

CENTURY PORTS LIMITED

P - 15/1, TARATALA ROAD KOLKATA WB 700088 IN

CIN :U63030WB2022PLC253201

FINANCIAL STATEMENT

F.Y. 2024-25

AUDITORS

S. Bhalotia & Associates

Chartered Accountants

20B, British Indian Street

East India House, 1st Floor, Room No. 1F

Kolkata - 700 069

Phone: 4004-7183/84/88

E-mail: ho@sbassociates.co.in

INDEPENDENT AUDITOR'S REPORT

To
The Members
M/s. Century Ports Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the **M/s. Century Ports Limited** ("the Company"), which comprise the Balance Sheet as at **31st March, 2025**, the statement of Profit & Loss (Including the statement of other comprehensive income), the statement of changes in equity and Cash Flow Statement for the year then ended and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements for the year ended 31st March, 2025 give the information required by the Companies Act 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, and its loss and other comprehensive income, statement of changes in equity and cash flows for the year ended on that date.

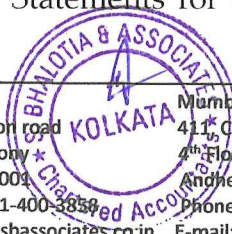
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's responsibilities for the audit of the Financial Statements 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 Companies Act, 2013 and the rules there under, and we have fulfilled our 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.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements for the current period. These matters



were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have not determined any matters as Key audit matters to be communicated in our reports.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. 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 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

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 financial statements, 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 financial controls 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 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 statements 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 statements, including the disclosures, and whether the financial statements 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.

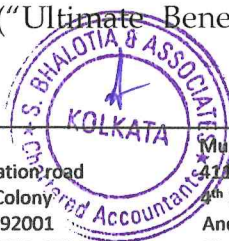
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure 'A'**, a statement on the matters specified in the paragraph 3 and 4 of the order.
2. (A) As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b) In our opinion, proper books of account, as required by law have been kept by the Company so far as it appears from our examination of those books.



- c) The Balance Sheet, the Statement of Profit and Loss including the statement of other comprehensive income, statement of changes in equity and the cash flow statement dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act read with rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors, as on 31st March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial control with reference to financial statement of the company and the operating effectiveness of such control, refer to our separate report in “**Annexure-B**”.
- (B) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- a) The Company does not have any pending litigations as at 31st March 2025 which would impact its financial position;
- b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c) There has been no such amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- d) (i) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) during the year by the Company to or in any other persons or entities, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of Company or
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any persons or entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall:
- Directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the funding party or



- Provide any guarantee, security or the like form or on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (d)(i) and (d)(ii) contain any material misstatement.

e) The Company has not declared or paid any dividend during the year.


f) The reporting under Rule 11(g) of the companies (Audit & Auditor) Rules, 2014 is applicable from 1 April 2024.

(C) With respect to the matters to be included in the Auditor's Report under section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the company has not paid any remuneration to its directors, therefore the said clause is not applicable. The Ministry of corporate affairs has not prescribed other details under section 197(16) of the act which are required to be commented upon by us.

For S.Bhalotia & Associates
(Chartered Accountants)
Firm's Registration no.: 325040E




CA Chandan Das
(Partner)

Membership No: 316859

UDIN: 25316859BMJBDK9077

Place: Kolkata

Date: 27-05-2025

Annexure - A to the Independent Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements of Century Ports Limited for the year ended 31st March 2025, we report that:

- (i) The company does not have any property Plant & Equipment during the year and as at the reporting date. Accordingly, the requirement to report on clause 3(i) of the order is not applicable to the company.
- (ii) The company do not have any inventory during the year and as at reporting date .Accordingly , the requirement to report on clause 3(ii) of the Order is not applicable to the company.
- iii. According to information and explanation given to us and on the basis of our examination of the record of the company, the Company has not made investments, granted advances in the nature of loan or provided guarantee or security, secured or unsecured, to companies, firms, limited liability partnership or any other parties during the year. Accordingly the requirement to report on clause 3 (iii) (a) to (d) and 3 (iii) (f) of the Order are not applicable to the Company.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdues of existing loans given to the same party.
- iv. According to the information and explanations given to us and on the basis of our examination of the records the company has not given any loans or provided any guarantee or security as specified under section 185 of the companies Act, 2013 and the company has not provided any guarantee or security as specified under section 186 of the companies Act, 2013. Accordingly, clause 3(iv) of the order is not applicable.
- v. According to the information and explanations given to us, the Company has not accepted any deposits from the public. Accordingly, clause 3(v) of the order is not applicable.
- vi. According to information and explanation given by the management, the maintenance of cost records have not been prescribed by the Central Government under section 148(1) of the Act, for any of the activities carried on by the company and hence para 3(vi) of the Order is not applicable to the company.
- vii. (a) According to the information and explanation given to us and on the basis of our examination of the record of the company, the company does not have any statutory dues except Income Tax and the company is generally regular in depositing of Income tax (TDS) with appropriate authorities . Accordingly to the information and explanation given to us , no



undisputed amounts , as above , were in arrears as at March 31 , 2025 for the period of more than six months from the date they were payable .

