

SH/XII/2024

07th May, 2024

Corporate Relationship Department BSE Limited 1<sup>st</sup> Floor, Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai - 400 001 Scrip Code: 500040/973812/974571/ 974877/975457

Listing Department National Stock Exchange of India Limited Exchange Plaza, 5<sup>th</sup> floor, Bandra-Kurla Complex Bandra (East), Mumbai - 400 051. Scrip Code: CENTURYTEX

Dear Sir/ Madam,

- Sub: Outcome of meeting of the Board of Directors of Century Textiles and Industries Limited ('the Company')
- Ref: Regulations 30, 33, 52 & 54 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Please refer to our letter dated 25<sup>th</sup> April, 2024, intimating you about a meeting of the Board of Directors of the Company to be held today on Tuesday, 07<sup>th</sup> May, 2024.

This is to inform you pursuant to Regulations 30, 33, 52, 54 of Listing Regulations that the Board at its meeting held today has approved the Standalone and Consolidated Audited Financial Results of the Company for the year ended 31<sup>st</sup> March, 2024;

Please find enclosed herewith the following:

- a. Audited Financial Results (Standalone and Consolidate);
- b. Auditors' report and Declaration on unmodified opinion of Auditors' report;

The meeting commenced at 12:00 Noon IST and concluded at  $\Omega_2$ :  $\Omega_2$  IST.

Thanking you,

Yours truly, For **CENTURY TEXTILES AND INDUSTRIES LIMITED** 

ATUL K. KEDIA Sr. Vice President (Legal) & Company Secretary Encl: as above



Century Textiles and Industries Limited Regd. Office: Century Bhavan, Dr. Annie Besant Road, Worli, Mumbai 400 030, India. T: +9122 2495 7000 | F: +9122 2430 9491 / 2436 1980 E: ctil.ho@adityabirla.com | W: www.centurytextind.com Corporate ID No.: L17120MH1897PLC000163



12th Floor, The Ruby 29 Senapati Bapat Marg Dadar (West) Mumbai - 400 028, India

Tel: +91 22 6819 8000

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Century Textiles and Industries Limited

#### Report on the audit of the Standalone Financial Results

#### Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Century Textiles and Industries Limited (the "Company") which includes financial results of CTIL Employee Welfare Trust (the "Trust") for the quarter and year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the guarter and year ended March 31, 2024.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards 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 by us is sufficient and appropriate to provide a basis for our opinion.

#### Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards 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 Regulation 33 and 52 of 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 Statement that give a true and fair view and are free from material isstatement, whether due to fraud or error.





Century Textile and Industries Limited Page 2 of 3

In preparing the Statement, the Board of Directors are 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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.
- 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 financial statements in place and the operating effectiveness
  of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 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.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

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.





Century Textile and Industries Limited Page 3 of 3

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S R B C & CO LLP Chartered Accountants ICAI Firm Registration Number: 324982E/E300003

**per Ravi Bansal** Partner Membership No.: 049365

UDIN: 24049365BKGV192007

Mumbai May 07, 2024



#### CENTURY TEXTILES AND INDUSTRIES LIMITED AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024 CIN : L17120MH1897PLC000163 , Phone : +91-022-24957000 , Fax : +91-22-24309491, +91-22-24361980 Website : www.centurytextind.com Email : ctil.ho@adityabirla.com

	1	0			(Rs. in Crore	
		Quarter Ended	01 00 0000	Year Ended		
Particulars	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023	
	(Audited) (Refer Note 7)	(Unaudited)	(Audited) (Refer Note 7)	(Audited)	(Audited)	
CONTINUING OPERATIONS						
Income from Operations		10000 0 10000		8 15 8 H N	(a) (b) (b) (b) (b) (b) (b) (b) (b) (b) (b	
(a) Sales	965.93	933.03	964.74	3,638.78	3,768.5	
(b) Other operating income (Refer Note 4)	136.61	86.41	16.64	240.60	62.8	
Other Income	28.16	40.09	19.91	131.36	59.0	
Total Income (1 + 2)	1,130.70	1,059.53	1,001.29	4,010.74	3,890.5	
Expenses						
(a) Cost of materials consumed	573.95	557.57	550.56	2,121.04	2,145.0	
(b) Purchases of stock-in-trade	1.33	2.02	2.01	7.49	2.9	
(c) Changes in inventories of finished goods,						
work-in-progress and stock-in-trade	15.59	(22.25)	(16.81)	(1.74)	(95.7	
(d) Employee benefits expense	51.97	51.87	46.52	202.48	191.2	
(e) Finance cost	19.51	18.45	18.46	96.42	69.5	
(f) Depreciation and amortisation expenses	52.22	50.79	47.68	201.34	191.6	
(g) Other expenditures						
- Stores and spare parts consumed	14.94	13.33	25.25	57.33	63.0	
- Power, fuel and water	115.07	108.90	107.71	446.43	560.4	
- Freight, forwarding, etc.	12.26	21.81	24.10	73.07	94.8	
- Others	78.74	53.19	57.35	221.93	182.	
Total expenses (a to g)	935.58	855.68	862.83	3,425.79	3,406.3	
	555.55	000.00	002.00	0,420.10	5,400.	
Profit before exceptional items and tax (3 - 4)	195.12	203.85	138.46	584.95	484.	
Exceptional items (Refer Note 5)	-	•	134.21	-	134.	
Profit before tax from continuing operations (5 + 6)	195.12	203.85	272.67	584.95	618.	
Tax expenses of continuing operations						
Current Tax	26.38	34.17	42.20	72.29	92.4	
Deferred tax relating to earlier period	0.19	-	0.55	0.19	0.9	
Deferred Tax	31.47	29.99	28.33	115.11	98.9	
Net Profit for the period from continuing operations (7 - 8)	137.08	139.69	201.59	397.36	425.9	
DISCONTINUED OPERATIONS (Refer Note 3)						
Loss before tax from discontinued operations	(41.30)	(37.85)	(38.13)	(164.71)	(88.)	
2 Loss on measurement to net realisable value	(174.00)	(37.00)	(30.13)	(214.00)	(00.0	
Tax expenses of discontinued operations	75.33	13.24	13.34	132.51	31.0	
Net Loss for the period from discontinued operations	(139.97)	(24.61)	(24.79)	(246.20)	(57.	
		8 8 m 20	AL			
<ul> <li>5 Net Profit for the period (9 + 14)</li> <li>(a) Other comprehensive income - Continuing operations</li> </ul>	(2.89)	115.08	176.80	151.16	368.	
<ul> <li>(a) Other comprehensive income - Continuing operations</li> <li>(i) Items that will not be reclassified to profit or loss</li> </ul>	(7.04)	157.04	(17.20)	206.34	(59	
(ii) Income tax on above	(7.81)		(17.20)		(58.	
(iii) Items that will be reclassified to profit or loss	2.23	(27.06)	-	(24.29)	(0.	
(iv) Income tax on above	-	-	-	-	-	
(b) Other comprehensive income - discontinued operations						
<ul><li>(i) Items that will not be reclassified to profit or loss</li></ul>	(1.26)	-	0.48	(1.26)	0.4	
(ii) Income tax on above	0.44	-	-	0.44	(0.	
5 Total Other Comprehensive Income / (Loss) for the period	(6.40)	129.98	(16.72)	181.23	(58.	
7 Total Comprehensive Income / (Loss) for the period (15 + 16)	(9.29)	245.06	160.08	332.39	310.1	
Paid-up equity share capital	111.69	111.69	111.69	111.69	111.	
(Face Value : Rs. 10/- per share) Other Equity				4,266.18	4,072.	
Earnings Per Share in Rs. (not annualised)				.,		
Basic earnings per share - Continuing operations	12.40	12.62	18.05	35.94	38.	
Diluted earnings per share - Continuing operations	12.35	12.62	18.05	35.83	38.	
Basic earnings per share - Discontinued operations	(12.66)			(22.27)	(5.	
Diluted earnings per share - Discontinued operations	(12.61)			(22.20)	(5.	
	1 1 1 1 1 1	(	(2.22)	(	(U.	
Basic earnings per share - Continuing and discontinued operations	s (0.26)	10.40	15.83	13.67	32.	



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Contd.....2



Contd......2 Standalone Segment wise Revenue, Results and Segment Assets and Liabilities, for the quarter and year ended 31st March, 2024

		Quarter Ende	d	(Rs. in Crores Year Ended		
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023	
Particulars	(Audited)	01.12.2020	(Audited)	01.00.2024	01.00.2020	
	(Refer Note 7)	(Unaudited)		(Audited)	(Audited)	
1 Segment Revenue (Sales)						
( a ) Textiles	12.49	12.49	12.49	49.98	49.9	
( b ) Pulp and Paper	859.07	881.17	909.85	3,375.32	3,571.7	
( c ) Real Estate	92.16	36.86	36.12	207.02	138.0	
(d) Others	2.35	2.69	6.42	7.08	9.3	
Total	966.07	933.21	964.88	3,639.40	3,769.1	
Less: Inter Segment Revenue	0.14	0.18	0.14	0.62	0.6	
Sales from continuing operations	965.93	933.03	964.74	3,638.78	3,768.5	
Add: Sales from discontinued operations						
(e) Textiles (Refer Note 3)	135.01	197.07	221.80	785.80	946.7	
Total sales						
(Continuing and discontinued operations)	1,100.94	1,130.10	1,186.54	4,424.58	4,715.3	
2 Segment Results				1		
Profit after depreciation but before finance costs and						
exceptional items						
( a ) Textiles	8.61	8.64	8.58	34.50	34.6	
( b ) Pulp and Paper	30.28	95.50	131.34	279.77	464.2	
( c ) Real Estate (Refer Note 4)	166.90	90.53	12.27	295.06	48.8	
(d) Others	0.57	0.80	2.77	1.24	1.8	
Sub - Total	206.36	195.47	154.96	610.57	549.6	
(Add)/Less:						
i. Finance Costs (continuing operations)	19.51	18.45	18.46	96.42	69.5	
<ul> <li>Other un-allocable expenditure net of un-allocable income (continuing operations)</li> </ul>	(8.27)	(26.83)	(136.17)	(70.80)	(138.1	
Profit Before Tax (continuing operations)	405.40	202.05	070.07	504.05	040.0	
Loss from discontinued operations (Net of finance cost)	195.12	203.85	272.67	584.95	618.3	
( e ) Textiles (Refer Note 3)	(215.30)	(37.85)	(38.13)	(378.71)	(88.6	
Total Profit Before Tax	(210.00)	(01100)	(00.10)	(0/0.//)	(00.0	
(Continuing and discontinued operations)	(20.18)	166.00	234.54	206.24	529.6	
3 Segment Assets						
( a ) Textiles	198.83	197.98	212.91	198.83	212.9	
( b ) Pulp and Paper	2,995.90	2,984.63	3,040.05	2,995.90	3,040.0	
( c ) Real Estate	2,951.92	2,723.98	2,270.74	2,951.92	2,270.7	
(d) Others	25.61	32.36	23.61	25.61	23.6	
	6,172.26	5,938.95	5,547.31	6,172.26	5,547.3	
(e) Textiles - discontinued operations (Refer Note 3)	275.03	611.35	722.75	275.03	722.7	
(f) Unallocable Assets	2,048.20	1,814.11	1,198.99	2,048.20	1,198.9	
Total Assets	8,495.49	8,364.41	7,469.05	8,495.49	7,469.0	
4 Segment Liabilities						
( a ) Textiles	689.14	697.97	729.73	689.14	729.7	
( b ) Pulp and Paper	469.73	512.10	525.46	469.73	525.4	
( c ) Real Estate	1,250.63	1,000.89	827.06	1,250.63	827.0	
(d) Others	12.92	12.91	12.13	12.92	.12.1	
	2,422.42	2,223.87	2,094.38	2,422.42	2,094.3	
(e) Textiles - discontinued operations (Refer Note 3)	172.51	306.62	323.27	172.51	323.2	
(f) Unallocable Liabilities	1,522.69	1,450.88	866.86	1,522.69	866.8	
Total Liabilities SIGNED FOR IDENTIFICATION	4,117.62	3,981.37	3,284.51	4,117.62	3,284.5	

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Notes :

- 1 The above audited standalone financial results have been reviewed and recommended for adoption by the Audit Committee to the Board of Directors and have been approved by the Board at its meeting held on May 07, 2024.
- 2 The Nomination and Remuneration Committee of the Board of Directors of the Company at its meeting held on June 22, 2023 and by passing resolution through circular on December 23, 2023 has approved grant of 12,27,535 stock options to the eligible employee(s) of Wholly Owned Subsidiary of the Company viz. Birla Estates Private Limited under CTIL Employee Stock Option Scheme 2023 ('the Scheme'). This Scheme has been approved by the Board of Directors vide its resolution dated January 16, 2023 and also by Shareholders through postal ballot via remote e-voting on March 09, 2023 in terms of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.

The eligible employees will be entitled to receive equity shares of the Company at the exercise price of Rs. 758.55 per share upon exercise of options subject to terms and conditions specified in the Scheme. For the said purpose, the Company had formed CTIL Employee Welfare Trust, an Employee Benefit Trust (Trust) as a vehicle for the purpose of secondary acquisition of shares of the Company on recognized stock exchanges and for transferring shares to the eligible employees upon exercise of options under the aforesaid Scheme. During the quarter ended June 30, 2023, the Trust has purchased 12,52,480 equity shares of the Company from the secondary market for an aggregate consideration of Rs. 95.01 Crores for the purpose of implementation of the Scheme. The Company considered Trust as its extension and shares held by the said Trust are treated as treasury shares which has been adjusted with the other equity.

