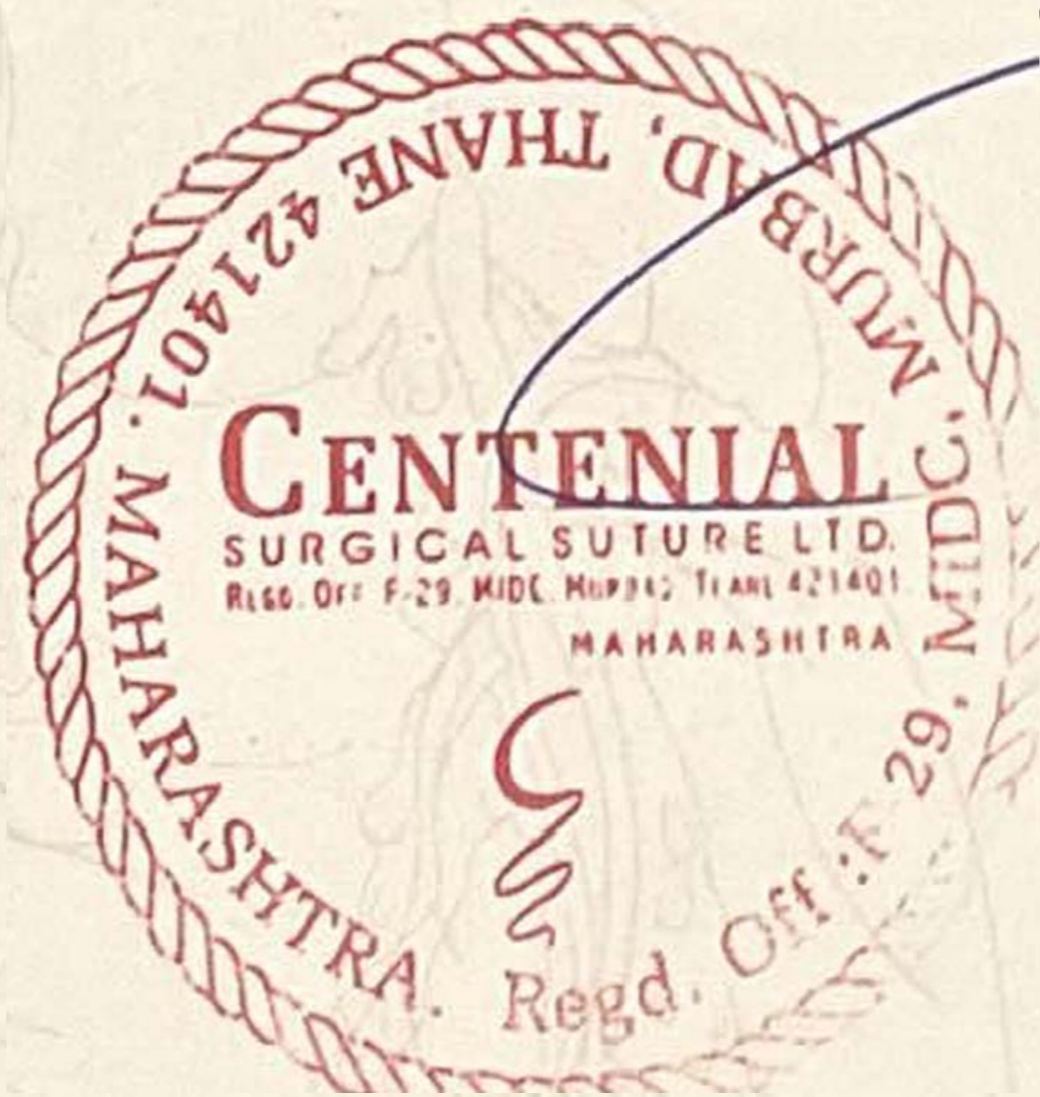


Statement of Standalone Un-Audited Financial Results for the Quarter and Half year ended September 30, 2022

