#### Centrum Investment Advisors Limited

## Balance Sheet as at 31 March 2021

(All amounts in INR Lakhs, unless otherwise stated)

Dentioulous	Note No.	As at	As at
Particulars	Note No.	31-Mar-21	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
		580.23	101.14
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
		331.93	104.91
Total		912.15	206.05
EQUITY AND LIABILITIES			
Equity			
Equity share capital	9	211.30	50.00
Other equity	10	396.96	50.23
		608.26	100.23
LIABILITIES			
Non-current liabilities			
Employee benefit obligations	11	32.63	1.97
Deferred Tax Liabilities			
		32.63	1.97
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		82.57	82.91
and Small Enterprises			
(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
		271.26	103.85
Total		912.15	206.05

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

Proprietor Date: May 24, 2021 Place : Mumbai Arpita Vinay Director DIN :06940663 S Ganashyam Director DIN : 02370933

For and on behalf of Centrum Investment Advisors Limited

UDIN :21102241AAAAAV1219

# 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		<u>·</u>	
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 bene II. Income Tax relating to above items		(2.00) 0.50	-
Other comprehensive income for the year - B		(1.49)	-
other comprehensive income for the year - b		(1.45)	
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)
The accompanying notes are an integral part of th	nese financial statements		
As per our report of even date			
For Ketan Negandhi & Associates Chartered Accountants ICAI Firm registration number: 116834W	For and on behalf	f of Centrum Investment	Advisors Limited
Proprietor Date: May 24, 2021	Arpita Vinay Director		S Ganashyan Director
Place : Mumbai	DIN :06940663		DIN:02370933