- 3 During the quarter ended June 30, 2023, the Company had initiated the process to restructure its operations at its Bharuch Textile Division business ('Division') which includes outsourcing some of the material from the third party instead of manufacturing it in the plant. Subsequently, during the current quarter, Board of Directors have approved the proposal for discontinuation of complete operations of the Division. Accordingly, results of the said Division is disclosed as discontinued operations in the financial results. As the operations are discontinued, during the year, the Company has assessed the recoverability of Property, plant and equipment and other assets of the said Division and recognized a provision aggregating to Rs. 214.00 Crores as Loss on measurement to net realizable value. Out of the said provision, Rs. 40 crore was recognized in the quarter ended June 30, 2023.
- 4 Other operating income includes gain on sale of Transferable Development Rights (TDR) amounting to Rs. 201.68 crores the year ended March 31, 2024. Out of the total Rs. 78.13 Crores was recongnised in the previous quarter.
- 5 During the quarter ended March 31, 2023 the company had transferred its leasehold land in Gujarat to Grasim Industries Limited and the gain on transfer amounting to Rs. 134.21 Crores was recorded as an exceptional item in the financial results.
- 6 The Board of Directors have recommended a dividend of Rs. 5/- (previous year Rs.5/-) per equity share of Rs.10/- each equivalent to 50% on paid up equity share capital of the Company for the year ended March 31, 2024.
- 7 The figures of the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial years and the unaudited published year-to-date figures upto December 31 for respective years which were subjected to limited review.
- 8 The Company is organised into business divisions based on its products and services and has four reportable segments, as follows: (a) "Textiles" include Yarn & Fabric (Discontinued operations) and Viscose Filament Yarn & Tyre Yarn (Rayon)
  - (b) "Pulp and Paper" include Pulp, Writing & Printing paper, Tissue paper and Multilayer packaging board.
  - (c) "Real Estate" includes Residential projects, Leased properties and Investment properties of the Company.
  - (d) "Others" include Salt works and Chemicals.

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SIGNED FOR IDENTIFICATION BY S R B C & CO LLP MUMBAI

# 9. Standalone statement of Assets and Liabilities

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Particulars	As at	As at
	31.03.2024	31.03.2023
	CONTRACTOR CONTRACTOR AND AND AND AND	(Audited)
	<b>V</b>	(
ASSETS		
Non-current assets		
Property, plant and equipments	2,895.66	3,095.4
Capital work-in-progress	55.07	187.0
Investment property	764.86	796.6
Investment property under development	37.93	36.4
	6.26	6.2
Financial assets		
Investments	644.39	427.1
Loans	743.84	566.1
Others	68.01	19.7
Advance tax (net of provisions)	53.28	54.7
Other non-current assets	35.31	21.3
Total Non Current Assets (A)	5,304.61	5,210.8
Current assets		
Inventories	2,216.64	1,786.6
Financial assets		A1
Current Investments	282.66	3.0
Trade receivables	142.43	159.0
Cash and cash equivalents	190.72	23.
Other bank balances	22.06	61.
Others	53.75	20.3
Other current assets	232.02	204.
Total Current Assets (B)	3,140.28	2,258.
Assets classified as held for sale (C)	50.60	
TOTAL ASSETS (A + B+ C)	8,495.49	7,469.0
	111.69	111.0
		4,072.
		4,184.
Non-current liabilities		
Financial liabilities		
Borrowings	1,278.27	399.
Lease liabilities	17.85	19.
Other financial liabilities	128.12	117.
Deferred tax liabilities (net)	70.29	63.
Other non-current liabilities	445.30	525.
Total Non Current Liabilities (B)	1,939.83	1,125.
Current liabilities		
Financial liabilities		
	65.85	504.
Lease liabilities		2.
Trade pavables		
	4.19	17.
		688.
		171.
Provisions		177.
	the second second second	597.
Total Current Liabilities (C)		2,159.
TOTAL EQUITY AND LIABILITIES (A + B + C)	8,495.49	7,469.
	Non-current assets Property, plant and equipments Capital work-in-progress Investment property under development Intangible assets Financial assets Cloans Others Advance tax (net of provisions) Other non-current assets Total Non Current Assets (A) Current assets Inventories Financial assets Cash and cash equivalents Other acash equivalents Other assets Cash and cash equivalents Other assets (B) Assets classified as held for sale (C) TOTAL ASSETS (A + B + C) EQUITY AND LIABILITIES Equity Equity share capital Other equity Total Equity (A) Non-current liabilities Financial liabilities Borrowings Lease liabilities Other financial liabilities Deferred tax liabilities (B) Current liabilities Financial liabilities Total On Current Liabilities Financial liabilities Deferred tax liabilities Current Liabilities Total Current Liabilities Financial liabilities Total Non Current Liabilities Financial liabilities Deferred tax liabilities Current Liabilities Current Liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Provisions Current Liabilities Financial liabilities Fin	Non-current assets2,866.66Property, plant and equipments2,866.66Capital work-m-progress55.07Investment property under development37.93Intangible assets6.26Financial assets644.39Loans743.84Others66.01Advance tax (net of provisions)66.01Advance tax (net of provisions)53.28Other on-current assets53.31Total Non Current Assets (A)5,304.61Current assets22.16.64Financial assets142.43Cash and cash equivalents22.06Other sciencests190.72Other bank balances22.06Others53.75Other current assets23.31Total Current Assets (B)3.140.28Assets classified as held for sale (C)50.60Total Equity111.69Equity Anot Liabilities112.78.27Other assetis (B)4.266.18Total Equity (A)4.377.87Non-current liabilities128.12Deferred tax liabilities (B)1.278.27Drease liabilities128.12Deferred tax liabilities (B)1.939.83Current liabilities2.30Total Current liabilities2.30Total Current liabilities2.30Total Equity (A)1.939.83Lease liabilities2.30Total Current liabilities2.30Total Current liabilities2.30Total Current liabilities2.30Other equity1.276.2

# 10 Standalone Cash flow statement for the year ended 31st March 2024

Sr.	Particulars	Year	(Rs in Crores Ended
No.		31.03.2024	31.03.2023
		(Audited)	(Audited)
		504.05	040.0
	NET PROFIT / (LOSS) BEFORE TAX FROM CONTINUING OPERATIONS	584.95	618.3
	NET PROFIT / (LOSS) BEFORE TAX FROM DISCONTINUED OPERATION	(378.71)	(88.6
1	Add / (Less) :		
	Depreciation on property plant and equipments	198.42	188.2
	Depreciation on investment property	32.36	32.4
	Amortisation on intangible assets	2.24	2.0
	Impairment Provision on property plant and equipments	200.00	-
	Loss / (gain) on sale of property plant and equipments and investment properties	(0.14)	(0.8
	Unrealized exchange (gain) / loss	0.80	(0.8
	Allowance for credit loss	6.98	17.0
	Interest income	(11.25)	(40.1
	Profit on transfer of leasehold land	-	(134.2
	Impairment Provision on Inventory	6.45	-
	Interest expense	119.06	89.1
	Liabilities written back	(9.01)	(8.2
	Dividend on investments and mutual funds	(10.69)	(4.0
		535.22	140.
	Working capital adjustments :		
	Decrease / (increase) in inventory	(408.48)	(379.4
	Decrease / (increase) in trade receivables	9.86	44.0
	Decrease / (increase) in other financial assets	(37.81)	35.
	Decrease / (increase) in other assets	(25.00)	(32.4
	(Decrease) / increase in other financial liabilities	21.63	26.
	(Decrease) / increase in trade payables	(13.91)	(102.)
	(Decrease) / increase in provisions	(1.83)	0.
	(Decrease) / increase in other liabilities	369.87	333.
	Decrease / (increase) in other bank balance	4.24	(41.
	monoral company of Managara spaces of a super-set super-set super-set super-set space of the set of	(81.43)	(114.
	Cash generated from operations	660.03	555.
	Direct tax paid (previous year : excluding tax on transfer of leasehold land amounting to	C	
	Rs. 25.64 Crores)	(70.83)	(71.
	NET CASH GENERATED FROM OPERATING ACTIVITIES	589.20	483.
	CASH FLOW FROM INVESTING ACTIVITIES	A M MORE MADE	(105
	Purchase of property plant and equipments, Investment properties and intangible assets	(159.63)	
	Proceeds from sale of property plant and equipments and investment properties	(159.63) 6.00	3.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture	6.00	3. (10.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net)	6.00 (288.76)	3. (10. 130.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income)	6.00 (288.76) 11.65	3. (10. 130.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer	6.00 (288.76) 11.65	3. (10. 130. 37.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores)	6.00 (288.76) 11.65	3. (10. 130. 37. 131.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments	6.00 (288.76) 11.65 - 10.69	3. (10. 130. 37. 131. 4.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net)	6.00 (288.76) 11.65 10.69 (177.72)	3. (10. 130. 37. 131. 4. (224.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments	6.00 (288.76) 11.65 - 10.69	3. (10. 130. 37. 131. 4. (224.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b>	6.00 (288.76) 11.65 10.69 (177.72)	3. (10. 130. 37. 131. 4. (224.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) NET CASH FLOWS USED IN INVESTING ACTIVITIES CASH FLOW FROM FINANCING ACTIVITIES	6.00 (288.76) 11.65 	3. (10. 130. 37. 131. 4. (224. <b>(32.</b>
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings	6.00 (288.76) 11.65 - - - - - (10.69 (177.72) (597.77) 900.00	3. (10. 130. 37. 131. 4. (224. <b>(32.</b> 400.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings	6.00 (288.76) 11.65 10.69 (177.72) (597.77) 900.00 (295.00)	3. (10. 130. 37. 131. 4. (224. (32. 400. (575.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings	6.00 (288.76) 11.65 - 10.69 (177.72) (597.77) 900.00 (295.00) (31.50)	3. (10. 130. 37. 131. 4. (224. (32. 400. (575.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings Treasury Shares acquired by ESOP trust	6.00 (288.76) 11.65 10.69 (177.72) (597.77) 900.00 (295.00) (31.50) (95.00)	3. (10. 130. 37. 131. 4. (224. (224. (32. 400. (575. (248.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings Treasury Shares acquired by ESOP trust Dividend paid	6.00 (288.76) 11.65 (177.72) (597.77) 900.00 (295.00) (31.50) (95.00) (55.41)	3. (10. 130. 37. 131. 4. (224. (224. (32. 400. (575. (248. (248.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings Treasury Shares acquired by ESOP trust Dividend paid Interest paid	6.00 (288.76) 11.65 (177.72) (597.77) 900.00 (295.00) (31.50) (95.00) (55.41) (110.72)	3. (10. 130. 37. 131. 4. (224. (224. (32. 400. (575. (248. (44. (106.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings Treasury Shares acquired by ESOP trust Dividend paid Interest paid Lease liability paid	6.00 (288.76) 11.65 (177.72) (597.77) 900.00 (295.00) (31.50) (95.00) (55.41) (110.72) (3.21)	(105. 3. (10. 130. 37. 131. 4. (224. (224. (32. 400. (575. (248. (44. (106. (44. (106. (4.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings Treasury Shares acquired by ESOP trust Dividend paid Interest paid Lease liability paid <b>NET CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES</b>	6.00 (288.76) 11.65 (177.72) (597.77) 900.00 (295.00) (31.50) (95.00) (55.41) (110.72) (3.21) <b>309.16</b>	3. (10. 130. 37. 131. 4. (224. (224. (32. (32. (32. (400. (575. (248. (44. (106. (4. (106. (4. (578.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings Treasury Shares acquired by ESOP trust Dividend paid Interest paid Lease liability paid	6.00 (288.76) 11.65 (177.72) (597.77) 900.00 (295.00) (31.50) (95.00) (55.41) (110.72) (3.21)	3. (10. 130. 37. 131. 4. (224. (224. (32. 400. (575. (248. (44. (106. (4.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings Treasury Shares acquired by ESOP trust Dividend paid Interest paid Lease liability paid <b>NET CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES</b>	6.00 (288.76) 11.65 (177.72) (597.77) 900.00 (295.00) (31.50) (95.00) (55.41) (110.72) (3.21) <b>309.16</b>	3. (10. 130. 37. 131. 4. (224. (224. (32. 400. (575. (248. (106. (44. (106. (4. (578. (127.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings Treasury Shares acquired by ESOP trust Dividend paid Interest paid Lease liability paid <b>NET CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES</b> <b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	6.00 (288.76) 11.65 (177.72) (597.77) 900.00 (295.00) (31.50) (95.00) (55.41) (110.72) (3.21) <b>309.16</b> <b>300.59</b>	3. (10. 130. 37. 131. 4. (224. (32. (32. (32. (40. (575. (248. (44. (106. (44. (106. (44. (106. (44. (106. (47. (127. 17.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings Treasury Shares acquired by ESOP trust Dividend paid Interest paid Lease liability paid <b>NET CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES</b> <b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b> Cash and cash equivalents at the beginning of the year <b>Cash and cash equivalents at the end of the year (refer reconciliation below)</b>	6.00 (288.76) 11.65 10.69 (177.72) (597.77) 900.00 (295.00) (31.50) (95.00) (55.41) (110.72) (3.21) <b>309.16</b> <b>300.59</b> (110.31)	3. (10. 130. 37. 131. 4. (224. (32. (32. (40. (575. (248. (44. (106. (44. (106. (4. ( <b>578.</b> ( <b>127.</b> 17.
	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings Treasury Shares acquired by ESOP trust Dividend paid Interest paid Lease liability paid <b>NET CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES</b> <b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b> Cash and cash equivalents at the beginning of the year <b>Cash and cash equivalents at the end of the year (refer reconciliation below)</b> <b>Reconciliation of cash and cash equivalents as per the cash flow statement</b>	6.00 (288.76) 11.65 10.69 (177.72) (597.77) 900.00 (295.00) (31.50) (95.00) (55.41) (110.72) (3.21) <b>309.16</b> <b>300.59</b> (110.31)	3. (10. 130. 37. 131. 4. (224. (32. (32. (40. (575. (248. (44. (106. (44. (106. (4. ( <b>578.</b> ( <b>127.</b> 17.
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	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOW USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings Treasury Shares acquired by ESOP trust Dividend paid Interest paid Lease liability paid <b>NET CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES</b> <b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b> Cash and cash equivalents at the beginning of the year <b>Cash and cash equivalents at the end of the year (refer reconciliation below)</b> <b>Reconciliation of cash and cash equivalents as per the cash flow statement</b> <b>Cash and cash equivalents of the above comprise of the following</b>	6.00 (288.76) 11.65 10.69 (177.72) (597.77) 900.00 (295.00) (31.50) (95.00) (55.41) (110.72) (3.21) <b>309.16</b> <b>300.59</b> (110.31) <b>190.28</b>	3. (10. 130. 37. 131. 4. (224. (32. (32. (40. (575. (248. (44. (106. (44. (106. (44. (106. (44. (106. (47. 17. 17. (110. 23. (133.)
GI	Proceeds from sale of property plant and equipments and investment properties Investment in joint venture (Purchase) / sale of investments (net) Interest received (finance income) Proceeds from transfer of leasehold land (Previous year : net of expenses towards transfer and tax amounting to Rs. 25.64 Crores) Dividend on investments Loan given to subsidiary (net) <b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b> <b>CASH FLOW FROM FINANCING ACTIVITIES</b> Proceeds from borrowings Repayment of borrowings Net proceeds / (repayment) of short term borrowings Treasury Shares acquired by ESOP trust Dividend paid Interest paid Lease liability paid <b>NET CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES</b> <b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b> Cash and cash equivalents at the beginning of the year <b>Cash and cash equivalents at the end of the year (refer reconciliation below)</b> <b>Reconciliation of cash and cash equivalents as per the cash flow statement</b>	6.00 (288.76) 11.65 10.69 (177.72) (597.77) 900.00 (295.00) (31.50) (95.00) (55.41) (110.72) (3.21) <b>309.16</b> <b>300.59</b> (110.31) <b>190.28</b>	3. (10. 130. 37. 131. 4. (224. (32. 400. (575. (248. (44. (106. (44. (106. (44. (106. (47. 17. 17. (110.

