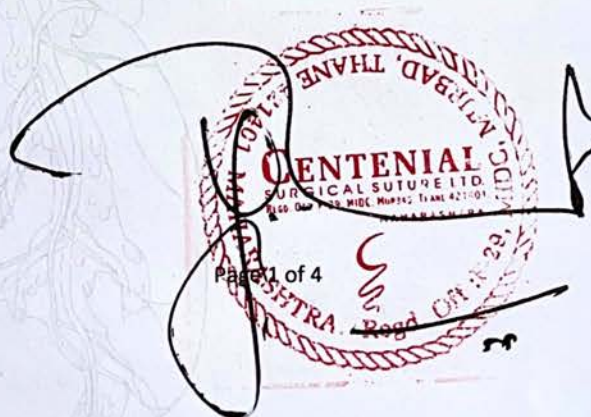


Statement of Standalone Un-Audited Financial Results for the Quarter and Half year ended September 30, 2023

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2023 (Unaudited)	30-06-2023 (Unaudited)	30-09-2022 (Unaudited)	30-09-2023 (Unaudited)	30-09-2022 (Unaudited)	31-03-2023 (Audited)
I	Revenue from Operations	1309.61	1365.91	1301.28	2675.52	2650.50	5265.53
II	Other Income	2.35	0.60	7.86	2.95	7.88	12.94
III	Total Revenue (I + II)	1311.96	1366.51	1309.14	2678.47	2658.38	5278.47
IV	Expenses :						
	(a) Cost of Material Consumed	437.85	469.71	502.74	907.56	1062.91	2025.96
	(b) Purchase of Stock-in-Trade						
	(c) Changes in Inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	43.00	23.57	12.87	66.57	(41.74)	(19.25)
	(d) Employee Benefits Expenses	263.27	290.39	274.91	553.66	549.84	1118.74
	(e) Finance Cost	52.49	48.46	38.94	100.95	76.22	166.41
	(f) Depreciation and Amortisation Expenses	31.90	30.01	31.49	61.91	65.35	129.96
	(g) Other Expenses	451.08	465.39	407.73	916.47	865.45	1710.36
	Total Expenses (IV)	1279.59	1327.53	1268.68	2607.12	2578.03	5132.18
V	Profit / (Loss) before Exceptional items and Tax (III - IV)	32.37	38.98	40.47	71.35	80.36	146.29
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) Before Tax (V - VI)	32.37	38.98	40.47	71.35	80.36	146.29
VIII	Tax Expense :						
	(1) Current Tax	8.74	9.81	10.85	18.55	20.89	44.92
	(2) Deferred tax	-	-	-	-	-	1.17
	Total Tax Expenses	8.74	9.81	10.85	18.55	20.89	46.09
IX	Profit / (Loss) for the period from Continuing Operations (VII - VIII)	23.63	29.17	29.62	52.80	59.47	100.20
X	Profit / (Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax expenses of Discontinued Operations	-	-	-	-	-	-
XII	Profit / (Loss) From Discontinuing Operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	23.63	29.17	29.62	52.80	59.47	100.20
XIV	Other Comprehensive Income						
	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	-	-	-	-	-	-
	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	-	-	-	-	-	(11.61)
XV	Total Comprehensive Income for the period (XIII + XIV) (comprising Profit / (Loss) for the period after tax and Other Comprehensive Income after tax)	23.63	29.17	29.62	52.80	59.47	88.59
XVI	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	364.83
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
XVII	Earnings Per Equity Share (for Continuing operation) :						
	(a) Basic	0.65	0.80	0.81	1.45	1.63	2.43
	(b) Diluted	0.65	0.80	0.81	1.45	1.63	2.43
XVIII	Earnings Per equity share (for Discontinued operation) :						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XIX	Earnings Per Equity Share (for Discontinued & Continuing operation):						
	(a) Basic	0.65	0.80	0.81	1.45	1.63	2.43
	(b) Diluted	0.65	0.80	0.81	1.45	1.63	2.43



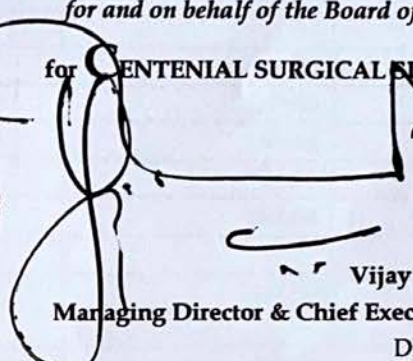
Notes:

- 1). The Company has one reportable business segment "Medical Devices".
- 2). The above Statement of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2023 ("Statement") is prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The Statement is, as reviewed by the Audit Committee, considered and approved by the Board of Directors at its meeting held on November 14, 2023. The Statement is subjected to 'limited review' by the Auditors of the Company and their report contains no qualification.
- 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 a Limited Review of the Standalone Un-Audited Financial Results for the quarter and half year ended September 30, 2023.
- 4). The Standalone Un-Audited Financial Results for the quarter and half year ended September 30, 2023 are available on the website of BSE Limited at www.bseindia.com and on Company's website at www.centenialindia.com.

