CENTRUM WEALTH MANAGEMENT LIMITED

ANNUAL ACCOUNTS 2015-2016

A.T JAIN & CO. CHARTERED ACCOUNTANTS UNIT NO. 414, HUBTOWN SOLARIS, 4TH FLOOR, N.S. PHADAKE MARG, NEAR EAST WEST FLYOVER, ANDHERI (EAST), MUMBAI-400069.



A. T. JAIN & CO. CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CENTRUM WEALTH MANAGEMENT LIMITED

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying standalone financial statements of CENTRUM WEALTH MANAGEMENT LIMITED (the Company), which comprise the Balance Sheet as at March 31, 2016, the Statement of Profit and Loss, the Cash Flow Statement for the period then ended, and a summary of the significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 3(2) of the Companies (Indian Accounting Standards) Rules, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the . Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical Approximements and plan and perform the audit to obtain reasonable assurance about whether the mancial statements are free from material misstatement.



212, Rewa Chambers, 31, New Marine Lines, Mumbai - 400 020. Tel.: 022-2203 5151 / 5252 E-mail : accounts@atjain.net





An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2016;

(b) In the case of the Statement of Profit and Loss, of the profit of the Company for the period then ended on that date; and

(c) In the case of the Cash Flow Statement, of the cash flows of the Company for the period then ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2016 (the Order) issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.







d. In our opinion, the Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement comply with Accounting Standards specified under section 133 of the Act, read with rule 3(2) of the Companies (Indian Accounting Standards) Rules, 2015.

e. On the basis of the written representations received from the directors as on March 31, 2016, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2016, from being appointed as a director in terms of Section 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company did not have any pending litigations as at the balance sheet date.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For A.T. Jain & Co. Chartered Accountants (Firm Registration No. 103886W)

Ambalal T Jain

(Partner) Membership No.: 014095 Place: Mumbai Date: 30th May, 2016





A. T. JAIN & CO. CHARTERED ACCOUNTANTS

Annexure A to the Independent Auditor's Report of even date on the Standalone Financial Statements of CENTRUM WEALTH MANAGEMENT LIMITED

We report that

- 1. a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b) As per the information and explanations given to us, Fixed Assets were physically verified during the period by the management as per its programme. The frequency of verification is reasonable and no material discrepancies have been noticed on such verification.
 - c) Since the company does not own any immovable property as on the date of balance sheet, the requirement of sub clause (c) of clause (i) of Paragraph 3 of the said order is not applicable to the Company.
- 2. The nature of business of the Company does not require it to have any inventory. Hence, the requirement of clause (ii) of paragraph 3 of the said Order is not applicable to the Company.
- 3. The company has granted loan to one party covered in the register maintained under Section 189 of the Act.
 - a) In our opinion, the rate of interest and other terms and conditions on which the loans had been granted to the party were not prima facie prejudicial to the interest of the Company.
 - b) No Schedule for repayment of Principal and payment of interest on loan has been stipulated, therefore we are unable to comment under sub clause (b) and (c) of clause (iii) of Paragraph 3 of the said Order.
- 4. In our opinion and according to the information and explanation given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, with respect to the loans given and investment made.
- 5. As per the information's and explanations given to us the company has not accepted any deposits from the public during the period. Therefore the provisions of paragraph 3(v) of the Order are not applicable to the Company.
- 6. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013.



7. a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the

212, Rewa Chambers, 31, New Marine Lines, Mumbai - 400 020. Tel.: 022-2203 5151 / 5252 E-mail : accounts@atjain.net





books of account in respect of undisputed statutory dues including provident fund, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues have been regularly deposited during the period by the Company with the appropriate authorities other than professional tax amounting to Rs.250,102/-

As explained to us, the Company did not have any dues on account of employees' state insurance. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues were in arrears as at 31 March 2016 for a period of more than six months from the date they became payable other than above mentioned professional tax.

- b) According to the information and explanations given to us, there are no material dues of income tax, sales tax, service tax, duty of excise, value added tax which have not been deposited with the appropriate authorities on account of any dispute.
- 8. According to the information and explanation given to us and based on the documents and records examined by us, in our opinion the company has not defaulted in repayment of loans due to banks and financial institutions.
- 9. In our opinion and on the basis of information and explanations given to us, money raised by way of term loans were applied for the purposes for which they were raised.
- 10. According to the information and explanations given to us, no fraud on or by the company was noticed or reported during the course of our audit.
- 11. According to the information and explanations given to us and based on the examination of the records of the Company, the Company has paid managerial remuneration without getting the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

Designation	Whole time directors
Amount paid in excess of limits prescribed	Rs. 3.082.651/-
Amounts due for recovery as at balance sheet date	Rs. 3,082,651/-
Steps taken by management for recovering the amount paid in excess.	The company has shown the amount as recoverable from the directors and they are in the process of making an application to Central Government for waiver of excess remuneration paid.

12. In our opinion and according to the explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the order is not applicable.





- 13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- 14. According to the information and explanation given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the period.
- 15. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the order is not applicable.
- 16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For A.T. Jain & Co. Chartered Accountants Firm Registration Nos. 103886W

A. T. JAIN & CO. CHARTERED ACCOUNTANTS

3

MUMBAI Ambalal T Jain

(Partner) Membership No. 014095 Place: Mumbai Date: 30th May, 2016



Annexure B to the Independent Auditor's Report of even date on the Standalone Financial Statements of CENTRUM WEALTH MANAGEMENT LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of CENTRUM WEALTH MANAGEMENT LIMITED ("the Company") as of March 31, 2016 in conjunction with our audit of the standalone financial statements of the Company for the period then ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness .Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

REDAC Rewa Chambers,

31, New Marine Lines, Mumbai - 400 020. Tel.: 022-2203 5151 / 5252 E-mail : accounts@atjain.net



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2016, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For A.T. Jain & Co. Chartered Accountants (Firm's Registration No.103886W)

Ambalal T Jain (Partner) Membership no. 33809 Place: Mumbai Date: 30th May, 2016



CENTRUM WEALTH MANAGEMENT LIMITED

Note 1: NATURE OF OPERATIONS

Centrum Wealth Management Limited ('CWML' or 'the Company') is in the business of distribution of mutual fund and other financial products and intends to become a one stop solution for all retail customers. The Company is a subsidiary company of Centrum Retail Services Limited which holds 2,00,00.000 shares aggregating 100% of Share holding.

Note 2 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

METHOD OF ACCOUNTING:

The Financial Statements have been prepared on the basis of historical cost convention, in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India, the relevant provisions of the Companies Act, 2013 and on the principles of a going concern. All expenses and incomes to the extent ascertainable with reasonable certainty are accounted for on accrual basis.

USE OF ESTIMATES:

The Presentation of Financial Statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that may affect the reported amount of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimated.

REVENUE RECOGNITION:

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

i. Revenue from services

Consultancy fees / referral fees and brokerage and commission incomes are accounted on accrual basis.

ii. Interest income

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

FIXED ASSETS:

Fixed assets are stated at cost, less accumulated depreciation and impairment losses. Cost includes all expenditure necessary to bring the assets to its working conditions for its intended use.



DEPRECIATION:

Depreciation on tangible assets is provided on straight line method over the useful lives of assets as prescribed in Schedule II of the Companies Act, 2013 except for leasehold improvements. Leasehold improvements are amortized over a period of lease or useful life whichever is less.

	Estimated useful life
Particulars	specified under Schedule II
	of the Companies Act 2013
Computer Hardware	3 years
Air Conditioners and Office equipments	5 years
Furnitures and Fixtures	10 years

INTANGIBLE ASSETS

COMPUTER SOFTWARE

The Company capitalizes software and related implementation cost where it is reasonably estimated that the software has an enduring useful life. Software including operating system licenses are amortized over their estimated useful life of 10 years.