(b) According to the information and explanation given to us and the records of the company examined by us , there are no statutory dues as referred in clause (a) above which have not been deposited on account of any dispute.

viii. According to the information and explanations given to us and on the basis of our examination of the company, the company has not surrendered or disclosed any transaction, previously unrecorded as income in the books of account, in the tax assessments under the income-tax Act, 1961 as income during the year.

ix. a) According to the information and explanations given to us and based on our examination of the records of the Company, the company did not defaulted in repayment of loan or other borrowings or in the payment of interest thereon to any lender during the years.

b) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

c) According to the information and explanations given to us, the company has not obtained any Term Loans. Accordingly, clause 3(ix)(c) of the Order is not applicable.

d) According to the information and explanations given to us and on an overall examinations of balance sheet of the company, we report that no funds have been raised on short-term basis by the company. Accordingly, clause 3(ix)(d) of the Order is not applicable.

e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the companies Act, 2013. Accordingly, clause 3(ix)(e) of the order is not applicable.

f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the companies Act, 2013. Accordingly, clause 3(ix)(f) of the order is not applicable.

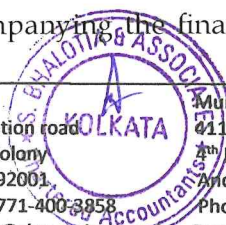
x) a) The Company has not raised any money by way of initial public offer (including debt instruments). Accordingly, clause 3(x)(a) of the order is not applicable.

b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the order is not applicable.

xi) a) Based on examination of the books and records of the company and according to the information and explanations given to us, considering the principles of materiality outlined in standards on Auditing, we report that no fraud by the company or on the company has been noticed or reported during the course of audit.



- b) According to information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by the auditors in form ADT-4 as prescribed under Rule 13 of companies (Audit and Auditors) Rules, 2014 with the central government.
- c) We have taken into consideration the whistle blower complaints received by the company during the year while determining the nature, timing and extent of our audit procedures.
- xii) According to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian accounting standards.
- xiv) a) Based on information and explanations provided to us and our audit procedures, in our opinion, the company has an internal audit system commensurate with the size and nature of its business.
- b) We have considered the internal audit reports of the company issued till date for the period under audit.
- xv) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected to its directors and provision of section 192 of the companies act, 2013 are not applicable.
- xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, clause 3(xvi)(a) of the order is not applicable.
- (b) The Company has not conducted any Non-Banking Financial & Housing Finance Activities during the year, clause 3(xvi)(b) of the order is not applicable.
- (c) The company is not core investment company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the order is not applicable.
- (d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
- xvii) The company has incurred cash losses in the current financial year amounting to Rs. 61.20 thousand . In the immediately preceding period from April 20, 2023 to March 31, 2024 the company has incurred cash losses amounting to Rs.936.37 thousand.
- xviii) There has been resignation of the statutory auditors during the year. There were no issues, objections, or concerns raised by the outgoing auditor.
- xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the



Board of directors and management plans based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xx) The requirement as stipulated by the provision of section 135 of the Companies act is not applicable to the Company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the order are not applicable.

xxi) The company is not required to prepare consolidated financial statements and accordingly, the requirement to report on clause 3 (xxi) of the Order is not applicable to the company .



For S.Bhalotia & Associates
(Chartered Accountants)
Firm's Registration no.: 325040E


CA Chandan Das
(Partner)

Membership No: 316859

UDIN: 25316859BMJBDK9077

Place : Kolkata

Date : 27-05-2025

Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

We have audited the internal financial controls with reference to financial statements of **Century Ports Limited** ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company as at and for the year ended on that date.

In our opinion, the Company has maintained, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as of March 31, 2025 based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's and Board of Director's Responsibility for Internal Financial Controls

The Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an



audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and whether such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



For S.Bhalotia & Associates
(Chartered Accountants)
Firm's Registration no.: 325040E



CA Chandan Das
(Partner)

Place : Kolkata

Date : 27-05-2025

Membership No: 316859

UDIN: 25316859BMJBDK9077

CENTURY PORTS LIMITED

CIN: U63030WB2022PLC253201

Regd. Office: P-15/1, Taratala Road, Century House, Kolkata - 700 088

Contact: 033 3940 3950

Email Id: century.ports@outlook.com

Balance Sheet as at 31st March, 2025

(₹ In Thousands)

Particulars	Note No.	As at 31-March-2025	As at 31-March-2024
I) ASSETS			
NON CURRENT ASSETS			
a) Capital work-in-progress	3	6,85,894.67	33,417.91
b) Other Non Current Assets	4	32,570.15	1,03,309.77
c) Financial Assets	5		
(i) Investments		24,166.52	
		7,42,631.34	1,36,727.68
CURRENT ASSETS			
a) Financial assets			
(i) Trade Receivables	6	3,269.39	-
(ii) Cash and cash equivalents		46,203.48	616.92
b) Other current assets	7	8,598.18	4,930.78
		58,071.05	5,547.69
TOTAL ASSETS		8,00,702.39	1,42,275.37
II) EQUITY AND LIABILITIES			
EQUITY			
a) Equity Share Capital	8	99,000	5,500
b) Other Equity	9	(997.57)	(936.37)
		98,002.43	4,563.63
LIABILITIES			
i) NON CURRENT LIABILITIES			
a) Financial liabilities			
(i) Borrowings	10	4,19,061.74	-
		4,19,061.74	-
ii) CURRENT LIABILITIES			
a) Financial liabilities			
(i) Borrowings	11	1,65,675.75	1,35,300.00
(ii) Other current financial liabilities	12	1,16,028.34	2,411.74
b) Other Current Liabilities	13	1,934.13	-
TOTAL LIABILITIES		2,83,638.22	1,37,711.74
TOTAL EQUITY AND LIABILITIES		8,00,702.39	1,42,275.37

Summary of Material Accounting Policies,
Key Judgements, Estimates and Assumptions