### UDIN :21102241AAAAAV1219

#### 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

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 :21102241AAAAAV1219

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

31.Mar-20     31.Mar-20     31.Mar-20       Coh ROW FROM OPERATING ACTIVITIES     13.8.8     (112)       Fordit Refore Tax     13.8.8     (112)       Interest expenses     -     -       Depresiding on admonstration     (21.1.7)     (21.2.7)       Interest income     (13.4.2)     (12.2.7)       Operating tos Expenses     15.63     (24.70)       Adjustments for:     -     -       Interest income     (13.4.3.8)     (25.55)       Operating tos Expenses in Tade Receivables     16.4.3.8     (25.55)       Interesce V) Decresse in Tade Receivables     0.3.4.4.1     (25.55)       Interesce V) Decresse in Tade Receivables     0.3.4.4.1     (26.55)       Interesce V) Decresse in Tade Receivables     0.0.3.1     2.2.5       Interesce V) Decresse in Tade Receivables     0.0.3.1     2.4.1       Interesce V) Decresse in Tade Receivables     0.3.4.4.1     (26.65)       Interesce V) Decresse in Tade Receivables     0.3.4.4.1     (26.65)       Interesce V) Decresse in Tade Receivables     0.3.4.4.1     (26.40)       Interesce V) Decresse in Tade Receivables     0.3.4.4.1     (26.40)       Interesce V) Decresse in Tade Receivables     0.3.4.4.1     (26.40)       Interesce V) Decresse in Tade Receivables     10.0.0     (27.5)       <				
Profil Before Tax Interest expenses Interest expenses Interest expenses Interest expenses Interest income Inte	Particulars			
Adjustments for : Depretation and amortisation 19.421.12 0.12 Operating loss before working capital changes 19.43 Adjustments for: Interest Income 19.43 (11.29 Operating loss before working capital changes 14.38 (25.55 Adjustments for: Interest Income 14.38 (25.55 (14.99) (17.15 (Increase) / Decrease in Trade Receivables (14.99) (17.15 (Increase) / Decrease in Other Anset (14.99) (17.15 (Increase) / Decrease in Other Anset (14.99) (17.15 (Increase) / Decrease in Other Anset (14.99) (17.15 (Increase) / Decrease (14.99) (17.15 (Increase) / Decrease (14.99) (14.19) (	CASH FLOW FROM OPERATING ACTIVITIES			
Interest expenses	Profit Before Tax		13.88	(13.62)
Depreciation and amortisation 121.7 0.12 Interest income 121942 (1129) Gerating loss before working capital changes 164.8 (2479) Adjoctments for Interest income 10 in 14.8 (2555) Interest income 10 the care of the car	Adjustments for :			
therest Income (19.42) (11.29) Operating loss before working capital changes (19.42) (11.29) (Increase) Decrease in Trade Receivables (19.43) (12.55) (Increase) Decrease in Other functional assis (19.43) (12.55) (Increase) Decrease in Other current taskets (19.43) (19.52) Cach Cenerated from Operations (19.63) (19.52) (19.52) (Increase) Decrease in Other current taskets (19.52) (19.52) (Increase) Decrease in Tasket Antwrates (19.52) (19.52) (Increase) Decrease in Cash and Cash figuivalents: (A+B+C) (19.52) (19.			-	-
Operating tos before working capital changes     15.65     (04.74)       Adjustments for:     (increase) / Decrease in Trade Receivables     14.33     (02.55)       (increase) / Decrease in other arrent assets     (14.84)     (02.55)       (increase) / Decrease in Trade Papelles     0.34)     51.44       (Decrease)/increase in Trade Papelles     0.34)     51.41       (Decrease)/increase in Trade Papelles     0.34)     51.42       (Decrease)/increase in Provide State     19.42     11.29       Park cat us defineting Activities (1)     10.20     11.29       (Decrease)/increase in Papelles     38.73     22.24       C				
Adjustments for: Adjustments for: Hiercress () Porcess in Table Receivables Hiercress () Decress in Table Reseivables Hiercress () Decress in Other Financial assets 1.4.38 (2753) Hiercress () Decress in Table Reseivables 1.0.34 (31,31) Hiercress () Decress in Procession 1.0.101 2.72 2.0.11 0.05 1.0.101 2.72 2.0.11 0.05 1.0.101 2.0.11 0.05 1.0.11 0.05 1.0	Interest Income		(19.42)	(11.29)
