

July 31, 2025

To,  
**BSE Limited,**  
Listing Department, 1st Floor,  
P.J. Towers, Dalal Street,  
Mumbai- 400 001

Dear Sir,

Sub: Disclosure of Approved Audited Financial Statements along with report and other documents pursuant to Regulations 51 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended March 31, 2025.

Ref: Rated, Secured, Listed, Redeemable and Non-Convertible Debentures (ISIN No. INE050R07091 & INE050R07109)

We refer to the provisions of Regulations 51 and 52 read with applicable schedules of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and we confirm that the Board of Directors of the Company at their meeting held on May 30, 2025 considered and approved the Audited Standalone and Consolidated Financial Results along with report of the Auditors of the Company for the quarter and financial year ended March 31, 2025.

In this regard, we hereby enclose the following:

- i. Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2025.
- ii. Disclosure of information as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We wish to bring to your kind attention that while the financial results were published on the date of the Board Meeting (i.e., May 30, 2025), the Consolidated Financial Results were inadvertently not uploaded on the Listing Portal. The same is now being submitted for your records.

The meeting concluded at 10.35 PM.

We request you to take the same on record.

Thanking You,

Yours faithfully,  
For **Century Joint Developments Private Limited**

Ajay S Makam  
Company Secretary  
ACS 66390  
No. 10/1, Ground Floor, Lakshminarayana Complex,  
Palace Road, Bangalore - 560052

**Independent Auditor's Report**

To  
The Board of Directors of  
**CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED**  
Report on the audit of the Standalone Financial Results.

**Opinion**

We have audited the accompanying Standalone quarterly financial results of **CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED** for the quarter ended 31 March 2025 and year to date results for the period from 01 April 2024 to 31 March 2025 attached here with, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Financial results:

- i. are presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India, of net profit and other Comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March 2025 as well as year to date results for the period from 01 April 2024 to 31 March 2025.

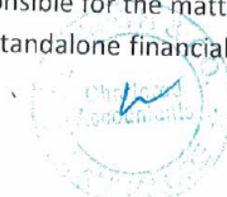
**Basis for Opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. 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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the Financial results.

**Management's Responsibility for the Standalone Financial Results**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial results that give a true and fair view



of the net profit/Loss and other Comprehensive income and other financial information, in accordance with the Indian Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and in compliance with Regulation 52 of listing Regulations, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management 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 Responsibility for the audit of Financial Results**

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

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

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's 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 Financial Results, including the disclosures, and whether the financial results represent 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.

**For Hiremath & Co.,  
Chartered Accountants**

FRN: 007085S



**Hiremath Somashekarayya**

Proprietor

Membership No.: 203338

UDIN: 25203338BMKUV5125

Place: Bangalore

Date: 30-05-2025

**CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED**  
**CIN: U70200KA2010PTC052710**  
**Select Information for the Quarter Ended 31st March 2025**

Particulars	Quarter ended			Half year ended		Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
<b>A. PARTICULARS OF SHAREHOLDING</b>							
(1) Public Shareholding							
- Number of Shares	-	-	-	-	-	-	-
- Percentage of Shareholding	-	-	-	-	-	-	-
(2) Promoters and Promoter Group Shareholding							
(a) Pledged/ Encumbered							
- Number of Shares	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150
- Percentage of Shares (as a % of total shareholding of Promoter and Promoter group)	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150
- Percentage of Shares (as a % of total share capital of the company)	100%	100%	100%	100%	100%	100%	100%
(b) Non -Encumbered							
- Number of Shares	99.45%	99.45%	99.45%	99.45%	99.45%	99.45%	99.45%
- Percentage of Shares (as a % of total shareholding of Promoter and Promoter group)	-	-	-	-	-	-	-
- Percentage of Shares (as a % of total share capital of the company)	-	-	-	-	-	-	-

Particulars							
<b>B. INVESTOR COMPLAINTS</b>							
- Pending at the beginning of the Quarter	-	-	-	-	-	-	-
- Received during the Quarter	-	-	-	-	-	-	-
- Disposed of during the Quarter	-	-	-	-	-	-	-
(c) Current Tax Liabilities (net)	-	-	-	-	-	-	-
- Remaining unresolved at the end of the Quarter	-	-	-	-	-	-	-

Amount in Rs. Lakhs  
 Disclosure of details as per SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023 :

Particulars	31.03.2025
Outstanding Qualified Borrowings at the beginning of the quarter	1,79,964
Outstanding Qualified Borrowings at the end of the quarter	1,96,979
Highest credit rating of the company	Acuite BB- (SO)
Incremental borrowing done during the quarter (qualified borrowing)	17,015
Borrowings by way of issuance of debt securities during the quarter	7,50,00,00,000

As per our report of even date attached

For Hiremath & Co.  
 Chartered Accountants  
 ICAI Firm registration No.: 0070855

Hiremath Somashekharayya  
 Proprietor  
 Membership No: 203338  
 UDIN : 25203338BMKUVRS125



For Century Joint Developments Private Limited

Vivekananda Nayak  
 Director  
 (DIN:03065394)