2

The accompanying notes are an integral part
of the Financial Statements

As per our report of even date
For S Bhalotia & Associates
Chartered Accountants

Firm Registration No. : 325040E

Chandan D

CA Chandan Das
Partner

Membership No. : 316859

UDIN:

Place: Kolkata

Date: 27-05-2025



For and on behalf of the Board Century Ports Limited

Ashutosh
ASHUTOSH
H JAISWAL

Digitally signed by
ASHUTOSH JAISWAL
Date: 2025.05.27
14:14:24 +05'33'

Ashutosh Jaiswal
Director
(DIN: 01228095)

Keshav

Keshav Bhajanka
Director
(DIN: 03109701)



CENTURY PORTS LIMITED

CIN: U63030WB2022PLC253201

Regd. Office: P-15/1, Taratala Road, Century House, Kolkata - 700 088

Contact: 033 3940 3950

Email Id: century.ports@outlook.com

Statement Of Profit and Loss for the Period Ended on 31st March, 2025

(₹ In Thousands)

Particulars	Notes	2024-25	2023-24
I) Income			
Revenue From Operation	14	2,225.90	-
Other Income	15	880.00	-
Total Income (I)		3,105.90	-
II) Expenses			
Other Expenses	16	3,167.10	53.01
Total Expenses (II)		3,167.10	53.01
III) Profit/(Loss) before Taxation (I-II)		(61.20)	(53.01)
IV) Tax Expenses			
Current Tax		-	-
Deferred Tax		-	-
Total Tax Expenses (IV)		-	-
V) Profit/(Loss) for the year (III-IV)		(61.20)	(53.01)
VI) Other Comprehensive Income		-	-
VII) Total Comprehensive Income/(Loss) for the year (V+VI)		(61.20)	(53.01)
Earnings per share - Basic and Diluted (Nominal value INR 1 per share)	17	(0.01)	(0.01)

Summary of Material Accounting Policies, Key Judgements, Estimates and Assumptions

2

The accompanying notes are an integral part of the Financial Statements

As per our report of even date

For S Bhalotia & Associates

Chartered Accountants

Firm Registration No. : 325040E

CA Chandan Das
Partner

Membership No. : 316859

UDIN:

Place: Kolkata

Date: 27-05-2025



For and on behalf of the Board Century Ports Limited

ASHUTOSH JAISWAL
Digitally signed by
ASHUTOSH JAISWAL
Date: 2025.05.27
14:14:48 +05'30'

Ashutosh Jaiswal
Director
(DIN: 01228095)

Keshav Bhajanka
Director
(DIN: 03109701)



CENTURY PORTS LIMITED

CIN: U63030WB2022PLC253201

Regd. Office: P-15/1, Taratala Road, Century House, Kolkata - 700 088

Contact: 033 3940 3950

Email Id: century.ports@outlook.com

Cash Flow Statement for the period ended 31st March, 2025

(₹ In Thousands)

PARTICULARS	Year ended 31-Mar-2025	Year ended 31-Mar-2024
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	(61.20)	(53.01)
Operating Profit before Working Capital changes	(61.20)	(53.01)
Adjustments for:		
(Increase) in Trade Receivables	(3,269.39)	-
(Increase) in Other Current Assets	(3,667.40)	(2,768.98)
Increase in Other Current Financial Liabilities	1,13,616.60	(1,534.44)
Increase in Other Current Liabilities	1,934.13	-
Cash Generated from Operations	1,08,552.74	(4,356.43)
Direct Taxes Paid (Net of Refunds)	-	-
Net Cash generated/(used) from Operating Activities	1,08,552.74	(4,356.43)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments including Capital WIP	(5,79,397.93)	(1,19,229.29)
Fixed Deposits/Margin Money (Given)/Refund	(24,166.52)	-
Net Cash (used) in Investing Activities	(6,03,564.45)	(1,19,229.29)
C CASH FLOW FROM FINANCING ACTIVITIES		
Share Application Money Received	93,500.00	-
Proceeds from Short Term Borrowings	1,26,775.75	1,66,900.00
Proceeds from Long Term Borrowings	4,19,061.74	-
Repayment of Short term Borrowings	(96,400.00)	(42,500.00)
Interest Paid	(2,339.21)	(516.56)
Net Cash from Financing Activities	5,40,598.28	1,23,883.44
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	45,586.57	297.72
Cash and Cash Equivalents -Opening Balance	616.92	319.20
Cash and Cash Equivalents-Closing Balance	46,203.48	616.92

Notes

- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Ind AS 7 on 'Statement of Cash Flow'.
- Reconciliation between opening and closing balances of liabilities arising from financing activities.

Particulars	(₹ In Thousands)
Borrowings	
Balance as at 31st March 2023	10,900.00
Interest accrued but not due as at 1st April, 2023	256.65
Cash Flow (Net)	1,24,400.00
Other Changes/Reclassification	-
Finance Cost	2,599.12
Interest & Other Borrowing Cost Paid	(516.56)
Interest accrued but not due as at 31st March, 2024	(2,339.21)
Balance as at 31st March 2024	1,35,300.00
Interest accrued but not due as at 1st April, 2024	2,339.21
Cash Flow (Net)	30,375.75
Other Changes/Reclassification	-
Finance Cost	11,223.22
Interest & Other Borrowing Cost Paid	(3,461.53)
Interest accrued but not due as at 31st March, 2025	(10,100.90)
Balance as at 31st March, 2025	1,65,675.75

- Previous year's figures have been rearranged and/or regrouped, wherever necessary.