Interases () Decrease in Tode Receivables     14.38     (25.55)       Interenses () Decrease in Other function lasses     -     -       Interenses () Decrease in Other function lasses     -     -       Decreases/Interases in Other function lasses     -     -       Decrease/Interases in Other function lasses     -     -       Decrease/Interases in Other arterial labilities     24.56     9.17       Decrease/Interases in Other arterial labilities     100.01     2.27       Cach Generated from Operations     201.11     0.93       Tables Paid/Refund Including tax deduced at source)     (421.40)     (0.00)       Interest Received     19.42     11.29       Prochase (Interpret Software     (421.40)     (0.00)       Interest Received     19.42     11.29       Prochase (Interpret Software     (421.40)     (0.00)       Interest Received     19.42     11.29       Promotic / Received     19.42     11.29       Security premium received on Sisue of shares     338.73     -       Security premium received and state devided at source)     (24.43     1.795       Scat has definatione     338.73     -     -       As at the Engining of the Fend     26.43     1.795       Scat hand Cash adurates     24.23     24.24       Scat	Operating loss before working capital changes		15.63	(24.79)
Jincrease J, Oberrase in Other Financial assets Jincrease J, Oberrase in other current labilities Differenses J, Oberrase in Other Financial labilities Differenses J, Oberrase in Trade Paylets Differenses J, Oberrase in Trade Paylets Differenses J, Oberrase in Other Financial labilities Differenses J, Oberrase Interview Differenses J, Oberrase Interview Differenses J, Oberrase Interview Differenses J, Oberrase J, Oberrase J, Oberrase J, Differenses J, Differ	•			(0)
jincrease in Observation activities (a) (14.98) (17.15) (Increase i) Observation (notes in Observation In Itabilities (17.15) (Increase) (Decrease) (Increase in Observation Itabilities (17.15) (Increase) (Decrease) (Increase in Observation (Itabilities (17.15) (Increase) (Decrease) (Increase in Provisions (17.15) (Increase) (Increase in Provisions (17.15) (Increase in Cerease (17.15) (Increase) (Increase) (Increase in Increase in Increase in Provisions (17.15) (Increase) (Increase) (Increase in Increase in Integration Increase in Increase in Increase in Increase in Increase in Integration Increase in Integration In			14.38	(25.55)
Jincrease J Decrease in other sates Jincrease J Decrease in Tode Paylots DecreaseJ/Increase in Tode Paylots DecreaseJ/Increase in Tode Paylots 2456 917 2456 917 2457 91 2458 917 2458 917			-	-
Ipercessi/Increase in Trade Payables     (0.34)     51.44       Ipercessi/Increase in Other current liabilities     24.56     9.17       Ibercrease/Increase in Other current liabilities     70.85     5.00       Ibercrease/Increase in Provisions     211.11     0.93       Trace Paid/Refund (including tas deficited at source)     (48.00)     (11.23       Cash Generated from Operations     102.01     (12.32       Cash Generated from Operations     13.42     (12.32       Cash FLOW FROM INVESTING ACTIVITES     (43.67.1)     31.21       Payments / Receipts from Loans and Advances     13.42     11.29       Ket cash used in Unsetting Activities (16)     (43.67.1)     31.21       Cash FLOW FROM FINANCING ACTIVITES     (33.67.3)			(14.98)	(17.15)
Decrease/Increase in Other Financial labilities       24.56       9.17         Decrease/Increase in Provisions       101.01       2.72         Cach Generated from Operations       101.01       2.72         Taxes Paid/Refund (including tax deducted at source)       (48.00)       (14.19)         Cach Generated from Operations       101.01       2.72         Cach Generated from Operations       (41.13)       (12.20)         Cach Generated from Operations       (421.40)       (0.00)         Interest Received       19.42       11.29         Prymetris / Received Sirom Loans and Advances       (436.71)       31.21         Assue of Shares       161.30       58         Security premium received on issue of shares       338.73       500.03         Net cash used in Investing Activities (C)       500.03       -         Cash and Bank Balance       226.43       17.95         Cash and Bank Balance       268.73       42.30         As at the edivide foreing currencies       0.01       0.01         Balance with scheduled banks-current accounts       268.73       42.30         Cash and Bank Balance       -       0.01         Sa the beginning of the Period       -       0.01         Balance with scheduled banks-current acco			(0.24)	-