Jay S Makam  
 Company secretary



Place: Bangalore  
 Date: 30-May-2025

**CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED**  
 CIN : U70200KA2010PTC052710  
 #10/1, Ground Floor, Lakshminarayana Complex, Palace Road, Bangalore -560052  
**BALANCE SHEET AS AT 31 MARCH 2025**

Particulars	Quarter ended				Half Year ended		Amount in Rs. Lakhs	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	Year Ended		
	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	
<b>I ASSETS</b>								
<b>1 Non-Current Assets</b>								
(a) Property, Plant And Equipment	6.63	6.90	7.69	6.63	7.69	6.63	7.69	
(b) Financial Assets								
i) Investments	13,830.49	13,965.16	13,329.23	13,830.49	13,329.23	13,830.49	13,329.23	
(c) Other Non-Current Assets	43,769.71	20,925.10	21,004.33	43,769.71	21,004.33	43,769.71	21,004.33	
	<b>57,606.83</b>	<b>34,897.16</b>	<b>34,341.15</b>	<b>57,606.83</b>	<b>34,341.15</b>	<b>57,606.83</b>	<b>34,341.15</b>	
<b>2 Current Assets</b>								
(a) Inventories	1,20,180.58	37,769.13	31,280.06	1,20,180.58	31,280.06	1,20,180.58	31,280.06	
(b) Financial Assets								
i) Investments	9.57	9.57	9.24	9.57	9.24	9.57	9.24	
ii) Trade receivables	2,908.94	2,897.46	2,901.73	2,908.94	2,901.73	2,908.94	2,901.73	
iii) Cash and Cash equivalents	1,869.39	211.71	575.84	1,869.39	575.84	1,869.39	575.84	
iv) Bank balances other than (iii) above	-	9,693.81	13.32	-	13.32	-	13.32	
v) Other financial assets	83,249.35	67,437.54	39,037.11	83,249.35	39,037.11	83,249.35	39,037.11	
(c) Other current assets	798.79	2,602.75	549.42	798.29	549.42	798.29	549.42	
	<b>2,09,016.12</b>	<b>1,20,621.98</b>	<b>74,366.72</b>	<b>2,09,016.12</b>	<b>74,366.72</b>	<b>2,09,016.12</b>	<b>74,366.72</b>	
<b>Total Assets</b>	<b>2,66,622.95</b>	<b>1,55,519.14</b>	<b>1,08,707.87</b>	<b>2,66,622.95</b>	<b>1,08,707.87</b>	<b>2,66,622.95</b>	<b>1,08,707.87</b>	
<b>II EQUITY AND LIABILITIES</b>								
<b>1 EQUITY</b>								
(a) Share Capital	2,481.06	2,481.06	2,481.06	2,481.06	2,481.06	2,481.06	2,481.06	
(b) Other Equity	(76,533.67)	(94,904.96)	(79,824.65)	(76,533.67)	(79,824.65)	(76,533.67)	(79,824.65)	
	<b>(74,052.61)</b>	<b>(92,423.90)</b>	<b>(77,343.59)</b>	<b>(74,052.61)</b>	<b>(77,343.59)</b>	<b>(74,052.61)</b>	<b>(77,343.59)</b>	
<b>LIABILITIES</b>								
<b>2 Non-Current Liabilities</b>								
(a) Financial Liabilities								
i) Borrowings	2,84,296.36	85,000.00	69,786.18	2,84,296.36	69,786.18	2,84,296.36	69,786.18	
	<b>2,84,296.36</b>	<b>85,000.00</b>	<b>69,786.18</b>	<b>2,84,296.36</b>	<b>69,786.18</b>	<b>2,84,296.36</b>	<b>69,786.18</b>	
<b>3 Current Liabilities</b>								
(a) Financial Liabilities								
i) Borrowings	21,030.00	1,08,240.52	59,959.30	21,030.00	59,959.30	21,030.00	59,959.30	
ii) Trade Payables								
- Total outstanding dues of Micro Enterprises and Small Enterprises	-	-	-	-	-	-	-	
- Total outstanding dues of Creditors other than Micro enterprises and Small Enterprises	4,186.97	26,366.01	25,266.55	4,186.97	25,266.55	4,186.97	25,266.55	
iii) Other Financial Liabilities	28,043.77	25,623.82	28,068.33	28,043.77	28,068.33	28,043.77	28,068.33	
(b) Other Current Liabilities	3,118.46	2,712.69	2,971.60	3,118.46	2,971.60	3,118.46	2,971.60	
	<b>56,379.20</b>	<b>1,62,943.04</b>	<b>1,16,265.78</b>	<b>56,379.20</b>	<b>1,16,265.78</b>	<b>56,379.20</b>	<b>1,16,265.78</b>	
<b>Total Equity and Liabilities</b>	<b>2,66,622.95</b>	<b>1,55,519.14</b>	<b>1,08,709.87</b>	<b>2,66,622.95</b>	<b>1,08,708.87</b>	<b>2,66,622.95</b>	<b>1,08,708.87</b>	

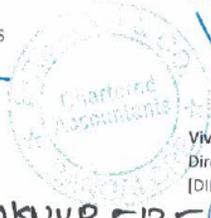
As per our report of even date attached  
 For Hiremath & Co.  
 Chartered Accountants  
 ICAI Firm registration No.: 0070855

