

Centrum Investment Advisors Limited**Balance Sheet as at 31 March 2021**

(All amounts in INR Lakhs, unless otherwise stated)

Particulars	Note No.	As at 31-Mar-21	As at 31-Mar-20
ASSETS			
Non-current assets			
Property, plant & equipment	2	2.22	0.27
Intangible assets	2A	398.27	-
Financial assets			
(i) Loans	3	114.81	80.08
Deferred Tax Asset (Net)	4	5.70	4.95
Income tax assets	5	59.22	15.84
		<u>580.23</u>	<u>101.14</u>
Current assets			
Financial assets			
(i) Trade receivables	6	21.84	36.22
(ii) Cash and cash equivalents	7	268.73	42.30
(iii) Other financial assets	3	-	-
Other current assets	8	41.36	26.39
		<u>331.93</u>	<u>104.91</u>
Total		<u>912.15</u>	<u>206.05</u>
EQUITY AND LIABILITIES			
Equity			
Equity share capital	9	211.30	50.00
Other equity	10	396.96	50.23
		<u>608.26</u>	<u>100.23</u>
LIABILITIES			
Non-current liabilities			
Employee benefit obligations	11	32.63	1.97
Deferred Tax Liabilities		-	-
		<u>32.63</u>	<u>1.97</u>
Current liabilities			
Financial liabilities			
(i) Trade Payables	12		
(a) total Outstanding dues of Micro Enterprises and Small Enterprises			-
(b) total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises		82.57	82.91
(ii) Other financial liabilities	13	76.19	5.34
Employee benefit obligations	11	73.10	0.75
Other current liabilities	14	39.40	14.84
		<u>271.26</u>	<u>103.85</u>
Total		<u>912.15</u>	<u>206.05</u>

The accompanying notes are an integral part of these financial statements

As per our report of even date

For Ketan Negandhi & Associates
Chartered Accountants
ICAI Firm registration number: 116834W

For and on behalf of Centrum Investment Advisors Limited

Proprietor
Date: May 24, 2021
Place : Mumbai

Arpita Vinay
Director
DIN :06940663

S Ganashyam
Director
DIN : 02370933

UDIN :21102241AAAAV1219

Centrum Investment Advisors Limited
Statement of Profit and Loss for the year ended 31 March 2021
(All amounts in INR Lakhs, unless otherwise stated)

Particulars	Note No.	Year ended 31-Mar-21	Year ended 31-Mar-20
REVENUE			
Revenue from operations	15	1,580.11	236.53
Other Income	16	19.42	11.29
Total revenue		1,599.52	247.82
Interest Income			
Employee benefit expenses	17	429.67	19.96
Depreciation and amortisation expense	18	21.17	0.12
Finance costs	19	0.20	0.01
Other expenses	20	1,134.60	241.34
Total expenses		1,585.64	261.44
Profit/(Loss) before tax		13.88	(13.62)
Income tax expense	21		
Current tax		4.61	0.10
Deferred Tax		(0.25)	(3.61)
Profit/(Loss) for the year - A		9.52	(10.11)
Other Comprehensive Income			
Items that will not be reclassified to profit or loss			
I. Remeasurement of post employment benefit obligation		(2.00)	-
II. Income Tax relating to above items		0.50	-
Other comprehensive income for the year - B		(1.49)	-
Total comprehensive income for the year (A+B)		8.02	(10.11)
Earning per Equity Shares			
Basic		1.22	(2.02)
Diluted		1.22	(2.02)

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Chartered Accountants

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Proprietor

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Centrum Investment Advisors Limited
Statement of Changes in Equity for the year ended 31 March 2021
 (All amounts in INR Lakhs, unless otherwise stated)

A. Equity Share Capital

Particulars	Total
As at 31st March, 2019	50.00
Changes in equity share capital during the year	-
As at 31st March, 2020	50.00
Changes in equity share capital during the year	161.30
As at 31st March, 2021	211.30

B. Other Equity

Particulars	Retained Earnings	Total
As at 31st March, 2019	60.32	60.32
Loss for the year	(10.11)	(10.11)
Other comprehensive income	-	-
As at 31st March, 2020	50.21	50.21
Loss for the year	9.50	9.50
Other comprehensive income	(1.49)	(1.49)
Security Premium	338.73	338.73
As at 31st March, 2021	396.95	396.95

The accompanying notes are an integral part of these financial statements

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 Place : Mumbai

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Centrum Investment Advisors Limited
Cash Flow Statement for the year ended 31 March 2021
(All amounts in INR Lakhs, unless otherwise stated)

Particulars	Year ended 31-Mar-21	Year ended 31-Mar-20
CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	13.88	(13.62)
Adjustments for :		
Interest expenses	-	-
Depreciation and amortisation	21.17	0.12
Interest Income	(19.42)	(11.29)
Operating loss before working capital changes	15.63	(24.79)
Adjustments for:		
(Increase) / Decrease in Trade Receivables	14.38	(25.55)
(Increase)/Decrease in Other financial assets	-	-
(Increase) / Decrease in other current assets	(14.98)	(17.15)
(Increase) / Decrease in other assets	-	-
(Decrease)/Increase in Trade Payables	(0.34)	51.44
(Decrease)/Increase in Other current liabilities	24.56	9.17
(Decrease)/Increase in Other Financial liabilities	70.85	5.09
(Decrease)/Increase in Provisions	101.01	2.72
Cash Generated from Operations	211.11	0.93
Taxes Paid/Refund (Including tax deducted at source)	(48.00)	(14.19)
Net cash used in Operating Activities (A)	163.11	(13.26)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Computer Software	(421.40)	(0.00)
Interest Received	19.42	11.29
Payments / Receipts from Loans and Advances	(34.73)	19.93
Net cash used in Investing Activities (B)	(436.71)	31.21
CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Shares	161.30	
Security premium received on issue of shares	338.73	
Net cash generated from Financing Activities (C)	500.03	-
Net Increase / (Decrease) in Cash and Cash Equivalents: (A+B+C)	226.43	17.95
Cash and Bank Balance		
As at the beginning of the Period		
Cash in hand including foreign currencies	0.01	0.01
Balance with scheduled banks-current accounts	42.29	24.34
	<u>42.30</u>	<u>24.35</u>
Closing cash and cash equivalents	268.73	42.30
As at the end of the year (refer note 7)		
Cash in hand including foreign currencies	-	0.01
Balance with scheduled banks-Current accounts	268.73	42.29
Closing cash and cash equivalents	268.73	42.30

The above cash flow statements have been prepared under the indirect method setout IND AS-7 'Statement of Cash Flows'

The accompanying notes are an integral part of these financial statements

For Ketan Negandhi & Associates
Chartered Accountants
ICAI Firm registration number: 116834W

For and on behalf of Centrum Investment Advisors Limited

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