(Rs. in Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1301.28	1349.22	1192.89	2650.50	2030.16	4442.66
II	Other Income	7.86	0.02	0.20	7.88	0.22	4.46
III	Total Revenue (I + II)	1309.14	1349.24	1193.09	2658.38	2030.38	4447.12
IV	Expenses :						
	(a) Cost of Material Consumed	502.74	560.17	479.77	1062.91	747.60	1567.56
	(b) Purchase of Stock-in-Trade						
	(c) Changes in Inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	12.87	(54.61)	42.02	(41.74)	87.75	397.44
	(d) Employee Benefits Expenses	274.91	274.93	298.75	549.84	543.98	1077.31
	(e) Finance Cost	38.94	37.28	45.52	76.22	90.93	189.21
	(f) Depreciation and Amortisation Expenses	31.49	33.86	40.53	65.35	77.07	152.65
	(g) Other Expenses	407.73	457.72	252.81	865.45	438.90	955.50
	Total Expenses (IV)	1268.68	1309.35	1159.40	2578.03	1986.23	4339.67
V	Profit / (Loss) before Exceptional items and Tax (III - IV)	40.47	39.89	33.69	80.36	44.15	107.45
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V - VI)	40.47	39.89	33.69	80.36	44.15	107.45
VIII	Tax Expense :						
	(1) Current Tax	10.85	10.04	8.57	20.89	11.48	40.23
	(2) Deferred tax	-	-	-	-	-	4.51
	Total Tax Expenses	10.85	10.04	8.57	20.89	11.48	44.74
IX	Profit / (Loss) for the period from Continuing Operations (VII - VIII)	29.61	29.85	25.12	59.46	32.67	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)	29.61	29.85	25.12	59.46	32.67	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	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII + XIV) (comprising Profit / (Loss) for the period after tax and Other Comprehensive Income after tax)	29.61	29.85	25.12	59.46	32.67	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
	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	0.81	0.82	0.69	1.63	0.90	1.72
	(b) Diluted	0.81	0.82	0.69	1.63	0.90	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	0.81	0.82	0.69	1.63	0.90	1.72
	(b) Diluted	0.81	0.82	0.69	1.63	0.90	1.72