BORROWING COST:

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised as part of the cost of such assets. All other borrowing costs are charged to revenue.

PROVISION FOR RETIREMENT BENEFITS:

- i. The Company's employee's benefits primarily cover provident fund and gratuity.
- ii. Provident fund is a defined contribution scheme and the company has no further obligation beyond the contributions made to the fund. Contributions are charged to the profit and loss account in the year in which they accrue.
- iii. Gratuity Liability is a defined benefit obligation and is recorded based on actuarial valuation on projected unit credit method made at the end of the year. The gratuity liability and the net periodic gratuity cost is actuarially determined after considering discount rates, expected long term return on planned assets and increase in compensation levels. All actuarial gains / losses are immediately charged to the profit and loss account. Further in accordance with provisions of AS 15 (Revised), the



Company has obtained the gratuity valuation certificate from the appointed actuary as on March 31, 2016.

- iv. Liability for leave encashment is accounted on the basis of Actuarial Valuation as on the date of balance sheet.
- v. The company has adopted Accounting Standard (AS)- 15 (Revised), 'Employee benefits' issued by the institute of Chartered Accountants of India

PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:

A Provision is recognized when the Company has a present obligation as a result of past events and it is probable that an out flow of resources will be required to settle the obligation ,in respect of which reliable estimate can be made. Provisions are not discounted to their present value and are determined based on estimate of amount required to settle the obligation at the balance sheet date and adjusted to reflect the current best estimates. Contingent assets are not recognized.

TAXATION:

Provision for current income tax is made in accordance with the Income Tax Act, 1961. Deferred Tax Liabilities and assets are recognized at substantively enacted tax rates, subject to the consideration of prudence, on timing difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

EARNINGS PER SHARE:

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

IMPAIRMENT:

Impairment loss is recognized wherever the carrying amount of an asset is in excess of its recoverable amount and the same is recognized as an expense in the statement of Profit and Loss and carrying amount of the asset is reduced to its recoverable value.



		GEMENT LIMITED 31st March, 2016	
	Notes	As at 31st March, 2016 Rupees	As at 30th June 2015 Rupees
EQUITY AND LIABILITIES			
SHAREHOLDERS' FUNDS			
Share Capital	3	20,00,00,000	20,00,00,000
Reserves & Surplus	4	(15,80,48,210)	(16,29,33,452
Non-current liabilities			
Long-term provisions	5	1,95,27,727	1,44,58,462
Other Long-term liabilities	6	17,25,018	9,49,973
Current liabilities			
Short-term borrowings	7	38,64,05,789	28,92,57,985
Trade payables	8	7,94,24,507	7,17,63,703
Other current liabilities	9	5,58,56,642	2,55,92,126
Short-term provisions	10	9,68,252	6,62,518
TOTAL		58,58,59,725	43,97,51,315
10172		30,30,33,723	
ASSETS			
Non-current assets			
Fixed assets	11		
Tangible assets Intangible Assets		1,27,12,047	1,16,62,528
Intangible Assets under development		4,59,46,585	43,48,852
Non Current Investment	12		1,82,11,833
Long-term loans and advances	1	83,87,500	-
Deferred Tax Asset	13 26	1,59,14,336	1,58,14,336
Current assets	20	14,59,68,709	14,83,15,012
Trade receivables	14	22 40 22 22	10.00 50.000
Cash and cash equivalents	14	27,49,27,333	19,36,53,906
Short-term loans and advances		27,45,723	19,03,304
Other Current Assets	16	1,07,51,358	11,42,099
other current Assets	17	6,85,06,134	4,46,99,446
TOTAL	. =	58,58,59,725	43,97,51,315
Significant Accounting Policies The accompanying Notes are an integral part of the Financial Statements	2		
As per our attached report of even date For A.T.Jain & Co. Chartered Accountants Firm Reg. No.:103886W Ambalal Jain Partner Membership No. 014095 Place: Mumbai Dated: 30th May 2016	<u>C</u> (r and on behalf of the F Centrum Wealth Mana S. Ganashyam hole Time Director DIN 02370933 Marayan Krishnan CFO	

r

.

STATEMENT OF PROFIT AND LOSS FO	R THE PE		arch 2016
		Period ended	Year ended
	Note s	31st March, 2016	30th June 2015
		Rupees	Rupees
Income			
Revenue from operations	1.8	39,03,13,630	42,34,62,33
Other income	19	8,40,871	
TOTAL REVENUE	19	39,11,54,501	20,32,7 42,54,95,09
Expenses			
Employee benefits Expenses	20	24,36,00,514	25,29,56,9
Finance Costs	21	3,33,22,804	3,18,03,6
Depreciation and Amortisation Expenses	11	25,84,567	35,87,1
Other Expenses	22	10,44,15,071	11,59,54,8
		• • • • • •	
TOTAL EXPENSES		38,39,22,956	40,43,02,50
Profit / (Loss) before tax		72,31,545	2,11,92,59
Tax expense:			
Current tax expense for current year Less: MAT Credit Entitlement		2,24,49,456	-
Deferred Tax Reversed	20	(2,24,49,456)	
Defetted Tax Reversed	26	(23,46,303)	~
Profit / (Loss) for the year/ period		48,85,242	2,11,92,59
Earnings per share (of Rs. 10/- each):			
Basic		0.33	1.0
Significant Accounting Policies	2		
The accompanying Notes are an integral part	4		
of the Financial Statements			
As per our attached report of even date			
For A.T.Jain & Co.	For a	ind on behalf of the I	Board of Director
Chartered Accountants		entrum Wealth Mana	
Firm Reg. No.:103886W	~ ^		
1800	CIA	· ~ ~	No.
ALL - CON	34	/ la	meet my
			. 0
Kh', ', ', ') ([?(,,)BATE)]		S. Ganashyam I	K. Sandeep Naya
M. I. Our Shutter S	Wh	ole Time Director	Director
lat is		DIN 02370933	DIN03281505
Ambalal Jain			۸ ·
Partner	1	100	
1embership No. 014095		$(1) \cap (P)$	1 mar honor
lace: Mumbai	١	1 Unghan m	
Pated: 30th May 2016	1	Narayan Krishnan	Alchana Goyal