SRBC&COLLP MUMBAI

11 Additional information pursuant to Regulation 52(4) and Regulation 54(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the quarter and year ended 31st March, 2024 (Standalone)

Sr.			Quarter Ended		Year Ended		
No.		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023	
	Particulars	(Audited) (Refer Note 7)	(Unaudited)	(Audited) (Refer Note 7)	(Audited)	(Audited)	
(a)	Debt-Equity ratio (in times) Debt/Net Worth [Debt is Long Term Borrowing (current and non- current portion), Short Term Borrowing and Lease Liabilities]	0.31	0.28	0.22	0.31	0.22	
(b)	Debt Service Coverage Ratio (in times) Earnings before interest, Depreciation and Tax (EBITDA) / Interest Expense on long term & short term borrowings, including lease liabilities for the period + Scheduled Principal repayment of long term borrowings, including lease liabilities during the period	0.80	7.68	0.34	1.58	0.96	
(c)	Interest Service Coverage Ratio (in times) Earnings before interest and Tax (EBIT) / Interest Expense for the period	7.49	7.31	5.15	4.65	5.43	
(d)	Outstanding redeemable preference shares	-	-	-	-	-	
(e)	Capital redemption reserve (Rs in Crores)	100.00	100.00	100.00	100.00	100.00	
(f)	Debenture redemption reserve (Rs in Crores)		-	-	-	-	
(g)	Net Worth (Rs in Crores)	4,377.87	4,383.04	4,184.54	4,377.87	4,184.54	
(h)	Net profit after tax from continuing & discontinued operations (Rs in Crores)	(2.89)	115.08	176.80	151.16	368.31	
(i)	Basic earnings per share - Continuing and discontinued operations	(0.26)	10.40	15.83	13.67	32.98	
(j)	Diluted earnings per share - Continuing and discontinued	<u> </u>					
0/	operations	(0.26)	10.40	15.83	13.63	32.98	
(k)	Current Ratio (in times) Current Assets / Current Liabilities	1.44	1.19	1.05	1.44	1.05	
(I)	Long Term Debt to Working Capital (in times) (Long Term Borrowings (incl. Current Maturities and Lease Liabilities)) / (Current Assets - Current Liabilities)	1.33	1.57	1.79	1.33	1.79	
(m)	Bad debts to Accounts Receivable Ratio (%) (not annualized) Bad debts / Average Accounts Receivable	6.24%	1.73%	7.82%	6.42%	7.70%	
(n)	Current Liability Ratio (in times) Current Liabilities / Total Liabilities	0.53	0.60	0.66	0.53	0.66	
(0)	Total Debts to Total Assets (in times) (Long term Borrowings + Short Term Borrowings + Current Maturities of Long Term Borrowings + Lease Liabilities) / Total Assets	0.16	0.15	0.12	0.16	0.12	
(p)	Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable	7.10	7.03	6.40	29.35	24.80	
(q)	Inventory turnover (in times) (not annualized) Cost of goods sold / Average Inventory (excluding Real Estate inventory)	1.11	1.03	0.89	4.07	4.00	
(r)	Operating Margin (%) (including discontinued operations) Operating Profit / Revenue	12.06%	12.41%	8.60%	9.25%	8.82%	
(s)	Net Profit Margin (%) (including discontinued operations) Net Profit / Revenue	-0.23%	9.43%	14.64%	9.77%	7.68%	
(t)	Net Profit Margin before exceptional items (%) (including discontinued operations) Net Profit before exceptional items (net of tax expense) / Revenue	8.85%	9.43%	5.65%	6.54%	5.42%	
(u)	Asset coverage ratio on Secured Redeemable Non Convertible debentures (NCDs) (in times) (Assets pledged for secured NCDs / Outstanding balance of secured NCDs)	7.88	7.19	7.74	7.88	7.74	

SIGNED FOR IDENTIFICATION BY A SRBC&COLLP MUMBAI

By Order of the Board For Century Textiles and Industries Ltd

AND

(R. K. Dalmia) Managing Director DIN 00040951

Place : Mumbai Date : 07.05.2024

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The financial results of the Company would be available for perusal on the Company's website viz. www.centurytextind.com and also on websites of BSE Ltd. viz. www.bseindia.com and National Stock Exchange of India Ltd. viz. www.nseindia.com



12th Floor, The Ruby 29 Senapati Bapat Marg Dadar (West) Mumbai - 400 028, India

Tel : +91 22 6819 8000

# Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

То

The Board of Directors of Century Textiles and Industries Limited

## Report on the audit of the Consolidated Financial Results

#### Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Century Textiles and Industries Limited ("Holding Company"), its subsidiaries and CTIL Employees Welfare Trust (the "Trust") (the Holding Company, its subsidiaries and the Trust together referred to as "the Group") and its joint venture for the quarter and year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate audited financial statement of a subsidiary, the Statement:

- i. includes the results of the following entities;
  - A. Subsidiaries:
    - a. Birla Estates Private Limited
    - b. Avarna Projects LLP (Subsidiary of Birla Estate Private Limited)
    - c. Birla Tisya LLP (Subsidiary of Birla Estate Private Limited)
    - d. Birla Arnaa LLP (Subsidiary of Birla Estate Private Limited)
    - e. Birla Century Exports Private Limited
    - f. Birla Century International LLC (Subsidiary of Birla Century Exports Private Limited)
    - g. CTIL Community Welfare Foundation
  - B. Joint Venture:
    - a. Birla Advanced Knits Private Limited
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the guarter and year ended March 31, 2024.





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## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards 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 Group and joint venture 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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

#### Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its joint venture in accordance with the applicable accounting standards 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 Regulation 33 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its joint venture are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint venture are also responsible for overseeing the financial reporting process of their respective companies.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.





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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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.
- 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 financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 ability of the Group and its joint venture 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 Statement 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 Group and its joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its joint venture of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the direction, supervision and performance of the auditors remain responsible for the direction, supervision and performance of the auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the 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. 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.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.





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### **Other Matter**

The accompanying Statement includes the audited financial results and other financial information, in respect of:

One subsidiary, whose financial results include total assets of Rs. 0.01 crore as at March 31, 2024, total income of Rs. 0.01 crore and Rs. 0.01 crore, total net profit after tax of Rs. 0.00\* crore and Rs. 0.00\* crore, total comprehensive income of Rs. 0.00\* and Rs. 0.00\*, for the quarter and the year ended on that date respectively, and net cash inflows of Rs. 0.01 crore for the year ended March 31, 2024, as considered in the Statement which have been audited by their independent auditors.
 \*amount less than Rs. 50,000

The independent auditor's report on the financial statements of above subsidiary has been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S R B C & CO LLP Chartered Accountants ICAI Firm Registration Number: 324982E/E300003

**per Ravi Bansal** Partner Membership No.: 049365

UDIN: 24049365 BKGVIR6436

Mumbai May 07, 2024



# CENTURY TEXTILES AND INDUSTRIES LIMITED AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024 CIN : L17120MH1897PLC000163 , Phone : +91-022-24957000 , Fax : +91-22-24309491, +91-22-24361980

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Website : www.centurytextind.com Email : ctil.ho@adityabirla.com

