


Statement of Standalone Un-Audited Financial Results for the Quarter and Half year ended September 30, 2021

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1192.89	837.28	813.66	2030.16	1416.04	3693.30
II	Other Income	0.20	0.02	-	0.22	0.47	9.26
III	Total Revenue (I+II)	1193.08	837.29	813.66	2030.38	1416.51	3702.56
IV	Expenses :						
	(a) Cost of Materials Consumed	479.77	267.83	375.79	747.60	703.36	1581.21
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	42.02	45.73	(288.37)	87.75	(561.57)	(544.79)
	(d) Employee Benefits Expense	298.75	245.23	238.87	543.98	462.93	997.98
	(e) Finance Costs	45.52	45.41	44.98	90.93	70.11	201.68
	(f) Depreciation and Amortisation Expense	40.53	36.54	43.79	77.07	82.15	155.08
	(g) Other Expenses	252.81	186.09	345.85	438.90	585.45	1158.41
	Total expenses (IV)	1159.39	826.83	760.91	1986.22	1342.42	3549.57
V	Profit / (Loss) before Exceptional items and Tax (III - IV)	33.69	10.46	52.74	44.15	74.09	152.99
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) after Exceptional items and Tax (V-VI)	33.69	10.46	52.74	44.15	74.09	152.99
VIII	Tax Expense :						
	(1) Current Tax	8.57	2.91	13.71	11.48	19.26	54.00
	(2) Deferred tax	-	-	-	-	-	2.81
	Total Tax Expenses	8.57	2.91	13.71	11.48	19.26	56.81
IX	Profit / (Loss) for the period form Continuing Operations (VII -VIII)	25.12	7.55	39.03	32.67	54.82	96.18
X	Profit / (Loss) from Discontinuing Operations	-	-	-	-	-	-
XI	Tax expenses of Discontinuing Operations	-	-	-	-	-	-
XII	Profit / (Loss) From Discontinuing Operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	25.12	7.55	39.03	32.67	54.82	96.18
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)	25.12	7.55	39.03	32.67	54.82	96.18
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	0.69	0.21	1.07	0.90	1.50	2.64
	(b) Diluted	0.69	0.21	1.07	0.90	1.50	2.64
XVIII	Earnings Per equity share (for Discontinued operation) :						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XIX	Earnings Per Equity Share (for Discontinued & Continuing operation) :						
	(a) Basic	0.69	0.21	1.07	0.90	1.50	2.64
	(b) Diluted	0.69	0.21	1.07	0.90	1.50	2.64

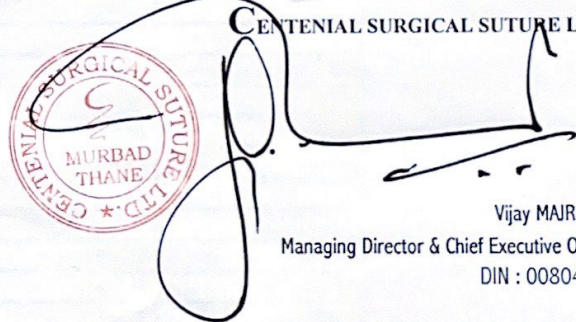


Notes:

1).	The above Statement of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2021 ("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, 2021.
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, 2021.
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 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.
6).	The previous period figures have been regrouped / rearranged wherever necessary to make it comparable with the current period.
7).	The COVID-19 situation continues to evolve. The Company has evaluated the impact of this pandemic on its business operations, liquidity and financial position and based on management's review of current indicators and economic conditions, no additional adjustment is required in the financial results for the quarter and half year ended September 30, 2021. Given the uncertainty associated with its nature and duration, the impact may be different from that estimated as at the date of approval of these financial results. The Company will continue to monitor any material changes to future economic conditions.
8).	The Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2021 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

CENTENIAL SURGICAL SUTURE LTD.