(Decrease)/Increase In Provisions     70.85     5.00       Cash Generated from Operations     101.01     27.7       Cash Generated from Operations     211.11     0.99       Met cash used in Operating Activities (A)     (45.00)     (14.12)       Cash FLOW FROM INVESTING ACTIVITES     (421.40)     (0.00)       Purchase of Computer Software Interest Received     10.42     11.22       Payments / Receipts from Loans and Advances     (43.73)     19.93       Net cash used on Investing Activities (B 0)     (43.67.7)     33.23       Security premium received on Insue of shares     151.30     56.77       Security premium received from Financing Activities (C 1)     500.00.00     -       Net cash used from Financing Activities (C 1)     500.00.00     -       Net cash enset domong activities (C 1)     500.00.00     -       Net cash enset domong activities (C 1)     500.00.00     -       Net cash enset domong activities (C 1)     500.00.00     -       Scahn hand including foreign currencies     0.01     0.01       Balance with scheduled bank-Scurrent accounts     226.73     42.23       Cash in and including foreign currencies     0.01     0.01       Balance with scheduled bank-Scurrent accounts     268.73     42.23       Cash in and including foreign currencies     0.01     0.01				
Decrease/Increase in Provisions       101.01       2.72         Cash Generate from Operations       211.11       039         Taxes Paid/Pelind (Including tax deducted at source)       (48.00)       (14.19)         Net cash used in Operating Activities (A)       163.11       (13.26)         CASH FLOW FROM INVESTING ACTIVITES       (21.40)       (0.00)         Payments / Receipts from Loans and Advances       (34.73)       19.33         Net cash used in Investing Activities (B)       (436.77)       31.22         CASH FLOW FROM FINANCISA ACTIVITIES       (35.73)       35.73         Security premium received on issue of shares       338.73       .         Net cash generated from Financing Activities (C)       500.03       -         Security premium received on issue of shares       338.73       .         Net cash generated from Financing Activities (C)       200.03       -         Net cash generated from Financing Activities (C)       200.03       -         Cash and Bank Balance       .       .       .         As at the beginning of the Period       .       .       .         Balance with scheduled banks-current accounts       .       .       .       .         Cash and ank Balance       .       .       .       .       <				
Cash Generated from Operations       211.11       0.93         These Paid/Relucil (Including tax devoluced at source)       (44.00)       (0.00)         Net cash used in Operating Activities (A)       163.11       (43.20)         CASH FLOW FROM INVESTING ACTIVITES       (421.40)       (0.00)         Payments/ Receipts from Loans and Advances       (421.40)       (0.00)         Net cash used in Investing Activities (B)       (436.73)       31.21         CASH FLOW FROM INANCING ACTIVITIES       (34.33)       19.33         Issue of Shares       161.30       338.73         Vet cash used in Investing Activities (C)       226.43       17.95         Net cash generated from Financing Activities (C)       226.43       17.95         Net increase / (Decrease) in Cash and Cash Equivalents: (A+B+C)       226.43       17.95         Cash in adma Balance       0.01       0.01       0.01         Balance with scheduled bank-current accounts       42.20       24.33         Cash in adma including foreign currencies       0.01       0.01         Balance with scheduled banks Current accounts       268.73       42.20         Cash in adma including foreign currencies       0.01       0.01         Balance with scheduled banks Current accounts       268.73       42.20 <t< td=""><td></td><td></td><td></td><td></td></t<>				
Tares Pad/Refund (Including tax deducted at source) (44.00) (44.19) Net cash used in Operating Activities (A) (42.140) (0.00) Interest Received (42.140) (22.643 (1.795 (22.643 (1.795 (22.643 (1.795 (22.643 (1.795 (22.643 (1.795 (22.643 (1.795 (22.643 (1.795 (22.643 (1.795 (22.643 (2.29 (22.434 (2.29 (22.434 (2.29 (22.434 (2.29 (22.434 (2.29 (22.434 (2.29 (22.434 (22.90				
Net cash used in Operating Activities ( A ) CASH FLOW FROM INVESTING ACTIVITIES Purchase of Computer Software Interest Received Payments / Receipts from Loans and Advances Payments / Receipts from Loans and Advances CASH FLOW FROM FINANCING ACTIVITIES Sue of Shares Security premium received on issue of shares Security scheduled banks-current accounts Cash in hand including foreign currencies Security scheduled banks-current accounts Closing cash and cash equivalents The accompanying notes are an integral part of these financial statements For ketan Negandhi & Associates For and on behalf of Centrum Investment Advisors Limited Chartered Accountants CAPITE	•			
