

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2023

(Rs. In Lakhs, unless otherwise stated)

| Sr. No. | Particulars | Quarter ended | | | Nine Months ended | | Year ended | Year ended |
|---------|---|----------------|----------------|----------------|-------------------|----------------|----------------|----------------|
| | | 31/03/2023 | 31/12/2022 | 31/03/2022 | 31/12/2022 | 31/12/2021 | 31/03/2023 | 31/03/2022 |
| | | (Audited) | (Un-audited) | (Audited) | (Unaudited) | (Unaudited) | (Audited) | (Audited) |
| I | Revenue from Operations | 1301.83 | 1313.20 | 1175.34 | 3963.70 | 3267.32 | 5265.53 | 4442.66 |
| II | Other Income | 2.89 | 2.17 | 4.15 | 10.05 | 0.31 | 12.94 | 4.46 |
| III | Total Revenue (I + II) | 1304.72 | 1315.37 | 1179.49 | 3973.75 | 3267.63 | 5278.47 | 4447.12 |
| IV | Expenses : | | | | | | | |
| | (a) Cost of Material Consumed | 483.46 | 479.59 | 428.20 | 1542.50 | 1139.36 | 2025.96 | 1567.56 |
| | (b) Purchase of Stock-in-Trade | - | - | - | - | - | - | - |
| | (c) Changes in Inventories of Finished Goods, Work-in-Progress & Stock-in-Trade | 47.04 | (24.55) | 161.83 | (66.29) | 235.61 | (19.25) | 397.44 |
| | (d) Employee Benefits Expenses | 216.72 | 352.19 | 259.89 | 902.02 | 817.42 | 1118.74 | 1077.31 |
| | (e) Finance Cost | 51.66 | 38.53 | 52.26 | 114.75 | 136.95 | 166.41 | 189.21 |
| | (f) Depreciation and Amortisation Expenses | 30.95 | 33.66 | 37.06 | 99.01 | 115.59 | 129.96 | 152.65 |
| | (g) Other Expenses | 445.30 | 399.61 | 211.72 | 1265.06 | 743.78 | 1710.36 | 955.50 |
| | Total Expenses (IV) | 1275.13 | 1279.03 | 1150.96 | 3857.05 | 3188.71 | 5132.18 | 4339.67 |
| V | Profit / (Loss) before Exceptional items and Tax (III - IV) | 29.59 | 36.34 | 28.53 | 116.70 | 78.92 | 146.29 | 107.45 |
| VI | Exceptional Items | - | - | - | - | - | - | - |
| VII | Profit / (Loss) Before Tax (V - VI) | 29.59 | 36.34 | 28.53 | 116.70 | 78.92 | 146.29 | 107.45 |
| VIII | Tax Expense : | | | | | | | |
| | (1) Current Tax | 15.54 | 8.48 | 20.37 | 29.37 | 19.87 | 44.92 | 40.23 |
| | (2) Deferred tax | - | - | - | - | - | 1.17 | 4.51 |
| | Total Tax Expenses | 15.54 | 8.48 | 20.37 | 29.37 | 19.87 | 46.09 | 44.74 |
| IX | Profit / (Loss) for the period from Continuing Operations (VII - VIII) | 14.05 | 27.86 | 8.16 | 87.33 | 59.05 | 100.20 | 62.71 |
| 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) | 14.05 | 27.86 | 8.16 | 87.33 | 59.05 | 100.20 | 62.71 |
| 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) | 14.05 | 27.86 | 8.16 | 87.33 | 59.05 | 88.59 | 62.71 |
| 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 | 0.38 | 0.76 | 0.22 | 2.39 | 1.62 | 2.43 | 1.72 |
| | (b) Diluted | 0.38 | 0.76 | 0.22 | 2.39 | 1.62 | 2.43 | 1.72 |
| XVIII | Earnings Per equity share (for Discontinued operation) : | | | | | | | |
| | (a) Basic | - | - | - | - | - | - | - |
| | (b) Diluted | - | - | - | - | - | - | - |
| XIX | Earnings Per Equity Share (for Discontinued & Continuing operation): | | | | | | | |
| | (a) Basic | 0.38 | 0.76 | 0.22 | 2.39 | 1.62 | 2.43 | 1.72 |
| | (b) Diluted | 0.38 | 0.76 | 0.22 | 2.39 | 1.62 | 2.43 | 1.72 |



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 27, 2023.
- 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, 2023.
- 4). Previous figures have been regrouped / reclassified, wherever necessary, to confirm with the current period's presentation for the purpose of comparability.
- 5). The Standalone Audited Financial Results for the Quarter and Year ended March 31, 2023 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**

Digitally signed by
VIJAY KALIDAS
MAJREKAR
Date: 2023.05.27
14:22:37 +05'30'