Continues         (Audies)         (Audies)         (Audies)         (Audies)           Image: Solution for Solutions         (Solutions)         (Solutions) <td< th=""><th></th><th></th><th></th><th>Quarter Ended</th><th></th><th>Year</th><th>(Rs. in Cro Ended</th></td<>				Quarter Ended		Year	(Rs. in Cro Ended
Continuition         (Audited) (Refer Note)         (Audited) (Refer Note)         (Audited) (Refer Note)         (Audited) (Refer Note)         (Audited) (Refer Note)           1         Income from Operations (a) alias (b) Other consider protocol (b) Control matrix consumed (c) Control matrix (c) Control		Particulars		31.12.2023	The second s	31.03.2024	31.03.202
CONTINUE OFERATIONS         1.542.11         962.04         964.74         4.203.06           (a) Sate         1.542.11         962.04         964.74         4.203.06           (b) Other operating income (Refer Note 4)         1.437.21         862.05         1.562.15         1.762           2 Total Income (1 + 2)         1.669.70         1.695.26         955.66         4.570.61           2 Total Income (1 + 2)         1.669.70         1.695.26         957.55         550.55         2.121.06           1 Oncome (1 + 2)         1.567.51         550.55         2.121.06         1.53         2.02         2.01         7.49           (c) Dender Institution contraction and other related real estate development cost         7.19         (2.225)         1.68.91         1.01.49           (c) Dender Institution contraction and other related real estate development cost         7.19         (2.225)         1.68.91         2.02.00           (c) Dender Institution contraction and other related real estate development cost         7.19         (2.225)         1.68.91         2.02.00           (c) Dender Institution contraction and sparse parts consumed         1.13.2         7.22         7.14         3.24.11         7.30.71           - Other and sparse parts consumed         1.507         10.08.01         7.72.52         <		T articulars					
1         Income from Operations (c) Other operating income (Refer Note 4) (c) Octor of insterial construction and other related seal estate development cost (c) Out and construction and other related seal estate development cost (c) Out and construction and other related seal estate development cost (c) Out and construction and other related seal estate development cost (c) Out and construction and other related seal estate development cost (c) Out and construction and other related seal estate development cost (c) Out and construction and other related seal estate development cost (c) Out and construction and other related seal estate development cost (c) Out and construction and construction and search sear			(Refer Note 7)	(Unaudited)	(Refer Note 7)	(Audited)	(Audited
(a) Solve operating income (Refer Note 4)         13.22         13.22         92.47.4         2.433.86         13.22         2.75.5         2.83.96         2.64.7           2 Other income         13.32         2.75.5         2.83.00         6.6.7         2.83.86         2.64.7           1 Octor of instantia consumed         1.98.20         9.96.27         4.97.70.4         1.7.65         2.93.85           (a) Cost of instantia consumed         67.35         56.7.66         50.0.66         2.12.1.64         1.7.9           (a) Cost of instant construction and other related evelopment cost         47.2.7         3.8.7         -         50.8.1           (b) Encyleve benefits segmes         1.1.55         7.88         8.5.5         1.1.55         7.88         8.5.5         1.1.55         7.88         8.5.5         1.1.55         7.88         8.5.6         4.4.97.7.1         4.44.3.3         2.22.2         7.7.4         4.44.3.3         2.22.7         7.7.4         4.44.3.3         2.22.7         7.3.3         2.22.7         7.3.3         2.22.7         7.4.8         3.2.7.1         4.44.3.3         2.22.7         4.44.3         1.3.7.9         7.7.4         4.44.3         1.3.7.9         7.7.4         4.44.3         1.7.7.4         4.4.3.3         2.22.9         4.							
(b)         Other committing borne (Refer Note 4)         142.77         88.21         17.05         54.93           3         Total Income (1+2)         1.98.27         1.98.59         990.69         900.69         56.47         1           4         Cost of materials consumed         1.98.59         997.69         57.66         500.66         1.16.57         6.00         56.47         1           (c)         Cost of materials consumed         1.33         2.02         2.01         7.49         1         1.05.30         10.01.91         1         1.05.30         10.01.91         1         1.05.31         10.01.91         1         1.05.75         8.60         3.33.11         1.03.01         1.01.91         1         1.01.91         1         1.01.91         1         1.01.91			4 540 44	000.04	004.74	4 000 00	0.700
2         Other motions 1000         13.82         2.8.67         0.900.09         56.47           4         Expenses (1) Cost of mark-infection and other related and easted development cost (2) Cost of mark-infection and other related and easted development cost (3) Cost of and, continuenced finished goods, work-in-progress and stock-in-frade (3) Charges in investicate of finished goods, work-in-progress and stock-in-frade (3) Charges in investicate of finished goods, work-in-progress and stock-in-frade (3) Charges in investicate of profile of pint venture (4) Cost of and anontiation expenses (5) Other expenditures - Rever, tail and water - Rever, tail and tar, set of continuing operations (2) Rever to reversions - Rever, tail and tar, set of continuing operations (2) Reversions - Reversion - Reversions - Reversions - Reversi			<i>i</i>	8. 52525.25.35	1 2000 C	<ul> <li>Contract (Contract (Con</li></ul>	3,768
3         Total Income (1+2)         1.689.20         1.689.20         1.689.20         4.870.61         5           4         Decrease         (1)         Constrained         573.95         557.36         550.36         2.121.64         1           (1)         Decrease         (1)         Decrease         42.27         3.57         -         2.01         7.49           (1)         Decrease of table-hinde         (1)         1.33         2.222         (16.81)         (10.44)           (1)         Decrease of table-hinde         9.63         5.73         3.53         11.15         7.88         8.50         5.53         5.73         3.55.51         11.55         7.88         8.50         4.57.7         3.02.05         1.73         2.22.01         7.44         4.43.3         1.33         2.25.7         4.45.3         3.73.3         3.73.3         3.73.3         3.73.3         3.73.3         3.73.3         3.73.3         3.73.3         3.73.3         3.73.3         3.73.3         3.73.3         3.73.3         3.74.1         3.74.1         3.74.1         3.74.1         3.74.1         3.74.1         3.74.1         3.74.1         3.74.1         3.74.1         3.74.1         3.74.1         3.74.1         3.74.1 <td></td> <td></td> <td></td> <td>-1 2012, N</td> <td></td> <td></td> <td>63 24</td>				-1 2012, N			63 24
Excenses         (i)         Cost of matrials consumed         573.55         557.56         500.65         2,121.04           (i)         Cost of matrials consumed         1.33         2.22         2.01         7.49           (i)         Cost of matrials consumed         1.33         2.22         2.01         7.49           (i)         Cost of matrials consumed         7.19         2.225         7.48         3.53           (ii)         Derivation and anchistion expenses         5.47.8         5.3.22         4.8.50         3.53           (i)         Derivation and anchistion expenses         5.47.8         5.3.22         4.8.51         2.09.87           (ii)         Opercelation and anchistion expenses         5.47.8         5.3.22         4.48.41         3.33         2.22.57         4.48.43         1.3.27         7.2.8         4.48.44         3.33         2.22.57         4.48.43         1.3.27         7.2.8         4.48.44         4.3.33         2.22.57         4.48.44         4.3.33         2.22.57         4.48.44         4.3.33         2.22.57         4.48.44         4.3.33         2.22.57         4.48.44         4.3.33         2.22.57         4.48.44         4.3.33         2.2.52.57         4.48.45         4.5.27         1.7.6		A DECEMBER OF A	a				3,856
(a) Cost of materials consumed         973.95         957.95<	- Iotai		1,055.70	1,085.80	550.05	4,570.01	3,050
(b) Cost of land, construction and other reliable development cost         472.74         36.17         -         500.81           (c) Ourdnass of introvectories of finished goods, work-in-regress and stock-in-trade         7.3         2.02         2.01         7.49           (d) Changes in investories of finished goods, work-in-regress and stock-in-trade         7.19         (22.29)         (16.81)         (10.14)           (e) Finance cost of anon fistion expenses         5.175         5.3.3         40.99         220.87           (i) Other expenditures         11.55         7.66         8.50         3.531           (i) Other expenditures (i) Ning status         11.55.7         100.90         107.71         44.64.3           - Pread; flowarding, etc.         11.55.7         100.90         107.71         44.64.3           - Others         12.22         21.64         93.30         952.00         40.80.77         27.41           5 Profit before tax from continuing operations (i) - 0         132.72         74.41         37.07         152.65         152.00         98.80         472.29           7 Profit before tax from continuing operations (i - 0)         132.17         132.74         -         132.74         -           1 Tax expenses of continuing operations (i - 0)         132.14         133.79 <t< td=""><td>4 Expe</td><td>nses</td><td></td><td></td><td></td><td></td><td></td></t<>	4 Expe	nses					
(i)         Purchases of atoch-in-rade         1.33         2.02         2.01         7.49           (i)         Oranges in inventities of interfaces o	(a)	Cost of materials consumed	573.95	557.56	550.56	2,121.04	2,145
(i) Changes in investories of finished goods, workin-progress and stoch-in-taids         7.10         (22.9)         (16.81)         (10.14)           (i) Employee benefits expanse         88.44         82.84         67.67         320.80           (ii) Derrolation and anoritation expenses         64.78         63.32         48.91         208.87           (iii) Other expenditures         -         64.78         63.32         48.91         208.87           - New Livia and value         -         11.55         7.66         65.00         35.51           - New Livia and value         -         12.26         21.81         24.17         7.30           - Total expenses (a to h)         -         -         12.26         12.81         24.17         7.30           - State and value         -         -         -         13.26         21.81         24.17         7.30           - Total expenses (a to h)         -         -         -         13.22         44.83           - Define toric experiment tarks         -         -         -         13.44.83           - Profit boric experiment tarks         -         -         -         13.44.82           - Define tarks         -         -         -         -         14.	(b)	Cost of land, construction and other related real estate development cost	472.74	36.17	-	508.91	
work-in-progress and slock-in-trade         7.19         (22.25)         (16.81)         (10.14)           (b) Employee benefits express         11.55         7.86         6.5.07         32.0.00           (1) Depreciation and anonisation express         11.55         7.86         6.5.07         32.0.00           (1) Depreciation and anonisation express         11.55         7.86         6.5.07         32.0.00           (1) Depreciation and anonisation express         11.55         7.86         6.5.07         32.0.00           - Shores and spans parts consumed         14.84         13.33         25.23         57.33           - Other expendences         13.77         77.15         32.77.41         32.77.41           Total expresses (a to h)         1.444.04         933.90         892.09         4.087.72           7         Forth for the spress of mont of point of point venture (3 - 0)         5         -         -         13.27         -         -         -         13.24         -         -         -         13.24         -         -         -         -         13.24         -         -         -         13.24         -         -         -         -         -         -         -         -         -         -	(c)	Purchases of stock-in-trade	1.33	2.02	2.01	7.49	2
(c)         Employee benefit expense         88.44         82.24         67.27         320.20           (f)         Finance cost         11.55         7.68         8.50         33.51           (i)         Depreciations and monitarison expenses         54.76         53.32         48.91         200.87           (i)         Other expenses (a to h)         54.76         53.32         48.91         200.87           - Freque, field and water         - 15.07         10.80         107.71         44.64           - Freque, field and water         - 15.07         10.80         107.71         44.64           - Freque, field and water         - 15.07         10.80         107.71         44.64           - Freque, forward and and the field and field and the field and the fi	(d)	Changes in inventories of finished goods,					
(i)         Prefacise cost         11.55         7.88         8.50         33.51           (i)         Depreciation and amorphic submets         54.78         53.32         44.91         209.87           - Shore and game parts consumed         - 14.94         13.33         25.25         57.33           - Power, fuel and water         11.507         108.30         107.71         44.64.33           - Other exceptional lems, tax and here of profit of joint venture (3 - 4)         63.32.64         46.97.72         22.22         74.18         32.74.71           5         Profit before exceptional lems, tax and here of profit of joint venture (3 - 4)         215.66         192.20         69.60         47.23.9           6         Share of Profit (Joss) of Joint Venture         215.66         192.20         64.69.77.1         -           7         Profit before exceptional lems and tax (5 - 6)         210.46         155.89         232.29         44.89.8           6         Current Tax         Current Tax         71.54         34.77         42.20         117.45           0         Deferred Tax         102.50.01         102.50.01         102.50.01         102.50.01         117.45           1         Net Profit for the period (Tom disconflexed porations         (40.79) <td< td=""><td></td><td>work-in-progress and stock-in-trade</td><td>7.19</td><td>(22.25)</td><td>(16.81)</td><td>(10.14)</td><td>(95</td></td<>		work-in-progress and stock-in-trade	7.19	(22.25)	(16.81)	(10.14)	(95
(i)         Depreciation and amoritation expenses         54.78         53.32         46.91         200.87           - Nower, fuel and water         - 150res and spare parts consumed         14.84         13.33         25.25         57.33           - Others         - 12.26         21.51         24.11         73.07           - Others         - 13.27         72.22         74.18         327.41           5         Profit barlow exceptional items, tax and share of profit of joint venture (3 - 4)         16.80         162.00         98.60         47.23           5         Profit barlow exceptional items, tax and share of profit of joint venture (3 - 4)         216.64         195.39         98.208         44.88           7         Profit barlow exceptional items and tax (5 + 6)         -         -         13.21         -         18.22         44.88         17.22         44.88         97.22.20         44.88         19.22.20         44.88         19.22.20         44.88         10.22.117.45         19.22.117.45         19.22.117.45         19.22.12         12.83.80         10.22.117.45         19.22.12         18.85         117.45         12.03.86.10         12.03.86.10         12.03.86.10         12.03.86.10         12.03.86         12.03.86         12.03.86.10         12.03.96         12.03.96		<ul> <li>A R R R R R A R R R R R R R R R R R R R</li></ul>		A CONTRACTOR OF THE OWNER OWNE	Contraction of the second s		269
(i)         Other expenditures         14.94         13.33         25.25         57.33           - Power, fuel and water         -115.07         108.30         107.71         44.64           - Others         12.22         21.81         24.11         27.71         44.64           - Others         12.22         21.81         24.11         27.71         44.64           - Others         12.22         21.84         0.417         27.22         7.418         22.74           - Sons of Port (Loss) of Joint venture (3 - 6)         5.93         148.404         99.33.40         892.00         44.997.72         12.15.85         162.00         98.50         477.220         17.64         13.32         12.22.20         444.58         13.22         14.64         13.33         12.22.20         444.58         13.22         14.64         13.33         12.22.20         144.58         11.75.71         14.64         13.33         13.22.20         144.58         13.22         14.56         15.58         13.22.20         144.58         13.22         14.56         15.25         14.52         12.22.20         144.58         14.58         12.25         14.58         14.58         12.25         14.58         11.58         14.58         12.58 <td></td> <td>\$ 0 D.C.</td> <td>21 T200,000-51</td> <td>0.0000000000000000000000000000000000000</td> <td>1.000</td> <td></td> <td>34</td>		\$ 0 D.C.	21 T200,000-51	0.0000000000000000000000000000000000000	1.000		34
- Sloves and game parts consumed - Power, fuel and water - Freight, forwarding, etc. - Others         11.04         13.33         222         57.33           - Others         - 21.567         100.80         107.71         446.43           - Others         - 12.26         21.81         327.41         73.07           5         Profit barrier exceptional items, tax and share of profit of joint venture (3 - 4)         52.00         64.007.72         5           5         Profit barrier exceptional items, tax and share of profit of joint venture (3 - 4)         52.00         66.00         72.229           7         Profit barrier exceptional items, tax and share of profit of joint venture (3 - 4)         52.00         66.00         72.229           9         Profit barrier exceptional items, tax and share of profit of joint venture (3 - 4)         52.00         67.11         0.05         77.61           10         Deformed Tax         11.644.04         93.360         892.09         44.98         9           11         Net Profit for the period form continuing operations (7 * 8)         21.044         155.68         22.229         44.88         117.45           11         Net Profit for the period form continuing operations (7 * 6)         12.10         117.45         12.20         12.02         12.02         12.02         12.02 <td></td> <td></td> <td>54.78</td> <td>53.32</td> <td>48.91</td> <td>209.87</td> <td>195</td>			54.78	53.32	48.91	209.87	195
- Power, fuel and water         115.07         108.90         107.71         446.43           - Freight, forwarding, etc.         12.26         21.81         22.11         72.52           - Others         133.73         72.52         74.18         327.71           5         Porfit before exceptional items, tax and share of profit of joint venture (3 - 4)         63.50         68.206         4.097.72         1           5         Porfit before exceptional items (taken Note 5)         1.48.404         633.90         68.206         4.097.72         1           6         Share of Profit of Note 5)         1         1.48.404         633.90         68.206         4.097.72         1           7         Profit Bofre exceptional items (Neff Note 5)         1         1.48.404         633.90         68.206         4.097.72         1         1.74.6           9         Profit Bofre tax from continuing operations (7 + 8)         12.104.8         135.258         82.22.9         448.89         1         1.17.45         1.17.45         1.17.45         1.17.45         1.17.45         1.17.45         1.17.45         1.17.45         1.17.45         1.17.45         1.17.45         1.18.9         1.17.45         1.18.9         1.18.9         1.18.9         1.18.9         1.18.9	(h)	,					
- Freight, forwarding, etc.         12.86         21.81         22.41         73.07           Total expenses (a to h)         13.73         72.52         74.14         73.07           5         Profit before exceptional items, tax and share of profit of joint venture (3 - 4)         (5.20)         (6.11)         (0.5.20)         (6.11)         (0.5.20)         (2.26) <td></td> <td></td> <td>1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2</td> <td>A CONTRACTOR OF A CONTRACTOR OF</td> <td></td> <td></td> <td>63</td>			1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	A CONTRACTOR OF			63
-Others         133.79         72.52         74.18         32.741           Total expenses (a to h)         1,484.04         033.90         692.09         4,097.72         1           6         Shar of Profit of reas exceptional items, fax and share of profit of joint venture (3 - 4)         1,484.04         033.90         692.09         4,097.72         1           6         Shar of Profit of reas exceptional items (Refer Note 5)         215.66         162.00         98.66         442.29           9         Profit bore exceptional items (Refer Note 5)         210.48         155.88         98.06         440.59           9         Profit bore tax from continuing operations (7 + 8)         212.64         155.88         232.29         446.69           10         Tex expenses of continuing operations (2 - 10)         162.81         102.51         117.46         20.64         155.88         232.29         446.459           11         Net Profit for the period from continuing operations (2 - 10)         162.83         102.51         167.66         304.86           12         Des borins tax from discontinued operations (1 40.79)         (40.79)         (38.65)         ((6.207)           13         Net Profit for the period from continuing operations (1 89.69)         (22.56)         (22.49)         (22.69)				100000000000000000000000000000000000000	107.71	446.43	560
Total expenses (a to h)         1.484.04         933.90         992.09         4,097.72         1           5         Profit before exceptional items, tax and abare of profit of joint venture (3 - 4)         (5,20)         (6,11)         (0,22)         (2,240)           7         Profit before exceptional items and tax (5 - 6)         9         98.66         44.08.99           5         Deferred tax form continuing operations (7 + 8)         124.46         155.88         222.29         444.08.99           1         Deferred tax form continuing operations (7 + 8)         1.44.17         42.17         -         13.42.1         -           1         Deferred tax form continuing operations (7 + 8)         10.52.5         19.21         21.88         27.39           1         Deferred tax form discontinued operations         (17.400)         -         -         -         (21.65)         19.21         21.88         27.39           1         Des of the period from discontinued operations         (71.400)         -         -         -         (21.600)         -         -         (21.600)         -         -         (21.600)         -         -         -         (21.600)         -         -         -         -         -         -         -         -         <				10.00			94
Profit brice exceptional items, tax and share of profit of joint venture (3 - 4)         Profit brice         Number of Profit /(Loss) of Joint Venture           6         Share of Profit /(Loss) of Joint Venture         (5,20)         (6,11)         (0,52)         (22,40)           7         Profit before exceptional items (Refer Note 5)         210,46         155,89         98,80         444,89           9         Profit before tax from continuing operations (7 + 8)         210,46         155,89         232,29         446,89           10         Tax expenses of continuing operations (7 + 8)         210,46         155,89         232,29         446,89           10         Tax expenses of continuing operations (9 - 10)         160,28         102,51         21,88         27,39           11         Net Profit for the period from continuing operations (9 - 10)         160,28         102,51         21,88         27,39           12         Loss before tax from discontinued operations         (71,50)         -         -         -         -           13         Net Profit for the period from come							222
6         Share of Profit /(Loss) of Joint Venture         7         65.20         16.11         (0.52)         (22.40)           7         Profit boffer exceptional limms (Part Note 5)         210.46         155.39         222.24         446.89           8         Exceptional limms (Part Note 5)         210.46         155.39         222.24         446.89           9         Profit boffer tax from continuing operations (7 + 8)         210.46         155.39         222.24         446.89           10         Tax expanses of continuing operations (7 + 8)         210.46         155.39         222.21         446.89           10         Tax expanses of continuing operations (9 - 10)         16.22         117.45         0.19         0.55         0.19           11         Net Profit for the period from continuing operations         (40.79)         (34.70)         (38.85)         (162.07)           12         Loss boff is Krom discontinued operations         (174.00)         -         -         (21.400)           13         Loss boff is Krom discontinued operations         (132.47)         (22.40)         (24.46)         (23.47)           14         tax open ease         (14.00)         -         -         -         -         -           15         Net Loss	Total	expenses (a to h)	1,484.04	933.90	892.09	4,097.72	3,493
6         Share of Profit / Loss of Joint Venture         7         65.00         76.11         (0.52)         (22.40)           7         Profit before exceptional lemse (Refer Note 5)         210.46         155.59         222.24         446.89           8         Exceptional lemse (Refer Note 5)         210.46         155.59         222.24         446.89           9         Profit before tax from continuing operations (7 + 8)         210.46         155.59         222.24         446.89           10         Tax expanses of continuing operations (9 - 10)         10.25         102.21         117.45           10         Net Profit for the period from continuing operations (9 - 10)         108.28         102.25         167.68         344.88           11         Net Profit for the period from discontinued operations         (40.79)         (34.70)         (38.85)         (162.07)           12         Loss for the period from discontinued operations         (174.00)         -         -         (214.00)           13         Loss for the period from discontinued operations         (138.44)         (22.56)         (24.44)         (24.40)           14         trace spenses         (140.79)         (34.70)         (36.85)         (162.07)           15         Net Profit for the period (11 + 15)	E Dest	holose eventional items to and share of an Et of the structure (*	045.00	400.00		170.00	
7         Portific before exceptional items and tax (9 - 6)         210.46         155.89         232.20         440.89           8         Exceptional items (Refer Note 5)         -         155.89         232.20         440.89           9         Portific before tax from continuing operations (7 + 8)         210.46         155.89         232.20         440.89           0         Tax expenses of continuing operations (0 - 10)         100.55         0.19         -         0.55         0.19           Deferred Tax         114 Portific from continuing operations (0 - 10)         160.28         102.551         167.66         304.85           12 Loss bodin tax from discontinued operations         (174.00)         -         -         -         -         -         121.63         123.64         135.59         142.44         60.38         (124.00)         -         -         -         -         -         -         -         13.159         135.59         142.44         60.38         0         162.252.50         (244.48)         103.85         (162.07)         (18.21)         205.94         (23.85)         (162.07)         13.159         142.44         60.38         0         17.5         121.41         135.09         120.84         123.99         142.44         6				Contraction and the second sec	1000010000000		363
B         Exceptional items (Refer Note 5)         124.21         124.21           Profit before tar from continuing operations         71.55.38         232.20         449.89           Current Tax         0.13	5.01						(*
9         Portilization of the series of continuing operations (7 + 8)         210.48         155.89         232.20         448.89           10         Tax expenses of continuing operations (7 + 8)         71.54         34.17         42.20         117.45           Deferred Tax         0.19         -         0.55         0.19         -         0.55         0.19           11         Nat Portif for the period form continuing operations (9 - 10)         160.28         102.51         107.66         304.86           Discontinuous Operations (9 - 10)         160.28         102.51         107.66         304.86           Discontinuous Operations (17 + 8)         20.65         102.51         137.59         12.14         133.69           12         Less on measurement to net calisable value         (174.00)         - <td></td> <td></td> <td>210.46</td> <td>155.89</td> <td></td> <td>449.89</td> <td>361</td>			210.46	155.89		449.89	361
10         Tax expenses of continuing operations         11.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1			-	455.00		440.90	134 495
Current Tax         71.54         34.17         42.20         117.45           Deferred Tax         0.19         -         0.55         0.19           Deferred Tax         (21.55)         19.21         21.88         27.39           Discontinued operations         (40.79)         160.28         102.51         167.66         304.86           Discontinued operations         (40.79)         (3.470)         (38.85)         (162.07)           Loss on measurement to not esilisable value         (174.00)         -         -         (21.400)           Loss on measurement to not miscontinued operations         (174.00)         -         -         (21.400)           Tax expenses of discontinued operations         (175.15         12.14         13.60         131.95           10         Differ on the period from discontinued operations         (18.44)         (22.56)         (24.40)           (1)         Items that will not be reclassified to profit or loss         (1.26)         -         -         -           (1)         Items that will not be reclassified to profit or loss         (1.26)         -         0.44         0.44         0.44         0.44         0.44         0.44         0.44         0.44         0.44         0.44         0.44		• • • •	210.46	155.89	232.29	449.89	495
Deferred Tax         0.19         -         0.55         0.19           11         Net Profit for the paried from continuing operations (P - 10)         160.29         102.51         197.66         304.86           12         Loss before tax from discontinued operations         (40.79)         (34.70)         (38.85)         (162.07)           13         Less an measurement to net realisable value         (174.00)         -         -         (214.00)           14         Tax expenses of discontinued operations         (13.84)         (22.55)         (22.44.89)           15         Net Loss for the period from discontinued operations         (174.00)         -         -         (214.00)           16         Net Profit for the period from discontinued operations         (138.84)         (22.56)         (22.32)         (24.44)         60.38           17         (a)         Other comprehensive income - Continuing operations         -			71 54	24.47	42.20	117 AF	
Deferred Tax         (21.55)         19.21         21.88         27.39           1 Net Profit for the period from continuing operations         (40.73)         (34.70)         (38.85)         (162.07)           12 Loss before fax from discontinued operations         (40.73)         (34.70)         (38.85)         (162.07)           12 Loss on measurement to net realisable value         (174.00)         -         -         (214.00)           14 Tax expenses of discontinued operations         (174.00)         -         -         (214.00)           14 Tax expenses of discontinued operations         (174.00)         -         -         (214.00)           15 Net Loss for the period from discontinued operations         (174.00)         -         -         (21.55)         (22.56)         (23.25)         (244.48)           16 Net Profit for the period (11+15)         20.64         79.95         142.41         60.38           17 (a)         Other comprehensive income - Continuing operations         -<				34.17			92
