



**AN ISO 9001 COMPANY**

Tel. : 08826794470, 71  
E-mail : cenlub@cenlub.in  
Website : www.cenlub.in  
CIN : L67120HR1992PLC035087

(Regd. Office-cum-Unit-I)

**CENLUB INDUSTRIES LTD.**  
Plot No.233-234, Sector-58,  
Ballabgarh, Faridabad – 121004,  
Haryana, India

Ref No; CIL/SE/R-57/2024-25/488; 14th November, 2024

The Manager (Listing)  
Listing & Compliance,  
Bombay Stock Exchange (BSE Limited)  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001  
Company Scrip ID/Code: CENLUB/522251

**Sub: Un-Audited Financial Results for the quarter and half year ended September 30, 2024**  
**-Outcome of Board Meeting**

**Re: Regulation 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

In continuation to our letter dated October 29, 2024, we would like to inform your good office that at the meeting of the Board of Directors of the Company held today, i.e. Thursday, the 14<sup>th</sup> Day of November, 2024, the Board of Directors of the Company has considered and approved the following along with other items of agenda:

Un-Audited Financial Results for the quarter and half year ended September 30, 2024, as recommended by the Audit Committee.

Further, Un-Audited Financial Results for the quarter and half year ended September 30, 2024, copy of Limited Review Report issued by the Statutory Auditors of the Company on said Financial Results along with Statement of Assets and Liabilities and Cash Flow Statement for the half year ended September 30, 2024 are enclosed herewith for your information and record purpose.

The meeting of the Committees and of the Board of Directors of the Company started at 16:00 AM and Concluded at 17:25 PM

Kindly take the above information on record.

Thanking You,

Yours truly,

For CENLUB INDUSTRIES LIMITED

ANSH MITTAL

WHOLE TIME DIRECTOR/CFO

DIN: 00041986

ADDRESS: H NO. 1158, SECTOR 15, FARIDABAD, HARYANA-121007

Encl: As above

**ENGINEERS OF CENTRALISED LUBRICATION SYSTEM**

**STATEMENT OF UNAUDITED FINANCIAL RESULTS(STANDALONE) FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024**

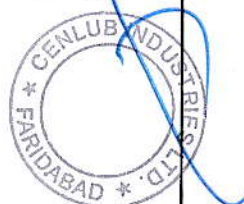
Sr. No	Particulars	(Rs. in Lakhs)					
		Quarter Ended			Half year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income</b>						
1	a) Revenue from operations	1,688.34	1,909.38	1,935.68	3,597.72	3,157.00	7,151.91
	b) Other income	55.33	37.56	26.53	92.89	38.20	124.51
	<b>Total Income (a+b)</b>	<b>1,743.67</b>	<b>1,946.94</b>	<b>1,962.21</b>	<b>3,690.61</b>	<b>3,195.20</b>	<b>7,276.42</b>
2	<b>Expenses:</b>						
	(a) Cost of materials consumed	881.59	1,107.10	1,141.60	1,988.69	1,837.13	4,214.01
	(b) Changes in inventories of finished goods, work-in-progress and stock in trade	(28.36)	(56.18)	(54.96)	(84.54)	(120.36)	(299.81)
	(c) Employee benefit expense	298.52	307.53	256.52	606.05	489.74	1,145.75
	(d) Finance costs	8.61	4.88	12.52	13.49	23.25	40.60
	(e) Depreciation and amortisation expense	18.76	16.78	17.83	35.54	37.68	83.08
	(f) Other expenses	265.37	238.71	210.60	504.08	351.53	872.07
	<b>Total expenses</b>	<b>1,444.49</b>	<b>1,618.82</b>	<b>1,584.11</b>	<b>3,063.31</b>	<b>2,618.97</b>	<b>6,055.70</b>
3	<b>Profit before exceptional items(1-2)</b>	<b>299.18</b>	<b>328.12</b>	<b>378.10</b>	<b>627.30</b>	<b>576.23</b>	<b>1,220.72</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit before tax (3-4)</b>	<b>299.18</b>	<b>328.12</b>	<b>378.10</b>	<b>627.30</b>	<b>576.23</b>	<b>1,220.72</b>
6	Tax expense						
	(a) Current Tax	75.30	82.59	83.85	157.89	133.72	307.26
	(b) Previous Year Tax	32.82	-	-	32.82	-	(0.14)
	(c) Deferred Tax	-	-	-	-	-	16.41
	<b>Total Tax Expenses</b>	<b>108.12</b>	<b>82.59</b>	<b>83.85</b>	<b>190.71</b>	<b>133.72</b>	<b>323.53</b>
7	<b>Profit after tax (5-6)</b>	<b>191.06</b>	<b>245.53</b>	<b>294.25</b>	<b>436.59</b>	<b>442.51</b>	<b>897.19</b>
8	<b>Other Comprehensive Income</b>						
	a) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	(38.46)
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	9.68
9	<b>Total Comprehensive Income (7+8)</b>	<b>191.06</b>	<b>245.53</b>	<b>294.25</b>	<b>436.59</b>	<b>442.51</b>	<b>868.41</b>
10	Paid-up equity share capital (Face Value of Rs.10/-each)	466.29	466.29	466.29	466.29	466.29	466.29
11	Reserves excluding Revaluation Reserves	-	-	-	-	-	5,125.44
12	Earnings Per Share of Rs.10 each.)						
	(a) Basic (Rs.)	4.09	5.27	6.31	9.36	9.49	19.24
	(b) Diluted(Rs.)	4.09	5.27	6.31	9.36	9.49	19.24