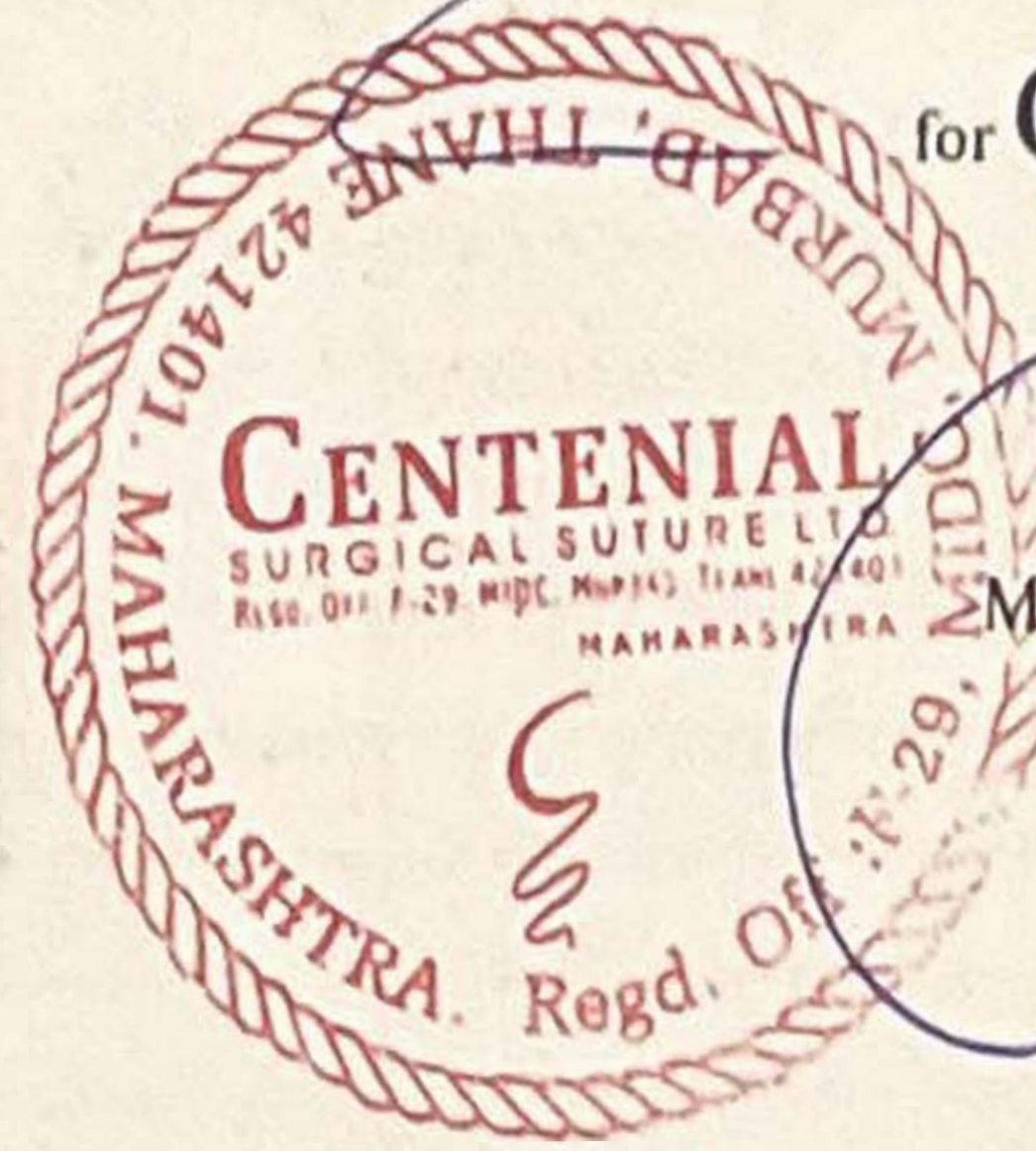


**CENTENIAL**  
SURGICAL SUTURE LTD  
Managing Director

Notes:

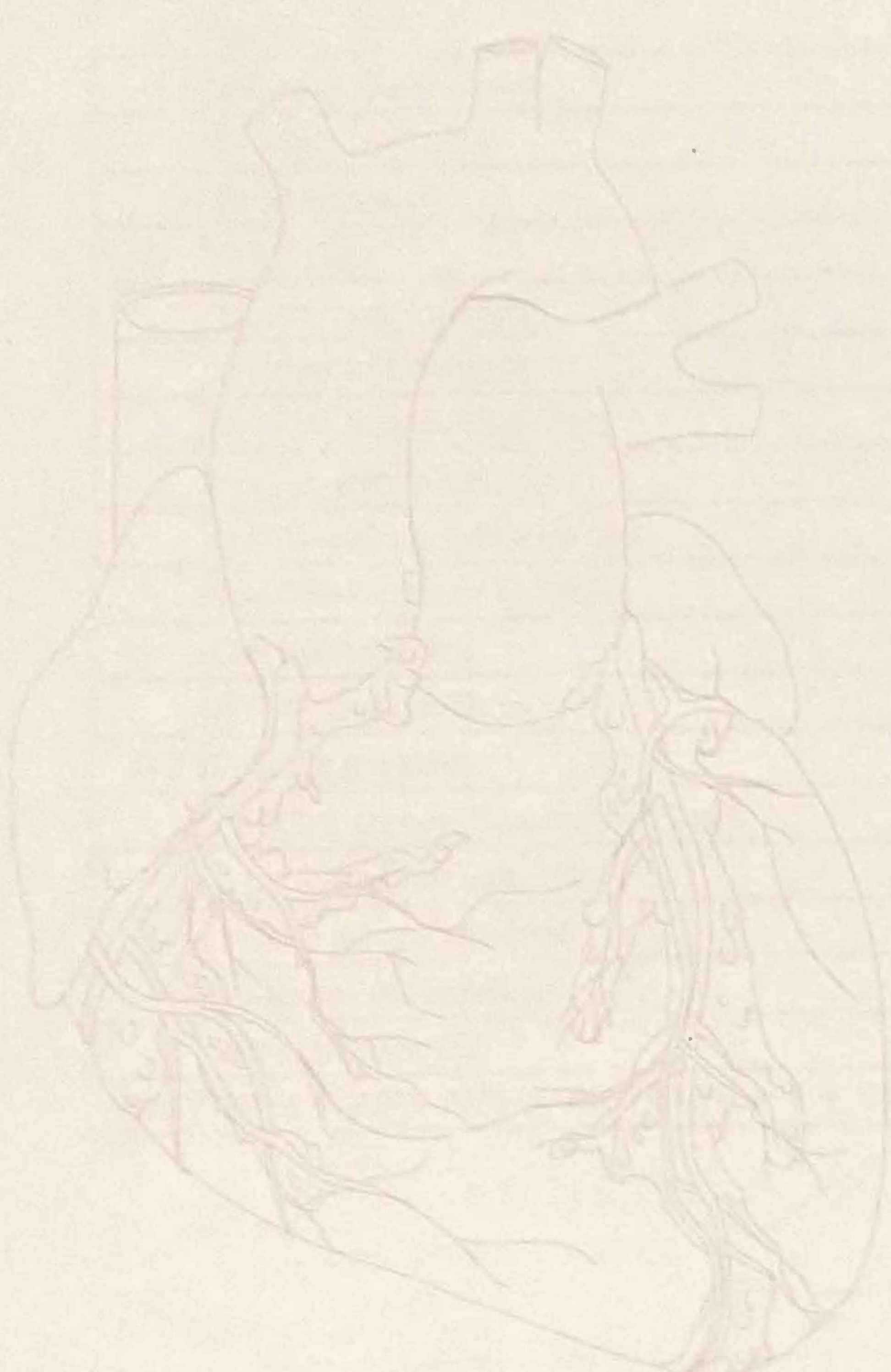
1).	The above Statement of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2022 ("Statement") is, as reviewed and recommended by the Audit Committee, considered and approved by the Board of Directors at its meeting held on November 12, 2022.
2).	The Statement 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.
3).	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, 2022.
4).	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".
5).	The previous period figures have been regrouped / rearranged wherever necessary to make it comparable with the current period.
6).	The Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2022 are available on the website of BSE Limited at <a href="http://www.bseindia.com">www.bseindia.com</a> and on Company's website at <a href="http://www.centenialindia.com">www.centenialindia.com</a> .

Place : Mumbai, Maharashtra  
 Date : November 12, 2022



for CENTENIAL SURGICAL SUTURE LTD.