5 (s

Profit before Taxation Adjustments for :- Interest paid72,31,5452,11,92,5Depreciation3,33,22,8043,15,71,7Interest paid3,33,22,8043,15,71,7Interest paid3,33,22,8043,15,71,7Interest paid2,5,84,56735,87,71Operating Profit before Working Capital changes4,28,62,5215,63,51,4(Increase) / Decrease in Trade Receivable(8,12,73,427)(10,46,91,6Loans & Advances(8,12,73,427)(10,46,91,6Other Current Assets(8,44,32,34,43,31,314Increase / (Decrease) in Current Liabilities3,79,25,3203,40,80,99Long Term Provisions/ Short Term Provisions3,79,25,3203,40,80,99Cash generated from Operations Taxes Paid (including Tax deducted at source) Net Cash used in Operating Activities (A)4,03,50,81Purchase of Fixed Assets Increase in Non Current Investments(2,75,75,095)(5,08,34,19Net Cash used in Investing Activities (B)(3,54,07,486)(2,74,06,35CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid(6,99,15,6887,71,61,24Net Cash Generated from Financing Activities (C)6,38,25,0007,34,23,944Net Cash Generated from Financing Activities (C)6,38,25,0007,34,23,944Net Cash Generated from Financing Activities (C)6,38,25,0007,34,23,944Net Cash Generated from Financing Activities (C)6,38,25,0007,34,23,944Cash and Cash Equivalents (Opening Balance)19,03,30467,19,904Cash in HandBank B		CENTRUM WEALTH MANA CASH FLOW STATEMENT FOR THE PER	IOD ENDED 31st MAR, 2016	
A. CASH FLOW FROM OPERATING ACTIVITIES Rupees Rupees Rupees Profit before Taxation Adjustments for :- 72.31,545 2,11,92,4 Interest paid 3,33,22,804 3,15,71,7 Depreciation 3,33,22,804 3,15,71,7 Depreciation 25,84,567 35,87,1 Interest name (2,76,395) - Operating Profit before Working Capital changes 4,28,62,521 5,63,51,4 (Increase) / Decrease in 7 - - Trade Receivable (8,12,73,427) (10,46,91,6 Loans & Advances (94,32,864) (8,44,32,3 Other Current Assets - - Long Term Provisions/ Short Term Provisions 3,79,25,320 3,40,80,94 Cash generated from Operations - - - Taxes Paid (including Tax deducted at source) - - - Net Cash used in Investing Activities (A) - - - CASH FLOW FROM FINANCING ACTIVITIES - - - Purchase of Fixed Assets -			1	j
A. CASH FLOW FROM OPERATING ACTIVITIES Ruppes Ruppes Ruppes Profit before Taxation Adjustments for :- 72.31,545 2,11,92,5 Interest paid 3,33,22,804 3,15,71,7 Deprectication 3,33,22,804 3,15,71,7 Interest paid 3,33,22,804 3,15,71,7 Deprectation 25,84,567 35,87,1 Interest income (2,76,395) - Operating Profit before Working Capital changes 4,28,62,521 5,63,51,4 (Increase) / Decrease in Trade Receivable (8,12,73,427) (10,46,91,6 Loans & Advances (94,32,864) (8,44,32,3 - Other Current Assets 3,79,25,320 3,40,90,91 - Long Term Provisions/ Short Term Provisions 3,79,25,320 3,40,80,91 - Cash generated from Operations 3,79,25,320 3,40,80,91 - Taxes Paid (including Tax deducted at source) (6,18,13,80,021 - - Net Cash used in Operating Activities (A) (2,75,75,095) (5,08,34,115 - Purchase of Fixed Asse				30th June, 20;
Profit before Taxation Adjustments for :- Interest paid $72,31,545$ $2,11,92,4$ Adjustments for :- Interest paid $3,33,22,804$ $3,15,71,7$ Depreciation $3,33,22,804$ $3,15,71,7$ Interest neame $(2,76,395)$ $(2,76,395)$ Operating Profit before Working Capital changes $4,28,62,521$ $5,63,51,4$ (Increase) / Decrease in 	۱.	CASH FLOW FROM OPERATING ACTIVITIES	Rupees	Rupees
Interest paid $3,33,22,804$ $3,15,71,7$ Depreciation $25,84,567$ $35,87,1$ Interest Income $(2,76,395)$ $(2,76,395)$ Operating Profit before Working Capital changes $4,28,62,521$ $5,63,51,4$ (Increase) / Decrease in Trade Receivable Loans & Advances $(8,12,73,427)$ $(10,46,91,6)$ (Detrease) / Decrease in Trade Receivable Loans & Advances $(4,33,31,314)$ $(10,46,91,6)$ (Increase) / Decrease) in Current Liabilities $(4,33,31,314)$ $(2,43,33,314)$ $(2,43,33,314)$ Increase / (Decrease) in Current Liabilities $(3,50,044)$ $42,26,53$ Cash generated from Operating Activities (A) $(6,81,38,002)$ $(4,36,30,81)$ CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets $(2,75,75,095)$ $(2,74,06,35)$ Increase in Non Current Investments $(2,70,19,986)$ $(2,74,06,35)$ Increase in Non Current Investments $(2,99,7,25,900)$ $(2,74,06,35)$ Net Cash used in Investing Activities (B) $(3,54,07,486)$ $(2,74,06,35)$ CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans $6,99,15,688$ $7,71,61,244$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,944$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,944$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,944$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,944$ Arber 2(decrease) in Cash and Cash Equivalents (A+B+C) $8,42,419$ $(48,$		Profit before Taxation		
Interest paid $3,33,22,804$ $3,15,71,7$ Depreciation $25,84,567$ $35,87,1$ Interest Income $(2,76,395)$ $(2,76,395)$ Operating Profit before Working Capital changes $4,28,62,521$ $5,63,51,4$ (Increase) / Decrease in Trade Receivable Loans & Advances $(8,12,73,427)$ $(10,46,91,6)$ (Detrease) / Decrease in Trade Receivable Loans & Advances $(4,33,31,314)$ $(10,46,91,6)$ (Increase) / Decrease) in Current Liabilities $(4,33,31,314)$ $(2,43,32,324)$ Increase / (Decrease) in Current Liabilities $(3,50,044)$ $42,26,52$ Cash generated from Operations Taxes Paid (including Tax deducted at source) Net Cash used in Investing Activities (A) $(6,81,38,002)$ $(4,36,30,81)$ CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Increase in Non Current Investments $(2,70,19,986)$ $(2,74,06,35)$ Net Cash used in Investing Activities (B) $(3,54,07,486)$ $(2,74,06,35)$ $(3,7,37,29)$ Net Cash used in Investing Activities (B) $(3,54,07,486)$ $(2,74,06,35)$ $(3,7,37,29)$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,944$ $(4,8,16,600)$ Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance $27,45,723$ $19,03,304$ $67,19,904$ Cash in Hand Bank Balance $27,45,723$ $19,03,304$ $67,19,905$ Cash in Hand Bank Balance $27,45,723$ $19,03,304$ $67,19,905$		Adjustments for :-	72,31,545	2,11,92,5
Depreciation Interest Income $3,33,22,804$ $3,15,71,7$ $25,84,567$ Operating Profit before Working Capital changes $25,84,567$ $35,87,1$ $(2,76,395)$ Operating Profit before Working Capital changes $4,28,62,521$ $5,63,51,4$ (Increase) / Decrease in Trade Receivable Loans & Advances $(8,12,73,427)$ $(10,46,91,6)$ $(10,46,91,6)$ $(94,32,864)$ $(8,44,32,3)$ Increase / (Decrease) in Current Liabilities Long Term Provisions/ Short Term Provisions $3,79,25,320$ $(4,43,31,314)$ $3,40,80,92$ Cash generated from Operations Taxes Paid (including Tax deducted at source) Net Cash used in Operating Activities (A) $4,05,62,907$ $(9,44,65,00)$ $(2,77,75,095)$ $(5,08,34,15)$ CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Increase in Non Current Investments $(2,70,19,986)$ $(2,774,06,35)$ $(2,74,06,35)$ $(3,87,500)$ Net Cash used in Investing Activities (B) $(3,54,07,486)$ $(2,74,06,35)$ $(2,74,06,35)$ $(3,87,500)$ CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid $6,99,15,688$ $(3,7,37,29)$ $7,71,61,244$ $(60,90,688)$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,944$ $7,34,23,944$ Net Cash Equivalents (Opening Balance) Cash in Hand Bank Balance $19,03,304$ $67,19,904$ $67,19,904$ $1,69,653$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $2,745,723$ $10,90,3,04$ $19,03,304$ $2,91,046$				
Interest income $25,84,567$ $35,87,1$ Operating Profit before Working Capital changes $(2,76,395)$ $(2,76,395)$ Operating Profit before Working Capital changes $4,28,62,521$ $5,63,51,4$ (Increase) / Decrease in Trade Receivable Loans & Advances $(8,12,73,427)$ $(10,46,91,6$ (Der Current Assets $(94,32,864)$ $(8,44,32,3)$ Other Current Liabilities Long Term Provisions/ Short Term Provisions $3,79,25,320$ $3,40,80,94$ Cash generated from Operations Taxes Paid (including Tax deducted at source) Net Cash used in Operating Activities (A) $4,05,62,907$ $(9,44,65,00)$ CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Increase in Non Current Investments $(2,70,19,986)$ $(2,74,06,35)$ Net Cash used in Investing Activities (B) $(3,54,07,486)$ $(2,74,06,35)$ $(2,74,06,35)$ CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans $(6,99,15,688)$ $7,71,61,24$ Actual Interest paid $(6,99,15,688)$ $7,71,61,24$ Net Cash used in Investing Activities (C C) $6,38,25,000$ $7,34,23,944$ Net Cash Generated from Financing Activities (C C) $6,38,25,000$ $7,34,23,944$ Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) $8,42,419$ $(48,16,600)$ Cash and Cash Equivalents (Opening Balance) $19,03,304$ $67,19,904$ Cash and Cash Equivalents (Closing Balance) $27,45,723$ $19,03,304$ Cash in Hand Bank Balance $2,91,046$ $1,69,653$ $1,040,33$			3,33,22,804	3,15,71.7
