



21<sup>st</sup> May 2026

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  Symbol: CENTENKA	Listing Department <b>BSE Limited</b> 25 <sup>th</sup> Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001  Scrip Code: 500280
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**Sub: Outcome of the meeting of Board of Directors of Century Enka Limited ('the Company')**

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors in their meeting held on today i.e. Thursday, 21<sup>st</sup> May 2026 inter-alia considered the following businesses:

- a) Approved the Audited Financial Results (standalone and consolidated) for the quarter and financial year ended on 31<sup>st</sup> March 2026 together with Auditor's Report thereon;
- b) Approved Audited Financial Statements (standalone and consolidated) for the financial year ended on 31<sup>st</sup> March 2026 together with Auditor's Report thereon;
- c) Pursuant to the recommendation of the Audit Committee, the Board of Directors approved the appointment of M/s. Singhi & Co., Chartered Accountants, Firm's Registration No. 302049E, as the Statutory Auditors of the Company, for a term of five consecutive years, commencing from the conclusion of the 60<sup>th</sup> Annual General Meeting until the conclusion of the 65<sup>th</sup> Annual General Meeting, to conduct audit for the FY2026-27 to FY2030-31, subject to approval of the shareholders of the Company at the ensuing 60<sup>th</sup> Annual General Meeting.

In accordance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30<sup>th</sup> January 2026 ('SEBI Circular'), the requisite details are enclosed as Annexure A.

- d) The Board of Directors, on the recommendation of the Nomination and Remuneration Committee, redesignate Mr. Suresh Sodani (DIN: 08789604), as Managing Director and Chief Executive Officer and ("MD & CEO") of the Company, without any change in the existing terms and conditions of his appointment as Managing Director.

In accordance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30<sup>th</sup> January 2026 ('SEBI Circular'), the requisite details are enclosed as Annexure A.



- e) The Board of Directors has also recommended a dividend at the rate of 110% (i.e. Rs.11/- per Equity Share of Rs.10/- each) for the financial year ended on 31<sup>st</sup> March 2026.

Further, we are enclosing herewith the following in regard to the above:

- a) AFRs of the Company for the quarter and financial year ended on March 31, 2026 along with the Auditors' Report thereon;  
b) Declaration on Auditor's Report (standalone and consolidated) with unmodified opinion pursuant to the Regulation 33(3)(d) of Listing Regulations.

The Meeting commenced at 12:00 noon and concluded at 2:22 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



**Annexure A**

**Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read along with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30<sup>th</sup> January, 2026 ('SEBI Circular'):**

<b>Sr.no.</b>	<b>Particulars</b>	<b>Appointment of Statutory Auditors</b>	<b>Redesignation of Mr. Suresh Sodani</b>
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	<p>M/s. Khimji Kunverji &amp; Co. LLP, Chartered Accountants, (Firm Registration No. 105146W/W100621) were appointed as the Statutory Auditors of the Company for a term of five consecutive years, concluding at the forthcoming 60<sup>th</sup> Annual General Meeting (AGM) of the Company.</p> <p>M/s. Singhi &amp; Co., Chartered Accountants (Firm's Registration No. 302049E) have been appointed as the Statutory Auditors of the Company, subject to approval of the Members.</p>	Redesignation of Mr. Suresh Sodani (DIN: 08789604) as Managing Director and Chief Executive Officer (MD & CEO) of the Company
2.	Date of appointment/ reappointment/ cessation (as applicable) & Term of appointment/ re-appointment;	Based on the recommendation of the Audit Committee, the Board of Directors at its meeting held today approved the appointment of M/s. Singhi & Co., Chartered Accountants, Firm's Registration No. 302049E, as the Statutory Auditors of the Company for a term of five conservative years i.e. from the conclusion of the 60 <sup>th</sup> Annual General Meeting until the conclusion of the 65 <sup>th</sup> Annual General Meeting, subject to approval of the Members.	No change in the existing terms and conditions of his appointment as Managing Director on redesignation

