	47,588	2,03,901	1,77,764
IV	EXPENSES										
	Cost of materials consumed	29,105	31,411	31,030	1,31,942	1,11,807	29,105	31,411	31,030	1,31,942	1,11,807
	Purchases of Stock-in-Trade	549	980	1,284	2,803	5,802	549	980	1,284	2,803	5,802
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(864)	1,081	(1,950)	(2,082)	(2,785)	(864)	1,081	(1,950)	(2,082)	(2,785)
	Employee Benefits Expense	3,282	2,999	3,187	12,760	12,161	3,282	2,999	3,187	12,760	12,161
	Power and Fuel	4,929	5,256	4,524	21,954	21,298	4,929	5,256	4,524	21,954	21,298
	Finance Costs	97	121	134	454	535	97	121	134	454	535
	Depreciation and Amortization	1,361	1,436	1,307	5,497	5,026	1,361	1,436	1,307	5,497	5,026
	Other Expenses	6,522	4,906	5,416	21,316	17,853	6,522	4,906	5,416	21,316	17,853
	Total Expenses (IV)	44,981	48,190	44,932	1,94,644	1,71,697	44,981	48,190	44,932	1,94,644	1,71,697
V	Profit before Share In Profit/(Loss) of Associate and Tax (III- IV)	944	1,890	2,656	9,257	6,067	944	1,890	2,656	9,257	6,067
VI	Share In Profit/(Loss) of Associate (net of tax)	-	-	-	-	-	(15)	(35)	1	(63)	(314)
VII	Profit before Tax (V- VI)	944	1,890	2,656	9,257	6,067	929	1,855	2,657	9,194	5,753
VIII	Tax Expense:										
	(i) Current Tax	124	306	255	1,739	548	124	306	255	1,739	548
	(ii) (Excess)/Short Provision of Tax relating to earlier years	-	-	-	-	1	-	-	-	-	1
	(iii) Deferred Tax	129	150	375	808	929	129	150	375	808	929
IX	Profit after Tax (VII-VIII)	691	1,434	2,026	6,710	4,589	676	1,399	2,027	6,647	4,275
X	Other Comprehensive Income										
	(i) Items that will not be reclassified to profit or loss	61	(160)	(73)	1,053	2,294	61	(160)	(73)	1,053	2,294
	(ii) Income tax relating to items that will not be reclassified to profit or loss	2	26	-	(198)	(59)	2	26	-	(198)	(59)
	(i) Items that will be reclassified to profit or loss	-	-	-	-	(76)	-	-	-	-	(76)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	18	-	-	-	-	18
XI	Total Comprehensive Income for the period (IX+X)	754	1,300	1,953	7,565	6,766	739	1,265	1,954	7,502	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
XIII	Other Equity				1,39,959	1,34,579				1,39,570	1,34,253
XIV	Basic & Diluted Earnings Per Share (of Rs.10 each) (Quarterly - Not Annualised)	3.16	6.56	9.27	30.71	21.00	3.09	6.40	9.28	30.42	19.56



Amish

Statement of Audited Financial Results for Three Months and Year Ended 31st March, 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 May, 2025. The Statutory Auditors have carried out statutory audit of the above financial results and their report contains emphasis with respect to matter disclosed in note 4 below.
- 2) The Board of Directors have recommended dividend @ Rs.10 per equity share for the year ended 31st March, 2025 at their meeting held on 6th May 2025 (Previous Year Rs.10 per equity share)
- 3) The Company's business activity falls within a single operating segment i.e. "Synthetic Yarn".
- 4) 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.
- 5) On February 26, 2025, a fire incident occurred at the NFY Spinning Plant No. 1 located at the Bharuch Unit. The damage to plant, equipment, and inventory is adequately covered under an existing insurance policy, and the claim process has been initiated.