For Century Joint Developments Private Limited

Hiremath Somashekharayya  
 Proprietor  
 Membership No: 203338  
 UDIN : 25203338 BMKVVR 5125

Vivekananda Nayak  
 Director  
 [DIN:0305394]

Ajay S Makam  
 Company secretary



Place: Bangalore  
 Date: 30-May-2025

CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED  
 CIN : U70200KA2010PTC052710  
 #10/1, Ground Floor, Lakshminarayana Complex, Palace Road, Bangalore -560052  
**STATEMENT OF PROFIT AND LOSS FOR THE QUARTER, HALF YEAR AND YEAR ENDED 31 MARCH 2025**

Particulars	Amount in Rs. Lakhs						
	Quarter ended			Half Year ended		Year Ended	
	31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Unaudited)	31.03.2025 (Unaudited)	31.03.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2024 (Audited)
<b>I INCOME</b>							
Revenue From Operations							
Other Income	4,333.97	230.37	3,577.55	4,564.33	4,818.82	5,609.44	8,453.68
<b>TOTAL INCOME</b>	<b>1,877.54</b>	<b>672.88</b>	<b>1,464.49</b>	<b>2,550.42</b>	<b>1,763.42</b>	<b>3,740.97</b>	<b>1,658.63</b>
	<b>6,211.51</b>	<b>903.25</b>	<b>5,042.04</b>	<b>7,114.75</b>	<b>6,582.24</b>	<b>9,350.41</b>	<b>10,112.31</b>
<b>II EXPENSES</b>							
Cost of Sales	761.79	113.49	2,265.21	875.28	2,715.71	1,422.39	3,765.44
Finance Cost	(13,216.67)	2,801.33	8,377.56	(10,415.83)	14,952.66	3,881.26	25,493.41
Depreciation And Amortisation Expenses	0.26	0.27	0.32	0.52	0.64	1.05	1.28
Other Expenses	294.83	404.73	348.98	699.56	143.74	755.72	933.32
<b>TOTAL EXPENSES</b>	<b>(12,159.79)</b>	<b>3,319.82</b>	<b>10,992.07</b>	<b>(8,840.47)</b>	<b>17,812.75</b>	<b>6,060.42</b>	<b>30,193.95</b>
<b>III PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX</b>	<b>18,371.30</b>	<b>(2,416.57)</b>	<b>(5,950.03)</b>	<b>15,955.22</b>	<b>(11,230.51)</b>	<b>3,289.99</b>	<b>(20,081.64)</b>
Exceptional Items	-	-	-	-	-	-	-
<b>IV PROFIT BEFORE TAX</b>	<b>18,371.30</b>	<b>(2,416.57)</b>	<b>(5,950.03)</b>	<b>15,955.22</b>	<b>(11,230.51)</b>	<b>3,289.99</b>	<b>(20,081.64)</b>
Income tax expense	-	-	-	-	-	-	-
Current tax	-	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-	-
MAT Credit written off	-	-	-	-	-	-	-
<b>V PROFIT AFTER TAX</b>	<b>18,371.30</b>	<b>(2,416.57)</b>	<b>(5,950.03)</b>	<b>15,955.22</b>	<b>(11,230.51)</b>	<b>3,289.99</b>	<b>(20,081.64)</b>
<b>VI OTHER COMPREHENSIVE INCOME</b>							
Items that will not be reclassified to profit or loss (net of tax expense)	-	-	-	-	-	-	-
Items that will be reclassified to profit or loss (net of tax expense)	-	-	-	-	-	-	-
<b>TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>18,371.30</b>	<b>(2,416.57)</b>	<b>(5,950.03)</b>	<b>15,955.22</b>	<b>(11,230.51)</b>	<b>3,289.99</b>	<b>(20,081.64)</b>
<b>EARNINGS PER EQUITY SHARE</b>							
Basic earnings per share	74.05	(9.74)	(23.98)	64.31	(45.27)	13.26	(80.94)
Diluted earnings per share	74.05	(9.74)	(23.98)	64.31	(45.27)	13.26	(80.94)
<b>Ratios and Other Disclosures</b>							
- Debt Equity Ratio	(4.12)	(2.09)	(1.68)	(4.12)	(1.68)	(4.12)	(1.68)
- Debt Service Coverage Ratio	0.02	0.00	0.02	0.02	0.03	0.02	0.03
- Interest Service Coverage Ratio	(0.39)	0.14	0.29	(0.53)	0.25	1.85	0.21
- Outstanding Redeemable Preference Share	-	-	-	-	-	-	-
- Capital Redemption Reserve/debenture Redemption Reserve	-	-	-	-	-	-	-
- Net worth	(74,052.61)	(92,423.90)	(77,343.59)	(74,052.61)	(77,343.59)	(74,052.61)	(77,343.59)
- Net profit after tax	18,371.30	(2,416.57)	(5,950.03)	15,955.22	(11,230.51)	3,289.99	(20,081.64)
- Earnings per share	74	(10)	(24)	64	(45)	13.26	(80.94)
- Current Ratio	3.71	0.74	0.64	3.71	0.64	3.71	0.64
- Long term debt to working capital	1.86	(2.01)	(1.67)	1.86	(1.67)	1.86	(1.67)
- Bad debts to Account Receivable ratio	-	-	-	-	-	-	-
- Current Liability ratio	0.21	1.05	1.07	0.21	1.07	0.21	1.07
- Total debts to total assets	1.15	1.24	1.19	1.15	1.19	1.15	1.19
- Debtors turnover	1.49	0.08	1.23	1.57	1.66	1.93	2.91
- Inventory turnover	0.01	0.01	0.14	0.01	0.09	0.02	0.13
- Operating Margin Percent	1.19	1.67	0.68	1.21	0.77	1.28	0.64
- Net Profit Margin Percent	4.24	(10.49)	(1.66)	3.50	(2.33)	0.59	(2.38)