The accompanying notes are an integral part of the Financial Statements

As per our report of even date

For S Bhalotia & Associates

Chartered Accountants

Firm Registration No.: 325010E

CA Chandan Das

Partner

Membership No.: 316859

UDIN:

Place: Kolkata

Date: 27-05-2025

For and on behalf of the Board Century Ports Limited

ASHUTOSH JAISWAL

Digitally signed by
ASHUTOSH JAISWAL
Date: 2025.05.27
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Ashutosh Jaiswal
Director
(DIN: 01228095)

Keshav Bhajanka
Director
(DIN: 03109701)



CENTURY PORTS LIMITED

CIN: U63030WB2022PLC253201

Regd. Office: P-15/1, Taratala Road, Century House, Kolkata - 700 088

Contact: 033 3940 3950

Email Id: century.ports@outlook.com

Statement of Changes in Equity for the period ended 31st March, 2025

A) Equity Share Capital**(₹ In Thousands)**

Particulars	No. of Shares	Amount (₹)
Equity Shares of INR 1 each issued, subscribed and fully paid		
Balance at 1st April 2023	55,00,000	5,500.00
Equity Share Capital issued during the period	-	-
Balance at 31st March, 2024	55,00,000	5,500.00
Balance at 1st April, 2024	55,00,000	5,500.00
Equity Share Capital issued during the period	9,35,00,000	93,500.00
Balance at 31st March, 2025	9,90,00,000	99,000.00

B) Other Equity

Particulars	Total Amount (₹'000)
Balance at 1st April 2023	(883.36)
Profit/(Loss) for the period	(53.01)
Other Comprehensive Income for the period, net of tax	-
Balance at 31st March, 2024	(936.37)
Balance at 1st April 2024	(936.37)
Profit/(Loss) for the period	(61.20)
Other Comprehensive Income for the period, net of tax	-
Balance at 31st March, 2025	(997.57)

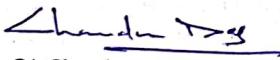
The accompanying notes are an integral part of the Financial Statements

As per our report of even date.

For S Bhalotia & Associates

Chartered Accountants

Firm Registration No. : 325040E



CA Chandan Das

Partner

Membership No. : 316859

UDIN:

Place : Kolkata

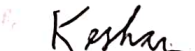
Date: 27-05-2025



For and on Behalf of the Board Century Ports Limited


 Digitally signed by
 ASHUTOSH JAISWAL
 H JAISWAL
 Date: 2025.05.27
 14:15:28 +05'30'

 Ashutos H Jaiswal
 Director
 (DIN: 01228095)


 Keshav Bhajanka
 Director
 (DIN: 03109701)


CENTURY PORTS LIMITED

CIN: U63030WB2022PLC253201

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Email Id: century.ports@outlook.com

1. Corporate Information

Century Ports Limited ("the Company") is a public Company domiciled in India and incorporated under the provisions of the Companies Act, 2013, having its registered office at P-15/1, Taratala Road, Kolkata - 700088. The Company has been formed for maintaining and operating ports/ terminals, etc. and allied activities. The Company presently has taken terminals on lease at KPD under PPP mode on Design, Build, Finance, Operate and Transfer basis with M/s Syama Prasad Mookerjee Port Authority, Kolkata.

2. Compliance with Ind AS

These Financial Statements relate to Century Ports Limited. The financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act 2013 ("the Act"), as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provision of (the Act, to the extent applicable and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III), as applicable to the Financial Statement.

2.1 New or amended Ind AS applied

Effective 01st April 2023 the Company has applied the following amendments to existing standards which has been notified by the Ministry of Corporate Affairs ("MCA"):-

i. Ind AS 1, Presentation of Financial Statements -

Effective for annual periods starting on or after 1st April 2023, Ind AS 1 has been amended to replace the requirement for entities to disclose their 'significant accounting policies' with a requirement to disclose 'material accounting policy information'. The explicit requirement to disclose measurement bases has also been removed.

ii. Ind AS 8, Accounting policies, Change in Accounting Estimates and Errors -

The company has adopted the amendments to Ind AS 8 for the first time in current year. The amendments replace the definition of a change in accounting estimates with a definition of accounting estimates. Under the new definition, accounting estimates are "monetary amounts in financial statements that are subject to measurement uncertainty".

iii. Ind AS 12, Income Taxes -

The amendment has narrowed the scope of the Initial Recognition Exemption (IRE) (with regard to leases and decommissioning obligations). Now IRE does not apply to transactions that give rise to equal and offsetting temporary differences. Accordingly, companies will need to recognise a deferred tax asset and a deferred tax liability for temporary differences arising on transactions such as initial recognition of a lease and a decommissioning provision.

The amendments listed above did not have any impact on the amounts recognized in current year.

2.2 Basis of Preparation

These financial statements have been prepared on historical cost basis except for certain financial instruments which are measured at fair value or amortised cost at the end of each reporting period. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle. Based on the nature of services rendered to customers and time elapsed between deployment of resources and the realisation in cash and cash equivalents of the consideration for such services rendered, the Company has considered an operating cycle of 12 months.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Company determines materiality depending on the nature or magnitude of information, or both. Information is material if omitting, misstating or obscuring it could reasonably influence decisions made by the primary users, on the basis of those financial statements.

The financial statements have been presented in Indian Rupees (INR), which is the Company's Functional Currency. Transactions in foreign currencies are recorded at their respective functional currency at the exchange rates prevailing at the date, the transaction first qualifies for recognition. Monetary assets and liabilities denominated in foreign currency are translated to the functional currency at the exchange rates prevailing at the reporting date.