Vijay MAJREKAR  
 Managing Director & Chief Executive Officer  
 DIN : 00804808



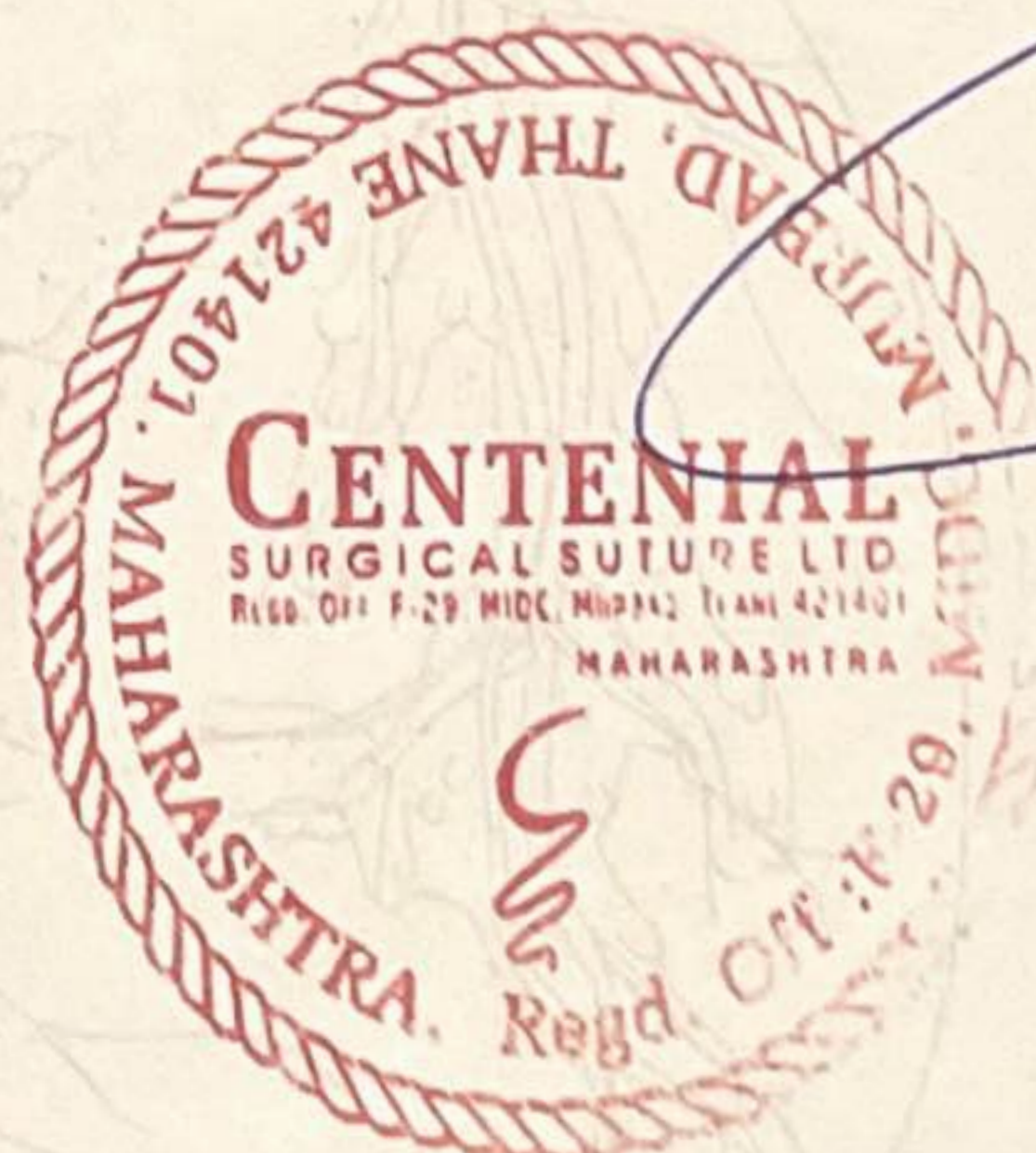
### Statement of Assets and Liabilities

Rs. In Lakhs			
	Particulars	As at September 30, 2022	As at March 31, 2022
I	<b>ASSETS</b>		
1)	<b>Non-current assets</b>		
	a) Property, Plant and Equipment	696.40	760.02
	b) Capital work-in-progress	-	-
	c) Other Intangible assets	0.34	0.34
	d) Financial assets	-	-
	(i) Loans	-	-
	(ii) Other financial assets	35.90	32.71
	e) Deferred tax assets (net)	-	-
	f) Income-tax assets (net)	19.59	8.54
	g) Other non-current assets	5.34	5.34
	<b>Total Non-current assets (1)</b>	<b>757.57</b>	<b>806.95</b>
2)	<b>Current assets</b>		
	a) Inventories	3,274.88	3226.45
	b) Financial assets		
	(i) Trade receivables	2,091.41	1952.64
	(ii) Cash and cash equivalents	49.69	25.65
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other current financial assets	-	0.05
	c) Other current assets	122.24	122.24
	<b>Total Current assets (2)</b>	<b>5,538.22</b>	<b>5327.03</b>
	<b>TOTAL ASSETS ( I = 1 + 2 )</b>	<b>6,295.79</b>	<b>6133.97</b>
II	<b>EQUITY &amp; LIABILITIES</b>		
1)	<b>Equity</b>		
	a) Equity Share capital	542.43	542.43
	b) Other Equity	2,536.84	2,477.39
	<b>Total Equity (1)</b>	<b>3,079.27</b>	<b>3019.82</b>
2)	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	a) Financial Liabilities		
	(i) Other financial liabilities	644.82	665.77
	b) Long-term provisions	-	-
	c) Deferred tax liabilities (net)	21.65	21.65
	<b>Total Non-current liabilities</b>	<b>666.47</b>	<b>687.41</b>
	<b>Current liabilities</b>		
	a) Financial Liabilities		
XVI	(i) Trade payables	1,186.03	856.08
	(ii) Other current financial liabilities	1,012.59	1218.49
	b) Other current liabilities	351.42	352.18
XVII	c) Short-term provisions	-	-
	<b>Total Current liabilities</b>	<b>2,550.04</b>	<b>2426.75</b>
	<b>Total Liabilities (2)</b>	<b>3,216.51</b>	<b>3114.16</b>
XVIII	<b>TOTAL EQUITY AND LIABILITIES ( II = 1 + 2 )</b>	<b>6,295.79</b>	<b>6133.97</b>