As per our report of even date attached

For Hiremath & Co.  
 Chartered Accountants  
 CAI Firm registration No.: 0070855

*Hiremath Somashekharayya*

Hiremath Somashekharayya  
 Proprietor  
 Membership No: 203338  
 DIN: 25203338BMKVRS125

Place: Bangalore  
 Date: 30-May-2025

For Century Joint Developments Private Limited

*Vivekananda Nayak*

Vivekananda Nayak  
 Director  
 [DIN:03065394]

*Ajay S Makam*  
 Company Secretary



## CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED

CIN : U70200KA2010PTC052710

#10/1, Ground Floor, Lakshminarayana Complex, Palace Road, Bangalore -560001

## STATEMENT OF CASH FLOWS

Amount in Rs. Lakhs

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>Cash flow from operating activities</b>		
<b>Net profit before tax and after exceptional items</b>	3,289.99	(20,081.64)
<b>Adjustments:</b>		
Interest income		
Finance cost	(3,740.97)	(1,658.63)
Depreciation	3,881.26	25,493.41
	1.05	1.28
<b>Operating cash flow before working capital changes</b>	<b>3,433.25</b>	<b>3,755.42</b>
(Increase)/ decrease in trade receivables	(7.21)	(501.07)
(Increase)/ decrease in inventories	(88,900.52)	(2,699.22)
(Increase)/ decrease in loans and other financial assets	(44,212.24)	(7,198.60)
(Increase)/ decrease in other current assets	(249.37)	(2.15)
(Increase)/ decrease in other non current assets	(22,765.38)	738.43
(Decrease)/ increase in trade payables	(21,079.58)	8,428.65
(Decrease)/ increase in other financial liabilities	(24.56)	12,278.15
(Decrease)/ increase in other current liabilities	146.85	(4,133.27)
<b>Cash generated from operations</b>	<b>(1,73,658.75)</b>	<b>10,666.33</b>
Income taxes paid	-	-
<b>Net cash generated from/(used in) operating activities</b>	<b>(1,73,658.75)</b>	<b>10,666.33</b>
<b>Cash flow from investing activities</b>		
Purchase of investments	(501.60)	3,013.10
Interest received	3,740.97	1,658.63
Purchase of fixed assets	-	-
<b>Net cash generated from (used in) investing activities</b>	<b>3,239.37</b>	<b>4,671.73</b>
<b>Cash flow from financing activities</b>		
(Repayment)/Proceeds of Borrowings to bank, financial institutions and others	1,75,580.88	10,594.16
Finance cost and loan processing fees	(3,881.26)	(25,493.41)
<b>Net cash generated from/ (used in) financing activities</b>	<b>1,71,699.62</b>	<b>(14,899.25)</b>
<b>Net increase in cash and cash equivalents and other bank balances</b>	<b>1,280.23</b>	<b>438.81</b>
Cash and cash equivalents and other bank balances at beginning of year	589.16	150.35
	<b>1,869.39</b>	<b>589.16</b>
Less : Bank Balances not considered as Cash and Cash equivalents as per Accounting Standard Ind AS 7	-	13.32
<b>Cash and cash equivalents at the end of the year</b>	<b>1,869.39</b>	<b>575.84</b>
<b>Cash and cash equivalents comprise of:</b>		
Cash and bank balance (refer note 8)		
Cash and bank overdraft balance		
	<b>31 March 2025</b>	<b>31 March 2024</b>
	1,869.39	575.84
	-	-
	<b>1,869.39</b>	<b>575.84</b>

As per our report of even date attached

For Hiremath &amp; Co.

Chartered Accountants

ICAI Firm registration No.: 0070855



Hiremath Somashekharayya

Proprietor

Membership No: 203338

UDIN : 25203338 BMKUVR5125

Place: Bangalore

Date: 30-May-2025

For Century Joint Developments Private Limited


  
Vivekananda Nayak

Director

[DIN:03065394]


  
Ajay S Makam

Company secretary



**Independent Auditor's Report on Quarterly and Year to date Audited Consolidated Financial Results of the company pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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To

**THE BOARD OF DIRECTORS OF CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED**

**Report on the Audit of Consolidated Financial Results**

**Opinion**

We have audited the accompanying Consolidated financial Results of **CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED** ("the Company"), for the Quarter ended 31<sup>st</sup> March 2025 and Year to date results for the Period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025, attached herewith, being submitted by the company pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"). Including relevant circulars issued by the SEBI from time to time.