11         Net Profit for the period from continuing operations (p - 10)         160.25         102.51         167.66         304.86           12         Loss bofore tax from discontinued operations         (40.79)         (34.70)         (38.85)         (152.07)           13         Loss on measurement to not callisable value         (174.00)         -         -         (214.00)           14         Tax expenses of discontinued operations         (131.84)         (22.56)         (22.57)         (244.40)           15         Net Loss for the period from discontinued operations         (131.84)         (22.56)         (22.57)         (244.48)           16         Net Profit for the period from discontinued operations         (131.84)         (22.56)         (22.57)         (244.48)           17         (a)         Other comprehensive income - Continuing operations         -<		The second	and the second se	10.24			79
DiscontinueD DERATIONS (Refer Note 3)         (40.79)         (34.70)         (38.65)         (152.07)           12 Loss bofter as from discontinued operations         (174.00)         -         -         -         (214.00)           13 Loss on measurement to net realisable value         (174.00)         -         -         -         -         (214.00)           14 Tax expenses of discontinued operations         (174.00)         -	1 Net P			2. C. C. 2. C.	the second second second		322
12       Loss before tax from discontinued operations       (40.79)       (34.70)       (38.85)       (152.07)         14       Tax expenses of discontinued operations       (714.00)       (34.70)       (38.85)       (152.07)         15       Net Loss for the period from discontinued operations       (714.00)       (34.70)       (38.85)       (122.55)         16       Net Porfit for the period (11+15)       20.64       79.95       142.41       60.38         17       (a)       Other comprehensive income - Continuing operations       (a)       (a)       (b)       (a)       (b)       (a)       (a)       (b)       (a)       (b)       (a)       (b)       (a)       (b)       (a)       (b)       (a)       (a)       (a)       (b)       (a)       (a) <td></td> <td></td> <td>100.20</td> <td>102.31</td> <td>107.00</td> <td>204.00</td> <td>324</td>			100.20	102.31	107.00	204.00	324
13       Loss on measurement on etrailsable value       (17 400)       -       -       (214,00)         15       Net Loss for the period from discontinued operations       (138,64)       (22,56)       (22,52)       (244,48)         16       Net Profit for the period (11+15)       20,64       79,95       142,41       60,38         17       (a)       Other comprehensive income - Continuing operations       (a)       -       -       -       -         (b)       Income tax on above       (2,2,3)       (27,06)       (0,0,64)       (24,29)       (ii)         (iii)       Income tax on above       2,23       (27,06)       (0,0,64)       (24,29)         (iii)       Income tax on above       -       -       -       -       -         (iii)       Income tax on above       -       -       -       -       -       -         (i)       Income tax on above       0,44       -       -       0,44       -       -       0,44         Total Comprehensive Income / (Loss) for the period (a + b)       (6,80)       122,98       (16,37)       180,83         16       Total Comprehensive Income / (Loss) attributable to:       -       -       -       -       -       -       -<			(40.70)	(34 70)	(39.95)	(162.07)	(89
14       Tax expenses of discontinued operations       75.15       12.14       13.60       131.63         15       Net Loss for the period from discontinued operations       (130.64)       (22.56)       (22.52)       (244.48)         16       Net Profit for the period (11+15)       20.64       79.95       142.41       60.38         17       (a) Other comprehensive income - Continuing operations       -       -       -       -         (i) Items that will be reclassified to profit or loss       2.23       (27.06)       (0.64)       (24.29)         (iii) Items that will not be reclassified to profit or loss       -       -       -       -       -         (i) Other comprehensive income - Discontinued operations       -       -       -       -       -         (i) Items that will not be reclassified to profit or loss       (1.26)       -       0.44       -       -       0.44         15       Total Comprehensive Income / (Loss) for the period (a + b)       (6.60)       129.98       (18.37)       180.83         18       Total Comprehensive Income / (Loss) attributable to:       -       -       -       -         Other comprehensive Income / (Loss) attributable to:       -       -       -       -       -       -       -       <				(04.10)	(00.00)		
15       Net Loss for the period from discontinued operations       (130.64)       (22.25)       (244.49)         16       Net Profit for the period (11+15)       20.64       79.95       142.41       60.38         17       (a) Other comprehensive income - Continuing operations       (a) Other comprehensive income - Continuing operations       (b) Income tax on above       (c) (a) (a) (a) (a) (a) (a) (a) (a) (a) (a			and the second se	12.14	13.60		31
17       (a) Other comprehensive income - Continuing operations (i) Items that will not be reclassified to profit or loss (ii) Items that will be reclassified to profit or loss       (a) 2,23 (27,06)       (b) 48,21) (0,64)       (24,29) (24,29)         (iii) Items that will be reclassified to profit or loss (iv) Income tax on above       -       -       -         (i) Items that will not be reclassified to profit or loss (ii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iiii) Items that will not be reclassified to profit or loss (iiii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be reclassified to profit or loss (iii) Items that will not be recla	2						
17       (a) Other comprehensive income - Continuing operations (i) Items that will not be reclassified to profit or loss (iii) Items that will be reclassified to profit or loss       (a) 201,000         (iii) Items that will be reclassified to profit or loss       -       -         (iii) Items that will be reclassified to profit or loss       -       -         (iii) Items that will be reclassified to profit or loss       -       -         (iv) Income tax on above       -       -         (i) Other comprehensive income - Discontinued operations (ii) Items that will not be reclassified to profit or loss       (1,26)         (ii) Items that will not be reclassified to profit or loss       (1,26)         (iii) Come tax on above       0.44         Total Other comprehensive income / (Loss) for the period (a + b)       (6.80)         18       Total Comprehensive Income / (Loss) stributable to:       0.44         Owners of the Company       3.83       83.30       145.27         Non-controlling Interest       16.81       (3.35)       (2.86)       9.85         Other comprehensive Income / (Loss) attributable to:       -       -       -       -         Owners of the Company       3.83       83.30       145.27       50.53         Non-controlling Interest       -       -       -       -       -		has fit for the manifest (4.4. t. 4.7)					
(i) Items that will not be reclassified to profit or loss       (8, 21)       157,04       (18, 21)       205,94         (ii) Income tax on above       2,23       (27,06)       (0,64)       (24,29)         (iii) Items that will not be reclassified to profit or loss       -       -       -         (ii) Items that will not be reclassified to profit or loss       -       -       -       -         (ii) Other comprehensive income - Discontinued operations       -       -       -       -         (i) Items that will not be reclassified to profit or loss       (1,26)       -       0.48       (1,26)         (ii) Income tax on above       0.44       -       -       0.44       -       -         Total Other Comprehensive Income / (Loss) for the period (a + b)       (6,80)       129.98       (18,37)       180.83         It for the period attributable to:       -       -       -       -       -         Owners of the Company       3.83       83.30       145.27       50.53         Non-controlling Interest       16.81       (3.35)       (2.86)       9.85         Other comprehensive Income / (Loss) attributable to:       -       -       -       -         Owners of the Company       (2.97)       213.28       126.90	Net P	rotit for the period (11 + 15)	20.64	79.95	142.41	60.38	264
(ii) Income tax on above       2.23       (27.06)       (0.64)       (24.29)         (iii) Items that will be reclassified to profit or loss       -       -       -       -         (a) Other comprehensive income - Discontinued operations       -       -       -       -       -         (a) Other comprehensive income - Discontinued operations       (1.26)       -       0.48       (1.26)         (iii) income tax on above       0.44       -       -       0.44         Total Other Comprehensive Income / (Loss) for the period (a + b)       (6.80)       129.98       (18.37)       180.83         18       Total Comprehensive Income / (Loss) attributable to:       -       -       -       -         Owners of the Company       3.83       83.30       145.27       50.53         Non-controlling Interest       -       -       -       -         Total comprehensive Income / (Loss) attributable to:       -       -       -       -         Owners of the Company       (6.80)       129.98       (18.37)       180.83         Non-controlling Interest       -       -       -       -       -         Total comprehensive Income / (Loss) attributable to:       -       -       -       -         O	17 (a)						
(iii) Items that will be reclassified to profit or loss       -			(8.21)			205.94	(59
(iv) Income tax on above       -       -       -       -         (a) Other comprehensive income - Discontinued operations <ul> <li>(i) Imms that will not be reclassified to profit or loss</li> <li>(ii) Income tax on above</li> <li>0.44</li> </ul> Total Other Comprehensive Income / (Loss) for the period (a + b)       (6.80)       129.98       (18.37)       180.83         Total Comprehensive Income for the period (16 + 17)       13.84       209.93       124.04       241.21         Profit for the period attributable to:       0       0       16.81       (3.35)       (2.86)       9.85         Other comprehensive Income / (Loss) attributable to:       0       0       129.98       (18.37)       180.83         Other comprehensive Income / (Loss) attributable to:       0       0       129.98       (18.37)       180.83         Other comprehensive Income / (Loss) attributable to:       0       0       129.98       (18.37)       180.83         Owners of the Company       (2.97)       213.28       126.90       231.36         Non-controlling Interest       16.81       (3.35)       (2.86)       9.85         19       Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69         Attribute earnings per share		The second	2.23	(27.06)	(0.64)	(24.29)	(0
(a) Other comprehensive income - Discontinued operations       -       0.48       (1.26)         (i) thems that will not be reclassified to profit or loss       0.44       -       -       0.44         Total Other Comprehensive Income / (Loss) for the period (a + b)       (6.80)       129.98       (18.37)       180.83         18       Total Comprehensive Income for the period (16 + 17)       13.84       209.93       124.04       241.21         Profit for the period attributable to:       0wners of the Company       3.83       83.30       145.27       50.53         Other comprehensive Income / (Loss) attributable to:       0wners of the Company       (6.80)       129.98       (18.37)       180.83         Other comprehensive Income / (Loss) attributable to:       0wners of the Company       (2.86)       9.85       9.85         Other comprehensive Income / (Loss) attributable to:       0wners of the Company       (2.97)       213.28       126.90       231.36         Owners of the Company       (2.97)       213.28       126.90       231.36       9.85         19       Paid-up equity share capital       111.69       111.69       111.69       111.69         (12.63)       (2.44)       (2.26)       (22.11)       3.867.44       3.867.44       3.867.44         2			-	-	- 1	-	
(i) Items that will not be reclassified to profit or loss       (1.26)       -       0.48       (1.26)         (ii) Income tax on above       0.44       -       -       0.44         Total Other Comprehensive Income / (Loss) for the period (a + b)       (6.80)       129.98       (18.37)       180.83         18       Total Comprehensive Income / (Loss) for the period (a + b)       0.44       -       -       0.44         Profit for the period attributable to:       0       0       240.93       124.04       241.21         Profit for the period attributable to:       0       0       0       0       28.66       9.85         Other comprehensive Income / (Loss) attributable to:       0			-	-	-		
(ii) Income tax on above       0.44       -       -       0.44         Total Other Comprehensive Income / (Loss) for the period (a + b)       (6.80)       129.98       (18.37)       180.83         18       Total Comprehensive Income for the period (16 + 17)       13.84       209.93       124.04       241.21         Profit for the period attributable to:       0       0       -       -       0.53         Owners of the Company       3.83       83.30       145.27       50.53         Non-controlling Interest       16.81       (3.35)       (2.86)       9.85         Other comprehensive Income / (Loss) attributable to:       0       -       -       -         Owners of the Company       (6.80)       129.98       (18.37)       180.83         Non-controlling Interest       -       -       -       -       -         Owners of the Company       (2.97)       213.28       126.90       231.36         Non-controlling Interest       16.81       (3.35)       (2.86)       9.85         19       Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69       111.69         20       Other Equity       3.867.44       -       -       2.957 <t< td=""><td>(a)</td><td></td><td></td><td></td><td>wind the stage of the</td><td></td><td></td></t<>	(a)				wind the stage of the		
Total Other Comprehensive Income / (Loss) for the period (a + b)       (6.80)       129.98       (18.37)       180.83         Total Comprehensive Income for the period (16 + 17)       13.84       209.93       124.04       241.21         Profit for the period attributable to:       0wners of the Company       3.83       83.30       145.27       50.53         Non-controlling Interest       16.81       (3.35)       (2.86)       9.85         Other comprehensive Income / (Loss) attributable to:       0wners of the Company       (6.80)       129.98       (18.37)       180.83         Non-controlling Interest       -       -       -       -       -       -         Total comprehensive Income / (Loss) attributable to:       0wners of the Company       (2.97)       213.28       126.90       231.36         Non-controlling Interest       -       -       -       -       -       -         Owners of the Company       (2.97)       213.28       126.90       231.36       9.85         19       Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69       111.69         20       Other Equity       3.867.44       -       -       -       -         12.92       9.57       15.2		A Statistic statis Statistic statistic stat		-	0.48	· · · · · ·	
18       Total Comprehensive Income for the period (16 + 17)       13.84       209.93       124.04       241.21         Profit for the period attributable to:       Owners of the Company       3.83       83.30       145.27       50.53         Other comprehensive Income / (Loss) attributable to:       0       0       16.81       (3.35)       (2.86)       9.85         Other comprehensive Income / (Loss) attributable to:       0       0       129.98       (18.37)       180.83         Non-controlling Interest       -       -       -       -       -       -         Total comprehensive Income / (Loss) attributable to:       0       0       29.98       (18.37)       180.83         Non-controlling Interest       -       -       -       -       -       -         Total comprehensive Income / (Loss) attributable to:       0       0       29.98       (18.37)       180.83         Non-controlling Interest       16.81       (3.35)       (2.86)       9.85       9.85         19       Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69       111.69         Basic earnings per share - Continuing operations       12.98       9.57       15.27       26.68         Dilucte					-	0.44	(0
Profit for the period attributable to:       3.83       83.30       145.27       50.53         Other comprehensive Income / (Loss) attributable to:       16.81       (3.35)       (2.86)       9.85         Other comprehensive Income / (Loss) attributable to:       0       129.98       (18.37)       180.83         Non-controlling Interest       -       -       -       -       -         Total comprehensive Income / (Loss) attributable to:       0       0       129.98       (18.37)       180.83         Owners of the Company       (2.97)       213.28       126.90       231.36         Owners of the Company       (2.97)       213.28       126.90       231.36         Owners of the Company       (2.97)       213.28       126.90       231.36         Non-controlling Interest       16.81       (3.35)       (2.86)       9.85         IP       Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69       111.69         Diuted earnings per share - Continuing operations       12.98       9.57       15.27       26.68         Diuted earnings per share - Continuing operations       0.35       7.53       13.01       4.57         Diuted earnings per share - Continuing and discontinued operations			(6.80)	129.98	(18.37)	180.83	(59
Owners of the Company Non-controlling Interest       3.83       83.30       145.27       50.53         Other comprehensive Income / (Loss) attributable to: Owners of the Company Non-controlling Interest       (6.80)       129.98       (18.37)       180.83         Total comprehensive Income / (Loss) attributable to: Owners of the Company       (2.97)       213.28       126.90       231.36         Non-controlling Interest       16.81       (3.35)       (2.86)       9.85         Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69         Other Equity       3.867.44       3.867.44         Earnings Per Share in Rs. (not annualised) Basic earnings per share - Continuing operations Diluted earnings per share - Continuing operations       12.98       9.57       15.27       26.68         Diluted earnings per share - Continuing operations Diluted earnings per share - Continuing operations       12.92       9.57       15.27       26.60         Diluted earnings per share - Continuing operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56	8 Total	Comprehensive Income for the period (16 + 17)	13.84	209.93	124.04	241.21	20
Owners of the Company Non-controlling Interest       3.83       83.30       145.27       50.53         Other comprehensive Income / (Loss) attributable to: Owners of the Company Non-controlling Interest       (6.80)       129.98       (18.37)       180.83         Total comprehensive Income / (Loss) attributable to: Owners of the Company Non-controlling Interest       (2.97)       213.28       126.90       231.36         19       Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69       111.69         20       Other Equity       3.867.44       3.87       3.87       4.87         21       Earnings Per Share in Rs. (not annualised) Basic earnings per share - Continuing operations Diluted earnings per share - Continuing operations       12.98       9.57       15.27       26.68         N       Hass Eprine In Rs. (not annualised) Basic earnings per share - Continuing operations       12.92       9.57       15.27       26.68         N       Hass Eprine In Base In Eprine Direction med Operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56	Profit	for the period attributable to:					
Non-controlling Interest       16.81       (3.35)       (2.86)       9.85         Other comprehensive Income / (Loss) attributable to: Owners of the Company Non-controlling Interest       -       -       -       -         Total comprehensive Income / (Loss) attributable to: Owners of the Company Non-controlling Interest       -       -       -       -         Total comprehensive Income / (Loss) attributable to: Owners of the Company Non-controlling Interest       (2.97)       213.28       126.90       231.36         Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69       111.69         20       Other Equity       3,867.44       3,867.44       3,867.44         21       Earnings Per Share in Rs. (not annualised) Basic earnings per share - Continuing operations       12.98       9.57       15.27       26.68         Diluted earnings per share - Discontinued operations       12.98       9.57       15.27       26.68         Diluted earnings per share - Continuing and discontinued operations       12.98       9.57       15.27       26.68         Diluted earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.56		Transfer Towner (* 2000) - 2010 - 2010 - 2010 - 2010 - 2010 - 2010	3.83	83.30	145.27	50.53	27
Other comprehensive Income / (Loss) attributable to:       (6.80)       129.98       (18.37)       180.83         Owners of the Company Non-controlling Interest       (6.80)       129.98       (18.37)       180.83         Total comprehensive Income / (Loss) attributable to:       0       0       129.98       (18.37)       180.83         Owners of the Company Non-controlling Interest       16.81       (3.35)       (2.86)       9.85         19       Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69       111.69         11       Earnings Per Share in Rs. (not annualised) Basic earnings per share - Continuing operations       12.98       9.57       15.27       26.68         N Basic earnings per share - Continuing operations       12.92       9.57       15.27       26.68         N Basic earnings per share - Continuing operations       12.98       (2.04)       (2.26)       (22.11)         Diluted earnings per share - Continuing operations       12.98       (2.04)       (2.26)       (22.04)         N Basic earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56 <td></td> <td></td> <td></td> <td>Contract of the second s</td> <td>and a second sec</td> <td></td> <td>(7</td>				Contract of the second s	and a second sec		(7
Owners of the Company Non-controlling Interest       (6.80)       129.98       (18.37)       180.83         Total comprehensive Income / (Loss) attributable to:       -       -       -       -       -         Owners of the Company Non-controlling Interest       (2.97)       213.28       126.90       231.36         Owners of the Company Non-controlling Interest       (2.97)       213.28       126.90       231.36         Image: Person controlling Interest       16.81       (3.35)       (2.86)       9.85         Image: Person controlling Interest       111.69       111.69       111.69       111.69         Image: Person controlling operations       111.69       111.69       111.69       111.69         Image: Person continuing operations       12.92       9.57       15.27       26.60         Image: Person continuing operations       12.92       9.57       15.27 <td>0</td> <td>annahanaha baama //I&gt; -it-t-t-t-</td> <td></td> <td>,,</td> <td></td> <td></td> <td></td>	0	annahanaha baama //I> -it-t-t-t-		,,			
Non-controlling Interest       Image: Controlling Interest       Image: Controlling Interest         Total comprehensive Income / (Loss) attributable to:       Image: Controlling Interest       Image: Controlling Interest         Owners of the Company Non-controlling Interest       Image: Controlling Interest       Image: Controlling Interest         Image: Paid-up equity share capital (Face Value : Rs. 10/- per share)       Image: Controlling Interest       Image: Controlling Interest         Image: Paid-up equity share capital (Face Value : Rs. 10/- per share)       Image: Controlling Interest       Image: Controlling Interest         Image: Paid-up equity share capital (Face Value : Rs. 10/- per share)       Image: Controlling Interest       Image: Controlling Interest         Image: Per Share in Rs. (not annualised) Basic earnings per share - Continuing operations Image: Continued operations       Image: Controlling Interest       Image: Controlling Interest         Image: Painings per share - Continuing operations Diluted earnings per share - Continuing and discontinued operations       Image: Controlling Interest       Image: Controlling Interest         Image: Painings per share - Continuing and discontinued operations       Image: Controlling Interest       Image: Controlling Interest       Image: Controlling Interest         Image: Painings per share - Continuing and discontinued operations       Image: Contdolling Interest       Image: Contdolling Interest         Image: Painings per share - Continuing and discontinued operations<	Uner		10.000		//		
Total comprehensive Income / (Loss) attributable to:       0       0       213.28       126.90       231.36         Owners of the Company Non-controlling Interest       16.81       (3.35)       (2.86)       9.85         19       Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69       111.69         20       Other Equity       3,867.44       3,867.44       3,867.44         21       Earnings Per Share in Rs. (not annualised) Basic earnings per share - Continuing operations Diluted earnings per share - Continuing operations       12.98       9.57       15.27       26.68         112.92       9.57       15.27       26.60       (22.11)         Diluted earnings per share - Continuing operations Diluted earnings per share - Continuing and discontinued operations       (12.63)       (2.04)       (2.26)       (22.11)         0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56			(6.80)	129.98	(18.37)	180.83	(59
Owners of the Company Non-controlling Interest(2.97) 16.81213.28 (3.35)126.90 (2.86)231.36 9.859Paid-up equity share capital (Face Value : Rs. 10/- per share)111.69111.69111.69111.690Other Equity111.69111.69111.69111.69111.698Other Equity3,867.443,867.443,867.441Earnings Per Share in Rs. (not annualised) Basic earnings per share - Continuing operations12.989.5715.2726.680Diluted earnings per share - Continuing operations12.929.5715.2726.6012.929.5715.2726.60(22.11)0Ute earnings per share - Discontinued operations(12.63)(2.04)(2.26)(22.11)0Ute earnings per share - Continuing and discontinued operations0.357.5313.014.570Diluted earnings per share - Continuing and discontinued operations0.347.5313.014.56Contd2			-	-	-	-	
Non-controlling Interest       16.81       (3.35)       (2.86)       9.85         9       Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69       111.69         0       Other Equity       3,867.44       3,867.44       3,867.44         1       Earnings Per Share in Rs. (not annualised) Basic earnings per share - Continuing operations Diluted earnings per share - Continuing operations       12.98       9.57       15.27       26.68         N       Hasic Partings per share - Discontinued operations Diluted earnings per share - Discontinued operations       (12.63)       (2.04)       (2.26)       (22.11)         Diluted earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56	Total	comprehensive Income / (Loss) attributable to:					
Non-controlling interest       16.81       (3.35)       (2.86)       9.85         19       Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69       111.69         20       Other Equity       3,867.44       3,867.44       3,867.44         21       Earnings Per Share in Rs. (not annualised) Basic earnings per share - Continuing operations Diluted earnings per share - Continuing operations       12.98       9.57       15.27       26.68         N Basic earnings per share - Discontinued operations Diluted earnings per share - Discontinued operations       (12.63)       (2.04)       (2.26)       (22.11)         Diluted earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56		Owners of the Company	(2.97)	213.28	126.90	231.36	212
19       Paid-up equity share capital (Face Value : Rs. 10/- per share)       111.69       111.69       111.69       111.69         20       Other Equity       3,867.44       3,867.44         21       Earnings Per Share in Rs. (not annualised) Basic earnings per share - Continuing operations Diluted earnings per share - Continuing operations       12.98       9.57       15.27       26.68         N       Basic earnings per share - Discontinued operations Diluted earnings per share - Discontinued operations       (12.63)       (2.04)       (2.26)       (22.11)         Diluted earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56		Non-controlling Interest		(3.35)	(2.86)	9.85	(7
(Face Value : Rs. 10/- per share)       3,867.44         0 Other Equity       3,867.44         20 Other Equity       3,867.44         21 Earnings Per Share in Rs. (not annualised)       12.98         Basic earnings per share - Continuing operations       12.92         Diluted earnings per share - Continuing operations       12.92         Diluted earnings per share - Discontinued operations       (12.63)         Diluted earnings per share - Discontinued operations       (12.58)         Diluted earnings per share - Continuing and discontinued operations       0.35         Diluted earnings per share - Continuing and discontinued operations       0.35         Diluted earnings per share - Continuing and discontinued operations       0.34         Diluted earnings per share - Continuing and discontinued operations       0.34         Diluted earnings per share - Continuing and discontinued operations       0.34         Diluted earnings per share - Continuing and discontinued operations       0.34         Diluted earnings per share - Continuing and discontinued operations       0.34         Diluted earnings per share - Continuing and discontinued operations       0.34							
20       Other Equity       3,867.44         21       Earnings Per Share in Rs. (not annualised)       3,867.44         Basic earnings per share - Continuing operations       12.98       9.57       15.27       26.68         Diluted earnings per share - Continuing operations       12.92       9.57       15.27       26.60         N Hasic earnings per share - Discontinued operations       (12.63)       (2.04)       (2.26)       (22.11)         Diluted earnings per share - Discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56	1.000		111.69	111.69	111.69	111.69	111
Earnings Per Share in Rs. (not annualised)       12.98       9.57       15.27       26.68         Diluted earnings per share - Continuing operations       12.92       9.57       15.27       26.60         N Hasic earnings per share - Discontinued operations       (12.63)       (2.04)       (2.26)       (22.11)         Diluted earnings per share - Discontinued operations       (12.58)       (2.04)       (2.26)       (22.04)         Basic earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56	1						
Basic earnings per share - Continuing operations       12.98       9.57       15.27       26.68         Diluted earnings per share - Continuing operations       12.92       9.57       15.27       26.60         Hasic earnings per share - Discontinued operations       12.98       9.57       15.27       26.60         Diluted earnings per share - Discontinued operations       12.92       9.57       15.27       26.60         Diluted earnings per share - Discontinued operations       12.98       (2.04)       (2.26)       (22.11)         Diluted earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56		LES MICH				3,867.44	3,775
Diluted earnings per share - Continuing operations       12.98       9.57       15.27       26.68         Diluted earnings per share - Discontinued operations       12.92       9.57       15.27       26.60         Diluted earnings per share - Discontinued operations       (12.63)       (2.04)       (2.26)       (22.11)         Diluted earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56	21 Earni						
Diluted earnings per share - Continuing operations       12.92       9.57       15.27       26.60         Hasic earnings per share - Discontinued operations       (12.63)       (2.04)       (2.26)       (22.11)         Diluted earnings per share - Discontinued operations       (12.68)       (2.04)       (2.26)       (22.04)         Basic earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56	Basic	earnings per snare - Continuing operations	12.98	9.57	15.27	26.68	29
Disc earnings per share - Discontinued operations       (12.63)       (2.04)       (2.26)       (22.11)         Diluted earnings per share - Discontinued operations       (12.58)       (2.04)       (2.26)       (22.04)         Basic earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56	Dilute	d earnings per share - Continuing operations	12.92	9.57	15.27	26.60	29
Diluted earnings per share - Discontinued operations       (12.58)       (2.04)       (2.26)       (22.04)         Basic earnings per share - Continuing and discontinued operations       0.35       7.53       13.01       4.57         Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56	Basic	earnings per share - Discontinued operations		(2.04)	(2.26)		
Diluted earnings per share - Continuing and discontinued operations       0.34       7.53       13.01       4.56         Contd2	Dilute	ed earnings per share - Discontinued operations			(2.26)		(5
Contd2							24
	Dilute	a earnings per share - Continuing and discontinued operations	0.34	7.53	13.01	4.56	24
		Contd.	2				
SERFECOID I	2-						
	SR	BC&COLLP					

