

Statement of Standalone Un-Audited Financial Results for the Quarter and Half year ended September 30, 2024

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30/09/2024 (Unaudited)	30/06/2024 (Unaudited)	30/09/2023 (Unaudited)	30/09/2024 (Unaudited)	30/09/2023 (Unaudited)	31/03/2024 (Audited)
I	Revenue from Operations	1427.24	1373.73	1309.61	2800.97	2675.52	5118.89
II	Other Income	6.48	0.03	2.35	6.51	2.95	12.61
III	Total Revenue (I + II)	1433.72	1373.76	1311.96	2807.48	2678.47	5131.50
IV	Expenses :						
	(a) Cost of Material Consumed	408.78	537.02	437.85	945.80	907.56	2011.60
	(b) Purchase of Stock-in-Trade						
	(c) Changes in Inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	152.92	(54.32)	43.00	98.61	66.57	(305.84)
	(d) Employee Benefits Expenses	279.73	282.44	263.27	562.17	553.66	1133.33
	(e) Finance Cost	52.52	53.05	52.49	105.57	100.95	246.89
	(f) Depreciation and Amortisation Expenses	109.22	79.23	31.90	188.45	61.91	138.79
	(g) Other Expenses	413.64	436.49	451.08	850.13	916.47	1779.43
	Total Expenses (IV)	1416.81	1333.91	1279.59	2750.73	2607.12	5004.20
V	Profit / (Loss) before Exceptional items and Tax (III - IV)	16.91	39.85	32.37	56.75	71.35	127.30
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) Before Tax (V - VI)	16.91	39.85	32.37	56.75	71.35	127.30
VIII	Tax Expense :						
	(1) Current Tax	4.25	10.03	8.74	14.28	18.55	24.25
	(2) Deferred tax	-	-	-	-	-	(10.39)
	Total Tax Expenses	4.25	10.03	8.74	14.28	18.55	13.86
IX	Profit / (Loss) for the period from Continuing Operations (VII - VIII)	12.66	29.82	23.63	42.47	52.80	113.44
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)	12.66	29.82	23.63	42.47	52.80	113.44
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	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII + XIV) (comprising Profit / (Loss) for the period after tax and Other Comprehensive Income after tax)	12.66	29.82	23.63	42.47	52.80	113.44
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	0.35	0.82	0.65	1.16	1.45	3.11
	(b) Diluted	0.35	0.82	0.65	1.16	1.45	3.11
XVIII	Earnings Per equity share (for Discontinued operation) :						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XIX	Earnings Per Equity Share (for Discontinued & Continuing operation):						
	(a) Basic	0.35	0.82	0.65	1.16	1.45	3.11
	(b) Diluted	0.35	0.82	0.65	1.16	1.45	3.11

Notes:

- The above Statement of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2024 ("Statement") is, as reviewed and recommended by the Audit Committee, considered and approved by the Board of Directors at its meeting held on November 14, 2024.
- The 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 and other accounting principles generally accepted in India.
- The Statement is subjected to 'limited review' by the Statutory Auditors of the Company and they have expressed an unmodified audit opinion in Limited Review of the Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2024.
- The Management has identified the reportable segments in accordance with the requirements of IND AS-108 "Operating Segments", and decided that the Company has only one reportable business segment "Medical Devices".
- The Company has considered internal and external information upto the date of approval of the Statement in assessing the recoverability of financial and non-financial assets, based on which it expects to recover the carrying amount of these assets. The eventual outcome of impact of global health pandemic may be different from those estimated as on the date of approval of these Statement.
- The previous period figures have been regrouped / rearranged wherever necessary to make it comparable with the current period.
- The Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2024 are available on the website of BSE Limited at www.bseindia.com and on Company's website at www.centenialindia.com.



for CENTENIAL SURGICAL SUTURE LTD.