All Financial information presented in INR has been rounded off to nearest two decimals of thousands, unless otherwise indicated.

2.3 Material Accounting Policies

The material accounting policies adopted in preparation of standalone financial statements has been disclosed as below. All accounting policies has been consistently applied to all the period presented in the standalone financial statements unless otherwise stated..

a. Capital Work-in-Progress (CWIP)

Assets in the course of construction for production or/and supply of goods or services or administrative purposes, or for purposes not yet determined, which are not ready for intended use as on the date of Balance Sheet are disclosed as Capital work-in-progress and are carried at cost, less any recognised impairment loss, if any.

b. Borrowing Costs

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset.

c. Financial Instruments

Financial Assets

All financial assets are recognised on trade date when the purchase of a financial asset is under a contract whose term requires delivery of the financial asset within the timeframe established by the contract or agreement. Financial assets are initially measured at fair value, plus transaction costs, except for those financial assets which are classified at fair value through profit or loss (FVTPL) at inception. All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value.

The Company derecognised a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

Classification of Financial Assets

Financial assets are classified as equity instrument if it is a non derivative and meets the definition of "equity" for the issuer (under Ind AS 32).

Financial Instruments: Presentation - All non-derivative financial assets are "debt instruments".

(i) Subsequent Measurement

(a) Debt Instruments at Amortised Cost

Such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. This category generally applies to trade receivables, cash and bank balances, loans and other financial assets of the company.

(b) Equity Instruments at Fair Value through Other Comprehensive Income (FVTOCI)

If the Company decides to classify an equity instrument as at Fair Value through Other Comprehensive Income ("FVTOCI"), then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to statement of profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

(c) Equity instruments at fair value through profit or loss (FVTPL)

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.



(d) Equity Instruments in subsidiaries

Equity investments in Subsidiaries are carried at Cost, in accordance with option available in Ind AS 27 "Separate Financial Statements". Investment carried at cost are subject to impairment test as per Ind AS 36 when indication of potential impairment exists.

Impairment of Financial Assets-

Impairment Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. Ind AS 109 requires expected credit losses to be measured through a loss allowance.

Financial liabilities

Financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition of financial liabilities (other than financial liabilities at fair value through profit or loss) are deducted from the fair value measured on initial recognition of financial liability. They are measured at amortised cost using the effective interest method.

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled, or have expired. Disclosure related to Fair value measurement of financial instruments (refer note 18)

Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

d. Fair Value Measurement

The Company measures financial instruments, such as, quoted investments at fair value at each balance sheet date.

For assets and liabilities that are recognised in the financial statements at fair value on recurring basis the company determines whenever transfers have occurred between levels in the hierarchy by reassessing categorisation at the end of each reporting period and discloses the same.

e. Cash and cash equivalents

The Company considers all highly liquid investments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value, and have maturities of less than 3 months from the date of such deposits, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

f. Earnings per equity share (EPS)

Basic earnings per share is computed by dividing profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

g. Equity share capital

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

h. Financial Instrument

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

The Company has an established control framework with respect to the measurement of fair values. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. The management has overall responsibility for overseeing all significant fair value measurements and it regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes of pricing services, is used to measure fair values, then the valuation team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified. Fair Value for measurement and/or disclosure purposes in the financial statement is determined on such a basis, except for share-based payment transactions, leasing transactions and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Inventories or value in use in Impairment of Assets.

The estimated fair value of the Company's financial instruments is based on market prices and valuation techniques. Valuations are made with the objective to include relevant factors that market participants would consider in setting a price, and to apply accepted economic and financial methodologies for the pricing of financial instruments. References for less active markets are carefully reviewed to establish relevant and comparable data.

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in forced or liquidation sale.

2.1 Recent Pronouncements:

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.



Notes to Financial Statements as at and for the year ended 31st March, 2025

(₹ In Thousands)

Note No.		As at 31-March-2025	As at 31-March-2024
3	Capital work-in-progress		
	a) Pre-operative expenses*	46,303.57	31,425.61
	b) Capital Work-in Progress	6,39,591.10	1,992.30
	Total	6,85,894.67	33,417.91

	*Details of Pre- Operative Expenses	As at 31-March-2025	As at 31-March-2024
	Bank Charges	979.99	189.45
	Car Hire Charges	200.22	172.61
	Computer Stationery Maintanace	30.48	30.48
	Depreciation	226.38	38.90
	GST Expenses	9.50	8.17
	Interest on Loan	14,121.89	2,898.67
	Insurance	826.91	-
	Printing & Stationary	24.19	12.35
	Professional Fees	29,935.39	26,383.16
	Rent	34.96	-
	Registration Charges	25.02	5.02
	Staff welfare Expenses	1.11	1.11
	Tally Software Expenses	4.50	-
	Travelling Expenses Domestic -Air Fare	671.28	560.99
	Travelling Expenses Domestic-Fooding	119.79	118.53
	Travelling Expenses Domestic-Lodging	273.99	267.99
	Miscellaneous Expenses	879.95	653.62
	Hire Charges Crane	84.55	84.55
	Office Equipments	50.73	-
	Tarpaulin Expenses	316.09	-
	Delivery Charges	4.50	-
	Less : Interest received	(66.40)	-
	Miscellaneous Receipt	(16.50)	-
	Unrealised forex gain	(2,404.30)	-
	Realised gain	(30.65)	-
	Total	46,303.57	31,425.61

