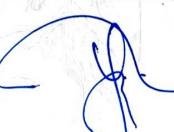
Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2021

sheet

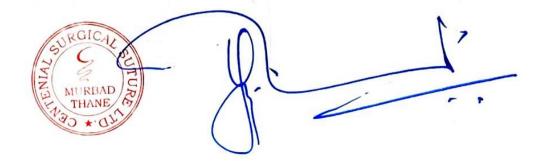
	Particulars	Quarter ended			Year ended	Year ended
Sr.		31/03/2021 31/12/2020		31/03/2020	31/03/2021	31/03/2020
No.		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	1283 98	993 28	1397.80	3693 30	5561 43
11	Other Income	8 68	0.11	8.55	9 26	9 26
111	Total Revenue (I + II)	1292.66	993.39	1406.35	3702.56	5570.69
IV	Expenses:					
	(a) Cost of Material Consumed	502.92	374.93	674.50	1581.21	2455 26
	(b) Purchase of Stock-in-Trade			8.22		37 02
	(c) Changes in Inventories of Finished Goods, Work-in-Progress & Stock-in- Trade	237.42	(220.63)	. 154.26	(544.79)	(63 32
	(d) Employee Benefits Expenses	252 97	282 08	299 34	997.98	1067 37
	(e) Finance Cost	65.75	65 82	133 21	201 68	218 32
	(f) Depreciation and Amortisation Expenses	36 96	35.97	103.75	155 08	155 39
	(g) Other Expenses	180.76	392 20	7.08	1158 41	1485 15
	Total Expenses (IV)	1276.77	930.37	1380.36	3549.57	5355.19
٧	Profit / (Loss) before Exceptional items and Tax (III - IV)	15.88	63.02	25.99	152 99	215 50
VI	Exceptional Items		-		greater.	
VII	Profit / (Loss) Before Tax (V - VI)	15.88	63.02	25.99	152 99	215 50
VIII	Tax Expense:			20.00	101.00	210 00
	(1) Current Tax	19.49	20 80	23.88	54 00	71 58
	(2) Deferred tax			10.79	2.81	14.33
	Total Tax Expenses	19.49	20.80	23.88	56.81	85.91
ΙX	Profit / (Loss) for the period from Continuing Operations (VII -VIII)	(3.61)	42 22	211	96 18	129 59
Χ	Profit / (Loss) from Discontinued Operations	. (0.02)			30.16	123 33
ΧI	Tax expenses of Discontinued Operations			. 44		
XII	Profit / (Loss) From Discontinuing Operations (after tax) (X-XI)		• 4		53.3	1 1
ΧIII	Profit / (Loss) for the period (IX+XII)	(3 61)	42 22	2 11	96.18	129 59
XIV	Other Comprehensive Income				00.10	125.50
	A (i) Items that will not be reclassified to profit or loss					
	(ii) Income tax relating to items that will not be reclassified to profit or loss	*	7:			7.
	B (i) Items that will be reclassified to profit or loss					
	(ii) Income tax relating to items that will be reclassified to profit or loss	inflatora.	10.			•
χν	Total Comprehensive Income for the period (XIII + XIV) (comprising Profit / (Loss) for the period after tax and Other Comprehensive Income after tax)	(3.61)	42.22	2.11	96 18	129 59
XIV	Details of Equity share capital					
	Paid up Equity capital (Face Value of Rs. 10/- each)	364 83	364.83	364.83	364.83	364 83
	Face value of Equity Share Capital	10 00	10.00	10.00	10.00	10.00
ХУΙ	Earnings Per Equity Share (for Continuing operation):					
	(a) Basic	(0.10)	1.16	0.06	2 64	3 55
	(b) Diluted	(0 10)	1 16	0.06	2 64	3 5 5
ΚVII	Earnings Per equity share (for Discontinued operation)	per district			2.04	0.00
	(a) Basic		(*)			
	(b) Diluted			1		
(VIII	Earnings Per Equity Share (for Discontinued & Continuing operation)		12		-	-
	(a) Basic	(0.10)	1 16	0.06	201	
$\overline{}$	(b) Diluted	(0.10)	116	0.06	2 64	3.5





