

February 14, 2024

To,
Department of Corporate Service
BSE Limited,
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 nine months ended December 31, 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 nine months ended December 31, 2023.
- 2). Limited Review Report for the quarter and nine months ended December 31, 2023.

You are requested to kindly take the same on your record.

The meeting commenced on 06.30 p.m. & concluded at 07.30 p.m.

Sincerely,

For **CENTENIAL SURGICAL SUTURE LTD.**

MAHIMA Digitally signed
by MAHIMA
BATHWA BATHWAL
Date: 2024.02.14
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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-1 / F-29 / F-22 MIDC, Murbad,
Thane 421401. MAHARASHTRA.
☎ 2524223200 Fax 912524 222872

Sales Office - Mumbai
1st 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, P.S.Kasba,
Kolkata 700078. WEST BENGAL.
☎ 91 3324844875 Fax 91 3324844875

Statement of Standalone Un-Audited Financial Results for the Quarter and Nine Months ended December 31, 2023

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31/12/2023 (Unaudited)	30/09/2023 (Unaudited)	31/12/2022 (Unaudited)	31/12/2023 (Unaudited)	31/12/2022 (Unaudited)	31/03/2023 (Audited)
I	Revenue from Operations	1238.42	1309.61	1313.20	3913.94	3953.70	5265.53
II	Other Income	6.29	2.35	2.17	9.23	10.05	12.94
III	Total Revenue (I + II)	1244.71	1311.96	1315.37	3923.17	3973.75	5278.47
IV	Expenses :						
	(a) Cost of Material Consumed	515.61	437.85	479.59	1423.17	1542.50	2025.96
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	(130.45)	43.00	(24.55)	(63.88)	(66.29)	(19.25)
	(d) Employee Benefits Expenses	262.10	263.27	352.19	815.76	902.02	1118.74
	(e) Finance Cost	50.98	52.49	38.53	151.93	114.75	166.41
	(f) Depreciation and Amortisation Expenses	33.09	31.90	33.66	95.00	99.01	129.96
	(g) Other Expenses	472.43	451.08	399.61	1388.90	1265.06	1710.36
	Total Expenses (IV)	1203.76	1279.59	1279.03	3810.88	3857.05	5132.18
V	Profit / (Loss) before Exceptional items and Tax (III - IV)	40.95	32.37	36.34	112.29	116.70	146.29
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) Before Tax (V - VI)	40.95	32.37	36.34	112.29	116.70	146.29
VIII	Tax Expense :						
	(1) Current Tax	10.31	8.74	8.48	28.26	29.37	44.92
	(2) Deferred tax	-	-	-	-	-	1.17
	Total Tax Expenses	10.31	8.74	8.48	28.26	29.37	46.09
IX	Profit / (Loss) for the period from Continuing Operations (VII - VIII)	30.64	23.63	27.86	84.03	87.33	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)	30.64	23.63	27.86	84.03	87.33	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)
	Total Comprehensive Income for the period (XIII + XIV) (comprising Profit / (Loss) for the period after tax and Other Comprehensive Income after tax)	30.64	23.63	27.86	84.03	87.33	88.59
XV	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
XVI	Earnings Per Equity Share (for Continuing operation) :						
	(a) Basic	0.84	0.65	0.76	2.30	2.39	2.43
	(b) Diluted	0.84	0.65	0.76	2.30	2.39	2.43
XVII	Earnings Per Equity Share :						
	Basic (Rs.)	0.84	0.65	0.76	2.30	2.39	2.43
	Diluted (Rs.)	0.84	0.65	0.76	2.30	2.39	2.43

Notes:

The above Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended December 31, 2023 ("Statement") is, as reviewed and recommended by the Audit Committee, considered and approved by the Board of Directors at its meeting held on February 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 Requirement) 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 Nine months ended December 31, 2023.

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 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 Nine months ended December 31, 2023 are available on the website of BSE Limited at www.bseindia.com and on Company's website at www.centenialindia.com.

Place : Mumbai, Maharashtra
Date : February 14, 2024



for **CENTENIAL SURGICAL SUTURE LTD.**

VIJAY KALIDAS MAJREKAR
Digitally signed by VIJAY KALIDAS MAJREKAR
Date: 2024.02.14 18:13:03 +05'30'

Vijay MAJREKAR
Managing Director & Chief Executive Officer
DIN : 00804808

Independent Auditor's Review Report on Standalone Un-Audited Financial Results of the Company for the quarter and nine-months ended December 31, 2023 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 nine-months ended December 31, 2023 ("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 February 14, 2024 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]

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VIPUL AWAGHADE

Partner

[Membership No.174518]

UDIN: 24174518BKAHLL9116

Date : February 14, 2024
Place : Mumbai, MAHARASHTRA.