Vijay MAJREKAR

Managing Director & Chief Executive Officer

DIN : 00804808

Place : Mumbai, Maharashtra

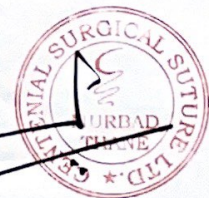
Date : November 12, 2021



Statement of Assets and Liabilities

Rs. In Lakhs

	Particulars	As at September 30, 2021	As at March 31, 2021
I	ASSETS		
1)	Non-current assets		
	a) Property, Plant and Equipment	831.87	896.61
	b) Capital work-in-progress	-	-
	c) Other Intangible assets	0.87	0.70
	d) Financial assets	-	-
	(i) Loans	-	-
	(ii) Other financial assets	30.76	30.76
	e) Deferred tax assets (net)	-	-
	f) Income-tax assets (net)	11.79	1.27
	g) Other non-current assets	14.09	14.09
	Total Non-current assets (1)	889.38	943.43
2)	Current assets		
	a) Inventories	3,421.99	3623.21
	b) Financial assets		
	(i) Trade receivables	2,297.94	2240.12
	(ii) Cash and cash equivalents	67.61	53.86
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other current financial assets	0.89	0.69
	c) Other current assets	144.64	143.19
	Total Current assets (2)	5,933.06	6061.07
	TOTAL ASSETS ( I = 1 + 2 )	6,822.44	7004.50
II	EQUITY & LIABILITIES		
1)	Equity		
	a) Equity Share capital	542.43	542.43
	b) Other Equity	2,447.35	2,414.68
	Total Equity (1)	2,989.78	2957.11
2)	Liabilities		
	Non-current liabilities		
	a) Financial Liabilities		
	(i) Other financial liabilities	891.02	880.09
	b) Long-term provisions	-	-
	c) Deferred tax liabilities (net)	17.14	17.14
	Total Non-current liabilities	908.16	897.23
	Current liabilities		
	a) Financial Liabilities		
	(i) Trade payables	836.17	1057.54
	(ii) Other current financial liabilities	2,026.95	2048.24
	b) Other current liabilities	61.39	44.38
	c) Short-term provisions	-	-
	Total Current liabilities	2,924.51	3150.16
	Total Liabilities (2)	3,832.66	4047.39
	TOTAL EQUITY AND LIABILITIES ( II = 1 + 2 )	6,822.44	7,004.50



Cash Flow Statement for the Quarter and Half Year ended September 30, 2021

Rs. In Lakhs

Particulars	As at September 30, 2021	As at March 31, 2021
<b>A. Cash flow from operating activities</b>		
Net Profit before tax	44.16	152.99
Adjustments for :		
Depreciation and amortisation expense	77.07	155.08
Interest income	(0.22)	(0.59)
Reclassification on account of adoption of Ind AS 116	-	-
Profit on redemption of mutual funds (net)	-	-
Exchange gain	(2.23)	(8.67)
Provision for Leave encashment	-	-
Provision for Gratuity	-	14.09
Sundry balances written back/written-off	-	-
Operating profit before working capital changes	118.78	312.90
Adjustments for :		
Decrease / (Increase) in inventories	201.22	(403.37)
Decrease / (Increase) in trade receivable	(57.83)	95.19
Decrease / (Increase) in financials and non-financial assets	(10.72)	22.34
Decrease / (Increase) in other assets and receivables	(1.45)	22.46
(Decrease) / Increase in trade and other payables	(214.73)	2.44
Cash generated from operations	35.29	51.96
Income tax refund / (paid)	(11.48)	(56.81)
Net cash (used in) / generated from operating activities	23.81	(4.84)
<b>B. Cash flow from investing activities</b>		
Acquisition of fixed assets and capital work in progress	(12.50)	(83.84)
Proceeds from sale of investments	-	-
Interest income on fixed deposits and other advances	2.45	(4.83)
Net cash (used in) / generated from investing activities	(10.06)	(88.67)
<b>C. Cash flow from financing activities</b>		
Proceeds from issuance of Debentures	-	-
Proceeds from Short term borrowings	-	75.08
Net cash (used in) / generated from financing activities	-	75.08
Net (decrease) / increase in cash and cash equivalents (A+B+C)	13.75	(18.43)
Cash and cash equivalents as at the beginning of year	53.86	72.29
Cash and cash equivalents at the end of year	67.61	53.86
Components of cash and cash equivalents (Also, refer note 10)		
Cash in hand	3.73	1.90
Balance with scheduled banks in current accounts	63.88	51.96
<b>Total</b>	<b>67.61</b>	<b>53.86</b>