## Cash Flow Statement for the Quarter and Half year ended September 30, 2022

Rs. In Lakhs

Particulars	As at September 30, 2022	As at March 31, 2022
<b>A. Cash flow from operating activities</b>		
Net Profit before tax	80.36	107.45
Adjustments for :		
Depreciation and amortisation expense	65.35	152.65
Interest income	(0.07)	(0.80)
Reclassification on account of adoption of Ind AS 116		
Finance Cost	76.22	189.21
Exchange gain	(7.81)	(3.63)
Provision for Leave encashment	-	-
Provision for Gratuity	-	5.34
Sundry balances written back/written-off	-	-
Operating profit before working capital changes	214.04	450.21
Adjustments for :		
Decrease / (Increase) in inventories	(48.43)	396.76
Decrease / (Increase) in trade receivable	(138.77)	287.48
Decrease / (Increase) in financials and non-financial assets	(3.14)	(10.05)
Decrease / (Increase) in other assets and receivables	-	20.95
(Decrease) / Increase in trade and other payables	368.66	(640.26)
Cash generated from operations	392.36	505.08
Income tax refund / (paid)	(31.94)	(30.00)
Net cash (used in) / generated from operating activities	360.42	475.09
<b>B. Cash flow from investing activities</b>		
Acquisition of fixed assets and capital work in progress	(1.73)	(15.70)
Proceeds from sale of investments	-	-
Interest income on fixed deposits and other advances & exchange difference	7.88	(0.91)
Net cash (used in) / generated from investing activities	6.15	(16.61)
<b>C. Cash flow from financing activities</b>		
Finance Cost	(76.22)	(189.21)
Repayment of Short term borrowings	(266.31)	(297.49)
Net cash (used in) / generated from financing activities	(342.53)	(486.69)
Net (decrease) / increase in cash and cash equivalents (A+B+C)	24.04	(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	49.69	25.65
<b>Components of cash and cash equivalents</b>		
Cash in hand	1.69	1.08
Balance with scheduled banks in current accounts	48.00	24.57
<b>Total</b>	<b>49.69</b>	<b>25.65</b>



For  
**CENTENIAL**  
 SURGICAL SUTURE LTD.  
 Managing Director

**Independent Auditor's Review Report on Standalone Un-Audited Financial Results of the Company for the quarter and half year ended September 30, 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review Report to**

**The Board of Directors of CENTENIAL SURGICAL SUTURE LTD.**

Registered Office : F-29, M.I.D.C., Murbad, Thane 421401. MAHARASHTRA.

- a. We have reviewed the accompanying Statement of Standalone Un-Audited Financial Results of **CENTENIAL SURGICAL SUTURE LIMITED** ("the Company") for the quarter and half year ended September 30, 2022 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended ("the Regulation") read with SEBI Circular No: CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular").
- b. This "statement" which is the responsibility of the Company's Management and approved by the Board of Directors at their meeting held on November 12, 2022 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
- c. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- d. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **M/s. MAHESH CHANDRA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
[Firm Registration No.: 112334W]

**RAJESH**  
**BOHRA**

Digitally signed by RAJESH BOHRA  
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**RAJESH BOHRA**

**Partner**

[Membership No.102587]  
UDIN: 22102587BCYDVP7548

Date : November 12, 2022  
Place : Mumbai, MAHARASHTRA.