(2,76,395)Operating Profit before Working Capital changes $(1, Crease) / Decrease inTrade ReceivableLoans & Advances(1, Crease) / Decrease inTrade ReceivableLoans & Advances(1, Crease) / Decrease) inCurrent LiabilitiesLong Term Provisions / Short Term Provisions(1, Crease) / Decrease) inCurrent LiabilitiesLong Term Provisions / Short Term Provisions(2, 76, 395)(2, 76, 395)(2, 76, 395)(1, Crease) / Decrease) inCurrent LiabilitiesLong Term Provisions / Short Term Provisions(2, 75, 302)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(2, 74, 06, 35)(3, 30, 304)(3, 30, 304)$			25,84,567	
Operating Profit before Working Capital changes 4,28,62,521 5,63,51,4 (Increase) / Decrease in Trade Receivable Loans & Advances (10,46,91,6 10,46,91,6 Other Current Assets (10,46,91,6 10,46,91,6 Increase / (Decrease) in Current Liabilities (10,46,91,6 10,46,91,6 Loans & Advances (10,46,91,6 10,46,91,6 Loans & Advances (10,46,91,6 10,46,91,6 Other Current Assets (10,46,91,6 10,44,32,3 Increase / (Decrease) in Current Liabilities 3,79,25,320 3,40,80,99 Long Term Provisions/ Short Term Provisions 61,50,044 42,26,52 Cash generated from Operations 4,05,62,907 (9,44,65,00 Taxes Paid (including Tax deducted at source) (6,81,38,002) (4,36,30,81 Net Cash used in Operating Activities (A) (2,75,75,095) (5,063,34,15 CASH FLOW FROM FINANCING ACTIVITIES (2,70,19,986) (2,74,06,35 Unsecured Loans 6,99,15,688 7,71,61,244 Actual Interest paid (60,90,688) (37,37,29) Net Cash Generated from Financing Activities (C) 6,38,25,000 7,34,23,944 </td <td></td> <td></td> <td>1 1 1</td> <td>//-</td>			1 1 1	//-
(Increase) / Decrease in Trade Receivable 5,63,51,4 (Increase) / Decrease in Trade Receivable (8,12,73,427) (10,46,91,6 Loans & Advances (94,32,864) (8,432,3 Other Current Assets (8,12,73,427) (10,46,91,6 Other Current Liabilities (8,12,73,427) (10,46,91,6 Long Term Provisions/ Short Term Provisions 3,79,25,320 3,40,80,99 Cash generated from Operations (1,05,62,907) (9,44,65,00 Taxes Paid (including Tax deducted at source) (6,81,88,002) (4,63,0,81,16 Net Cash used in Operating Activities (A) (2,75,75,095) (5,08,34,116 CASH FLOW FROM INVESTING ACTIVITIES (2,70,19,986) (2,74,06,35 Increase in Non Current Investments (2,70,19,986) (2,74,06,35 Net Cash used in Investing Activities (B) (3,54,07,486) (2,74,06,35 CASH FLOW FROM FINANCING ACTIVITIES (6,99,15,688 7,71,61,24 Unsecured Loans 6,99,15,688 7,71,61,24 Actual Interest paid (8,42,419 (48,16,600 Net Cash Generated from Financing Activities (C) (6,38,25,000 7,34,23,942 Net Cash and Cash Equivalents (Opening Balance) (1,69,653 </td <td></td> <td>Operating Profit before Working Conitation</td> <td></td> <td>_</td>		Operating Profit before Working Conitation		_
(Increase) / Decrease in Trade Receivable Loans & Advances(8,12,73,427)(10,46,91,6(94,32,864)(8,44,32,3)Increase / (Decrease) in Current Liabilities(94,33,31,314)Increase / (Decrease) in Current Liabilities(10,46,91,6Cash generated from Operations Taxes Paid (including Tax deducted at source) Net Cash used in Operating Activities (A)(10,46,91,6CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Increase in Non Current Investments(2,75,75,095)(5,08,34,19CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid(2,74,06,35(2,74,06,35CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid(3,54,07,486)(2,74,06,35Net Cash Generated from Financing Activities (C)(6,38,25,000)7,34,23,944Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C)(48,16,600)Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance(19,03,304)67,19,904Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance(2,91,046) 1,69,653(2,94,046) 		a standy from before working Capital changes	4,28,62,521	5 63 51 4
Trade Receivable Loans & Advances $(8,12,73,427)$ $(10,46,91,6)$ Uner Current Assets $(94,32,864)$ $(8,44,32,3)$ Increase / (Decrease) in Current Liabilities Long Term Provisions/ Short Term Provisions $3,79,25,320$ $3,40,80,92$ Cash generated from Operations Taxes Paid (including Tax deducted at source) Net Cash used in Operating Activities (A) $4,05,62,907$ $(9,44,65,02)$ CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets $(2,75,75,095)$ $(5,08,34,10)$ Net Cash used in Investing Activities (B) $(3,54,07,486)$ $(2,74,06,35)$ CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid $(3,54,07,486)$ $(2,74,06,35)$ Net Cash Generated from Financing Activities (C) $6,99,15,688$ $7,71,61,244$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,942$ Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) $8,42,419$ $(48,16,600)$ Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance $27,45,723$ $19,03,304$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $27,45,723$ $19,03,304$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $27,45,723$ $19,03,304$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $27,45,723$ $19,03,304$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $27,45,723$ $19,03,304$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $27,40,6653$ <		(Increase) / Decrease in		5,05,51,4
Loans & Advances $(8,12,73,427)$ $(10,46,91,6)$ Other Current Assets $(4,33,31,314)$ $(8,44,32,3)$ Increase / (Decrease) in Current Liabilities $(10,46,91,6)$ $(8,44,32,3)$ Long Term Provisions/ Short Term Provisions $3,79,25,320$ $3,40,80,92$ Cash generated from Operations Taxes Paid (including Tax deducted at source) $4,05,62,907$ $(9,44,65,00)$ Net Cash used in Operating Activities (A) $(2,75,75,095)$ $(5,08,34,16)$ CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets $(2,70,19,986)$ $(2,74,06,35)$ Increase in Non Current Investments $(2,70,19,986)$ $(2,74,06,35)$ Net Cash used in Investing Activities (B) $(3,54,07,486)$ $(2,74,06,35)$ CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid $6,99,15,688$ $7,71,61,24$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,942$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,942$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,942$ Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) $8,42,419$ $(48,16,600)$ Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance $27,45,723$ $19,03,304$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $27,45,723$ $19,03,304$ Cash and Cash Equivalents (Closing Balance) Cash in Hand $27,91,046$ $1,69,653$ Cash and Cash Equivalents (Closing Balance) Cash in Hand $27,90,61$ </td <td></td> <td>Trade Receivable</td> <td></td> <td></td>		Trade Receivable		
Other Current Assets(94,32,864)(8,44,32,3)Increase / (Decrease) in Current Liabilities Long Term Provisions/ Short Term Provisions3,79,25,3203,40,80,99Cash generated from Operations Taxes Paid (including Tax deducted at source) Net Cash used in Operating Activities (A)4,05,62,907(9,44,65,00CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Increase in Non Current Investments(2,70,19,986)(2,74,06,35CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid(3,54,07,486)(2,74,06,35Net Cash Generated from Financing Activities (C)(6,38,25,0007,34,23,944Net Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance(19,03,30467,19,904Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance27,45,72319,03,304Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance27,45,72319,03,304		Loans & Advances		(10.46.91.6)
Increase / (Decrease) in Current Liabilities Long Term Provisions/ Short Term Provisions $4,43,31,314$ Increase / (Decrease) in Current Liabilities Long Term Provisions/ Short Term Provisions $3,79,25,320$ $61,50,044$ $3,40,80,99$ $42,26,50$ Cash generated from Operations Taxes Paid (including Tax deducted at source) Net Cash used in Operating Activities (A) $4,05,62,907$ $(2,75,75,095)$ $(9,44,65,00)$ $(4,36,30,8)$ CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Increase in Non Current Investments $(2,70,19,986)$ $(2,74,06,35)$ $(2,74,06,35)$ $(83,87,500)$ Net Cash used in Investing Activities (B) $(3,54,07,486)$ $(2,74,06,35)$ $(2,74,06,35)$ $(83,87,500)$ CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid $(6,99,15,688)$ $(7,71,61,244)$ $(60,90,688)$ $(37,37,294)$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $(3,304)$ $67,19,904$ $(48,16,600)$ Net Cash Generated from Financing Activities (C) $8,42,419$ $(48,16,600)$ $(48,16,600)$ $(2,553)$ Net Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance $27,45,723$ $(2,91,046)$ $1,69,653$ $(2,91,046)$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $2,91,046$ $(2,91,046)$ $1,69,653$			(94,32,864)	