**Century Enka Ltd.**

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

Corporate ID No. (CIN): L24304PN1965PLC139075



3.	Brief profile (in case of appointment)	M/s. Singhi & Co. Chartered Accountants Firm's Registration Number is 302049E. Singhi & Co. ranks as the 7 <sup>th</sup> largest Assurance and Advisory firm serving 150+ listed entities in India. The firm is The Institute of Chartered Accountants of India (ICAI) Peer Reviewed.	Mr. Suresh Sodani, a Chartered Accountant and a Cost and Management Accountant by qualification with over three decades of experience in the field of Finance, Accounts, IT, Logistic, Strategic Planning & Policy Formulation and Corporate Governance. Mr. Sodani had played an important role in articulating long term strategy of Chlor-Alkali business and played leadership role in many central projects and long-term initiatives for the business. During his tenure as Managing Director of Century Enka Limited, he has brought strategic focus on main business verticals by increasing NTCF capacity, foray into PTCF, new Value-Added Products in NFY, exited non-viable products with investments in modernisation, renewable energy and safety initiatives.
4.	Disclosure of relationships between directors (in case of appointment of a Director)	Not applicable	None
5.	Information as required Under Circular No. NSE/CML/2018102 dated June 20, 2018 issued by NSE.	Not applicable	Mr. Suresh Sodani (DIN: 08789604) is not debarred from holding the office of Director by virtue of any order of Securities and Exchange Board of India or any other such authority.

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Chartered Accountants  
(formerly Khimji Kunverji & Co LLP)

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

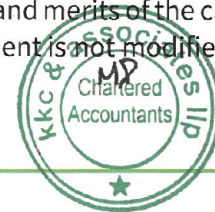
1. We have audited the accompanying standalone financial results of Century Enka Limited ('the Company') for the year ended 31 March 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('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:
  - 2.1 are presented in accordance with the requirements of the Listing Regulations in this regard; and
  - 2.2 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 2026.

## 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. 3 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, 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 duty amount 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.



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Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

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## 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 scepticism throughout the audit. We also:
  - 9.1. 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.
  - 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 standalone 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.



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- 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'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.
- 9.5. 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 2026 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: 26139585B CFSJ95697



Place: Mumbai

Date: 21 May 2026

# kkc & associates llp

Chartered Accountants

(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 the year ended 31 March 2026, 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 2026

## 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. 3 of the Statement wherein it is stated that, the Excise department had issued an order dated 31<sup>st</sup> 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



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Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

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 duty amount 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.



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9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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)

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## Other Matters

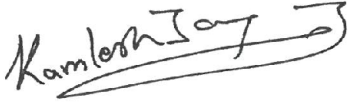
13. The consolidated financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were 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: 26139585XHNDQ7743



Place: Mumbai

Date: 21 May 2026

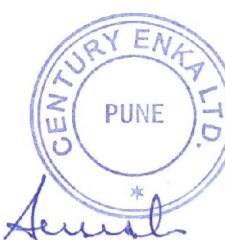
CENTURY ENKA LIMITED

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND YEAR ENDED 31st MARCH, 2026