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       (436.71)       31.21         Net cash used in Investing Activities (8)       (436.71)       31.21         CASH FLOW FROM FINANCING ACTIVITIES       15.30       500.03       -         Security premium received on issue of shares       338.73       -       -         Security premium received on issue of shares       338.73       -				(13.26)
Purchase of Computer Software (421.40) (0.00) Interest Received (425.71) Interest (445.71) Int	······································			()
Interest Received 19.42 11.29 Payments / Receipts from Loass and Advances 4(34,73) 13.29 (34,73) 13.20 (34,73) 14.20 (34,73) 14.	CASH FLOW FROM INVESTING ACTIVITIES			
Payments / Receipts from Loans and Advances (34.73) 19.33 Net cash used in Investing Activities (B) (4466.71) 31.21 (4466.71) 31.21 CASH FLOW FROM FINANCING ACTIVITIES Issue of Shares 16.1.00 Security premium received on issue of shares 16.1.00 Security premium received banks-current accounts 17.2.00 Security share with scheduled banks-Current accounts 268.7.3 2	Purchase of Computer Software		(421.40)	(0.00)
Net cash used in Investing Activities (B) (436.71) 31.21 CASH FLOW FROM FINANCING ACTIVITIES Issue of Shares 161.30 Security premim received on issue of shares 162.37 Net cash generated from Financing Activities (C) 200.03 - Net increase / (Decrease) in Cash and Cash Equivalents: (A+8+C) 200.43 Cash and Bank Balance As at the beginning of the Period Cash in hard including foreign currencies 0.01 0.01 Balance with scheduled banks-current accounts 42.29 243.34 242.30 243.35 Closing cash and cash equivalents 200.37 As at the end of the year (refer note 7) Cash in hard including foreign currencies - 0.01 Balance with scheduled banks-Current accounts 2068.73 279 270 270 270 270 270 270 270 270	Interest Received		19.42	11.29
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)       226.43       17.95         Net ncrease / (Decrease) in Cash and Cash Equivalents: (A+B+C)       226.43       17.95         Cash and Bank Balance       0.01       0.01       0.01         Balance with scheduled banks-current accounts       42.29       24.34         Closing cash and cash equivalents       268.73       42.30         Cash in hand including foreign currencies       0.01       0.01         Balance with scheduled banks-current accounts       268.73       42.30         Closing cash and cash equivalents       268.73       42.29         As at the end of the year (refer note 7)       0.01       0.01         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       42.29         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	Payments / Receipts from Loans and Advances		(34.73)	19.93
Issue of Shares 161.30 338.73 Security premium received on issue of shares 338.73 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 Cash and Bank Balance As at the balance with scheduled banks-current accounts 0.01 Balance with scheduled banks-current accounts 242.29 Closing cash and cash equivalents 268.73 42.30 Closing cash and cash equivalents 27 The accompanying notes are an integral part of these financial statements For and on behalf of Centrum Investment Advisors Limited Chartered Accountants ICAI Firm registration number: 116834W Proprietor Arpita Vinay S Ganashyam Director Director Place: Mumbai DIN: 06540663 DIN: 0237033	Net cash used in Investing Activities ( B )		(436.71)	31.21
Issue of Shares 161.30 338.73 Security premium received on issue of shares 338.73 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 Cash and Bank Balance As at the balance with scheduled banks-current accounts 0.01 Balance with scheduled banks-current accounts 242.29 Closing cash and cash equivalents 268.73 42.30 Closing cash and cash equivalents 27 The accompanying notes are an integral part of these financial statements For and on behalf of Centrum Investment Advisors Limited Chartered Accountants ICAI Firm registration number: 116834W Proprietor Arpita Vinay S Ganashyam Director Director Place: Mumbai DIN: 06540663 DIN: 0237033	CASH FLOW FROM FINANCING ACTIVITIES			
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       0.01       0.01         Cash in hand including foreign currencies       0.01       0.01       0.01         Balance with scheduled banks-current accounts       42.29       24.34         Closing cash and cash equivalents       268.73       42.30         As at the end of the year (refer note 7)       -       0.01         Closing cash and cash equivalents       268.73       42.30         As at the end of the year (refer note 7)       -       0.01         Closing cash and cash equivalents       268.73       42.30         Elanace with scheduled banks-Current accounts       268.73       42.30         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 and on behalf of Centrum Investment Advisors Limited         ClAI Firm registration number: 116834W       Director       Director         Proprietor       Arpita Vinay       S Ganashyam      <	Issue of Shares		161.30	