Current Liabilities Long Term Provisions/ Short Term Provisions $3,79,25,320$ ($61,50,044$ $3,40,80,99$ ($4,22,653$)Cash generated from Operations Taxes Paid (including Tax deducted at source) Net Cash used in Operating Activities (A) $4,05,62,907$ ($9,44,65,007$ ($9,44,65,007$ ($4,36,30,81$) CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Increase in Non Current Investments $(2,75,75,095)$ ($83,87,500)$ Net Cash used in Investing Activities (B) $(3,54,07,486)$ ($2,74,06,357$ CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid $(3,54,07,486)$ ($60,90,688)$ ($37,37,290$)Net Cash Generated from Financing Activities (C) $6,38,25,000$ ($6,38,25,000$ Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) $8,42,419$ ($48,16,600$ Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance $19,03,304$ $2,91,046$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $2,91,046$ $2,91,046$				
Current Liabilities Long Term Provisions/ Short Term Provisions $3,79,25,320$ ($61,50,044$ $3,40,80,99$ ($4,22,653$)Cash generated from Operations Taxes Paid (including Tax deducted at source) Net Cash used in Operating Activities (A) $4,05,62,907$ ($9,44,65,007$ ($9,44,65,007$ ($4,36,30,81$) CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Increase in Non Current Investments $(2,75,75,095)$ ($83,87,500)$ Net Cash used in Investing Activities (B) $(3,54,07,486)$ ($2,74,06,357$ CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid $(3,54,07,486)$ ($60,90,688)$ ($37,37,290$)Net Cash Generated from Financing Activities (C) $6,38,25,000$ ($6,38,25,000$ Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) $8,42,419$ ($48,16,600$ Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance $19,03,304$ $2,91,046$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $2,91,046$ $2,91,046$		Increase / (Decrease) in	•	
Long Term Provisions/ Short Term Provisions $3,79,25,320$ $3,40,80,92$ Cash generated from Operations Taxes Paid (including Tax deducted at source) Net Cash used in Operating Activities (A) $4,05,62,907$ $(9,44,65,00)$ CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Increase in Non Current Investments $(2,75,75,095)$ $(5,08,34,16)$ Net Cash used in Investing Activities (B) $(2,74,06,35)$ $(2,74,06,35)$ $(2,74,06,35)$ CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid $(3,54,07,486)$ $(2,74,06,35)$ Net Cash Generated from Financing Activities (C) $6,99,15,688$ $7,71,61,244$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,944$ Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) $8,42,419$ $(48,16,600)$ Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance $19,03,304$ $67,19,904$ Bank Balance $2,91,046$ $1,69,653$ $1,04,032$ Cash in Hand Bank Balance $2,91,046$ $1,69,653$		Current Liabilities		
Cash generated from Operations $0., 30, 044$ $42, 26, 50$ Taxes Paid (including Tax deducted at source) $4, 05, 62, 907$ $(9, 44, 65, 00)$ Net Cash used in Operating Activities (A) $(2, 75, 75, 095)$ $(5, 08, 34, 10)$ CASH FLOW FROM INVESTING ACTIVITIES $(2, 70, 19, 986)$ $(2, 74, 06, 35)$ Purchase of Fixed Assets $(2, 74, 06, 35)$ $(3, 54, 07, 486)$ $(2, 74, 06, 35)$ Increase in Non Current Investments $(3, 54, 07, 486)$ $(2, 74, 06, 35)$ Net Cash used in Investing Activities (B) $(3, 54, 07, 486)$ $(2, 74, 06, 35)$ CASH FLOW FROM FINANCING ACTIVITIES $(3, 54, 07, 486)$ $(2, 74, 06, 35)$ Unsecured Loans $6, 99, 15, 688$ $7, 71, 61, 241$ Actual Interest paid $6, 99, 15, 688$ $7, 71, 61, 241$ Net Cash Generated from Financing Activities (C) $6, 38, 25, 000$ $7, 34, 23, 944$ Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) $8, 42, 419$ $(48, 16, 600)$ Cash and Cash Equivalents (Opening Balance) $1, 69, 653$ $1, 04, 032$ Cash and Cash Equivalents (Closing Balance) $2, 91, 046$ $1, 69, 653$ $1, 04, 032$ Cash in Hand $27, 45, 723$ 1		Long Term Provisions/ Short Term Provisions	3,79,25,320	3,40,80,99
Cash generated from Operations Taxes Paid (including Tax deducted at source) Net Cash used in Operating Activities (A) $4,05,62,907$ ($6,81,38,002$) ($4,36,30,81$)CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets $(2,75,75,095)$ ($5,08,34,15$)Increase in Non Current Investments $(2,70,19,986)$ ($83,87,500)$ Net Cash used in Investing Activities (B) $(3,54,07,486)$ ($2,74,06,355$)CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid $(3,54,07,486)$ ($6,99,15,688$ ($7,71,61,244$) ($60,90,688$) ($37,37,290$)Net Cash Generated from Financing Activities (C) $6,38,25,000$ ($3,304$ Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) $8,42,419$ ($48,16,600$)Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance $1,903,304$ ($5,19,03,304$ ($2,91,046$ ($1,69,653$ ($2,91,046$ ($2,91,046$ ($2,91,046$ ($1,69,653$			61,50,044	
Liaxes Paid (including Tax deducted at source) Net Cash used in Operating Activities (A)4,05,62,907 (9,44,65,00 (6,81,38,002) (4,36,30,81 (2,75,75,095)CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Increase in Non Current Investments(2,70,19,986) (2,74,06,35 (83,87,500)Net Cash used in Investing Activities (B)(3,54,07,486)CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid(3,54,07,486)Net Cash Generated from Financing Activities (C)(6,99,15,688 (60,90,688)Net Cash Generated from Financing Activities (C)(6,38,25,000)Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C)8,42,419Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance19,03,304 (6,15,872 (2,74,06,353)Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance27,45,723 (1,9,03,304Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance27,45,723 (1,9,03,304Cash in Hand Bank Balance2,91,046 (1,69,653)		Cash generated from Operations		
Inter Cash Used in Operating Activities (A) $(0,01,35,002)$ $(4,36,36,81)$ CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Increase in Non Current Investments $(2,75,75,095)$ $(5,08,34,19)$ Net Cash used in Investing Activities (B) $(2,74,06,35)$ $(2,74,06,35)$ CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid $(3,54,07,486)$ $(2,74,06,35)$ Net Cash Generated from Financing Activities (C) $(6,99,15,688)$ $7,71,61,244$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,944$ Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) $8,42,419$ $(48,16,600)$ Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance $19,03,304$ $67,19,904$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $27,45,723$ $19,03,304$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $2,91,046$ $1,69,653$		Taxes Paid (including Tax deducted at course)	4,05,62,907	(9,44,65,00
CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets Increase in Non Current Investments $(2,73,75,095)$ $(5,08,34,15)$ Net Cash used in Investing Activities (B) $(2,70,19,986)$ $(2,74,06,35)$ CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid $(3,54,07,486)$ $(2,74,06,35)$ Net Cash Generated from Financing Activities (C) $(6,99,15,688)$ $7,71,61,244$ Net Cash Generated from Financing Activities (C) $6,38,25,000$ $7,34,23,944$ Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) $8,42,419$ $(48,16,600)$ Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance $19,03,304$ $67,19,904$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $27,45,723$ $19,03,304$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $27,45,723$ $19,03,304$ Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance $27,45,723$ $19,03,304$		Net Cash used in Operating Activities (A)	(6,81,38,002)	
CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets(2,70,19,986) (2,74,06,35)Increase in Non Current Investments(2,70,19,986) (83,87,500)(2,74,06,35) (83,87,500)Net Cash used in Investing Activities (B)(3,54,07,486)(2,74,06,35)CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid(6,99,15,688)7,71,61,244) (60,90,688)Net Cash Generated from Financing Activities (C)6,38,25,0007,34,23,944)Net Cash Generated from Financing Activities (C)6,38,25,0007,34,23,944)Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C)8,42,419(48,16,600)Cash and Cash Equivalents (Opening Balance)19,03,30467,19,904)Cash and Cash Equivalents (Closing Balance)27,45,72319,03,304)Cash in Hand Bank Balance2,91,0461,69,653Cash in Hand Bank Balance2,91,0461,69,653	- 1		(2,75,75,095)	