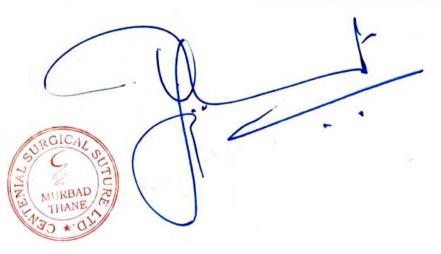
Statement of Assets and Liabilities

			Rs. In Lakhs
	Particulars	As at March 31, 2021	As at March 31, 2020
1	ASSETS		
1)	Non-current assets		
	a) Property, Plant and Equipment	896 61	1043 15
	b) Capital work-in-progress		22 23
	c) Other Intangible assets	0 70	0 98
	d) Financial assets	g•	
	(i) Loans		5.0
	(ii) Other financial assets	30 76	30 90
	e) Deferred tax assets (net)		
	f) Income-tax assets (net)	1 27	17 78
	g) Other non-current assets	14 09	1
	Total Non-current assets (1)	943.43	1115 02
2)	Current assets		
	a) Inventories	3623 21	3219 84
	b) Financial assets		
	(i) Trade receivables	2240 12	2335 31
	(ii) Cash and cash equivalents	53 86	72 29
	(iii) Bank balances other than (ii) above		
	(iv) Loans		
	(v) Other current financial assets	0.69	0 93
	c) Other current assets	143 19	138 25
	Total Current assets (2)	6061.07	5766.62
	TOTAL ASSETS (I = 1 + 2)	7004.50	6881.63
II	EQUITY & LIABILITIES		
1)	Equity		
	a) Equity Share capital	542.43	542 43
	b) Other Equity	2.414 68	2318 49
	Total Equity (1)	2957.11	2860.92
2)	Liabilities		
	Non-current liabilities		
	a) Financial Liabilities		
	(i) Other financial liabilities	880 09	957 31
	b) Long-term provisions		(19 56)
	c) Deferred tax liabilities (net)	17 14	14 33
	Total Non-current liabilities	897.23	952.09
	Current liabilities	55.25	032.00
	a) Financial Liabilities		
	(i) Trade payables	1057 54	1261 22
	(ii) Other current financial liabilities .	2048 24	1251 23 1821 58
	b) Other current liabilities	44 38	
	c) Short-term provisions	44.38	(4 20
	Total Current liabilities	215242	
	Total Liabilities (2)	3150.16	3068.62
	TOTAL EQUITY AND LIABILITIES (II = 1 + 2)	4047.39 7004.50	4020.70 6881.6