In our opinion and to best of our information and according to the explanations given to us, the aforesaid Consolidated Financial results:

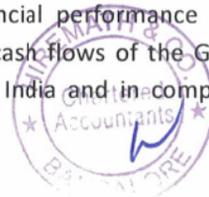
- i. are presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the Indian Accounting Standards as prescribed and other accounting principles generally accepted in India, of net profit and Other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March 2025 and Year to date results for the Period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025.

**Basis for Opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. 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 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 Consolidated Financial Results 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results.

**Management's Responsibility for the Consolidated Financial Results**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial Results that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Ind AS and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations.



The respective Boards of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 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 financial Results 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 consolidated financial Results by the Directors of the Company, as aforesaid.

In preparing the consolidated financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

#### **Auditor's Responsibility**

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

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 Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 management.



- Conclude on the appropriateness of management's 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 to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial Results.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Financial Results of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



## Other Matters

We did not audit the financial Results of 10 subsidiaries whose financial Results reflect total assets of Rs.88,485.33 Lakhs as at 31st March, 2025, total revenues of Rs. 84.61 Lakhs and net cash Inflow amounting to -Rs.3,203.43 Lakhs /- for the year ended on that date as considered in the consolidated financial Results. These financial Results have been audited by other auditors, which financial Results, other financial information and auditor's reports have been furnished to us by the management.

Our opinion on the consolidated financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of such other auditors

For Hiremath & Co.

Chartered Accountants

FRN: 007085S



Hiremath Somashekharayya

Proprietor

Membership No.: 203338

UDIN: 25203338BMKUXK3989

Place: Bengaluru

Date: 30.05.2025

Select Information for the Quarter and Year Ended 31 March 2025

Particulars	Quarter ended			Half Year ended		Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(Unaudited)	*(Unaudited)	(Unaudited)	*(Unaudited)	(Audited)	*(Unaudited)
<b>A. PARTICULARS OF SHAREHOLDING</b>							
<b>(1) Public Shareholding</b>							
- Number of Shares	-	-	-	-	-	-	-
- Percentage of Shareholding	-	-	-	-	-	-	-
<b>(2) Promoters and Promoter Group Shareholding</b>	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150
<b>(a) Pledged/ Encumbered</b>							
- Number of Shares	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150
- Percentage of Shares (as a % of total shareholding of Promoter and Promoter group)	100%	100%	100%	100%	100%	100%	100%
- Percentage of Shares (as a % of total share capital of the company)	99.45%	99.45%	99.45%	99.45%	99.45%	99.45%	99.45%
<b>(b) Non -Encumbered</b>							
- Number of Shares	-	-	-	-	-	-	-
- Percentage of Shares (as a % of total shareholding of Promoter and Promoter group)	-	-	-	-	-	-	-
- Percentage of Shares (as a % of total share capital of the company)	-	-	-	-	-	-	-

Particulars							
<b>B. INVESTOR COMPLAINTS</b>							
-Pending at the beginning of the Quarter	-	-	-	-	-	-	-
-Received during the Quarter	-	-	-	-	-	-	-
-Disposed of during the Quarter	-	-	-	-	-	-	-
-Remaing unresolved at the end of the Quarter	-	-	-	-	-	-	-

Amount in Rs. Lakhs

Disclosure of details as per SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023 :

Particulars	31.03.2025
Outstanding Qualified Borrowings at the beginning of the quarter	1,79,964
Outstanding Qualified Borrowings at the end of the quarter	1,96,979
Highest credit rating of the company	Acuite BB- (SO)
Incremental borrowing done during the quarter (qualified borrowing)	17,015
Borrowings by way of issuance of debt securities during the quarter	75,000

\* The Consolidated Financial statements are prepared for the first time w.e.f. FY 2024-25. Consequently, unaudited figures have been presented for the FY 2023-24 for comparative purpose.

As per our report of even date attached

For Hiremath & Co.,  
Chartered Accountants  
ICAI Firm registration No.: 0070855

Hiremath Somashekarayya  
Proprietor  
Membership No.: 203338  
UDIN - 252003338 BMKUXK3989



For Century Joint Developments Private Limited

Vivekananda Nayak  
Director  
[DIN:03065394]