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# Regd. Office: Century Bhavan, 2nd Floor, Dr. Annie Besant Road, Worli, Mumbai - 400030. Consolidated Segment wise Revenue, Results and Segment Assets and Liabilities, for the quarter and year ended 31st March, 2024

		Quarter Endeo			(Rs. in Cror Ended
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.20
Particulars	(Audited)	01.12.2020	(Audited)	01.00.2021	01.00.20
	(Refer Note 7)	(Unaudited)	(Refer Note 7)	(Audited)	(Audited
Segment Revenue (Sales)					
(a) Textiles	12.49	12.49	12.49	49.98	49.
(b) Pulp and Paper	859.07	881.17	909.85	3,375.32	3,571
(c) Real Estate	668.34	85.87	36.12	832.21	138
(d) Others	2.35	2.68	6.42	7.07	9
Total	1,542.25	982.21	964.88	4,264.58	3,769
Less: Inter Segment Revenue	0.14	0.17	0.14	0.62	0
Sales from continuing operations	1,542.11	982.04	964.74	4,263.96	3,768
Add: Sales from discontinued operations					
(e) Textiles (Refer Note 3)	135.01	197.08	222.02	786.00	950
Total sales					
(Continuing and discontinued operations)	1,677.12	1,179.12	1,186.76	5,049.96	4,719
Segment Results					
Profit after depreciation but before finance costs and exceptional items					
(a) Textiles	8.61	8.64	8.58	34.50	34
(b) Pulp and Paper	30.28	95.50	131.35	279.77	464
(c) Real Estate (Refer Note 4)	195.93	48.76	(27.44)	198.94	(72
(d) Others	0.57	0.80	2.76	1.24	1
Sub - Total	235.39	153.70	115.25	514.45	428
( Add ) / Less : i. Finance Costs (continuing operations)	11.55	7.68	8.50	35.51	34
ii. Other un-allocable expenditure	11.55	7.00	0.50	30.01	34
net of un-allocable income (continuing operations)	13.38	(9.87)	(125.54)	29.05	(101
	010.10	155.00		110.00	101
Profit Before Tax (continuing operations)	210.46	155.89	232.29	449.89	495
Gain/(Loss) from discontinued operations (Net of finance cost)	(04.4.70)	(0.4.70)	(00.05)	(070.07)	100
(e) Textiles (Refer Note 3)	(214.79)	(34.70)	(38.85)	(376.07)	(89
Total Profit Before Tax (Continuing and discontinued operations)	(4.33)	121.19	193.44	73.82	406
	(				
Segment Assets					
( a ) Textiles	198.83	197.99	212.91	198.83	212
(b) Pulp and Paper	2,995.90	2,984.61	3,040.05	2,995.90	3,040
( c ) Real Estate	5,628.07	5,757.31	3,894.42	5,628.07	3,894
(d) Others	25.61	32.36	23.61	25.61	23
	8,848.41	8,972.27	7,170.99	8,848.41	7,170
(e) Textiles - discontinued operations (Refer Note 3)	275.03	611.34	721.77	275.03	721
( f) Unallocable Assets Total Assets	1,386.72	1,134.59 10,718.20	558.88 8,451.64	1,386.72 10,510.16	558 8,45
Total Assets	10,510.16	10,710.20	0,401.04	10,510.10	0,40
Segment Liabilities					
( a ) Textiles	689.14	697.97	729.73	689.14	729
(b) Pulp and Paper	469.73	512.10	525.46	469.73	525
(c) Real Estate	2,461.65	2,493.13	1,843.29	2,461.65	1,843
(d) Others	12.92	12.91	12.13	12.92	12
	3,633.44	3,716.11	3,110.61	3,633.44	3,110
(e) Textiles - discontinued operations (Refer Note 3)	172.53	306.69	323.90	172.53	323
(f) Unallocable Liabilities	2,609.49	2,575.01	978.18	2,609.49	978
Total Liabilities SIGNED FOR IDENTIFICATION	6,415.46	6,597.81	4,412.69	6,415.46	4,412
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Notes :