Standalone Statement of Assets and Liabilities as at September 30,2024

(Rs. in Lakhs)

Particulars	As at 30 September 2024 Un-Audited	As at 31 March 2024 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	1,543.35	1,560.49
(b) Capital work-in-progress	-	-
(c) Investment property	103.38	177.13
(d) Other intangible assets	12.91	4.88
(e) Financial assets	-	-
(i) Investments	0.02	0.02
(ii) Other financial assets	707.16	942.41
(iii) Other balances with banks	2,804.28	2,664.28
(f) Income tax assets	-	-
(f) Other non-current assets	113.68	66.87
<b>Total non-current assets</b>	<b>5,284.78</b>	<b>5,416.08</b>
<b>Current assets</b>		
(a) Inventories	939.95	916.15
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	1,145.71	954.10
(iii) Cash and cash equivalents	34.04	164.84
(iv) Other Bank Balance	285.00	230.00
(v) Loans	-	-
(c) Other current assets	98.30	82.80
<b>Total current assets</b>	<b>2,503.00</b>	<b>2,347.89</b>
<b>TOTAL ASSETS</b>	<b>7,787.78</b>	<b>7,763.98</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	466.29	466.29
(b) Other equity	5,562.02	5,125.44
<b>Total Shareholders' fund</b>	<b>6,028.31</b>	<b>5,591.73</b>
<b>Liabilities</b>		
<b>1. Non-current liabilities</b>		
(a) Financial liabilities Borrowings	1.42	1.71
(b) Provisions	55.97	96.63
(c) Deferred tax liabilities (Net)	67.35	67.35
<b>Total Non-Current Liabilities</b>	<b>124.74</b>	<b>165.69</b>
<b>Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	274.46	413.76
(ii) Trade payables		
(a) Total outstanding dues of Micro Enterprises and Small Enterprises	181.21	193.04
(b) Total outstanding dues of Creditors other than Micro and small Enterprises	572.53	566.08
(iii) Other financial liabilities	20.04	20.10
(b) Provisions	212.24	112.88
(c) Other current liabilities	374.25	700.69
<b>Total Current Liabilities</b>	<b>1,634.73</b>	<b>2,006.55</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>7,787.78</b>	<b>7,763.98</b>



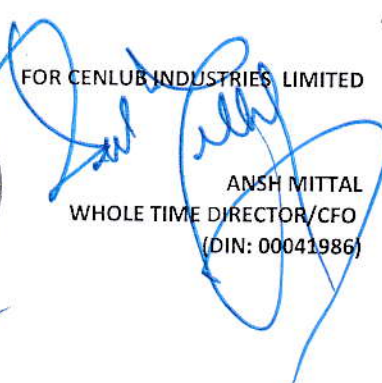
**NOTES:**

- 1 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2024. The above financial results of "Cenlub Industries Limited" for the quarter and six months ended September 30, 2024 have been subjected to limited review by the statutory auditors of the Company in accordance with the Standard on Review Engagements (SRE) 2410 issued by the Institute of Chartered Accountants of India.
- 2 The above financial results of Cenlub Industries limited ("The Company") have been prepared in accordance with Indian Accounting Standards (Ind-As) 34 "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016 and relevant amendment rules thereafter.
- 3 The above results of the are also available on stock exchange website [www.bseindia.com](http://www.bseindia.com) and on the company website [www.cenlub.in](http://www.cenlub.in)
- 4 The Company operates in a single segment "Machinery and Machinery Parts"
- 5 Previous periods figures have been regrouped / rearranged wherever necessary.