Purchase of Fixed Assets(2,70,19,986)(2,74,06,35Increase in Non Current Investing Activities (B)(3,54,07,486)(2,74,06,35CASH FLOW FROM FINANCING ACTIVITIES(3,54,07,486)(2,74,06,35Unsecured Loans6,99,15,6887,71,61,244Actual Interest paid(6,90,688)(37,37,294Net Cash Generated from Financing Activities (C)6,38,25,0007,34,23,944Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C)8,42,419(48,16,600Cash and Cash Equivalents (Opening Balance)19,03,30467,19,904Cash and Cash Equivalents (Closing Balance)27,45,72319,03,304Cash in Hand Bank Balance27,45,72319,03,304Cash in Hand Bank Balance27,45,72319,03,304	1	CASH FLOW FROM INVESTING ACTIVITIES		<u></u>
Increase in Non Current Investments (2,70,19,986) (2,74,06,35 Net Cash used in Investing Activities (B) (3,54,07,486) (2,74,06,35 CASH FLOW FROM FINANCING ACTIVITIES (6,99,15,688 7,71,61,244 Unsecured Loans 6,99,15,688 7,71,61,244 Actual Interest paid (6,99,688) (37,37,294 Net Cash Generated from Financing Activities (C) (6,38,25,000 7,34,23,944 Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) 8,42,419 (48,16,600 Cash and Cash Equivalents (Opening Balance) 19,03,304 67,19,904 Cash and Cash Equivalents (Closing Balance) 27,45,723 19,03,304 Cash in Hand 27,45,723 19,03,304 Bank Balance 27,45,723 19,03,304		Purchase of Fixed Assets		
Net Cash used in Investing Activities (B)(83,87,500)CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid(3,54,07,486)Net Cash Generated from Financing Activities (C)(60,90,688)Net Cash Generated from Financing Activities (C)(60,90,688)Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C)8,42,419Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance19,03,304Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance27,45,723Cash in Hand Bank Balance2,91,046Cash and Cash Equivalents (Closing Balance)27,45,723Cash in Hand Bank Balance2,91,046Cash and Cash Equivalents (Closing Balance)2,91,046Cash and Cash Equivalents (Closing Balance)2,91,046<		Increase in Non Current Investments	(2,70,19,986)	(2,74,06.35
CASH FLOW FROM FINANCING ACTIVITIES (3,34,07,486) (2,74,06,35) Unsecured Loans 6,99,15,688 7,71,61,24) Actual Interest paid (6,99,15,688) (37,37,29) Net Cash Generated from Financing Activities (C) 6,38,25,000 7,34,23,944 Net Increase / (decrease) in Cash and Cash Equivalents (8,42,419 (48,16,600 Cash and Cash Equivalents (Opening Balance) 19,03,304 67,19,904 Cash and Cash Equivalents (Closing Balance) 27,45,723 19,03,304 Cash in Hand 27,45,723 19,03,304 Bank Balance 27,45,723 19,03,304 Quitable for the form Hand 2,91,046 1,69,653			(83,87,500)	-
CASH FLOW FROM FINANCING ACTIVITIES (3,34,07,486) (2,74,06,35) Unsecured Loans 6,99,15,688 7,71,61,24) Actual Interest paid (6,99,15,688) (37,37,29) Net Cash Generated from Financing Activities (C) 6,38,25,000 7,34,23,944 Net Increase / (decrease) in Cash and Cash Equivalents (8,42,419 (48,16,600) Cash and Cash Equivalents (Opening Balance) 19,03,304 67,19,904 Cash and Cash Equivalents (Closing Balance) 27,45,723 19,03,304 Cash in Hand 27,45,723 19,03,304 Bank Balance 27,45,723 19,03,304 Quitable for the context of	ļ	Vet Cash used in Investing Activities (P)		
CASH FLOW FROM FINANCING ACTIVITIES Unsecured Loans Actual Interest paid6,99,15,688 (60,90,688)7,71,61,240 (60,90,688)Net Cash Generated from Financing Activities (C)6,38,25,0007,34,23,944Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C)8,42,419(48,16,600Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance19,03,30467,19,904Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance27,45,72319,03,304Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance27,45,72319,03,304			(3,54,07,486)	(2.74.06.35
Onsecured Loans 6,99,15,688 7,71,61,244 Actual Interest paid (60,90,688) (37,37,294) Net Cash Generated from Financing Activities (C) 6,38,25,000 7,34,23,944 Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) 8,42,419 (48,16,600) Cash and Cash Equivalents (Opening Balance) 19,03,304 67,19,904 Cash and Cash Equivalents (Closing Balance) 1,69,653 1,04,032 Cash and Cash Equivalents (Closing Balance) 27,45,723 19,03,304 Cash in Hand Bank Balance 27,45,723 19,03,304 Quivalents (Closing Balance) 27,45,723 19,03,304 Quivalents (Closing Balance) 291,046 1,69,653	10	CASH FLOW FROM FINANCING ACTIVITIES		(=/: //00/00
Actual Interest paid 6,99,15,688 7,71,61,244 Net Cash Generated from Financing Activities (C) 6,38,25,000 7,34,23,944 Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) 6,38,25,000 7,34,23,944 Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance 8,42,419 (48,16,600 Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance 19,03,304 67,19,904 Cash and Cash Equivalents (Closing Balance) Cash in Hand 	Ιt	Insecured Loans		
Net Cash Generated from Financing Activities (C) (60,90,688) (37,37,29) Net Cash Generated from Financing Activities (C) 6,38,25,000 7,34,23,94 Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) 8,42,419 (48,16,600 Cash and Cash Equivalents (Opening Balance) 19,03,304 67,19,904 Cash and Cash Equivalents (Closing Balance) 1,69,653 1,04,032 Cash in Hand Bank Balance 27,45,723 19,03,304 Cash in Hand Bank Balance 27,45,723 19,03,304 Cash in Hand Bank Balance 2,91,046 1,69,653			6,99,15,688	7 71 61 240
Net Cash Generated from Financing Activities (C) 6,38,25,000 7,34,23,944 Net Increase / (decrease) in Cash and Cash Equivalents (6,38,25,000 7,34,23,944 Net Increase / (decrease) in Cash and Cash Equivalents (8,42,419 (48,16,600 Cash and Cash Equivalents (Opening Balance) 19,03,304 67,19,904 Cash and Cash Equivalents (Opening Balance) 1,69,653 1,04,032 Cash and Cash Equivalents (Closing Balance) 27,45,723 19,03,304 Cash in Hand 2,91,046 1,69,653				
Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C) Cash and Cash Equivalents (Opening Balance) Cash in Hand Bank Balance Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance Cash and Cash Equivalents (Closing Balance) Cash in Hand Bank Balance 27,45,723 19,03,304 2,91,046 2,91,046	1	et Cash Generated from Einpresient Autom	(**,52,666)	(37,37,290
Net Increase / (decrease) in Cash and Cash Equivalents (7/37/23/34 A+B+C) 8,42,419 (48,16,600 Cash and Cash Equivalents (Opening Balance) 19,03,304 67,19,904 Cash and Cash Equivalents (Opening Balance) 1,69,653 1,04,032 Cash and Cash Equivalents (Closing Balance) 27,45,723 19,03,304 Cash in Hand 2,91,046 1,69,653		- cost denerated from Financing Activities (C)	6,38,25,000	7 34 23 044
Cash and Cash Equivalents (Opening Balance) 8,42,419 (48,16,600 Cash in Hand 19,03,304 67,19,904 Bank Balance 1,69,653 1,04,032 Cash and Cash Equivalents (Closing Balance) 27,45,723 19,03,304 Cash in Hand 2,91,046 1,69,653	ľ	at Incroses (/ to a large to a		7,54,25,944
Cash and Cash Equivalents (Opening Balance) 8,42,419 (48,16,600 Cash in Hand 19,03,304 67,19,904 Bank Balance 1,69,653 1,04,032 Cash and Cash Equivalents (Closing Balance) 27,45,723 19,03,304 Cash in Hand 2,91,046 1,69,653	Δ	+B+C (decrease) in Cash and Cash Equivalents (
Cash and Cash Equivalents (Opening Balance) 19,03,304 67,19,904 Cash in Hand 1,69,653 1,04,032 Bank Balance 1,69,653 1,04,032 Cash and Cash Equivalents (Closing Balance) 27,45,723 19,03,304 Cash in Hand 2,91,046 1,69,653		()	8 42 410	(10 10 10
Cash in Hand 19,03,304 67,19,904 Bank Balance 1,69,653 1,04,032 Cash and Cash Equivalents (Closing Balance) 27,45,723 19,03,304 Cash in Hand 27,45,723 19,03,304 Bank Balance 2,91,046 1,69,653	In	ash and Coch Facture in the	0,72,419	(48,16,600
Bank Balance 1,69,653 1,04,032 Cash and Cash Equivalents (Closing Balance) 27,45,723 19,03,304 Cash in Hand 2,91,046 1,69,653		ash in Hand	19.03.304	67 10 001
Cash and Cash Equivalents (Closing Balance) 17,33,651 66,15,872 Cash in Hand 27,45,723 19,03,304 Bank Balance 2,91,046 1,69,653	R	ank Balanca		
Cash and Cash Equivalents (Closing Balance)27,45,72319,03,304Cash in Hand2,91,0461,69,653	1			
Bank Balance 2,91,046 1,69,653	c	ash and Coch Equipate to the	1,00,001	66,15,872
Bank Balance 2,91,046 1,69,653	lc:	ash in Hand	27 45 723	10.02.20
	B	ank Balance		
			24,54,677	1,69,653