Note No.		As at 31-March-2025	As at 31-March-2024
4	Other Non Current Assets		
	Capital Advances	32,570.15	1,03,309.77
	Total	32,570.15	1,03,309.77

Note No.		As at 31-March-2025	As at 31-March-2024
5	Financial Assets- Non Current		
	Fixed Deposit including accrued interest	24,166.52	-
	Total	24,166.52	-

Note No.		As at 31-March-2025	As at 31-March-2024
6	Financial Assets- Current		
	Trade Receivable	3,269.39	-
	Cash and cash equivalents		
	Balances with banks	46,198.51	610.70
	Cash in hand	4.98	6.21
	Total	49,472.88	616.92



CENTURY PORTS LIMITED
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Note No.		As at 31-March-2025	As at 31-March-2024
7	Other Current Assets		
	Advance to Vendors	21.40	
	Balance with Statutory/ Govt Authority	8,576.78	4,930.78
	Total	8,598.18	4,930.78

Note No.		As at 31-March-2025	As at 31-March-2024
8	Share Capital		
	Equity Share Capital		
	Authorised Share capital	1,00,000.00	1,00,000.00
	Equity Shares of INR 1 each	1,00,000.00	1,00,000.00
	Issued, subscribed & fully paid share capital		
	Issued and fully paid equity shares of INR 1 each	99,000.00	5,500.00
		99,000.00	5,500.00

a)	Reconciliation of number of shares outstanding Equity Shares of INR 1 each	No. of shares	No. of shares
	At the Beginning of the period	5,500.00	-
	Issued during the period	93,500.00	5,500.00
	Outstanding at the end of the period	99,000.00	5,500.00

b)	Terms/Rights attached to the Equity Shares		
	The company has only one class of equity shares having a par value of INR 1 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.		
c)	During the Year company has issued 9,35,00,000 Equity shares of face value Rs.1 each by way of Right Issue.		
c)	Details of Shareholders holding more than 5% shares in the company	As at 31-March-2025	As at 31-March-2024
	Equity Shares of ₹. 1/- each	No. of shares (%)	No. of shares (%)
	Century Plyboards (India) Ltd. together with its nominee	9,90,00,000 (100%)	55,00,000 (100%)
	(Century Ports Limited is a wholly-owned subsidiary of the above mentioned company)		

d) Disclosure of share held by promoters at the end of the year

Promoter's Name	As at 31-March-2025 No. of shares	As at 31-March-2024 No. of shares
Century Plyboards (India) Ltd.	9,89,99,994	54,99,994
Nominees of Century Plyboards (India) Ltd.	6	6
Total	9,90,00,000	55,00,000

Note No.		As at 31-March-2025	As at 31-March-2024
9	Retained Earnings		
	Balance at the beginning of the period	(936.37)	(883.36)
	Add: Profit / (Loss) for the period	(61.20)	(53.01)
	Balance at the end of the period	(997.57)	(936.37)



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Note No.		As at 31-March-2025	As at 31-March-2024
10	Non Current Liabilities Borrowing from bank	4,19,061.74	-
	Total	4,19,061.74	-

Note No.		As at 31-March-2025	As at 31-March-2024
11	Borrowings Loan from Century Plyboards (India) Limited	1,65,675.75	1,35,300.00
	Total	1,65,675.75	1,35,300.00

Note No.		As at 31-March-2025	As at 31-March-2024
12	Other Current Financial Liabilities Liabilities for Expenses	-	72.53
	Interest accrued but not due on borrowings	10,100.90	2,339.21
	Trade Payable	1,05,927.44	-
	Total	1,16,028.34	2,411.74

Note No.		As at 31-March-2025	As at 31-March-2024
13	Other Current Liabilities Statutory Dues Payable	1,862.36	-
	Provision for Expenses:	-	-
	Audit Fees	50.00	-
	Rent	21.77	-
	Total	1,934.13	-



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Notes to Financial Statements as at and for the year ended 31st March, 2025

(₹ In Thousands)

Note No.		2024-25	2023-24
14	Revenue from Operation:		
	Royalty Income	2,225.90	-
	Total	2,225.90	-

15	Other Income:		
	Professional Fees Reimbursement	880.00	-
	Total	880.00	-

16	Other Expenses	2024-25	2023-24
	Miscellaneous Expenses	120.34	-
	Royalty Charges	2,225.90	-
	Professional Fees	759.66	-
	Filing Fees	11.20	3.01
	Audit Fees	50.00	50.00
	Total	3,167.10	53.01

17	Earnings per Share (EPS)	2024-25	2023-24
	Profit / (Loss) after Tax (₹ in 000)	(61.20)	(53.01)
	Net Profit / (Loss) for calculation of basic and Diluted	(61.20)	(53.01)
	Weighted Average no. of Equity shares in calculating	72,93,151	55,00,000
	Basic and Diluted EPS (In Rs.)	(0.01)	(0.01)



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Notes to accounts forming part of financial statements for the year ended 31st March, 2025**TRADE RECEIVABLES****Trade Receivables ageing schedule As on 31.03.2025**

Particulars	Outstanding for following periods from due date of				Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	
1. Undisputed Trade receivables – considered good	-	3,269.39	-	-	3,269.39
2. Undisputed Trade Receivables – considered doubtful	-	-	-	-	-
3. Disputed Trade Receivables considered good	-	-	-	-	-
4. Disputed Trade Receivables considered doubtful	-	-	-	-	-
Total of Trade Receivable as on 31.03.2025	-	3,269.39	-	-	3,269.39