Vijay MAJREKAR
Managing Director ~ DIN : 00804808

Place : Mumbai, Maharashtra

Date : May 27, 2023



Statement of Assets and Liabilities

Rs. In Lakhs

| | Particulars | As at March 31, 2023 | As at March 31, 2022 |
|-------|--|-------------------------|-------------------------|
| I | ASSETS | | |
| 1) | Non-current assets | | |
| | a) Property, Plant and Equipment | 645.99 | 760.02 |
| | b) Capital work-in-progress | - | - |
| | c) Other Intangible assets | 0.43 | 0.34 |
| | d) Financial assets | - | - |
| | (i) Loans | - | - |
| | (ii) Other financial assets | 35.96 | 32.71 |
| | e) Deferred tax assets (net) | - | - |
| | f) Income-tax assets (net) | 6.19 | 8.54 |
| | g) Other non-current assets | 14.38 | 5.34 |
| | Total Non-current assets (1) | 702.95 | 806.95 |
| 2) | Current assets | | |
| | a) Inventories | 3724.26 | 3226.45 |
| | b) Financial assets | | |
| | (i) Trade receivables | 2059.35 | 1952.63 |
| | (ii) Cash and cash equivalents | 33.00 | 25.65 |
| | (iii) Bank balances other than (ii) above | - | - |
| | (iv) Loans | - | - |
| | (v) Other current financial assets | - | 0.05 |
| | c) Other current assets | 120.44 | 122.24 |
| | Total Current assets (2) | 5937.05 | 5327.02 |
| | TOTAL ASSETS (I = 1 + 2) | 6640.00 | 6133.97 |
| II | EQUITY & LIABILITIES | | |
| 1) | Equity | | |
| | a) Equity Share capital | 542.43 | 542.43 |
| | b) Other Equity | 2565.97 | 2477.39 |
| | Total Equity (1) | 3108.40 | 3019.82 |
| 2) | Liabilities | | |
| | Non-current liabilities | | |
| | a) Financial Liabilities | | |
| | (i) Other financial liabilities | 601.40 | 672.07 |
| | b) Long-term provisions | - | - |
| | c) Deferred tax liabilities (net) | 22.82 | 21.65 |
| | Total Non-current liabilities | 624.22 | 693.72 |
| | Current liabilities | | |
| | a) Financial Liabilities | | |
| XVI | (i) Trade payables | 2214.87 | 1785.87 |
| | (ii) Other current financial liabilities | 338.61 | 282.38 |
| | b) Other current liabilities | 353.90 | 352.18 |
| XVII | c) Short-term provisions | - | - |
| | Total Current liabilities | 2907.38 | 2420.43 |
| | Total Liabilities (2) | 3531.60 | 3114.15 |
| XVIII | TOTAL EQUITY AND LIABILITIES (II = 1 + 2) | 6640.00 | 6133.97 |



Cash Flow Statement for the Quarter and Year ended March 31, 2023

Rs. In Lakhs

| Particulars | As at March 31, 2023 | As at March 31, 2022 |
|---|-------------------------|-------------------------|
| A. Cash flow from operating activities | | |
| Net Profit before tax | 146.29 | 107.45 |
| Adjustments for : | | |
| Depreciation and amortisation expense | 129.96 | 152.65 |
| Interest income | (1.12) | (0.80) |
| Reclassification on account of adoption of Ind AS 116 | | - |
| Finance Cost | 166.41 | 189.21 |
| Exchange gain | (11.81) | (3.63) |
| Provision for Leave encashment | - | - |
| Provision for Gratuity | 14.39 | 5.34 |
| Sundry balances written back/written-off | - | - |
| Operating profit before working capital changes | 444.12 | 450.21 |
| Adjustments for : | | |
| Decrease / (Increase) in inventories | (497.81) | 396.76 |
| Decrease / (Increase) in trade receivable | (106.71) | 287.48 |
| Decrease / (Increase) in financials and non-financial assets | (11.76) | (10.05) |
| Decrease / (Increase) in other assets and receivables | 1.80 | 20.95 |
| (Decrease) / Increase in trade and other payables | 354.50 | (640.26) |
| Cash generated from operations | 184.15 | 505.08 |
| Income tax refund / (paid) | (54.61) | (30.00) |
| Net cash (used in) / generated from operating activities | 129.53 | 475.09 |
| B. Cash flow from investing activities | | |
| Acquisition of fixed assets and capital work in progress | (16.11) | (15.70) |
| Proceeds from sale of investments | - | - |
| Interest income on fixed deposits and other advances | (1.45) | (0.91) |
| Net cash (used in) / generated from investing activities | (17.57) | (16.61) |
| C. Cash flow from financing activities | | |
| Proceeds from issuance of Debentures | (166.41) | (189.21) |
| Proceeds from Short term borrowings | 61.79 | (297.49) |
| Net cash (used in) / generated from financing activities | (104.62) | (486.69) |
| Net (decrease) / increase in cash and cash equivalents (A+B+C) | 7.35 | (28.21) |
| Cash and cash equivalents as at the beginning of year | 25.65 | 53.86 |
| Cash and cash equivalents at the end of year | 33.00 | 25.65 |
| Components of cash and cash equivalents (Also, refer note 10) | | |
| Cash in hand | 1.40 | 1.08 |
| Balance with scheduled banks in current accounts | 31.60 | 24.57 |
| Total | 33.00 | 25.65 |