Ajay's Makam  
Company secretary



Place: Bangalore  
Date: 30-05-2025

## CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED

CIN : U70200KA2010PTC052710

#10/1, Ground Floor, Lakshminarayana Complex, Palace Road, Bangalore -560052

Consolidated Balance Sheet as at 31 March 2025

₹ In Lakhs

Particulars	Quarter ended			Half Year ended		Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(Unaudited)	*(Unaudited)	(Unaudited)	*(Unaudited)	(Audited)	*(Unaudited)
<b>I ASSETS</b>							
<b>1 Non-current assets</b>							
(a) Property, Plant and Equipment	1,408.72	1,431.11	1,419.16	1,408.72	1,419.16	1,408.72	1,419.16
(b) Goodwill	9.50	9.50	9.50	9.50	9.50	9.50	9.50
(c) Financial Assets							
(i) Investments	965.45	952.54	848.40	965.45	848.40	965.45	848.40
(ii) Loans and advances	65,576.46	53,749.36	26,763.62	65,576.46	26,763.62	65,576.46	26,763.62
(d) Other non-current assets	25,374.64	25,000.75	23,330.45	25,374.64	23,330.45	25,374.64	23,330.45
	<b>93,334.77</b>	<b>81,143.26</b>	<b>52,371.13</b>	<b>93,334.77</b>	<b>52,371.13</b>	<b>93,334.77</b>	<b>52,371.13</b>
<b>2 Current Assets</b>							
(a) Inventories	1,79,649.45	91,280.90	85,263.81	1,79,649.45	85,263.81	1,79,649.45	85,263.81
(b) Financial Assets							
(i) Investments	9.57	9.57	9.23	9.57	9.23	9.57	9.23
(ii) Trade receivables	4,733.45	4,983.64	5,125.17	4,733.45	5,125.17	4,733.45	5,125.17
(iii) Cash and cash equivalents	11,122.44	16,538.80	2,132.87	11,122.44	2,132.87	11,122.44	2,132.87
(iv) Bank balances other than (iii) above	14.51	14.11	7,018.72	14.51	7,018.72	14.51	7,018.72
(v) Loans and advances	619.19	587.38	543.56	619.19	543.56	619.19	543.56
(vi) Other financial assets	60,801.44	54,678.98	48,630.52	60,801.44	48,630.52	60,801.44	48,630.52
(c) Other current assets	24,865.75	2,175.21	1,695.15	24,865.75	1,695.15	24,865.75	1,695.15
	<b>2,81,815.80</b>	<b>1,70,268.59</b>	<b>1,50,419.03</b>	<b>2,81,815.80</b>	<b>1,50,419.03</b>	<b>2,81,815.80</b>	<b>1,50,419.03</b>
<b>Total Assets</b>	<b>3,75,150.57</b>	<b>2,51,411.85</b>	<b>2,02,790.15</b>	<b>3,75,150.57</b>	<b>2,02,790.15</b>	<b>3,75,150.57</b>	<b>2,02,790.15</b>
<b>II EQUITY AND LIABILITIES</b>							
<b>1 EQUITY</b>							
(a) Equity Share capital	2,481.06	2,481.06	2,481.06	2,481.06	2,481.06	2,481.06	2,481.06
(b) Other equity	(80,854.03)	(1,00,743.16)	(85,437.33)	(80,854.03)	(85,437.33)	(80,854.03)	(85,437.33)
<b>Equity attributable to owners of CJD</b>	<b>(78,372.97)</b>	<b>(98,262.10)</b>	<b>(82,956.27)</b>	<b>(78,372.97)</b>	<b>(82,956.27)</b>	<b>(78,372.97)</b>	<b>(82,956.27)</b>
Non Controlling Interest	10,408.51	10,673.59	11,394.94	10,408.51	11,394.94	10,408.51	11,394.94
<b>2 Non-Current Liabilities</b>							
(a) Financial liabilities							
(i) Borrowings	3,35,323.38	1,38,529.36	1,28,617.58	3,35,323.38	1,28,617.58	3,35,323.38	1,28,617.58
(b) Other non-current liabilities	60.00	60.00	60.00	60.00	60.00	60.00	60.00
	<b>3,35,383.38</b>	<b>1,38,589.36</b>	<b>1,28,677.58</b>	<b>3,35,383.38</b>	<b>1,28,677.58</b>	<b>3,35,383.38</b>	<b>1,28,677.58</b>
<b>3 Current liabilities</b>							
(a) Financial liabilities							
(i) Borrowings	6,979.50	7,029.90	11,979.50	6,979.50	11,979.50	6,979.50	11,979.50
(ii) Trade payables							
- Dues to Micro and Small enterprises							
- Dues to Creditors Other than Micro and Small enterprises	7,034.49	28,585.72	30,611.35	7,034.49	30,611.35	7,034.49	30,611.35
(iii) Other financial liabilities	45,137.11	1,23,344.69	72,080.96	45,137.11	72,080.96	45,137.11	72,080.96
(b) Other current liabilities	48,580.55	41,450.69	31,002.09	48,580.55	31,002.09	48,580.55	31,002.09
	<b>1,07,731.65</b>	<b>2,00,411.00</b>	<b>1,45,673.90</b>	<b>1,07,731.65</b>	<b>1,45,673.90</b>	<b>1,07,731.65</b>	<b>1,45,673.90</b>
<b>Total Equity and Liabilities</b>	<b>3,75,150.57</b>	<b>2,51,411.85</b>	<b>2,02,790.15</b>	<b>3,75,150.57</b>	<b>2,02,790.15</b>	<b>3,75,150.57</b>	<b>2,02,790.15</b>

\* The Consolidated Financial statements are prepared for the first time w.e.f. FY 2024-25. Consequently, unaudited figures have been presented for the FY 2023-24 for comparative purpose.