Rs Lacs

S.No.	Particulars	Standalone					Consolidated				
		Three Months Ended			Year Ended		Three Months Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited (Refer note 7)	Unaudited	Audited (Refer note 7)	Audited		Audited (Refer note 7)	Unaudited	Audited (Refer note 7)	Audited	
I	Revenue From Operations	48,353	41,165	44,400	1,70,541	2,00,169	48,353	41,165	44,400	1,70,541	2,00,169
II	Other Income	1,105	892	1,525	4,192	3,732	1,105	892	1,525	4,192	3,732
III	<b>Total Income (I+II)</b>	<b>49,458</b>	<b>42,057</b>	<b>45,925</b>	<b>1,74,733</b>	<b>2,03,901</b>	<b>49,458</b>	<b>42,057</b>	<b>45,925</b>	<b>1,74,733</b>	<b>2,03,901</b>
IV	EXPENSES										
	Cost of materials consumed	27,536	23,868	29,105	99,037	1,31,942	27,536	23,868	29,105	99,037	1,31,942
	Purchases of Stock-in-Trade	100	12	549	1,496	2,803	100	12	549	1,496	2,803
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	535	239	(864)	2,624	(2,082)	535	239	(864)	2,624	(2,082)
	Employee Benefits Expense	3,404	3,332	3,282	13,018	12,760	3,404	3,332	3,282	13,018	12,760
	Power and Fuel	5,130	4,684	4,929	19,186	21,954	5,130	4,684	4,929	19,186	21,954
	Finance Costs	58	76	97	289	454	58	76	97	289	454
	Depreciation and Amortization	1,460	1,357	1,361	5,542	5,497	1,460	1,357	1,361	5,542	5,497
	Other Expenses	6,108	4,945	6,522	20,403	21,316	6,108	4,945	6,522	20,403	21,316
	<b>Total Expenses (IV)</b>	<b>44,331</b>	<b>38,513</b>	<b>44,981</b>	<b>1,61,595</b>	<b>1,94,644</b>	<b>44,331</b>	<b>38,513</b>	<b>44,981</b>	<b>1,61,595</b>	<b>1,94,644</b>
V	<b>Profit before exceptional items and tax (III- IV)</b>	<b>5,127</b>	<b>3,544</b>	<b>944</b>	<b>13,138</b>	<b>9,257</b>	<b>5,127</b>	<b>3,544</b>	<b>944</b>	<b>13,138</b>	<b>9,257</b>
VI	Exceptional Items - Statutory impact of New Labour Code (Refer note 4)	180	(366)	-	(186)	-	180	(366)	-	(186)	-
VII	<b>Profit before Share in Profit/(Loss) of Associate and Tax (V- VI)</b>	<b>5,307</b>	<b>3,178</b>	<b>944</b>	<b>12,952</b>	<b>9,257</b>	<b>5,307</b>	<b>3,178</b>	<b>944</b>	<b>12,952</b>	<b>9,257</b>
VIII	Share In Profit/(Loss) of Associate (net of tax)	-	-	-	-	-	(51)	(14)	(15)	(85)	(63)
IX	<b>Profit before Tax (VII - VIII)</b>	<b>5,307</b>	<b>3,178</b>	<b>944</b>	<b>12,952</b>	<b>9,257</b>	<b>5,256</b>	<b>3,164</b>	<b>929</b>	<b>12,867</b>	<b>9,194</b>
X	Tax Expense:										
	(i) Current Tax	1,199	664	124	2,798	1,739	1,199	664	124	2,798	1,739
	(ii) (Excess)/Short Provision of Tax relating to earlier years	(14)	-	-	(167)	-	(14)	-	-	(167)	-
	(iii) Deferred Tax	131	127	129	152	808	131	127	129	152	808
XI	<b>Profit after Tax (IX-X)</b>	<b>3,991</b>	<b>2,387</b>	<b>691</b>	<b>10,169</b>	<b>6,710</b>	<b>3,940</b>	<b>2,373</b>	<b>676</b>	<b>10,084</b>	<b>6,647</b>
XII	Other Comprehensive Income										
	(i) Items that will not be reclassified to profit or loss	(567)	241	61	(14)	1,053	(567)	241	61	(14)	1,053
	(ii) Income tax relating to items that will not be reclassified to profit or loss	86	(62)	2	(21)	(198)	86	(62)	2	(21)	(198)
	(i) Items that will be reclassified to profit or loss	40	(63)	-	(23)	-	40	(63)	-	(23)	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	(10)	16	-	6	-	(10)	16	-	6	-
XIII	<b>Total Comprehensive Income for the period (XI + XII)</b>	<b>3,540</b>	<b>2,519</b>	<b>754</b>	<b>10,117</b>	<b>7,565</b>	<b>3,489</b>	<b>2,505</b>	<b>739</b>	<b>10,032</b>	<b>7,502</b>
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
XV	Other Equity				1,47,874	1,39,959				1,47,400	1,39,570
XVI	<b>Basic &amp; Diluted Earnings Per Share (of Rs.10 each) (Quarterly - Not Annualised)</b>	<b>18.26</b>	<b>10.93</b>	<b>3.16</b>	<b>46.54</b>	<b>30.71</b>	<b>18.03</b>	<b>10.86</b>	<b>3.09</b>	<b>46.15</b>	<b>30.42</b>