Place : Mumbai, Maharashtra
Date : November 14, 2023



for and on behalf of the Board of Directors of
for CENTENIAL SURGICAL SUTURE LTD.


Vijay MAJREKAR
Managing Director & Chief Executive Officer
DIN : 00804808

Statement of Assets and Liabilities

		Rs. In Lakhs	
	Particulars	As at September 30, 2023	As at March 31, 2023
I	ASSETS		
1)	Non-current assets		
	a) Property, Plant and Equipment	626.44	645.99
	b) Capital work-in-progress		-
	c) Other Intangible assets	0.43	0.43
	d) Financial assets		-
	(i) Loans		-
	(ii) Other financial assets	37.50	35.96
	e) Deferred tax assets (net)		-
	f) Income-tax assets (net)	8.64	6.19
	g) Other non-current assets	14.38	14.38
	Total Non-current assets (1)	687.39	702.95
2)	Current assets		
	a) Inventories	4,022.88	3724.26
	b) Financial assets		
	(i) Trade receivables	2,086.90	2059.35
	(ii) Cash and cash equivalents	46.90	33.00
	(iii) Bank balances other than (ii) above		-
	(iv) Loans		-
	(v) Other current financial assets		-
	c) Other current assets	118.60	120.44
	Total Current assets (2)	6,275.28	5937.05
	TOTAL ASSETS (I = 1 + 2)	6,962.67	6640.00
II	EQUITY & LIABILITIES		
1)	Equity		
	a) Equity Share capital	542.43	542.43
	b) Other Equity	2,618.77	2,565.97
	Total Equity (1)	3,161.20	3108.40
2)	Liabilities		
	Non-current liabilities		
	a) Financial Liabilities		
	(i) Other financial liabilities	637.70	601.40
	b) Long-term provisions	-	-
	c) Deferred tax liabilities (net)	22.82	22.82
	Total Non-current liabilities	660.52	624.22
	Current liabilities		
	a) Financial Liabilities		
	(i) Trade payables	2,439.98	2214.87
	(ii) Other current financial liabilities	301.38	338.61
	b) Other current liabilities	399.60	353.90
	c) Short-term provisions	-	-
	Total Current liabilities	3,140.96	2907.38
	Total Liabilities (2)	3,801.48	3531.60
	TOTAL EQUITY & LIABILITIES (II = 1 + 2)	6,962.67	6640.00

CENTENIAL
SURGICAL SUTURE LTD
REGD. OFF: F-29, MIDC, THANE 421401, MAHARASHTRA
Regd. Off. No. 29

Cash Flow Statement for the Quarter and Half Year ended September 30, 2023		Rs. in Lakhs	
Particulars	As at September 30, 2023	As at March 31, 2023	
A. Cash flow from operating activities			
Net Profit before tax	71.35	146.29	
Adjustments for :			
Depreciation and amortisation expense	61.91	129.96	
Interest income	(0.25)	(1.12)	
Finance Cost	100.95	166.41	
Exchange gain	(2.69)	(11.81)	
Provision for Leave encashment	-	-	
Provision for Gratuity	14.38	14.39	
Sundry balances written back/written-off	-	-	
Operating profit before working capital changes	245.64	444.12	
Adjustments for :			
Decrease / (Increase) in inventories	(298.62)	(497.81)	
Decrease / (Increase) in trade receivable	(27.56)	(106.71)	
Decrease / (Increase) in financials and non-financial assets	(1.54)	(11.76)	
Decrease / (Increase) in other assets and receivables	1.84	1.80	
(Decrease) / Increase in trade and other payables	269.88	354.50	
Cash generated from operations	189.64	184.15	
Income tax refund / (paid)	(21.00)	(54.61)	
Net cash (used in) / generated from operating activities	168.64	129.53	
B. Cash flow from investing activities			
Acquisition of fixed assets and capital work in progress	(42.36)	(16.11)	
Proceeds from sale of investments	-	-	
Interest income on fixed deposits and other advances & exchange difference	(11.43)	(1.45)	
Net cash (used in) / generated from investing activities	(53.79)	(17.57)	
C. Cash flow from financing activities			
Finance Cost	(100.95)	(166.41)	
Proceeds from Short term borrowings		61.79	
Net cash (used in) / generated from financing activities	(100.95)	(104.62)	
Net (decrease) / increase in cash and cash equivalents (A+B+C)	13.90	7.35	
Cash and cash equivalents as at the beginning of year	33.00	25.65	
Cash and cash equivalents at the end of year	46.90	33.00	
Components of cash and cash equivalents			
Cash in hand	1.99	1.40	
Balance with scheduled banks in current accounts	44.90	31.60	
Total	46.90	33.00	

