

To,  
Department of Corporate Service  
BSE Limited,

Tuesday, November 14, 2023

Registered Office : Floor 25, P. J. Towers,  
Dalal Street, Fort, Mumbai 400001. MAHARASHTRA.  
T: 2272 1233 / 1234 | F : 2272 3121 / 3719 | www.bseindia.com

Subject : Approval of Standalone Un-Audited Financial Results for the quarter  
and half year ended September 30, 2023.

Reference : Centenial Surgical Suture Ltd. | Scrip Code: 531380

Dear Sir,

In pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit following documents:

- 1). Standalone Un-Audited Financial Results for the quarter and half year ended September 30, 2023.
- 2). Statement of Assets and Liabilities for the half year ended September 30, 2023.
- 3). Statement of Cash Flow for the half year ended September 30, 2023.
- 4). Limited Review Report for the quarter and half year ended September 30, 2023.

Kindly take the same on your record.

Sincerely,

For **CENTENIAL SURGICAL SUTURE LTD.**

**MAHIMA  
BATHWAL**

Digitally signed  
by MAHIMA  
BATHWAL

Date: 2023.11.14  
16:01:31 +05'30'

**Mahima BATHWAL**

Membership No. ACS A35069

Company Secretary & Compliance Officer



Enclosures : as mentioned above.

Registered Office  
F-29, MIDC, Murbad, Thane 421401.  
MAHARASHTRA.  
☎ 912524222905 Fax 912524222905

Manufacturing Facility  
B-17 / F-29 / F-22 MIDC, Murbad,  
Thane 421401. MAHARASHTRA.  
☎ 2524223200 Fax 912524 222872

Sales Office - Mumbai  
1<sup>st</sup> Floor, Palai Complex CHS Ltd.,  
Bhandarkar Road, Matunga (East),  
Mumbai 400019. MAHARASHTRA.  
☎ 912224102876 Fax 912224161261

Sales Office - Bengaluru  
No 12/42, Udhani Layout,  
Off. Cambridge Road, Halasur,  
Bengaluru 560008. KARNATAKA.  
☎ 9180 25577791 Fax 9180 25577792

Sales Office - Kolkata  
Flat No. N-1, Ground Floor, 385,  
Purbachal, Kalitala Road, PS Kasba,  
Kolkata 700078 WEST BENGAL.  
☎ 91 3324844875 Fax 91 3324844875

CENTENIAL®

www.centenialindia.com | ISO 9001 : 2015 / ISO 13485 : 2016 certified company

Statement of Standalone Un-Audited Financial Results for the Quarter and Half year ended September 30, 2023

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2023 (Unaudited)	30-06-2023 (Unaudited)	30-09-2022 (Unaudited)	30-09-2023 (Unaudited)	30-09-2022 (Unaudited)	31-03-2023 (Audited)
I	Revenue from Operations	1309.61	1365.91	1301.28	2675.52	2650.50	5265.53
II	Other Income	2.35	0.60	7.86	2.95	7.88	12.94
III	<b>Total Revenue (I + II)</b>	<b>1311.96</b>	<b>1366.51</b>	<b>1309.14</b>	<b>2678.47</b>	<b>2658.38</b>	<b>5278.47</b>
IV	Expenses :						
	(a) Cost of Material Consumed	437.85	469.71	502.74	907.56	1062.91	2025.96
	(b) Purchase of Stock-in-Trade						
	(c) Changes in Inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	43.00	23.57	12.87	66.57	(41.74)	(19.25)
	(d) Employee Benefits Expenses	263.27	290.39	274.91	553.66	549.84	1118.74
	(e) Finance Cost	52.49	48.46	38.94	100.95	76.22	166.41
	(f) Depreciation and Amortisation Expenses	31.90	30.01	31.49	61.91	65.35	129.96
	(g) Other Expenses	451.08	465.39	407.73	916.47	865.45	1710.36
	<b>Total Expenses (IV)</b>	<b>1279.59</b>	<b>1327.53</b>	<b>1268.68</b>	<b>2607.12</b>	<b>2578.03</b>	<b>5132.18</b>
V	Profit / (Loss) before Exceptional items and Tax (III - IV)	32.37	38.98	40.47	71.35	80.36	146.29
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) Before Tax (V - VI)	32.37	38.98	40.47	71.35	80.36	146.29
VIII	Tax Expense :						
	(1) Current Tax	8.74	9.81	10.85	18.55	20.89	44.92
	(2) Deferred tax	-	-	-	-	-	1.17
	<b>Total Tax Expenses</b>	<b>8.74</b>	<b>9.81</b>	<b>10.85</b>	<b>18.55</b>	<b>20.89</b>	<b>46.09</b>
IX	Profit / (Loss) for the period from Continuing Operations (VII - VIII)	23.63	29.17	29.62	52.80	59.47	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)	23.63	29.17	29.62	52.80	59.47	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)	23.63	29.17	29.62	52.80	59.47	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
	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	0.65	0.80	0.81	1.45	1.63	2.43
	(b) Diluted	0.65	0.80	0.81	1.45	1.63	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	0.65	0.80	0.81	1.45	1.63	2.43
	(b) Diluted	0.65	0.80	0.81	1.45	1.63	2.43