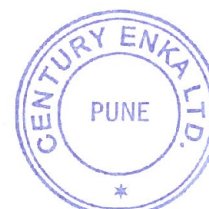


**NOTES:**

- 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 21st May, 2026. 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.
- The Company's business activity falls within a single operating segment i.e. "Synthetic Yarn".
- 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.
- 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 year ended 31st March, 2026. The Company has recognized Rs 186 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.

5) **Statement of Assets and Liabilities**

S.No.	Particulars	Rs. in Lacs			
		Standalone		Consolidated	
		As at 31-Mar-26 (Audited)	As at 31-Mar-25 (Audited)	As at 31-Mar-26 (Audited)	As at 31-Mar-25 (Audited)
(A)	<b>ASSETS</b>				
	<b>Non-current assets</b>				
	Property, Plant and Equipment	75,570	78,182	75,570	78,182
	Capital work-in-progress	1,286	1,318	1,286	1,318
	Right-of-use Assets	589	635	589	635
	Other Intangible Assets	16	22	16	22
	<b>Financial assets</b>				
	Investments	14,503	7,503	14,029	7,114
	Others	208	208	208	208
	Other non current assets	1,558	911	1,558	911
	<b>Total Non Current Assets</b>	<b>93,730</b>	<b>88,779</b>	<b>93,256</b>	<b>88,390</b>
	<b>Current assets</b>				
	Inventories	25,989	31,521	25,989	31,521
	<b>Financial assets</b>				
	Investments	34,844	33,786	34,844	33,786
	Trade Receivables	19,566	17,506	19,566	17,506
	Cash and Cash Equivalents	669	95	669	95
	Bank balances other than Cash & Cash Equivalents	400	365	400	365
	Others	2,642	1,367	2,642	1,367
	Current tax Assets (Net)	44	346	44	346
	Other current assets	7,730	4,706	7,730	4,706
	<b>Total Current Assets</b>	<b>91,884</b>	<b>89,692</b>	<b>91,884</b>	<b>89,692</b>
	<b>Non-current Assets Classified as held for Sale</b>	<b>-</b>	<b>92</b>	<b>-</b>	<b>92</b>
	<b>TOTAL ASSETS</b>	<b>1,85,614</b>	<b>1,78,563</b>	<b>1,85,140</b>	<b>1,78,174</b>
(B)	<b>EQUITY AND LIABILITIES</b>				
	<b>Equity</b>				
	Equity Share Capital	2,185	2,185	2,185	2,185
	Other Equity	1,47,874	1,39,959	1,47,400	1,39,570
	<b>Total Equity</b>	<b>1,50,059</b>	<b>1,42,144</b>	<b>1,49,585</b>	<b>1,41,755</b>
	<b>Non-current liabilities</b>				
	<b>Financial liabilities</b>				
	Borrowings	600	1,990	600	1,990
	Lease Liabilities	157	227	157	227
	Others	224	225	224	225
	Provisions	1,273	1,356	1,273	1,356
	Deferred tax liabilities (Net)	9,317	9,203	9,317	9,203
	Other Non Current Liabilities	2,238	1,334	2,238	1,334
	<b>Total Non-Current Liabilities</b>	<b>13,809</b>	<b>14,335</b>	<b>13,809</b>	<b>14,335</b>
	<b>Current liabilities</b>				
	<b>Financial liabilities</b>				
	Borrowings	1,390	1,400	1,390	1,400
	Lease Liabilities	70	65	70	65
	Trade payables				
	i) Total outstanding dues of Micro, Small and Medium Enterprises	1,367	1,165	1,367	1,165
	ii) Total outstanding dues of Creditors other than above	15,816	16,198	15,816	16,198
	Others	1,187	1,253	1,187	1,253
	Other current liabilities	1,349	1,557	1,349	1,557
	Provisions	567	446	567	446
	<b>Total Current Liabilities</b>	<b>21,746</b>	<b>22,084</b>	<b>21,746</b>	<b>22,084</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,85,614</b>	<b>1,78,563</b>	<b>1,85,140</b>	<b>1,78,174</b>