- 1 The above audited consolidated financial results have been reviewed and recommended for adoption by the Audit Committee to the Board of Directors and have been approved by the Board at its meeting held on May 07, 2024.
- 2 The Nomination and Remuneration Committee of the Board of Directors of the Holding Company at its meeting held on June 22, 2023 and by passing resolution through circular on December 23, 2023 has approved grant of 12,27,535 stock options to the certain employee(s) of the Group under CTIL Employee Stock Option Scheme 2023 ('the Scheme'). This Scheme has been approved by the Board of Directors of the Holding Company vide its resolution dated January 16, 2023 and also by Shareholders through postal ballot via remote e-voting on March 09, 2023 in terms of SEBI (Share Based Employee Benefits & Sweat Equity) Regulations, 2021. The eligible employees will be entitled to receive equity shares of the Holding Company at the exercise price of Rs. 758.55 per share upon exercise of options subject to terms and conditions specified in the Scheme. For the said purpose, the Group has formed CTIL Employee Welfare Trust, an Employee Benefit Trust (Trust) as a vehicle for the purpose of secondary acquisition of shares of the Holding Company on recognized stock exchanges and for transferring shares to the eligible employees upon exercise of options under the aforesaid Scheme. During the quarter ended June 30, 2023, the Trust has purchased 12,52,480 equity shares of the Holding Company from the secondary market for an aggregate consideration of Rs. 95.01 crore for the purpose of implementation of the Scheme. The Holding Company considered Trust as its extension and shares held by the said Trust are treated as treasury shares which has been adjusted with the other equity. During the year ended March 31, 2024, the Group has recognized expense of Rs. 11.16 crore towards the said Scheme.
- 3 During the quarter ended June 30, 2023, the Holding Company had initiated the process to restructure its operations at its Bharuch Textile Division business ('Division') which includes outsourcing some of the material from the third party instead of manufacturing it in the plant. Subsequently, during the current quarter, Board of Directors have approved the proposal for discontinuation of complete operations of the Division. Accordingly, results of the said Division is disclosed as discontinued operations in the financial results. As the operations are discontinued, during the year, the Holding Company has assessed the recoverability of Property, plant and equipment and other assets of the said Division and recognized a provision aggregating to Rs. 214.00 Crores as Loss on measurement to net realizable value. Out of the said provision, Rs. 40 crore was recognized in the quarter ended June 30, 2023.
- 4 Other operating income includes gain on sale of Transferable Development Rights (TDR) amounting to Rs. 201.68 crores the year ended March 31, 2024. Out of the total Rs. 78.13 Crores was recongnised in the previous quarter.
- 5 During the quarter and year ended March 31, 2023 the Holding Company had transferred its leasehold land in Gujarat to Grasim Industries Limited and the gain on transfer amounting to Rs. 134.21 Crores was recorded as an exceptional item in the financial results.
- 6 The Board of Directors of the Holding Company have recommended a dividend of Rs. 5/- (previous year Rs.5/-) per equity share of Rs.10/- each equivalent to 50% on paid up equity share capital of the Holding Company for the year ended March 31, 2024.
- 7 The figures of the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial years and the unaudited published year-to-date figures upto December 31 for respective years which were subjected to limited review.
- 8 The Group is organised into business divisions based on its products and services and has four reportable segments,
  - (a) "Textiles" include Yarn & Fabric (Discontinued operations) and Viscose Filament Yarn & Tyre Yarn (Rayon)
  - (b) "Pulp and Paper" include Pulp, Writing & Printing paper, Tissue paper and Multilayer packaging board.
  - (c) "Real Estate" includes Residential projects, Leased properties and Investment properties of the Group.
  - (d) "Others" include Salt works and Chemicals.