Net Increase / (Decrease) in Cash and Cash Equivalents: (A+B+C) Cash and Bank Balance As at the beginning of the Period Cash in hand including foreign currencies Balance with scheduled banks-current accounts 42.29 24.33 42.30 24.35 42.30 24.35 42.30 24.35 42.30 24.35 42.30 24.35 42.30 24.35 42.30 24.35 42.30 24.35 42.30 24.35 42.30 24.35 42.30 24.35 42.30 268.73 42.30 268.73 42.29 Closing cash and cash equivalents 5 Closing cash and cash equivalent	Security premium received on issue of shares			
Cash and Bank Balance As at the beginning of the Period Cash in hand including foreign currencies Balance with scheduled banks-current accounts 42.29 24.34 42.30 24.30 24.32 Closing cash and cash equivalents As at the end of the year (refer note 7) Cash in hand including foreign currencies Balance with scheduled banks-Current accounts 268.73 42.30 Closing cash and cash equivalents 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 Proprietor Proprietor Proprietor Progrietor	Net cash generated from Financing Activities (C)			-
Cash and Bank Balance As at the beginning of the Period Cash in hand including foreign currencies Balance with scheduled banks-current accounts 42.29 24.34 42.30 24.30 24.32 Closing cash and cash equivalents As at the end of the year (refer note 7) Cash in hand including foreign currencies Balance with scheduled banks-Current accounts 268.73 42.30 Closing cash and cash equivalents 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 Proprietor Proprietor Proprietor Progrietor				
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Cash in hand including foreign currencies       0.01       0.01         Balance with scheduled banks-current accounts       42.29       24.34         42.30       24.35         Closing cash and cash equivalents       268.73       42.30         As at the end of the year (refer not 7)       -       0.01         Cash in hand including foreign currencies       -       0.01         Balance with scheduled banks-Current accounts       268.73       42.30         Closing cash and cash equivalents       268.73       42.29         Closing cash and cash equivalents       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       For and on behalf of Centrum Investment Advisors Limited         Chartered Accountants       Chartered Accountants       S Ganashyam         Director       Director       Director         Proprietor       Arpita Vinay       S Ganashyam         Director       Director       Director         Place : Mumbai       DIN : 06940663       DIN : 02370933	Cash and Bank Balance			
Balance with scheduled banks-current accounts       42.29       24.34         42.30       24.35         Closing cash and cash equivalents       268.73       42.30         As at the end of the year (refer note 7)       -       0.01         Closing cash and cash equivalents       -       0.01         Balance with scheduled banks-Current accounts       -       0.01         Balance with scheduled banks-Current accounts       -       0.01         Closing cash and cash equivalents       -       0.01         Closing cash and cash equivalents       -       0.01         Closing cash and cash equivalents       -       0.01         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       For and on behalf of Centrum Investment Advisors Limited         Chartered Accountants       -       -       Director         ICAI Firm registration number: 116834W       -       -       Director         Proprietor       Arpita Vinay       S Ganashyam       Director       Director         Director       Director       Director       Director       Director				
42.30       24.35         As at the end of the year (refer note 7)       268.73       42.30         Cash in hand including foreign currencies       -       0.01         Balance with scheduled banks-Current accounts       268.73       42.30         Closing cash and cash equivalents       268.73       42.30         The above cash flow statements have been prepared under the indirect method setout IND A5-7 'Statement of Cash Flows'       -       0.01         The above cash flow statements have been prepared under the indirect method setout IND A5-7 'Statement of Cash Flows'       -       -         The accompanying notes are an integral part of these financial statements       -       For and on behalf of Centrum Investment Advisors Limited         Chartered Accountants       CACountants       -       -       Director         ICAI Firm registration number: 116834W       -       -       DIN : 02370933         Date: Murbai       DIN : 02370933       DIN : 02370933				