Place : Faridabad  
Dated: November 14, 2024



FOR CENLUB INDUSTRIES LIMITED

  
ANSH MITTAL  
WHOLE TIME DIRECTOR/CFO  
(DIN: 00041986)

**Standalone Statement of Cash flow as at September 30,2024**

(Rs. in Lakhs)

Sl. No.	Particulars	As at 30 September 2024 Un-Audited	As at 31 March 2024 Audited
<b>A</b>	<b>Cash flows from operating activities</b>		
	Net profit before tax	627.30	1,220.72
	Adjustments for:		
	- Depreciation and amortisation expense	35.54	83.08
	- (Profit)/Loss on disposal of property, plant and equipments (net)		(0.66)
	- (Profit)/Loss on sale of shares		
	- Finance Costs	3.57	7.99
	- Interest & Dividends Received	(92.98)	(117.45)
	<b>Operating profit before working capital changes</b>	<b>573.43</b>	<b>1,193.68</b>
	Changes in working capital		
	(Increase)/decrease in trade receivables	(191.61)	290.72
	(Increase)/decrease in other financial and non-financial assets	(15.50)	33.26
	(Increase)/decrease in inventories	(23.80)	(358.42)
	Increase/(decrease) in trade payables	(5.39)	65.84
	Increase/(decrease) in other financial and non-financial liabilities and provisions	(300.62)	575.24
	<b>Net change in working capital</b>	<b>(536.92)</b>	<b>606.63</b>
	<b>Cash generated from operations</b>	<b>36.51</b>	<b>1,800.30</b>
	Direct taxes paid and others	(157.89)	(307.25)
	<b>Net cash flow from operating activities ( A )</b>	<b>(121.38)</b>	<b>1,493.05</b>
<b>B</b>	<b>Cash flow from investing activities</b>		
	Payments for property, plant and equipment and intangible assets	(40.51)	(70.47)
	Proceeds from disposal of property, plant and equipment and intangible assets	14.10	222.20
	Loan (paid)/taken to/from Govt. Authorities & others	(46.81)	(0.87)
	Proceeds from redemption/ sale of equity shares		
	Other financial assets	235.25	(77.62)
	Interest / dividends received	92.98	117.45
	Purchase of Investment property	73.74	
	Investment in Term Deposit	(195.00)	(1,812.90)
	<b>Net cash flow from investing activities ( B )</b>	<b>133.75</b>	<b>(1,622.20)</b>
<b>C</b>	<b>Cash flow from financing activities</b>		
	Repayment of long-term borrowings	(0.29)	(8.98)
	Net increase / (decrease) in working capital and short-term borrowings	(139.30)	(54.04)
	Interest paid on borrowings	(3.57)	(7.99)
	Payment of dividend & Tax		
	<b>Net cash generated from financing activities ( C )</b>	<b>(143.16)</b>	<b>(71.01)</b>
	<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(130.79)</b>	<b>(200.16)</b>
	Cash and cash equivalents at the beginning of the year	164.83	364.98
	Effect of fair valuation of cash and cash equivalents		
	Cash and cash equivalents on account of business combinations	(130.79)	(200.16)
	<b>Cash and cash equivalents at the end of the year</b>	<b>34.04</b>	<b>164.82</b>
	Reconciliation of cash and cash equivalents with the balance sheet		
	Cash and cash equivalents as per balance sheet	34.04	164.83
	Cash on hand	0.21	0.54
	Balance with banks	33.83	164.28
	<b>Total</b>	<b>34.04</b>	<b>164.83</b>



FOR CENLUB INDUSTRIES LIMITED

ANSH MITTAL  
WHOLE TIME DIRECTOR/CFO  
(DIN: 00041986)

Place : Faridabad

Dated: November 14, 2024





Independent Auditor's Review Report on Review of Interim Financial Results

To the Board of Directors of  
**CENLUB INDUSTRIES LIMITED**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **CENLUB INDUSTRIES LIMITED** ("the Company") for the Quarter ended 30<sup>th</sup> September, 2024 ("the statement") and year to date from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 ("the statement") attached herewith, being submitted by the Company pursuant to requirements of regulation 33 of the SEBI (listing obligations and disclosure requirement) regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular no. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Thanking You

For Singla Tayal & Co.  
Chartered Accountants  
(Firm's Reg no. 000882N)

  
  
CA. Satish Singla  
Partner  
(M.No.080836)  
Place: Faridabad  
Date: 14-11-2024  
UDIN: 24080836BKFPSK1374