6) Statement of Assets and Liabilities

		Standalone		Consolidated	
S.No.	Particulars	As at 31-Mar-25 (Audited)	As at 31-Mar-24 (Audited)	As at 31-Mar-25 (Audited)	As at 31-Mar-24 (Audited)
(A)	ASSETS				
	Non-current assets				
	Property, Plant and Equipment	78,182	79,936	78,182	79,936
	Capital work-in-progress	1,318	365	1,318	365
	Right-of-use Assets	635	662	635	662
	Other Intangible Assets	22	32	22	32
	Financial assets				
	Investments	7,503	7,085	7,114	6,759
	Others	208	233	208	233
	Other non current assets	911	979	911	979
	Total Non Current Assets	88,779	89,292	88,390	88,966
	Current assets				
	Inventories	31,521	26,922	31,521	26,922
	Financial assets				
	Investments	33,786	27,395	33,786	27,395
	Trade Receivables	17,506	19,699	17,506	19,699
	Cash and Cash Equivalents	95	87	95	87
	Bank balances other than Cash & Cash Equivalents	365	328	365	328
	Others	1,367	659	1,367	659
	Current tax Assets (Net)	346	139	346	139
	Other current assets	4,706	4,230	4,706	4,230
	Total Current Assets	89,692	79,459	89,692	79,459
	Non-current Assets Classified as held for Sale	92	-	92	-
	TOTAL ASSETS	1,78,563	1,68,751	1,78,174	1,68,425
(B)	EQUITY AND LIABILITIES				
	Equity				
	Equity Share Capital	2,185	2,185	2,185	2,185
	Other Equity	1,39,959	1,34,579	1,39,570	1,34,253
	Total Equity	1,42,144	1,36,764	1,41,755	1,36,438
	Non-current liabilities				
	Financial liabilities				
	Borrowings	1,990	3,380	1,990	3,380
	Lease Liabilities	227	293	227	293
	Others	225	257	225	257
	Provisions	1,356	1,228	1,356	1,228
	Deferred tax liabilities (Net)	9,203	8,180	9,203	8,180
	Other Non Current Liabilities	1,334	1,247	1,334	1,247
	Total Non-Current Liabilities	14,335	14,585	14,335	14,585
	Current liabilities				
	Financial liabilities				
	Borrowings	1,400	1,493	1,400	1,493
	Lease Liabilities	65	59	65	59
	Trade payables				
	i) Total outstanding dues of Micro, Small and Medium Enterprises	1,165	734	1,165	734
	ii) Total outstanding dues of Creditors other than above	16,198	12,128	16,198	12,128
	Others	1,253	1,130	1,253	1,130
	Other current liabilities	1,557	1,457	1,557	1,457
	Provisions	446	401	446	401
	Total Current Liabilities	22,084	17,402	22,084	17,402
	TOTAL EQUITY AND LIABILITIES	1,78,563	1,68,751	1,78,174	1,68,425



Signature

CENTURY ENKA LIMITED



Statement of Audited Financial Results for Three Months and Year Ended 31st March, 2025