Closing cash and cash equivalents       268.73       42.30         As at the end of the year (refer note 7)       0.01         Cash in hand including foreign currencies       0.01         Balance with scheduled banks-Current accounts       268.73       42.30         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'       7         The accompanying notes are an integral part of these financial statements       For and on behalf of Centrum Investment Advisors Limited         Chartered Accountants       ICAI Firm registration number: 116834W       S Ganashyam         Proprietor       Arpita Vinay       S Ganashyam         Date: May 24, 2021       Director       Director         Place: Mumbai       DIN : 02370933       DIN : 02370933	Balance with scheduled banks-current accounts			
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Cash in hand including foreign currencies 0.01 Balance with scheduled banks-Current accounts Closing cash and cash equivalents Closing cash and cash equivalents 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 Proprietor Date: May 24, 2021 Place : Mumbai DIN :06940663 DIN : 02370933	As at the and of the year (refer note 7)			
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 and on behalf of Centrum Investment Advisors Limited         Chartered Accountants       ICAI Firm registration number: 116834W       S Ganashyam         Proprietor       Arpita Vinay       S Ganashyam         Date: May 24, 2021       Director       Director         Place : Mumbai       DIN :06940663       DIN : 02370933				0.01
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       For and on behalf of Centrum Investment Advisors Limited         Chartered Accountants       ICAI Firm registration number: 116834W         Proprietor       Arpita Vinay       S Ganashyam         Date: May 24, 2021       Director       Director         Place : Mumbai       DIN :06940663       DIN : 02370933			-	
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The accompanying notes are an integral part of these financial statements For Ketan Negandhi & Associates Chartered Accountants ICAI Firm registration number: 116834W Proprietor Proprietor Date: May 24, 2021 Place : Mumbai DIN : 06940663 DIN : 02370933			200.75	42.00
The accompanying notes are an integral part of these financial statements For Ketan Negandhi & Associates Chartered Accountants ICAI Firm registration number: 116834W Proprietor Proprietor Date: May 24, 2021 Place : Mumbai DIN : 06940663 DIN : 02370933	The share set 0			
For Ketan Negandhi & Associates     For and on behalf of Centrum Investment Advisors Limited       Chartered Accountants     ICAI Firm registration number: 116834W       Proprietor     Arpita Vinay     S Ganashyam       Date: May 24, 2021     Director     Director       Place : Mumbai     DIN :06940663     DIN : 02370933	The above cash flow statements have been prepared under the indirect method set	out IND AS-7 Statement of Cash Flows		
Chartered Accountants ICAI Firm registration number: 116834W Proprietor Arpita Vinay S Ganashyam Date: May 24, 2021 Director Director Place : Mumbai DIN : 06940663 DIN : 02370933	The accompanying notes are an integral part of these financial statements			
Chartered Accountants ICAI Firm registration number: 116834W Proprietor Arpita Vinay S Ganashyam Date: May 24, 2021 Director Director Place : Mumbai DIN : 06940663 DIN : 02370933				
ICAI Firm registration number: 116834W Proprietor Arpita Vinay S Ganashyam Date: May 24, 2021 Director Director Place : Mumbai DIN : 06940663 DIN : 02370933	For Ketan Negandhi & Associates	For and on behalf of Centr	um Investmer	nt Advisors Limited
Proprietor Arpita Vinay S Ganashyam Date: May 24, 2021 Director Director Place : Mumbai DIN : 06940663 DIN : 02370933	Chartered Accountants			
Date: May 24, 2021DirectorDirectorPlace : MumbaiDIN :06940663DIN : 02370933	ICAI Firm registration number: 116834W			
Date: May 24, 2021DirectorDirectorPlace : MumbaiDIN :06940663DIN : 02370933				
Place : Mumbai DIN :06940663 DIN : 02370933	Proprietor	Arpita Vinay		S Ganashyam
	Date: May 24, 2021	Director		Director
	Place : Mumbai	DIN :06940663		DIN : 02370933
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