**CENTENIAL**  
SURGICAL SUTURE LTD.  
Regd. Office : F-29, MIDC, Murbad, Thane 421401, Maharashtra  
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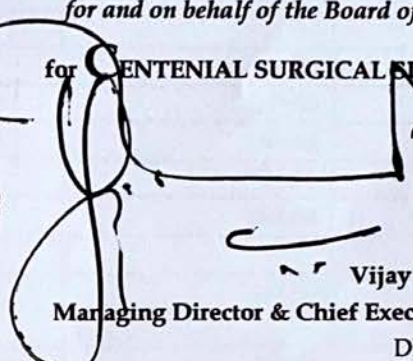
**Notes:**

- 1). The Company has one reportable business segment "Medical Devices".
- 2). The above Statement of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2023 ("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. The Statement is, as reviewed by the Audit Committee, considered and approved by the Board of Directors at its meeting held on November 14, 2023. The Statement is subjected to 'limited review' by the Auditors of the Company and their report contains no qualification.
- 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 a Limited Review of the Standalone Un-Audited Financial Results for the quarter and half year ended September 30, 2023.
- 4). The Standalone Un-Audited Financial Results for the quarter and half year ended September 30, 2023 are available on the website of BSE Limited at [www.bseindia.com](http://www.bseindia.com) and on Company's website at [www.centenialindia.com](http://www.centenialindia.com).

Place : Mumbai, Maharashtra  
Date : November 14, 2023



for and on behalf of the Board of Directors of  
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, 2023	As at March 31, 2023
<b>I</b>	<b>ASSETS</b>		
1)	<b>Non-current assets</b>		
	a) Property, Plant and Equipment	626.44	645.99
	b) Capital work-in-progress		-
	c) Other Intangible assets	0.43	0.43
	d) Financial assets		-
	(i) Loans		-
	(ii) Other financial assets	37.50	35.96
	e) Deferred tax assets (net)		-
	f) Income-tax assets (net)	8.64	6.19
	g) Other non-current assets	14.38	14.38
	<b>Total Non-current assets (1)</b>	<b>687.39</b>	<b>702.95</b>
2)	<b>Current assets</b>		
	a) Inventories	4,022.88	3724.26
	b) Financial assets		
	(i) Trade receivables	2,086.90	2059.35
	(ii) Cash and cash equivalents	46.90	33.00
	(iii) Bank balances other than (ii) above		-
	(iv) Loans		-
	(v) Other current financial assets		-
	c) Other current assets	118.60	120.44
	<b>Total Current assets (2)</b>	<b>6,275.28</b>	<b>5937.05</b>
	<b>TOTAL ASSETS (I = 1 + 2)</b>	<b>6,962.67</b>	<b>6640.00</b>
<b>II</b>	<b>EQUITY &amp; LIABILITIES</b>		
1)	<b>Equity</b>		
	a) Equity Share capital	542.43	542.43
	b) Other Equity	2,618.77	2,565.97
	<b>Total Equity (1)</b>	<b>3,161.20</b>	<b>3108.40</b>
2)	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	a) Financial Liabilities		
	(i) Other financial liabilities	637.70	601.40
	b) Long-term provisions	-	-
	c) Deferred tax liabilities (net)	22.82	22.82
	<b>Total Non-current liabilities</b>	<b>660.52</b>	<b>624.22</b>
	<b>Current liabilities</b>		
	a) Financial Liabilities		
	(i) Trade payables	2,439.98	2214.87
	(ii) Other current financial liabilities	301.38	338.61
	b) Other current liabilities	399.60	353.90
	c) Short-term provisions	-	-
	<b>Total Current liabilities</b>	<b>3,140.96</b>	<b>2907.38</b>
	<b>Total Liabilities (2)</b>	<b>3,801.48</b>	<b>3531.60</b>
	<b>TOTAL EQUITY &amp; LIABILITIES (II = 1 + 2)</b>	<b>6,962.67</b>	<b>6640.00</b>