Cash Flow Statement for the Quarter and Year ended March 31, 2021

	Rs. In Lakhs		
Particulars	As at	As at	
	March 31, 2021	March 31, 2020	
A. Cash flow from operating activities			
Net Profit before tax	152.99	215.50	
Adjustments for :			
Depreciation and amortisation expense	155.08	155 39	
Interest income	(0 59)	(1 67)	
Reclassification on account of adoption of Ind AS 116		(39 57)	
Profit on redemption of mutual funds (net)	-		
Exchange gain	(8 67)	6 63	
Provision for Leave encashment		*	
Provision for Gratuity	14 09	19 56	
Sundry balances written back/written-off			
Operating profit before working capital changes	312.90	355.84	
Adjustments for :			
Decrease / (Increase) in inventories	(403 37)	(237 71)	
Decrease / (Increase) in trade receivable	95.19	(264 83)	
Decrease / (Increase) in financials and non-financial assets	22 34	(21 74)	
Decrease / (Increase) in other assets and receivables	22.46	(5 86)	
(Decrease) /Increase in trade and other payables	2.44	468 07	
Cash generated from operations	51.96	293.77	
Income tax refund / (paid)	(56 81)	(85 91)	
Net cash (used in) / generated from operating activities	(4.83)	207.86	
B. Cash flow from investing activities			
Acquisition of fixed assets and capital work in progress	(83 84)	(107 93)	
Proceeds from sale of investments		1.64	
Interest income on fixed deposits and other advances	(4 83)	(24 53)	
Net cash (used in) / generated from investing activities	(88 67)	(130.81)	
C. Cash flow from financing activities			
Proceeds from issuance of Debentures			
Proceeds from Short term borrowings	75 08	(37 38)	
Net cash (used in) / generated from financing activities	75.08	(37.38)	
Net (decrease) / increase in cash and cash equivalents (A+B+C)	(18.43)	39.67	
Cash and cash equivalents as at the beginning of year	72 29	32 62	
Cash and cash equivalents at the end of year	53.86	72.29	
Components of cash and cash equivalents (Also, refer note 10)			
Cash in hand	190	2 27	
Balance with scheduled banks in current accounts	51 96	70 02	
Total	53.86	72.29	



Notes:

- The above Financial Results were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on June 28, 2021.
- The Company has one reportable business segment "Medical Devices".
- 3) In accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Statutory Auditors have carried out audit of the Standalone Audited Financial Results for the Quarter and Year ended March 31, 2021.
- 4). Impact of COVID-19 Pandemic

The COVID-19 outbreak has spread rapidly during the last financial year. Governments across the globe, including in India, have undertaken various measures to contain the spread of this virus including restrictions on travel, social distancing, and other emergency measures. These measures have had a direct impact on our business and have affected the supply chains and production of our medical devices. Lower economic activity has also resulted in the supressed demand for our medical devices. Our Company experienced delays in delivery of supplies to hospitals and nursing homes due to restrictions on courier services. In view of the lockdown and curfew announced across many states in India, the Company has undertaken and strengthened various measures to ensure the safety and well-being of its employees and has focused on continued delivery of devices across the country, by ensuring that its key functions is e procurement, manufacturing, supply chain, marketing, sales and support functions continue to operate smoothly. Management has considered its liquidity position as at March 31, 2021 and over the next twelve months from the date of approval of these financial statements, and has concluded that the Company may face liquidity in the course of business.

The management has carried out a physical verification of inventories at all locations to obtain comfort over the existence and condition of inventories as at March 31, 2021. Due to the current COVID-19 pandemic situation, the Company has implemented strict safety measures at the manufacturing plant, to ensure there is minimal risk of contamination and one such measure relates to vaccination of the employees and restriction of entry inside the manufacturing facility only to those employees who are related with the manufacturing activity. As explained above, management has considered all possible impacts of known events arising from COVID-19 pandemic in the preparation of these financial statements and therefore, believes that the current pandemic is likely to have a material impact on the operations and financial position of the Company. However, the impact assessment of COVID-19 is a continuous process given the uncertainties associated with its nature and duration. The Company will continue to closely monitor any material changes to future economic conditions.

- The figures for the Quarter ended March 31, 2021 and March 31, 2020 are the balancing figures between the audited figures in respect of the full financial year and published unaudited year to date figures upto the third quarter of the respective financial year which were subjected to review by the Statutory Auditors
- Previous figures have been regrouped / reclassified, wherever necessary, to confirm with the current period's presentation for the purpose of comparability
- 7) The audited financial results for the Quarter and Year ended March 31, 2021 are available on the website of BSE Limited at www bseindia com and on Company's website at www centenialindia com

RBAD

for CONTENIAL SURGICAL SUTURB LTD.

Place ' Mumbai, Maharashtra

Date June 28, 2021

Vijay MAJREKAR maging Director & Chief Executive Officer

DIN: 00804808