



1<sup>st</sup> August 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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Dear Sir/Madam,

**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')**

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 ended 30<sup>th</sup> June 2025 along with Limited Review Report thereon which has been duly approved by the Board of Directors in their meeting held today i.e., Friday, 1<sup>st</sup> August 2025.

The meeting commenced at 12:00 Noon and concluded at 1:27 P.M. (IST).

This is for your kind information and records.

Thanking you,

Yours faithfully,  
For **Century Enka Limited**

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

Independent Auditor's Review Report on unaudited standalone financial results for three months ended 30 June 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 three months ended 30 June 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, 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.

## Other Matter

6. Attention is drawn to the fact that the figures for three months ended 31 March 2025 as reported in these standalone financial results are the balancing figures between audited figures in respect of the full previous financial year and the published unaudited year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

## 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 BMO WCD 1180



Place: Mumbai

Date: 01 August 2025



# kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Independent Auditor's Review Report on unaudited consolidated financial results for three months ended 30 June 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 profit after tax and total comprehensive income of its associate for three months ended 30 June 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, 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.

## Other Matter

7. Attention is drawn to the fact that the figures for three months ended 31 March 2025 as reported in these consolidated financial results are the balancing figures between audited figures in respect of the full previous financial year and the published unaudited year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

## 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 BMDW67931



Place: Mumbai

Date: 01 August 2025



## CENTURY ENKA LIMITED

## Statement of Unaudited Financial Results for Three Months Ended 30th June, 2025



Rs. in lacs

S.No.	Particulars	Standalone				Consolidated			
		Three Months Ended			Year Ended	Three Months Ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Unaudited	Audited (Note 4)	Unaudited	Audited	Unaudited	Audited (Note 4)	Unaudited	Audited
I	Revenue From Operations	40,153	44,400	52,802	2,00,169	40,153	44,400	52,802	2,00,169
II	Other Income	1,363	1,525	738	3,732	1,363	1,525	738	3,732
III	<b>Total Income (I+II)</b>	<b>41,516</b>	<b>45,925</b>	<b>53,540</b>	<b>2,03,901</b>	<b>41,516</b>	<b>45,925</b>	<b>53,540</b>	<b>2,03,901</b>
IV	<b>EXPENSES</b>								
	Cost of materials consumed	24,388	29,105	33,665	1,31,942	24,388	29,105	33,665	1,31,942
	Purchases of Stock-in-Trade	1,375	549	406	2,803	1,375	549	406	2,803
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	345	(864)	1,064	(2,082)	345	(864)	1,064	(2,082)
	Employee Benefits Expense	3,041	3,282	3,220	12,760	3,041	3,282	3,220	12,760
	Power and Fuel	4,642	4,929	5,592	21,954	4,642	4,929	5,592	21,954
	Finance Costs	80	97	118	454	80	97	118	454
	Depreciation and Amortization	1,371	1,361	1,277	5,497	1,371	1,361	1,277	5,497
	Other Expenses	4,373	6,522	4,755	21,316	4,373	6,522	4,755	21,316
	<b>Total Expenses (IV)</b>	<b>39,615</b>	<b>44,981</b>	<b>50,097</b>	<b>1,94,644</b>	<b>39,615</b>	<b>44,981</b>	<b>50,097</b>	<b>1,94,644</b>
V	<b>Profit before Share in Profit/(Loss) of Associate and Tax (III- IV)</b>	<b>1,901</b>	<b>944</b>	<b>3,443</b>	<b>9,257</b>	<b>1,901</b>	<b>944</b>	<b>3,443</b>	<b>9,257</b>
VI	Share in Profit/(Loss) of Associate (net of tax)	-	-	-	-	3	(15)	3	(63)
VII	<b>Profit before Tax (V- VI)</b>	<b>1,901</b>	<b>944</b>	<b>3,443</b>	<b>9,257</b>	<b>1,904</b>	<b>929</b>	<b>3,446</b>	<b>9,194</b>
VIII	Tax Expense:								
	(i) Current Tax	393	124	643	1,739	393	124	643	1,739
	(ii) (Excess)/Short Provision of Tax relating to earlier years	-	-	-	-	-	-	-	-
	(iii) Deferred Tax	(27)	129	371	808	(27)	129	371	808
IX	<b>Profit after Tax (VII-VIII)</b>	<b>1,535</b>	<b>691</b>	<b>2,429</b>	<b>6,710</b>	<b>1,538</b>	<b>676</b>	<b>2,432</b>	<b>6,647</b>
X	Other Comprehensive Income								
	(i) Items that will not be reclassified to profit or loss	272	61	885	1,053	272	61	885	1,053
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(39)	2	(190)	(198)	(39)	2	(190)	(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>1,768</b>	<b>754</b>	<b>3,124</b>	<b>7,565</b>	<b>1,771</b>	<b>739</b>	<b>3,127</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>
XIII	<b>Other Equity</b>				<b>1,39,959</b>				<b>1,39,570</b>
XIV	<b>Basic &amp; Diluted Earnings Per Share (of Rs.10 each) (Quarterly - Not Annualised)</b>	<b>7.02</b>	<b>3.16</b>	<b>11.12</b>	<b>30.71</b>	<b>7.04</b>	<b>3.09</b>	<b>11.13</b>	<b>30.42</b>



*Amish Adani*

## CENTURY ENKA LIMITED

### Statement of Unaudited Financial Results for Three Months Ended 30th June, 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 1st August, 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 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.
- 4) 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*

Suresh Sodani  
(Managing Director)  
DIN: 08789604

Place : Mumbai  
Date : 01/08/2025

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

CIN : L24304PN1965PLC139075. Website : www.centuryenka.com



# CENTURY ENKA LIMITED

## Statement of Unaudited Financial Results for Three Months Ended 30th June, 2025



Rs in lacs

S. No.	Particulars	Three Months Ended				Year Ended	Three Months Ended				Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25	
		Standalone					Consolidated				
		Unaudited	Audited	Unaudited	Audited		Unaudited	Audited	Unaudited	Audited	
1	Total Income from Operations	41,516	45,925	53,540	2,03,901		41,516	45,925	53,540	2,03,901	
2	Net Profit before Tax and before Exceptional Items	1,901	944	3,443	9,257		1,904	929	3,446	9,194	
3	Net Profit before Tax and after Exceptional Items	1,901	944	3,443	9,257		1,904	929	3,446	9,194	
4	Net Profit after Tax and after Exceptional Items	1,535	691	2,429	6,710		1,538	676	2,432	6,647	
5	Total Comprehensive Income for the period [Comprising Profit for the period (after Tax) and Other Comprehensive Income (after Tax)]	1,768	754	3,124	7,565		1,771	739	3,127	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)	7.02	3.16	11.12	30.71		7.04	3.09	11.13	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 1st August, 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)).

For and on behalf of Board of Directors

*Suresh Sodani*

Suresh Sodani  
(Managing Director)  
DIN: 08789604

Place : Mumbai  
Date : 01/08/2025

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

CIN : L24304PN1965PLC139075. Website : [www.centuryenka.com](http://www.centuryenka.com)