**CENTENIAL**  
SURGICAL SUTURE LTD  
REGD. OFF: F-29, MIDC, THANE 421401, MAHARASHTRA  
Regd. Off. No. 29

Cash Flow Statement for the Quarter and Half Year ended September 30, 2023		Rs. in Lakhs	
Particulars	As at September 30, 2023	As at March 31, 2023	
<b>A. Cash flow from operating activities</b>			
Net Profit before tax	71.35	146.29	
Adjustments for :			
Depreciation and amortisation expense	61.91	129.96	
Interest income	(0.25)	(1.12)	
Finance Cost	100.95	166.41	
Exchange gain	(2.69)	(11.81)	
Provision for Leave encashment	-	-	
Provision for Gratuity	14.38	14.39	
Sundry balances written back/written-off	-	-	
Operating profit before working capital changes	245.64	444.12	
Adjustments for :			
Decrease / (Increase) in inventories	(298.62)	(497.81)	
Decrease / (Increase) in trade receivable	(27.56)	(106.71)	
Decrease / (Increase) in financials and non-financial assets	(1.54)	(11.76)	
Decrease / (Increase) in other assets and receivables	1.84	1.80	
(Decrease) / Increase in trade and other payables	269.88	354.50	
Cash generated from operations	189.64	184.15	
Income tax refund / (paid)	(21.00)	(54.61)	
Net cash (used in) / generated from operating activities	168.64	129.53	
<b>B. Cash flow from investing activities</b>			
Acquisition of fixed assets and capital work in progress	(42.36)	(16.11)	
Proceeds from sale of investments	-	-	
Interest income on fixed deposits and other advances & exchange difference	(11.43)	(1.45)	
Net cash (used in) / generated from investing activities	(53.79)	(17.57)	
<b>C. Cash flow from financing activities</b>			
Finance Cost	(100.95)	(166.41)	
Proceeds from Short term borrowings		61.79	
Net cash (used in) / generated from financing activities	(100.95)	(104.62)	
Net (decrease) / increase in cash and cash equivalents (A+B+C)	13.90	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	46.90	33.00	
<b>Components of cash and cash equivalents</b>			
Cash in hand	1.99	1.40	
Balance with scheduled banks in current accounts	44.90	31.60	
<b>Total</b>	<b>46.90</b>	<b>33.00</b>	



**Mahesh Chandra & Associates**  
**Chartered Accountants**

**Independent Auditor's Review Report on Standalone Un-Audited Financial Results of the Company for the Quarter ended September 30, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements [LODR]) 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 ended September 30, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (LODR), 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 14, 2023 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 Digitally signed  
by RAJESH  
BOHRA  
BOHRA Date: 2023.11.14  
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**RAJESH BOHRA**

**Partner**

[Membership No.102587]

UDIN: **23102587BGVDFE6549**

Date : November 14, 2023  
Place : Mumbai, MAHARASHTRA.