Trade Receivables ageing schedule As on 31.03.2024

Particulars	Outstanding for following periods from due date of				Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	
1. Undisputed Trade receivables – considered good	-	-	-	-	-
2. Undisputed Trade Receivables – considered doubtful	-	-	-	-	-
3. Disputed Trade Receivables considered good	-	-	-	-	-
4. Disputed Trade Receivables considered doubtful	-	-	-	-	-
Total of Trade Receivable as on 31.03.2024	-	-	-	-	-



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Notes to accounts forming part of financial statements for the year ended 31st March, 2025

(Amt in thousand)

TRADE PAYABLES**Trade Payables ageing schedule As on 31.03.2025**

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	Total
1. MSME	-	-	-	-	-
2. Others	1,05,504.64	422.80	-	-	1,05,927.44
3. Disputed dues - MSME	-	-	-	-	-
4. Disputed dues - Others	-	-	-	-	-
Total of Trade Payables as on 31.03.2025	1,05,504.64	422.80	-	-	1,05,927.44

Trade Payables ageing schedule As on 31.03.2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	Total
1. MSME	-	-	-	-	-
2. Others	22,533.00	-	-	-	22,533.00
3. Disputed dues - MSME	-	-	-	-	-
4. Disputed dues - Others	-	-	-	-	-
Total of Trade Payables as on 31.03.2025	22,533.00	-	-	-	22,533.00



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(₹ In Thousands)



NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH, 2025

18. The Company was incorporated on 20th April, 2022 and there are no employees in the company, therefore provision for retirement benefit is not required.
19. In absence of reasonable certainty supported by convincing evidence, the net deferred tax asset arising from unabsorbed business loss have not been recognized in books of account in terms of Ind AS 12 "Income Taxes".
20. During the year ended and as at 31st March 2025, the company has no outstanding from parties covered under MSMED Act 2006.

21. Capital Management

The Company's objective to manage its capital is to ensure continuity of business while at the same time provide reasonable returns to its various shareholders but keep associated cost under control. In order to achieve this, requirement of capital is reviewed periodically with reference to operating and business plans that take into account capital expenditure and strategic investments. Apart from internal accrual, sourcing of capital is done through judicious combination of equity and borrowing, both the short term and long term. Net debt (total borrowing less current investment and cash & cash equivalent) to equity ratio is used to monitor capital. No changes were made to the objective, policies or process of Managing capital during the year ended 31st March, 2025.

	As at 31st March, 2025	As at 31st March, 2024
Net Debt Equity Ratio	5.50	29.51

22. Related Party Disclosure:

- a) Name of the Related Parties and Related Party Relationship:

Holding	Century Plyboards (India) Ltd.
Key Management Personnel and Directors	Sri Keshav Bhajanka (Director) Sri Ashutosh Jaiswal (Director) Smt. Nikita Bansal (Director)
Enterprises Owned/ Influenced by Key Management Personnel or their relatives	Century Infra Limited

Details of the Related Party transactions

₹ in Thousand

Types of Transactions	Holding Company		Enterprises Owned/ Influenced by Key Management Personnel or their relatives	
	2024-25	2023-24	2024-25	2023-24
Amount Receivable/Services Received				
Century Plyboard (India) Ltd . -Loan Taken	1,26,975.75	1,66,900.00	-	-
Century Plyboard (India) Ltd . -Share Application Money	93,500.00	-	-	-
Century Infra Limited-Amount Reimbursed	-	-	611.42	-
Century Infra Limited- CFS Services Received	-	-	491.13	-
Amount Payable/Services Rendered				
Century Plyboard (India) Ltd . - Loan Repaid	96,600.00	42,500.00	-	-
Century Infra Limited- Royalty Receivable	-	-	2,225.90	-
Interest Expense				
Century Plyboard (India) Ltd .	11,223.22	2,599.00	-	-
Corporate Guarantee				
Century Plyboard (India) Ltd .-Corporate Guarantee	90,000.00	8,00,000.00	-	-
Balance Outstanding on account of				
Century Plyboard (India) Ltd . - Loan	1,75,776.66	1,37,639.21	-	-
Century Infra Limited	-	-	1,614.48	-
Century Plyboard (India) Ltd .-Corporate Guarantee	8,90,000.00	8,00,000.00	-	-



CENTURY PORTS LIMITED
CIN: U63030WB2022PLC253201
 Regd. Office: P-15/1, Taratala Road, Century House, Kolkata - 700 088
 Contact: 033 3940 3950
 Email Id: century.ports@outlook.com

NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH, 2025

23. Fair values measurements

Financial instruments by category:

₹ in Thousand

	31st March, 2025		31st March, 2024	
	FVTPL	Amortised cost	FVTPL	Amortised cost
Current financial assets				
(i) Cash and cash equivalents	-	46,203.48	-	616.92
(ii) Trade Receivable	-	3,269.39	-	-
Total Financial assets	-	49,472.87	-	616.92
Current financial liabilities				
(i) Borrowings	-	1,65,675.75	-	1,35,300.00
(ii) Other Current financial liabilities	-	1,16,028.34	-	2,411.74
Total Financial liabilities	-	2,81,704.09	-	1,37,711.74

Notes:-

1) The carrying amount of financial assets and financial liabilities measured at amortised cost in the financial statements are a reasonable approximation of their fair values since the Company does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled.

