



6th February 2026

<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: 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 nine months ended 31st December 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., 6th February, 2026.

The Meeting commenced at 12:00 noon and concluded at 2:03 p.m.

This is for your kind information and records.

Thanking you,
For **Century Enka Limited**

(Rahul Dubey)
VP Legal & Company Secretary
Membership No: FCS 8145

CENTURY ENKA LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND NINE MONTHS ENDED DECEMBER 31, 2025



Rs. in lacs

S.No.	Particulars	Stand alone						Consolidated					
		Three Months Ended			Nine Months Ended		Year Ended	Three Months Ended			Nine Months Ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Unaudited			Unaudited		Audited	Unaudited			Unaudited		Audited
I	Revenue From Operations	41,165	40,870	49,340	1,22,188	1,55,769	2,00,169	41,165	40,870	49,340	1,22,188	1,55,769	2,00,169
II	Other Income	892	832	740	3,087	2,207	3,732	892	832	740	3,087	2,207	3,732
III	Total Income (I+II)	42,057	41,702	50,080	1,25,275	1,57,976	2,03,901	42,057	41,702	50,080	1,25,275	1,57,976	2,03,901
IV	EXPENSES												
	Cost of materials consumed	23,868	23,245	31,411	71,501	1,02,837	1,31,942	23,868	23,245	31,411	71,501	1,02,837	1,31,942
	Purchases of Stock-in-Trade	12	9	980	1,396	2,254	2,803	12	9	980	1,396	2,254	2,803
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	239	1,505	1,081	2,089	(1,218)	(2,082)	239	1,505	1,081	2,089	(1,218)	(2,082)
	Employee Benefits Expense	3,332	3,211	2,999	9,614	9,478	12,760	3,332	3,211	2,999	9,614	9,478	12,760
	Power and Fuel	4,684	4,730	5,256	14,056	17,025	21,954	4,684	4,730	5,256	14,056	17,025	21,954
	Finance Costs	76	75	121	231	357	454	76	75	121	231	357	454
	Depreciation and Amortization	1,357	1,354	1,436	4,082	4,136	5,497	1,357	1,354	1,436	4,082	4,136	5,497
	Other Expenses	4,945	5,007	4,906	14,295	14,794	21,316	4,945	5,007	4,906	14,295	14,794	21,316
	Total Expenses (IV)	38,513	39,136	48,190	1,17,264	1,49,663	1,94,644	38,513	39,136	48,190	1,17,264	1,49,663	1,94,644
V	Profit before exceptional items and tax (III- IV)	3,544	2,566	1,890	8,011	8,313	9,257	3,544	2,566	1,890	8,011	8,313	9,257
VI	Exceptional Items - Statutory impact of New Labour Code (Refer note 4)	(366)	-	-	(366)	-	-	(366)	-	-	(366)	-	-
VII	Profit before Share in Profit/(Loss) of Associate and Tax (V-VI)	3,178	2,566	1,890	7,645	8,313	9,257	3,178	2,566	1,890	7,645	8,313	9,257
VIII	Share in Profit/(Loss) of Associate (net of tax)	-	-	-	-	-	-	(14)	(23)	(35)	(34)	(48)	(63)
IX	Profit before Tax (VII - VIII)	3,178	2,566	1,890	7,645	8,313	9,257	3,164	2,543	1,855	7,611	8,265	9,194
X	Tax Expense:												
	(i) Current Tax	664	542	306	1,599	1,615	1,739	664	542	306	1,599	1,615	1,739
	(ii) (Excess)/Short Provision of Tax relating to earlier years	(0)	(153)	-	(153)	-	-	(0)	(153)	-	(153)	-	-
	(iii) Deferred Tax	127	(79)	150	21	679	808	127	(79)	150	21	679	808
XI	Profit after Tax (IX-X)	2,387	2,256	1,434	6,178	6,019	6,710	2,373	2,233	1,399	6,144	5,971	6,647
XII	Other Comprehensive Income												
	(i) Items that will not be reclassified to profit or loss	241	40	(160)	553	992	1,053	241	40	(160)	553	992	1,053
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(62)	(6)	26	(107)	(200)	(198)	(62)	(6)	26	(107)	(200)	(198)
	(i) Items that will be reclassified to profit or loss	(63)	-	-	(63)	-	-	(63)	-	-	(63)	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	16	-	-	16	-	-	16	-	-	16	-	-
XIII	Total Comprehensive income for the period (XI + XII)	2,519	2,290	1,300	6,577	6,811	7,565	2,505	2,267	1,265	6,543	6,763	7,502
XIV	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
XV	Other Equity						1,39,959						1,39,570
XVI	Basic & Diluted Earnings Per Share (of Rs.10 each) (Quarterly - Not Annualised)	10.93	10.33	6.56	28.28	27.55	30.71	10.86	10.22	6.40	28.12	27.33	30.42