Chartered Accountants Firm Reg. No.:103886W

Partner Membership No. 014095

Dated: 30th May 2016

Ambalal Jain

Place: Mumbai

&

MUMBAI

ERED

Ņ,

4

For and on behalf of the Board of Directors Centrum Wealth Management Limited

weep Naya

S. Ganashyam Whole Time Director DIN 02370933

ym & V Narayan Krishnan

CFO

K. Sandeep Nayak Director DIN 03281505

Archana Goyal Company Secretary

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March, 2016

3	SHARE	CAPITAL	
---	-------	---------	--

 $(2n^{-1})^{-1}$

· •, •

Authorised Share Capital: 2,00,00,000 Equity Shares of Rs.10/- each

Issued, Subscribed & Fully Paid Shares 2,00,00,000 Equity Shares of Rs.10/- each fully paid up

Total Issued, Subscribed & Fully paid up Share Capital

Reconciliation of the shares outstanding at the beginning and at the end of the reporting year
 Equity Shares
 At the beginning of the period
 Rights shares Issued during the period

Outstanding at the end of the period

Shares held by holding company
 Centrum Capital Limited, the holding
 Company
 2,00,00,000 Equity Shares of Rs.10/- each fully
 paid up

Centrum Retail Services Limited, the holding Company 2,00,00,000 Equity Shares of Rs.10/- each fully

paid up

Details of shareholders holding more than 5% shares in the company

Equity Shares of Rs. 10 each fuly paid Centrum Capital Limited, holding Company

Centrum Retail Services Limited, holding Company

4 Reserves & Surplus

- <u>Securities Premium Reserve</u>
 Opening
 <u>Addition:</u>
 On issue of shares
 Closing Balance
- Surplus/(Deficit) in the statement of profit &
 loss
 Balance as per last financial statement
 Profit/(loss) for the period
 Net Surplus/(deficit) in the statement of profit &

Total Reserves and surplus (a+b)