7) Statement of Cash Flow

Rs. in Lacs

S.No.	Particulars	Standalone		Consolidated	
		Year ended	Year ended	Year ended	Year ended
		31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	Audited	(Audited)	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES				
	Profit Before Tax	9,257	6,067	9,194	5,753
	Adjustment for:				
	Depreciation and Amortisation	5,497	5,026	5,497	5,026
	Finance Cost	454	535	454	535
	Unrealised Exchange Loss /(Gain)	(71)	20	(71)	20
	Fair value movement in Derivative Instruments	158	(106)	158	(106)
	Interest Income	(1,651)	(1,481)	(1,651)	(1,481)
	Fair Value of Investments through Statement of Profit and Loss	(790)	(461)	(790)	(461)
	Profit on sale of Current Investments (Net)	(333)	(402)	(333)	(402)
	Liabilities/Provisions no longer required written back	(179)	(89)	(179)	(89)
	Amortization of Govt. Grant (TUF Capital Subsidy)	(26)	(24)	(26)	(24)
	Profit on sale / write off of Property, Plant and Equipment (PPE) (Net)	-	(661)	-	(661)
	Share in (Profit) / Loss on equity accounted investment			63	314
	Operating Profit Before Working Capital Changes	12,316	8,424	12,316	8,424
	Adjustment for:				
	Trade payable and other liability	4,983	2,652	4,983	2,652
	Trade Receivables	2,177	2,008	2,177	2,008
	Inventories	(4,599)	(2,586)	(4,599)	(2,586)
	Financial and other Assets	(1,161)	(969)	(1,161)	(969)
	Cash Generated From Operations	13,716	9,529	13,716	9,529
	Direct Taxes Paid (net of refund)	(1,929)	(723)	(1,929)	(723)
	Net Cash From Operating Activities (A)	11,787	8,806	11,787	8,806
B.	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Property, Plant and Equipments	(5,143)	(11,501)	(5,143)	(11,501)
	Sale of Property, Plant and Equipments	480	1,404	480	1,404
	Interest received	1,669	1,248	1,669	1,248
	(Investment)/Maturity of deposit with Bank	(23)	994	(23)	994
	Investments in deposit and other debt Instruments	5,502	(6,673)	5,502	(6,673)
	Government Grant (Capital Subsidy)	(1)	84	(1)	84
	(Purchase)/Sale of Current Investments (Net)	(10,068)	9,746	(10,068)	9,746
	Net Cash From Investing Activities (B)	(7,584)	(4,698)	(7,584)	(4,698)
C.	CASH FLOW FROM FINANCING ACTIVITIES				
	Repayment of Long Term Borrowings	(1,490)	(1,490)	(1,490)	(1,490)
	Repayment of Lease Liability	(60)	(54)	(60)	(54)
	Proceeds/(Repayments) from Short Term Borrowings (Net)	7	(15)	7	(15)
	Payment of Interest on Lease Liability	(26)	(31)	(26)	(31)
	Payment of Interest on Borrowings	(441)	(516)	(441)	(516)
	Equity Dividends paid	(2,185)	(2,185)	(2,185)	(2,185)
	Net Cash From Financing Activities (C)	(4,195)	(4,291)	(4,195)	(4,291)
D.	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	8	(183)	8	(183)
	Closing Balance of Cash and Cash Equivalents	95	87	95	87
	Opening Balance of Cash and Cash Equivalents	87	270	87	270

8) The figures for three months ended 31st March 2025 are arrived at difference between audited figures in respect of the full financial year and published figures upto nine months of relevant financial year



For and on behalf of Board of Directors

Suresh Sodani
(Managing Director)
DIN: 08789604

Place : Mumbai
Date : 06/05/2025

Regd. office : Century Enka Limited, Plot No.72 & 72A, MIDC., Bhosari, Pune - 411026.

CIN : L24304PN1965PLC139075. Website : www.centuryenka.com

CENTURY ENKA LIMITED

Statement of Audited Financial Results for Three Months and Year Ended 31st March, 2025



Rs/Lacs

S. No.	Particulars	Three Months Ended		Year Ended		Three Months Ended		Year Ended	
		31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
		Standalone				Consolidated			
		Audited				Audited			
1	Total Income from Operations	45,925	47,588	2,03,901	1,77,764	45,925	47,588	2,03,901	1,77,764
2	Net Profit before Tax and before Exceptional Items	944	2,656	9,257	6,067	929	2,657	9,194	5,753
3	Net Profit before Tax and after Exceptional Items	944	2,656	9,257	6,067	929	2,657	9,194	5,753
4	Net Profit after Tax and after Exceptional Items	691	2,026	6,710	4,589	676	2,027	6,647	4,275
5	Total Comprehensive Income for the period [Comprising Profit for the period (after Tax) and Other Comprehensive Income (after Tax)]	754	1,953	7,565	6,766	739	1,954	7,502	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) (Quarterly - Not Annualised)	3.16	9.27	30.71	21.00	3.09	9.28	30.42	19.56

Notes:

- 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 May, 2025
- The Board of Director have recommended dividend @ Rs.10 per equity share for the year ended 31st March, 2025 at their meeting held on 6th May 2025 .(Previous Year Rs. 10 per equity share)
- 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).

For and on behalf of Board of Directors


Suresh Sodani
 (Managing Director)
 DIN: 08789604



Place : Mumbai
Date : 06/05/2025

Regd. office : Century Enka Limited, Plot No.72 & 72A, MIDC., Bhosari, Pune - 411026.

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