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CENTURY ENKA LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND NINE MONTHS ENDED DECEMBER 31, 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 February, 2026. 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) The Government of India has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health, and Working Conditions Code, 2020 ("Labour Codes") with effect from 21st November, 2025, which consolidates 29 existing labour laws. The Labour Codes, amongst other things introduce changes, including a uniform definition of wages and enhanced benefits relating to leave. The Ministry of Labour & Employment has issued draft Central Rules and FAQs to facilitate assessment of the financial impact arising from these regulatory changes. In accordance with the guidance issued by the Institute of Chartered Accountants of India and based on actuarial valuation, the Company has assessed and disclosed the financial Impact of these changes as "Statutory Impact of New Labour Codes" under Exceptional Items in the financial results for the three months and nine months ended 31st December, 2025. The Company has recognized Rs 366 Lacs as Statutory Impact of New Labour Codes towards additional Gratuity, classified as past service cost, primarily due to the revised definition of wages under the Labour Codes. The Company continues to monitor the developments relating to the Implementation of the Labour Codes and will review the estimates as further clarification and Rules are notified.



Place : Mumbai
Date : 06/02/2026



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 THE THREE MONTHS AND NINE MONTHS ENDED DECEMBER 31, 2025

Rs in lacs

S. No.	Particulars	Three Months Ended		Nine Months Ended	Year Ended	Three Months Ended		Nine Months Ended	Year Ended
		31-Dec-25	31-Dec-24	31-Dec-25	31-Mar-25	31-Dec-25	31-Dec-24	31-Dec-25	31-Mar-25
		Standalone				Consolidated			
		Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	42,057	50,080	1,25,275	2,03,901	42,057	50,080	1,25,275	2,03,901
2	Net Profit before Tax and before Exceptional Items	3,544	1,890	8,011	9,257	3,530	1,855	7,977	9,194
3	Net Profit before Tax and after Exceptional Items	3,178	1,890	7,645	9,257	3,164	1,855	7,611	9,194
4	Net Profit after Tax and after Exceptional Items	2,387	1,434	6,178	6,710	2,373	1,399	6,144	6,647
5	Total Comprehensive Income for the period [Comprising Profit for the period (after Tax) and Other Comprehensive Income (after Tax)]	2,519	1,300	6,577	7,565	2,505	1,265	6,543	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)	10.93	6.56	28.28	30.71	10.86	6.40	28.12	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 February, 2026
- 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 : 06/02/2026



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

Independent Auditor's Review Report on unaudited standalone financial results for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 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 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 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'). We have initialled the Statement for identification purpose only.
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 ('the Act'), 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 Ind AS specified under Section 133 of the Act as amended, read with relevant rules issued thereunder 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: 26139585 UZOMBH6320



Place: Mumbai

Date: 6 February 2026

kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Independent Auditor's Review Report on unaudited consolidated financial results for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 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 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 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'). We have initialled the Statement for identification purpose only.
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 ('the Act'), 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 Ind AS specified under Section 133 of the Act as amended, read with relevant rules issued thereunder 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

Kamlesh R Jagetia

ICAI Membership No: 139585

UDIN: 26139585PRVFUV2145



Place: Mumbai

Date: 6 February 2026