As per our report of even date attached

For Hiremath &amp; Co.,

Chartered Accountants

ICAI Firm registration No.: 0070855

  
  
 Hiremath Somashekarayya  
 Proprietor  
 Membership No.: 203338  
 UDIN - Q5Q03338BmKuXK3989

For Century Joint Developments Private Limited

Vivekananda Nayak

Director

[DIN:03065394]

Ajay Makam

Company secretary



Place: Bangalore

Date: 30-05-2025

## CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED

CIN : U70200KA2010PTC052710

#10/1, Ground Floor, Lakshminarayana Complex, Palace Road, Bangalore -560052

## Statement of Consolidated Audited Financial Results for the Quarter and Year ended 31 March 2025

₹ In Lakhs

Particulars	Quarter ended			Half Year ended		Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(Unaudited)	*(Unaudited)	(Unaudited)	*(Unaudited)	(Audited)	*(Unaudited)
<b>Revenue</b>							
Revenue from operations	7,031.37	6,877.14	4,131.08	13,908.52	5,987.57	15,543.82	10,690.51
Other income	2,504.04	1,269.35	1,625.04	3,773.38	1,926.08	5,761.57	1,822.86
<b>Total Income</b>	<b>9,535.41</b>	<b>8,146.49</b>	<b>5,756.12</b>	<b>17,681.90</b>	<b>7,913.65</b>	<b>21,305.39</b>	<b>12,513.37</b>
<b>Expenses</b>							
Cost of sales	1,957.86	5,984.91	4,474.47	7,942.77	5,004.31	9,061.27	6,146.03
Finance cost	(12,643.82)	3,406.67	8,489.75	(9,237.16)	15,455.73	6,840.86	26,300.55
Depreciation and amortisation expenses	21.84	21.53	22.55	43.37	43.47	85.67	83.74
Other expenses	299.61	410.38	165.76	710.00	258.61	775.19	1,083.29
<b>Total Expenses</b>	<b>(10,364.51)</b>	<b>9,823.49</b>	<b>13,152.53</b>	<b>(541.02)</b>	<b>20,762.10</b>	<b>16,762.99</b>	<b>33,613.62</b>
<b>Profit / (loss) before exceptional items and Income tax</b>	<b>19,899.92</b>	<b>(1,677.00)</b>	<b>(7,396.41)</b>	<b>18,222.92</b>	<b>(12,848.45)</b>	<b>4,542.40</b>	<b>(21,100.25)</b>
Exceptional items	-	-	-	-	-	-	-
<b>Profit / (loss) before Income tax</b>	<b>19,899.92</b>	<b>(1,677.00)</b>	<b>(7,396.41)</b>	<b>18,222.92</b>	<b>(12,848.45)</b>	<b>4,542.40</b>	<b>(21,100.25)</b>
<b>Tax expense</b>							
- Current tax	-	-	-	-	-	-	-
- Deferred tax	-	-	-	-	-	-	-
<b>Profit/(loss) for the year</b>	<b>19,899.92</b>	<b>(1,677.00)</b>	<b>(7,396.41)</b>	<b>18,222.92</b>	<b>(12,848.45)</b>	<b>4,542.40</b>	<b>(21,100.25)</b>
<b>Other Comprehensive Income</b>							
<b>Items that will not be reclassified Subsequently to profit or loss</b>							
Remeasurement of post employment benefit obligations	-	-	-	-	-	-	-
Income tax relating to these items	-	-	-	-	-	-	-
<b>Total other comprehensive income/(loss) for the period net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the year</b>	<b>19,899.92</b>	<b>(1,677.00)</b>	<b>(7,396.41)</b>	<b>18,222.92</b>	<b>(12,848.45)</b>	<b>4,542.40</b>	<b>(21,100.25)</b>
<b>Less : Profit/ (loss) attributable to Minority interest</b>	<b>10.12</b>	<b>32.62</b>	<b>(70.89)</b>	<b>42.75</b>	<b>(65.71)</b>	<b>(1.89)</b>	<b>(51.22)</b>
<b>Total Comprehensive Income for the year after Minority Interest</b>	<b>19,889.80</b>	<b>(1,709.62)</b>	<b>(7,325.52)</b>	<b>18,180.18</b>	<b>(12,782.74)</b>	<b>4,544.29</b>	<b>(21,049.03)</b>
<b>Earning per share (equity shares, par value of ₹ 10 each, Previous year ₹ 10 each)</b>							
- Basic	8.02	(0.69)	(2.95)	7.33	(5.15)	1.83	(8.48)
- Diluted	8.02	(0.69)	(2.95)	7.33	(5.15)	1.83	(8.48)
<b>Ratios and Other Disclosures</b>							
- Debt Equity Ratio	(5.65)	(3.45)	(3.31)	(5.65)	(3.31)	(5.65)	(3.31)
- Debt Service Coverage Ratio	0.02	0.01	0.01	0.02	0.02	0.03	0.03
- Interest Service Coverage Ratio	(0.57)	0.51	0.13	(0.97)	0.17	1.66	0.20
- Outstanding Redeemable Preference Share	-	-	-	-	-	-	-
- Capital Redemption Reserve/debenture Redemption Reserve	-	-	-	-	-	-	-
- Net worth	(78,372.97)	(98,262.10)	(82,956.27)	(78,372.97)	(82,956.27)	(78,372.97)	(82,956.27)
- Net profit after tax	19,899.92	(1,677.00)	(7,396.41)	18,222.92	(12,848.45)	4,542.40	(21,100.25)
- Earnings per share	8.02	(0.69)	(2.95)	7.33	(5.15)	1.83	(8.48)
- Current Ratio	2.62	0.85	1.03	2.62	1.03	2.62	1.03
- Long term debt to working capital	1.93	(4.60)	27.11	1.93	27.11	1.93	27.11
- Bad debts to Account Receivable ratio	-	-	-	-	-	-	-
- Current Liability ratio	0.24	0.59	0.53	0.24	0.53	0.24	0.53
- Total debts to total assets	0.93	0.96	0.90	0.93	0.90	0.93	0.90
- Debtors turnover	1.45	1.37	0.82	2.84	1.13	3.15	2.02
- Inventory turnover	0.04	0.07	0.05	0.10	0.07	0.12	0.14
- Operating Margin Percent	1.04	0.25	0.27	0.65	0.44	0.74	0.49
- Net Profit Margin Percent	2.83	(0.24)	(1.79)	1.31	(2.15)	0.29	(1.97)