VIJAY KALIDAS
MAJREKAR

Digitally signed by VIJAY KALIDAS MAJREKAR
Date: 2024.11.14 15:55:49 +05'30'

Vijay MAJREKAR
Managing Director & Chief Executive Officer

DIN : 00804808

Place : Mumbai, Maharashtra

Date : November 14, 2024

Statement of Assets and Liabilities

Rs. In Lakhs			
	Particulars	As at September 30, 2024 Unaudited	As at March 31, 2024 Audited
I	ASSETS		
1)	Non-current assets		
	a) Property, Plant and Equipment	1,850.05	1017.42
	b) Right to Use Assets	226.36	259.28
	c) Other Intangible assets	0.47	0.53
	d) Financial assets		
	(i) Loans	-	-
	(ii) Other financial assets	45.99	46.99
	e) Deferred tax assets (net)	-	-
	f) Income-tax assets (net)	25.94	24.22
	g) Other non-current assets	34.92	34.92
	Total Non-current assets (1)	2,183.73	1383.35
2)	Current assets		
	a) Inventories	4,213.55	4251.54
	b) Financial assets	-	-
	(i) Trade receivables	2,012.20	1880.44
	(ii) Cash and cash equivalents	115.37	68.46
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other current financial assets	-	-
	c) Other current assets	182.03	331.41
	Total Current assets (2)	6,523.14	6531.86
	TOTAL ASSETS (I = 1 + 2)	8,706.87	7915.21
II	EQUITY & LIABILITIES		
1)	Equity		
	a) Equity Share capital	542.43	542.43
	b) Other Equity	2,721.88	2,679.39
	Total Equity (1)	3,264.31	3221.83
2)	Liabilities		
	Non-current liabilities		
	a) Financial Liabilities		
	(i) Other financial liabilities	2,293.10	1395.97
	b) Long-term provisions	-	-
	c) Deferred tax liabilities (net)	12.43	12.43
	Total Non-current liabilities	2,305.53	1408.40
	Current liabilities		
	a) Financial Liabilities		
XVI	(i) Trade payables	2,267.47	2415.72
	(ii) Other current financial liabilities	342.68	445.23
	b) Other current liabilities	526.88	424.04
XVII	c) Short-term provisions	-	-
	Total Current liabilities	3,137.03	3284.99
	Total Liabilities (2)	5,442.56	4693.38
XVIII	TOTAL EQUITY AND LIABILITIES (II = 1 + 2)	8,706.87	7915.21

Cash Flow Statement for the Quarter and Half Year ended September 30, 2024

Particulars	Rs. In Lakhs	
	As at September 30, 2024 UNAUDITED	As at March 31, 2024 Audited
A. Cash flow from operating activities		
Net Profit before tax	56.75	127.30
Adjustments for :		
Depreciation and amortisation expense	188.45	138.79
Interest income	(0.08)	(8.03)
Finance Cost	105.57	246.89
Exchange gain	(4.41)	(4.56)
Provision for Leave encashment	-	-
Provision for Gratuity	34.92	34.92
Sundry balances written back/written-off	-	-
Operating profit before working capital changes	381.20	535.31
Adjustments for :		
Decrease / (Increase) in inventories	37.99	(527.28)
Decrease / (Increase) in trade receivable	(131.76)	178.91
Decrease / (Increase) in long term loans and advances and other receivables	-	-
Decrease / (Increase) in financials and non-financial assets	1.00	(32.84)
Decrease / (Increase) in other assets and receivables	149.38	(210.97)
(Decrease) / Increase in trade and other payables	749.17	719.35
Cash generated from operations	1,186.98	662.48
Income tax refund / (paid)	(16.00)	(41.00)
Net cash (used in) / generated from operating activities	1,170.98	621.47
B. Cash flow from investing activities		
Acquisition of fixed assets and capital work in progress	(988.08)	(769.60)
Proceeds from sale of investments	-	-
Interest income on fixed deposits and other advances & exchange difference	(30.42)	(22.33)
Net cash (used in) / generated from investing activities	(1,018.50)	(791.94)
C. Cash flow from financing activities		
Finance Cost	(105.57)	(246.89)
Proceeds from Short term borrowings	-	452.83
Net cash (used in) / generated from financing activities	(105.57)	205.93
Net (decrease) / increase in cash and cash equivalents (A+B+C)	46.91	35.46
Cash and cash equivalents as at the beginning of year	68.46	33.00
Cash and cash equivalents at the end of year	115.37	68.46
Components of cash and cash equivalents		
Cash in hand	3.39	1.46
Balance with scheduled banks in current accounts	111.98	67.00
Total	115.37	68.46