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## 9 Consolidated statement of Assets and Liabilities

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			(Rs. in Crore
Sr.	Particulars	As at	As at
No.		31.03.2024	31.03.2023
		(Audited)	(Audited)
	ASSETS		
	Non-current assets		
	Property, plant and equipments	2,921.53	3,111.6
	Capital work-in-progress	57.22	189.6
	Investment property	764.86	796.6
	Investment property under development	37.93	36.4
	Intangible assets	9.53	7.6
	Intangible assets under development	0.88	0.0
	Investment accounted for using equity method	0.76	23.1
	Financial assets		
	Investments	408.23	201.6
	Others	70.35	19.9
	Deferred tax assets (Net)	94.96	48.0
	Advance tax (net of provisions)	87.45	68.7
	Other non-current assets	35.60	21.
	Total Non Current Assets (A)	4,489.30	4,525.
	Current assets		
	Inventories	4,725.77	3,256.1
		7,720.77	5,250.
	Financial assets		
	Current Investments	282.66	3.
	Trade receivables	165.63	156.
	Cash and cash equivalents	372.72	48.
	Other bank balances	28.78	102.
	Others	23.53	16.0
	Other current assets	371.17	343.
	Total Current Assets (B)	5,970.26	3,926.
	Assets classified as held for sale (C)	50.60	-
	TOTAL ASSETS (A + B + C)	10,510.16	8,451.
	EQUITY AND LIABILITIES	1 10 10 10 10 10	
	Equity		
	Equity share capital	111.69	111.0
	Other equity	3,867.44	3,775.
	Non controlling interest	115.57	152.
	Total Equity (A)	4,094.70	4,038.
	Non-current liabilities		
	Financial liabilities		
	Borrowings	2,355.74	399.
	Lease liabilities	17.85	19.
	Other financial liabilities	128.12	
			117.
	Provisions	7.95	2.
	Deferred tax liabilities (net)	11.64	40.
	Other non-current liabilities	392.41	454.
	Total Non Current Liabilities (B)	2,913.71	1,033.
	Current liabilities		
	Financial liabilities		
		100.00	
	Borrowings	125.80	638.
	Lease liabilities	2.30	2.3
	Trade payables		
	1. total outstanding dues of micro enterprises and small enterprises	8.56	19.1
	2. total outstanding dues of trade payables other than micro and small enterprises	739.71	766.4
	Other financial liabilities	209.91	
			175.
	Provisions	179.94	182.4
ED FO	R I DOTNET CUTTER THEORINGS	2,235.53	1,594.0
		3,501.75	3,378.
	Total Current Liabilities (C) TOTAL EQUITY AND LIABILITIES (A + B + C)		
	TOTAL EQUITY AND LIABILITIES (A + B + C)	10,510.16	8,451.0
	C & CO LLP		
	Contd5		

# 10 Consolidated Cash flow statement for the year ended 31st March 2024

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Sr.		Year	(Rs. in Crore Ended
No.	Particulars	31.03.2024	31.03.2023
-		(Audited)	(Audited)
Α.	CASH FLOW FROM OPERATING ACTIVITIES		
	NET PROFIT / (LOSS) BEFORE TAX FROM CONTINUING OPERATIONS	449.89	495.5
	NET PROFIT / (LOSS) BEFORE TAX FROM DISCONTINUED OPERATION	(376.07)	(89.2
	Add / (Less) :		
	Depreciation on property plant and equipments	206.47	192.1
	Depreciation on investment property	32.56	32.4
	Amortisation on intangible assets	2.53	2.4
	Loss / (gain) on sale of property plant and equipment and investment properties	0.75	(0.1
	Employee stock option expenses	11.16	· _
	Allowance for credit loss	6.98	17.0
	Unrealized exchange (gain) / loss	(1.22)	(0.8
	Impairment Provision on property plant and equipments	200.00	-
	Interest income	(14.09)	(5.
	Impairment Provision for Inventory	6.45	
	Profit on transfer of leasehold land		(134.)
	Share of loss of Joint Venture	22.40	1.8
	Provision for interest written back	-	-
	Interest expense	58.15	53.8
	Liabilities written back	(9.01)	(8.)
	Dividend on investments and mutual funds	(10.69)	(4.0
		512.44	146.0
	Working capital adjustments :		
	Decrease / (increase) in inventory	(1,316.91)	(895.)
	Decrease / (increase) in trade receivables	(15.96)	42.
	Decrease / (increase) in other financial assets	(11.74)	40.3
	Decrease / (increase) in other assets	(25.00)	(103.)
	(Decrease) / increase in other financial liabilities	20.15	29.
	(Decrease) / increase in trade payables	(27.22)	(63.
	(Decrease) / increase in provisions	4.89	2.3
	(Decrease) / increase in other liabilities	578.98	812.0
	Decrease / (increase) in other bank balance	27.36	(71.0
		(765.45)	(207.)
	Cash generated from operations	(179.19)	345.0
	Direct tax paid (previous year : excluding tax on transfer of leasehold land amounting to	(173.13)	040.0
	Rs. 25.64 Crores)	(136.14)	(74.)
	NET CASH GENERATED FROM OPERATING ACTIVITIES	(315.33)	270.9
			2.01
в.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property plant and equipments, Investment properties and intangible assets	(180.89)	(121.)
	Proceeds from sale of property plant and equipments and investment properties	6.25	3.3
	(Purchase) / sale of investments (net)	(279.66)	131.
	Investment in joint venture	-	(10.
	Treasury Shares acquired by ESOP trust	(95.00)	
	Proceeds from transfer of leasehold land (Previous year : net of expenses towards		
	transfer and tax amounting to Rs. 25.64 Crores)	-	130.0
	Dividend on investments	10.69	4.0
	Interest received (finance income)	14.49	0.0
	NET CASH FLOWS USED IN INVESTING ACTIVITIES	(524.12)	138.4
с.	CASH FLOW FROM FINANCING ACTIVITIES		
<i>.</i>		(40,40)	
	Distribution from Non-controlling interest	(46.40)	1.4
	Proceeds from borrowings	1,980.00	493.
	Repayment of borrowings	(431.18)	(586.0
	Net proceeds / (repayment) of short term borrowings	3.50	(343.2
	Dividend paid	(55.41)	(44.0
	Interest paid	(175.14)	(70.
	Lease liability paid	(3.21)	(4.0
	NET CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES	1,272.16	(553.4
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	432.71	(144.0
		TOLIT	(1110
	Cash and cash equivalents at the beginning of the year	(120.37)	23.6
	Cash and cash equivalents at the end of the year (refer reconciliation below)		(400 )
	The second	312.33	(120.:
GNE	Beconciliation of cash and cash equivalents as per the cash flow statement		
6	Cash and cash equivalents as per the above comprise of the following		
-	Cash and cash equivalents	372.72	48.
X	Cash credit and overdraft facilities from banks	(60.39)	(168.8
11	Balance as per cash flow statement	312.33	(120.3
1	Durande do per dustrinon statement	012.00	(120.)



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11 Additional information pursuant to Regulation 52(4) and Regulation 54(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the for the quarter and year ended 31st March, 2024 (Consolidated):

Sr.		(	Quarter Ender	ł	Year E	Inded
No.	Darticulars	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Particulars	(Audited) (Refer Note 7)	(Unaudited)	(Audited) (Refer Note 7)	(Audited)	(Audited)
(a)	Debt-Equity ratio (in times) Debt/Net Worth [Debt is Long Term Borrowing (current and non- current portion), Short Term Borrowing and Lease Liabilities]	0.61	0.58	0.26	0.61	0.26
(b)	Debt Service Coverage Ratio (in times) Earnings before interest, Depreciation and Tax (EBITDA) / Interest Expense on long term & short term borrowings, including lease liabilities for the period + Scheduled Principal repayment of long term borrowings, including lease liabilities during the period	0.94	10.71	0.24	1.12	0.74
(c)	Interest Service Coverage Ratio (in times) Earnings before interest and Tax (EBIT) / Interest Expense for the period	12.10	9.19	5.21	6.07	6.08
(d)	Outstanding redeemable preference shares	-	-	-	-	-
(e)	Capital redemption reserve (Rs in Crores)	100.00	100.00	100.00	100.00	100.00
(f)	Debenture redemption reserve (Rs in Crores)	-	-	-	-	-
(g)	Net Worth (Rs in Crores)	4,094.70	4,120.39	4,038.95	4,094.70	4,038.9
(h)	Net profit after tax from continuing & discontinued operations (Rs in Crores)	20.64	79.95	142.41	60.38	264.55
(i)	Basic earnings per share - Continuing and discontinued operations	0.35	7.53	13.01	4.57	24.34
(j)	Diluted earnings per share - Continuing and discontinued operations	0.34	7.53	13.01	4.56	24.34
(k)	Current Ratio (in times) Current Assets / Current Liabilities	1.72	1.44	1.16	1.72	1.10
(I)	Long Term Debt to Working Capital (in times) (Long Term Borrowings (incl. Current Maturities and Lease Liabilities)) / (Current Assets - Current Liabilities)	0.94	0.95	0.87	0.94	0.87
(m)	Bad debts to Accounts Receivable Ratio (%) (not annualized) Bad debts / Average Accounts Receivable	5.81%	0.01%	7.94%	6.01%	7.85%
(n)	Current Liability Ratio (in times) Current Liabilities / Total Liabilities	0.55	0.64	0.77	0.55	0.77
(0)	Total Debts to Total Assets (in times) (Long term Borrowings + Short Term Borrowings + Current Maturities of Long Term Borrowings + Lease Liabilities) / Total Assets	0.24	0.22	0.13	0.24	0.13
(p)	Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable	10.07	7.40	6.50	31.36	25.29
(q)	Inventory turnover (in times) Cost of goods sold / Average Inventory (excl. Real Estate inventory)	2.47	1.08	0.89	6.41	3.99
(r)	Operating Margin (%) (including discontinued operations) Operating Profit / Revenue	9.69%	9.16%	5.33%	5.86%	6.26%
(s)	Net Profit Margin (%) (including discontinued operations) Net Profit / Revenue	1.13%	6.29%	11.78%	1.13%	5.51%
(t)	Net Profit Margin before exceptional items (%) (including discontinued operations) Net Profit before exceptional items (net of tax expense) / Revenue	7.31%	6.29%	2.80%	3.75%	3.25%
(u)	Asset coverage ratio on Secured Redeemable Non Convertible debentures (NCDs) (in times) (Assets pledged for secured NCDs / Outstanding balance of secured NCDs)	7.88	7.19	7.74	7.88	7.74

SIGNED FOR IDENTIFICATION BY
H SRBC&COLLP MUMBAI

By Order of the Board For Century Textiles and Industries Ltd

(R. K. Dalmia) Managing Director DIN 00040951

Place : Mumbai Date : 07.05.2024

The financial results of the Company would be available for perusal on the Company's website viz. www.centurytextind.com and also on websites of BSE Ltd. viz. www.bseindia.com and National Stock Exchange of India Ltd. viz. www.nseindia.com



SH/XII/2024

07th May, 2024

Corporate Relationship Department BSE Limited 1<sup>st</sup> Floor, Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai - 400 001 Scrip Code: 500040/973812/974571/ 974877/975457 Listing Department National Stock Exchange of India Limited Exchange Plaza, 5<sup>th</sup> floor, Bandra-Kurla Complex Bandra (East), Mumbai - 400 051. Scrip Code: CENTURYTEX

Dear Sir/ Madam,

Sub: Declaration pursuant to Regulations 33(3)(d) & 52(3)(a) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Pursuant to the provisions of Regulations 33(3)(d) & 52(3)(a) of Listing Regulations, we hereby confirm that the Statutory Auditors of the Company viz. S R B C & CO LLP, Chartered Accountants, Mumbai (ICAI Firm Registration No.324982E/E300003) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone and Consolidated) for the year ended 31<sup>st</sup> March, 2024.

This declaration is for your information and record.

Thanking you,

Yours truly For **CENTURY TEXTILES AND INDUSTRIES LIMITED** 

SNEHAL SHAH Chief Financial Officer



Century Textiles and Industries Limited Regd. Office: Century Bhavan, Dr. Annie Besant Road, Worli, Mumbai 400 030, India. T: +91 22 2495 7000 | F: +91 22 2430 9491 / 2436 1980 E: ctil.ho@adityabirla.com | W: www.centurytextind.com Corporate ID No.: L17120MH1897PLC000163