*Amul*

CENTURY ENKA LIMITED

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND YEAR ENDED 31st MARCH, 2026



Rs. in Lacs

6) Statement of Cash Flow

S.No.	Particulars	Standalone		Consolidated	
		Year ended 31-Mar-26	Year ended 31-Mar-25	Year ended 31-Mar-26	Year ended 31-Mar-25
		Audited	Audited	Audited	Audited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	Profit Before Tax & Exceptional Items	13,138	9,257	13,053	9,194
	Adjustment for:				
	Depreciation and Amortisation	5,542	5,497	5,542	5,497
	Finance Cost	289	454	289	454
	Unrealised Exchange Loss /(Gain)	49	(71)	49	(71)
	Fair value movement in Derivative Instruments	(159)	158	(159)	158
	Interest Income	(1,770)	(1,651)	(1,770)	(1,651)
	Dividend Received	(31)	-	(31)	-
	Fair Value of Investments through Statement of Profit and Loss	(638)	(790)	(638)	(790)
	Profit on sale of Current Investments (Net)	(456)	(333)	(456)	(333)
	Liabilities/Provisions no longer required written back	(59)	(179)	(59)	(179)
	Amortization of Govt. Grant (TUF Capital Subsidy)	(55)	(26)	(55)	(26)
	Profit on sale / retirement of Property, Plant and Equipment (PPE) (Net)	(655)	-	(655)	-
	Exceptional Item (Gratuity provision for Past service cost)	(186)	-	(186)	-
	Revaluation Reserve transferred to P&L	(17)	-	(17)	-
	Share in (Profit) / Loss on equity accounted investment	-	-	85	63
	<b>Operating Profit Before Working Capital Changes</b>	<b>14,992</b>	<b>12,316</b>	<b>14,992</b>	<b>12,316</b>
	Adjustment for:				
	Trade payable and other liability	(234)	4,983	(234)	4,983
	Trade Receivables	(2,019)	2,177	(2,019)	2,177
	Inventories	5,532	(4,599)	5,532	(4,599)
	Financial and other Assets	(3,346)	(1,161)	(3,346)	(1,161)
	<b>Cash Generated From Operations</b>	<b>14,925</b>	<b>13,716</b>	<b>14,925</b>	<b>13,716</b>
	Direct Taxes Paid (net of refund)	(2,382)	(1,929)	(2,382)	(1,929)
	<b>Net Cash From Operating Activities (A)</b>	<b>12,543</b>	<b>11,787</b>	<b>12,543</b>	<b>11,787</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	Purchase of Property, Plant and Equipments	(3,702)	(5,143)	(3,702)	(5,143)
	Sale of Property, Plant and Equipments	1,096	480	1,096	480
	Interest received	1,184	1,669	1,184	1,669
	Dividend Received	31	-	31	-
	(Investment)/Maturity of deposit with Bank	(35)	(23)	(35)	(23)
	Investments in deposit and other debt Instruments	(15,236)	5,502	(15,236)	5,502
	Government Grant (Capital Subsidy)	923	(1)	923	(1)
	Purchase of Non-Current Investments	(326)	-	(326)	-
	(Purchase)/Sale of Current Investments (Net)	8,046	(10,068)	8,046	(10,068)
	<b>Net Cash From Investing Activities (B)</b>	<b>(8,019)</b>	<b>(7,584)</b>	<b>(8,019)</b>	<b>(7,584)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	Repayment of Long Term Borrowings	(1,390)	(1,490)	(1,390)	(1,490)
	Repayment of Lease Liability	(65)	(60)	(65)	(60)
	Proceeds/(Repayments) from Short Term Borrowings ( Net )	(10)	7	(10)	7
	Payment of Interest on Lease Liability	(21)	(26)	(21)	(26)
	Payment of Interest on Borrowings	(279)	(441)	(279)	(441)
	Equity Dividends paid	(2,185)	(2,185)	(2,185)	(2,185)
	<b>Net Cash From Financing Activities (C)</b>	<b>(3,950)</b>	<b>(4,195)</b>	<b>(3,950)</b>	<b>(4,195)</b>
<b>D.</b>	<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>574</b>	<b>8</b>	<b>574</b>	<b>8</b>
	Closing Balance of Cash and Cash Equivalents	669	95	669	95
	Opening Balance of Cash and Cash Equivalents	95	87	95	87