2) Finance cost by instrument category wise classification -

i) Interest expense of Rs. 112,23,223 (P.Y. 25,99,119) on borrowing at amortised cost was capitalised as pre-operative expenses). @ 7.5% Per Annum

24. Financial Risk Management-Objectives and Policies

The Company's financial liabilities comprise borrowings and other payables. The Company's financial assets

(i) Credit risk exposure

The carrying amount of financial assets represents the Company's maximum exposure to credit risk. The Company has no credit risk as Cash and cash equivalents are the only financial assets.

(ii) Liquidity Risk

The Company's objective is to maintain optimum levels of liquidity to meet its cash and collateral requirements at all times. The Company relies on a mix of borrowings and equity from parent to meet its needs for funds. The Company monitors rolling forecasts of its liquidity requirements to ensure it has sufficient cash to meet operational needs. Thus, no liquidity risk is perceived at present.

Availability of Liquidity is as follows
 (₹ in Thousands)

Particulars	31st March, 2025	31st March, 2024
Cash and Cash Equivalent	46,203.48	616.92



CENTURY PORTS LIMITED

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NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH, 2025**23. Fair values measurements****Financial instruments by category:**

₹ in Thousand

	31st March, 2025		31st March, 2024	
	FVTPL	Amortised cost	FVTPL	Amortised cost
Current financial assets				
(i) Cash and cash equivalents	-	46,203.48	-	616.92
(ii) Trade Receivable	-	3,269.39	-	-
Total Financial assets	-	49,472.87	-	616.92
Current financial liabilities				
(i) Borrowings	-	1,65,675.75	-	1,35,300.00
(ii) Other Current financial liabilities	-	1,16,028.34	-	2,411.74
Total Financial liabilities	-	2,81,704.09	-	1,37,711.74

Notes:-

1) The carrying amount of financial assets and financial liabilities measured at amortised cost in the financial statements are a reasonable approximation of their fair values since the Company does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled.

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**Availability of Liquidity is as follows
(₹ in Thousands)**

Particulars	31st March, 2025	31st March, 2024
Cash and Cash Equivalent	46,203.48	616.92



CENTURY PORTS LIMITED

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NOTES TO FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH, 2025

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments.

Particulars	Less than 1 Year	1-2 Years	2-3 Years	3-5 Years	> 5 years	Total
Year ended 31st March 2025						
Borrowings	1,65,675.75	4,19,061.74	-	-	-	5,84,737.49
Other financial liabilities	1,16,028.34	-	-	-	-	1,16,028.34
	2,81,704.09	-	-	-	-	2,81,704.09
Year ended 31st March 2024						
Borrowings	1,35,300.00	-	-	-	-	1,35,300.00
Other financial liabilities	2,411.74	-	-	-	-	2,411.74
	1,37,711.74	-	-	-	-	1,37,711.74

25. Additional disclosures relating to the requirement of revised Schedule III.

(i) No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(ii) Century Ports Limited have not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(iii) Century Ports Limited has complied with the number of layers prescribed under the Companies Act, 2013.

(iv) There is no undisclosed income under the Income Tax Act, 1961 for the year ending 31 st March 2025 and period ended 31st March 2024 which needs to be recorded in books of accounts.

(v) Century Ports Limited has not traded or invested in crypto currency or virtual currency during the current year and previous period ended 31 st march 2025.

(vi) There are no borrowings obtained by the company from banks and financial institutions during the year ended 31 st March 2025 and period ended 31 March 2024.

(vii) There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

(viii) The Company does not have any transactions with companies struck off during the year ending 31 March, 2025 and period ended 31 March 2024.

(ix) During the year ending 31st March, 2025 and period 31 March 2024 the company did not provide any Loans or advances which remained outstanding (repayable on demand or without specifying any terms or period of repayment) to specified persons.

(x) The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(xi) Utilisation of Borrowed Fund & Share Premium :

(i) The Company have not advanced or loaned or invested funds to any other person or entities , including foreign entities (Intermediaries) with the understanding that the Intermediary shall : (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Ultimate Beneficiaries.



(ii) The Company have not received any fund from any person(s) or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(xii) Ratio analysis and its elements

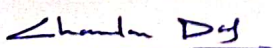
Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reasoning
			Ratio	Ratio		
Current ratio	Current Assets	Current Liabilities	0.20	0.04	408%	Increase in borrowings from holding co.
Return on equity ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	-0.12%	-1.15%	-90%	New equity has been issued this year
Return on capital employed	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	-0.0053%	-0.04%	-86%	Increase in debt from non current liabilities
Debt-equity ratio	Total Debt	Shareholder's Equity	2.89	29.65	-90%	Increase in paid up equity share capital.
Debt service coverage ratio	Earning for Debt Service = Net Profit after taxes + Non- cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.	Debt service = Interest & Lease Payments + Principal Repayments	(0.00)	(0.00)	-73%	Increase in borrowings from holding co.

Note :- Ratios are disclosed to the extent applicable.

26. The figures have been rounded off the nearest thousand .

27. Previous year 's figures have rearranged and /or regrouped , whenever necessary.

As per our report of even date
For S Bhalotia & Associates
Chartered Accountants
Firm Registration No. : 325040E



CA Chandan Das
Partner
Membership No. : 316859
UDIN:
Place : Kolkata
Date: 27-05-2025



For and on behalf of the Board Century Ports Limited


ASHUTOSH JAISWAL
Digitally signed by
ASHUTOSH JAISWAL
Date: 2025.05.27
14:15:55 +05'30'

Ashutosh Jaiswal
Director
(DIN: 01228095)



Keshav Bhajanka
Director
(DIN: 03109701)

