

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2024

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended	Year ended
		31/03/2024	31/12/2023	31/03/2023	31/12/2023	31/12/2022	31/03/2024	31/03/2023
		(Audited)	(Un-audited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
I	Revenue from Operations	1204.95	1238.42	1301.83	3913.94	3963.70	5118.89	5265.53
II	Other Income	3.38	6.29	2.89	9.23	10.05	12.61	12.94
III	Total Revenue (I + II)	1208.32	1244.71	1304.72	3923.17	3973.75	5131.50	5278.47
IV	Expenses :							
	(a) Cost of Material Consumed	588.43	515.61	483.46	1423.17	1542.50	2011.60	2025.96
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	(241.96)	(130.45)	47.04	(63.88)	(66.29)	(305.84)	(19.25)
	(d) Employee Benefits Expenses	317.57	262.10	216.72	815.76	902.02	1133.33	1118.74
	(e) Finance Cost	94.96	50.98	51.66	151.93	114.75	246.89	166.41
	(f) Depreciation and Amortisation Expenses	43.79	33.09	30.95	95.00	99.01	138.79	129.96
	(g) Other Expenses	390.52	472.43	445.30	1388.90	1265.06	1779.43	1710.36
	Total Expenses (IV)	1193.31	1203.76	1275.13	3810.88	3857.05	5004.20	5132.18
V	Profit / (Loss) before Exceptional items and Tax (III - IV)	15.01	40.95	29.59	112.29	116.70	127.30	146.29
VI	Exceptional Items	-	-	-	-	-	-	-
VII	Profit / (Loss) Before Tax (V - VI)	15.01	40.95	29.59	112.29	116.70	127.30	146.29
VIII	Tax Expense :							
	(1) Current Tax	(4.01)	10.31	15.54	28.26	29.37	24.25	44.92
	(2) Deferred tax	-	-	-	-	-	(10.39)	1.17
	Total Tax Expenses	(4.01)	10.31	15.54	28.26	29.37	13.86	46.09
IX	Profit / (Loss) for the period from Continuing Operations (VII - VIII)	19.02	30.64	14.05	84.03	87.33	113.44	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)	19.02	30.64	14.05	84.03	87.33	113.44	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)	19.02	30.64	14.05	84.03	87.33	113.44	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	364.83
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00	10.00
XVII	Earnings Per Equity Share (for Continuing operation) :							
	(a) Basic	0.52	0.84	0.38	2.30	2.39	3.11	2.43
	(b) Diluted	0.52	0.84	0.38	2.30	2.39	3.11	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	0.52	0.84	0.38	2.30	2.39	3.11	2.43
	(b) Diluted	0.52	0.84	0.38	2.30	2.39	3.11	2.43

Notes:

- 1). 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 May 28, 2024.
- 2). 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, 2024.
- 4). The figures for the Quarter ended March 31, 2023 and March 31, 2024 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.
- 5). Previous figures have been regrouped / reclassified, wherever necessary, to confirm with the current period's presentation for the purpose of comparability.
- 6). The Standalone Audited Financial Results for the Quarter and Year ended March 31, 2024 are available on the website of BSE Limited at www.bseindia.com and on Company's website at www.centenialindia.com.

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

**VIJAY
KALIDAS
MAJREKAR**

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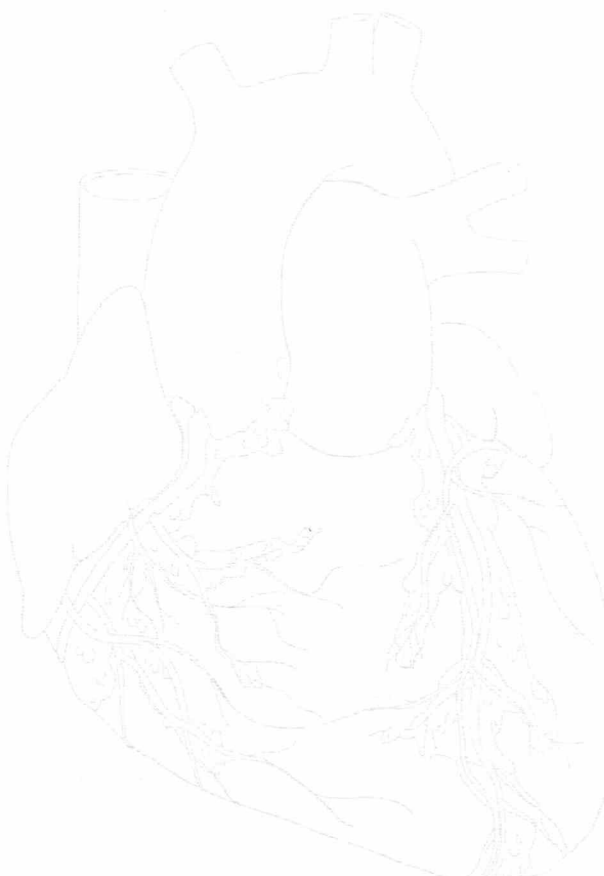
Vijay MAJREKAR