7) The figures for three months ended 31st March 2026 are arrived at difference between audited figures in respect of the full financial year and published figures upto nine months of relevant financial year.

8) The Board of Director have recommended dividend @ Rs. 11 per equity share for the year ended 31st March, 2026 at their meeting held on 21st May 2026. (Previous Year Rs. 10 per equity share)

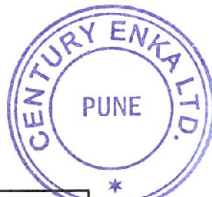
Place : Mumbai  
Date : 21/05/2026



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 AUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND YEAR ENDED 31st MARCH, 2026**



Rs in lacs

S. No.	Particulars	Three Months Ended		Year Ended		Three Months Ended		Year Ended	
		31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
		Standalone				Consolidated			
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
1	Total Income from Operations	49,458	45,925	1,74,733	2,03,901	49,458	45,925	1,74,733	2,03,901
2	Net Profit before Tax and before Exceptional Items	5,127	944	13,138	9,257	5,076	929	13,053	9,194
3	Net Profit before Tax and after Exceptional Items	5,307	944	12,952	9,257	5,256	929	12,867	9,194
4	Net Profit after Tax and after Exceptional Items	3,991	691	10,169	6,710	3,940	676	10,084	6,647
5	Total Comprehensive Income for the period [Comprising Profit for the period (after Tax) and Other Comprehensive Income (after Tax)]	3,540	754	10,117	7,565	3,489	739	10,032	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)	18.26	3.16	46.54	30.71	18.03	3.09	46.15	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 21st May, 2026
- 2) The Board of Director have recommended dividend @ Rs. 11 per equity share for the year ended 31st March, 2026 at their meeting held on 21st May 2026 .(Previous Year Rs. 10 per equity share)
- 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 : 21/05/2026

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



21<sup>st</sup> May 2026

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  Symbol: CENTENKA	Listing Department <b>BSE Limited</b> 25 <sup>th</sup> Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001  Scrip Code: 500280
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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 31<sup>st</sup> March 2026. The Auditors Report for Standalone Financial Results for the financial year ended 31<sup>st</sup> March 2026 has one matter of emphasis.

Thanking you,  
For **Century Enka Limited**

  
**Yogesh Shah**  
Chief Financial Officer



Century Enka Ltd.

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

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Corporate ID No.: L24304PN1965PLC139075