\* The Consolidated Financial statements are prepared for the first time w.e.f. FY 2024-25. Consequently, unaudited figures have been presented for the FY 2023-24 for comparative purpose.

As per our report of even date attached

For Hiremath &amp; Co.,

Chartered Accountants

ICAI Firm registration No.: 0070855

Hiremath Somashekharayya

Proprietor

Membership No.: 203338

UDIN - 25203338 BMKUXK3989

For Century Joint Developments Private Limited

Vivekananda Nayak

Director

[DIN:03065394]

Ajay S Makam

Company secretary



Place: Bangalore

Date: 30-05-2025

## CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED

CIN : U70200KA2010PTC052710

#10/1, Ground Floor, Lakshminarayana Complex, Palace Road, Bangalore -560052

## Consolidated Statement of Cash Flows for the Year ended 31 March 2025

₹ In Lakhs

Particulars	For the Year ended 31 March 2025	*For the Year ended 31 March 2024
<b>Cash flows from operating activities</b>		
Profit/ (loss) before tax	4,544.29	(21,049.03)
<b>Adjustments:</b>		
Depreciation	85.67	83.74
Finance cost	3,781.55	24,613.64
Dividend income	(0.34)	(1.33)
<b>Operating cash flows before working capital changes</b>	<b>8,411.17</b>	<b>3,647.02</b>
(Increase)/ decrease in trade receivables	391.72	313.57
(Increase)/ decrease in loans and other financial assets	(51,059.39)	(28,684.32)
(Increase)/ decrease in inventories	(94,385.64)	(20,133.72)
(Increase)/ decrease in other non current assets	(2,044.19)	(6,920.38)
(Increase)/ decrease in other current assets	(23,170.60)	(71.30)
(Decrease)/ increase in trade payables	(23,576.86)	11,163.20
(Decrease)/ increase in other financial liabilities	(26,943.85)	55,324.57
(Decrease)/ increase in other current liabilities and provisions	17,617.46	4,680.99
<b>Cash generated from /(used in) operations</b>	<b>(1,94,760.18)</b>	<b>19,319.63</b>
Income taxes refund/ (paid)	-	-
<b>Net cash generated from/ (used in) operating activities</b>	<b>(1,94,760.18)</b>	<b>19,319.63</b>
<b>Cash flows from investing activities</b>		
Purchase of Property, plant & equipment	(75.23)	(51.39)
Dividend received	0.34	1.33
Decrease/(increase) in investments	(117.39)	2,437.63
<b>Net cash generated from /(used in) investing activities</b>	<b>(192.28)</b>	<b>2,387.57</b>
<b>Cash flows from financing activities</b>		
Proceeds/(repayment) of Borrowings from bank and financial institution	2,01,705.80	17,614.72
Capital of Minority partners	(986.43)	(6,429.78)
Interest paid	(3,781.55)	(24,613.64)
<b>Net cash generated from /(used in) financing activities</b>	<b>1,96,937.82</b>	<b>(13,428.70)</b>
<b>Net increase in cash and cash equivalents</b>	<b>1,985.36</b>	<b>8,278.50</b>
<b>Cash and other bank balances at beginning of year</b>	<b>9,151.59</b>	<b>873.09</b>
	<b>11,136.95</b>	<b>9,151.59</b>
<b>Less : Bank Balances not considered as Cash and Cash equivalents as per Ind AS 7</b>	<b>14.51</b>	<b>7,018.72</b>
<b>Cash and cash equivalents at the end of the year *</b>	<b>11,122.44</b>	<b>2,132.87</b>
<b>*Cash and cash equivalents comprise of:</b>		
	<b>31 March 2025</b>	<b>31 March 2024</b>
Cash and bank balance	11,122.44	2,132.87
	<b>11,122.44</b>	<b>2,132.87</b>

\* The Consolidated Financial statements are prepared for the first time w.e.f. FY 2024-25. Consequently, unaudited figures have been presented for the FY 2023-24 for comparative purpose.

As per our report of even date attached

For Hiremath & Co.,

Chartered Accountants

ICAI Firm registration No.: 0070855

Hiremath Somashekharayya

Proprietor

Membership No.: 203338

UDIN - 25203338 BMKU XK 3989



Place: Bangalore

Date: 30-05-2025

For Century Joint Developments Private Limited

Vivekananda Nayak

Director

[DIN:03065394]

Ajay S Makam

Company secretary