Managing Director ~ DIN : 00804808



Place : Mumbai, Maharashtra

Date : May 28, 2024



Statement of Assets and Liabilities as at March 31, 2024

Rs. In Lakhs

	Particulars	As at March 31, 2024	As at March 31, 2023
I	ASSETS		
1)	Non-current assets		
	a) Property, Plant and Equipment	1017.42	315.03
	b) Right to Use Assets	259.28	330.96
	c) Other Intangible assets	0.53	0.43
	d) Financial assets	-	-
	(i) Loans	-	-
	(ii) Other financial assets	46.99	35.96
	e) Deferred tax assets (net)	-	-
	f) Income-tax assets (net)	24.22	6.19
	g) Other non-current assets	34.92	14.38
	Total Non-current assets (1)	1383.35	702.95
2)	Current assets		
	a) Inventories	4251.54	3724.26
	b) Financial assets		
	(i) Trade receivables	1880.44	2059.35
	(ii) Cash and cash equivalents	68.46	33.00
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other current financial assets	-	-
	c) Other current assets	331.41	120.44
	Total Current assets (2)	6531.86	5937.05
	TOTAL ASSETS (I = 1 + 2)	7915.21	6640.00
II	EQUITY & LIABILITIES		
1)	Equity		
	a) Equity Share capital	542.43	542.43
	b) Other Equity	2679.39	2565.97
	Total Equity (1)	3221.83	3108.40
2)	Liabilities		
	Non-current liabilities		
	a) Financial Liabilities		
	(i) Other financial liabilities	1395.97	601.40
	b) Long-term provisions	-	-
	c) Deferred tax liabilities (net)	12.43	22.82
	Total Non-current liabilities	1408.40	624.22
	Current liabilities		
	a) Financial Liabilities		
XVI	(i) Trade payables & Borrowings	2415.72	2214.87
	(ii) Other current financial liabilities	445.23	338.61
	b) Other current liabilities	424.04	353.90
XVII	c) Short-term provisions	-	-
	Total Current liabilities	3284.99	2907.38
	Total Liabilities (2)	4693.38	3531.60
XVIII	TOTAL EQUITY AND LIABILITIES (II = 1 + 2)	7915.21	6640.00



Cash Flow Statement for the year ended March 31, 2024

Rs. In Lakhs

Particulars	As at March 31, 2024	As at March 31, 2023
A. Cash flow from operating activities		
Net Profit before tax	127.30	146.29
Adjustments for :		
Depreciation and amortisation expense	138.79	129.96
Interest & Other income	(8.03)	(1.12)
Finance Cost	246.89	166.41
Exchange gain	(4.56)	(11.81)
Provision for Leave encashment	-	-
Provision for Gratuity	34.92	14.39
Sundry balances written back/written-off	-	-
Operating profit before working capital changes	535.31	444.12
Adjustments for :		
Decrease / (Increase) in inventories	(527.28)	(497.81)
Decrease / (Increase) in trade receivable	178.91	(106.71)
Decrease / (Increase) in long term loans and advances and other receivables	-	-
Decrease / (Increase) in financials and non-financial assets	(32.84)	(11.76)
Decrease / (Increase) in other assets and receivables	(210.97)	1.80
(Decrease) / Increase in trade and other payables	719.34	354.50
Cash generated from operations	662.48	184.15
Income tax refund / (paid)	(41.00)	(54.61)
Net cash (used in) / generated from operating activities	621.47	129.53
B. Cash flow from investing activities		
Acquisition of fixed assets and capital work in progress	(769.60)	(16.11)
Proceeds from sale of investments	-	-
Interest income on fixed deposits and other advances	(22.33)	(1.45)
Net cash (used in) / generated from investing activities	(791.93)	(17.57)
C. Cash flow from financing activities		
Finance Cost	(246.89)	(166.41)
Proceeds from Short term borrowings	452.83	61.79
Net cash (used in) / generated from financing activities	205.93	(104.62)
Net (decrease) / increase in cash and cash equivalents (A+B+C)	35.46	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	68.46	33.00
Components of cash and cash equivalents (Also, refer note 10)		
Cash in hand	1.46	1.40
Balance with scheduled banks in current accounts	67.00	31.60
Total	68.46	33.00