ERIOD ENDED 31 March, 2		
31.03.2016	30.06.2015	
Rupees	Rupees	
20,00,00,000	20,00,00,000	
20,00,00,000	20,00,00,000	
20,00,00,000	20,00,00,000	
31.03.2016	30.06.2015	
2,00,00,000	2,00,00,000	
2,00,00,000	2,00,00,000	
31.03.2016	30.06.2015	
-	20,00,00,000	
20,00,00,000	-	
20,00,00,000	20,00,00,000	
	······································	
31,03.2016	30.06.2015	
No. % holding in the class	No. % holding in the class	
-	20,000,000 100%	
20,000,000 100%	_	
31.03.2016	30.06.2015	
11,97,00,000	11,97,00,000	
11.07.00.000		
(28.26.23.452)		
(28,26,33,452) 48,85,242	(30,38,26,042) 2,11,92,590	
(27,77,48,210)	(28,26,33,452)	
(15,80,48,210)	(16,29,33,452)	
· · · · · · · · · · · · · · · · · · ·		



loss

Non-current liabilities		9w/H-M-arrow-
5 Long-term provisions		
Provision for Employees Benefit (Refer note :28)	1,95,27,727	1,44,58,462
TOTAL	1,95,27,727	1,44,58,462
6 Other Long-term liabilities		
Provision for rent equalisation	17,25,018	9,49,973
TOTAL	17,25,018	9,49,973
Current liabilities		
7 Short-term borrowings		
Unsecured		
Loan from companies	38,64,05,789	28,92,57,985
TOTAL	38,64,05,789	28,92,57,985
8 <u>Trade payables</u>		
Due to Group Companies	5,51,65,541	3,44,63,796
Others	2,42,58,966	2,85,69,977
(Refer Note No.29 for details of due to Micro and		
Small enterprises and Note 27 for Related Parties)		
TOTAL	7,94,24,507	6,30,33,773
9 Other current liabilities		
Service Tax Payable	75,51,425	1,86,75,010
Salary & other Benefits	15,34,409	6,32,017
Statutory Payments Payable Interest Accrued but not due	1,66,94,417	44,39,594
Advance Received from Debtors	2,85,84,543 14,91,848	87,29,930
TOTAL	5,58,56,642	<u>18,45,505</u> 3,43,22,056

10 <u>Short-term provisions</u>		
Provision for Employees Benefit (Refer Notes 28)	9,68,252	6,62,518
TOTAL	9,68,252	6,62,518
13 Long-term loans and advances		
Security Deposit (Unsecured, considered good)	1,59,14,336	1,58,14,336
	1,55,14,550	1,00,14,000
TOTAL	1,59,14,336	1,58,14,336
<u>Current_assets</u>		
14 Trade Receivables		
Unsecured, Considered Good	-	-
Debt Outstanding for period Exceeding Six months	1 / (0 0 1 7 0	1 00 00 077
Others	1,66,93,478	1,38,32,066
TOTAL	25,82,33,855 27,49,27,333	17,98,21,840 19,36,53,906
Due from Related Parties (Refer Note 27)	27,-13,27,333	19/30/33/900
15 Cash and Cash Equivalents		
Balances with banks		
On Current Accounts	24,54,676	17,33,650
Cash on Hand	2,91,047	1,69,654
TOTAL	27,45,723	19,03,304

1,07,51,358

1,07,51,358

11,42,099

11,42,099

16 Short-term loans and advances Advance recoverable in cash or kind for the value to be received TOTAL



			CEN	CENTRUM WEALTH MANAGEMENT LTD	MANAGEMENT	LTD				
Notes forming part of the financial statements	nancial statements	s								
Note 11:Fixed Assets	······································	а тилиналия на структуру түрөө түр								[Amount in Rs]
~~~~		Gross Blo	I			Accumulated Depreciation	Depreciation		Net Block	lock
Particulars	Balance as at 1 July 2015	Additions / Capitalisations	Disposal, Transfer	Balance as at 31st March 2016	Balince as at 1 July 2015	Depreciation charge for the period	On disposals	Balance as at 31st March 2016	Balance as at 31st Mar 2016	Balance as at 30th June 2015
Tangible Assets										
Computer	55,75,115	15,64,482	i i	793,9597	35,88,064	6,65,204		42,53,269	28,86,328	19,87,050
Electrical Installation	2,41,727	1,59,437	E	4,01,164	52,355	26,990	1	79,345	3,21,819	1,89,372
Furniture & fixtures	59,58,807	7,96,271	E	67,55,078	15,47,596	5,09,184	,	20,56,780	46,98,298	44,11,211
Office Equipment	12.71,175	2,15,594	1	14,86,769	4,10,519	2,78,970	1	6,89,489	7,97,280	3,60,656
Telephone System	97,740	•		97,740	53,588	29,664	ı	83,253	14,487	44,152
Leaseheld Improvements	43,28,556	1,76,971	•	45,05,527	1,58,469	3,53,224		5,11,693	39,93,834	41,70,087
Total	1,74,73,120	2912755		2,03,85,875	58,10,591	18,63,236	1	76,73,829	1,27,12,046	1,16,62,528
Intangible Assets Conputer Software	53,87,947	4,23,19,064		4,77,07,011	10,39,095	7,21,331	1	17,60,426	4,59,46,585	43,48,852
Total	53,87,947	4,23,19,064	-	4,77,07,011	10.39,095	7,21,331	•	17,60,426	4,59,46,585	43,48,852
Capital Work In Progress	•		•			ſ		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	,	1
Total	•	•	•		-		•	1		•
Intangible assets under Development	1,82,11,833	2,37,05,697	4,19,17,530	1	1					1,82,11,833
Total	1,82,11,833	2,37,05,697	4,19,17,530			1				1 82 11 833
Total F.Y. 2015-16	4,10,72,900	6,89,37,516	4,19,17,530	6,80,92,886	68,49,686	25,84,567		94,34,255	5,86,58,631	3,42,23,213
JAIN 14-15	1,36,66,549	2,74,06,351	-	4,10,72,900	32,62,563	35,87,124		68,49,687	3,42,23,213	1,04,03,986

0. *

С ę,



		(a) Investment in Equity Instruments	ly Instruments					
Sr. No.	Name of the Body Corporate	Subsidiary / Associate / JV/ Controlled Entity /	No. of Shar	He. of Shares / Units	Quoted / Unquoted	Partly Paid / Fully paid	In Rupecs	In Rupees
		Others	As At	As At			AsAt	As At
			31-03-2016	30-06-2015			31-03-2016	30-06-2015
	Centrum Investment Advisors Ltd	Subsidiary	5,00,000	•	Unquoted	Fully paid	50,00,000	1
N	Acorn Fund Consultants Pvt Ltd	Others	5,000	2	Unquoted	Fully paid	50,000	¢
		Total					50,50,000	÷
		<b>4</b>	Darticulare		AC AF	40.00		
		•			TE AL	HS HL		
				-	31-03-2016	30-06-2015		
		Aggregate Value of Quoted Investments and market value	Juoted Investmer value	its and market	,	•		
		Aggregate Value	Aggregate Value of Unquoted Investments	estments	50,50,000	+		
	(q)		Investment in LLP					
					In Rupees	In Rupees		
		Name of	Name of Partnership Firm	Æ	As At	As At		
					31-03-2016	30-06-2015		
		Indian Pr	Indian Property Advisors LLP	aĭ	33,37,500	,		
					33,37,500	0		
					As At	As At		
				<u>.                                    </u>	31-03-2016	30-06-2015		
		Total Value of Non - Current Investment	Current Invest	tment	83 87 500	C		

an an

.

1, 1,

17 Other Current Assets		
Prepaid Expenses	3,68,132	10,68,631
MAT Credit Entitlement	2,24,49,456	10,00,001
Income Tax (Net of Provision)	4,56,88,546	4,36,30,815
TOTAL	6,85,06,134	4,46,99,446
·		
18 Revenue from operations		
Brokerage & Commission*	37,95,56,509	40,52,57,280
Business Support Service Fees*	1,07,57,121	1,82,05,040
ΤΟΤΑΙ	39,03,13,630	42,34,62,320
*Related Parties: ( Refer Note 27)	33,03,13,030	42,54,02,520
19 Other income		
Miscellaneous Income	8,40,871	20,32,776
TOTAL	8,40,871	20,32,776
20 Employee benefits Expenses		
Employees Remuneration & Benefits*	22,53,85,810	23,50,58,073
Contribution to Provident and Others Funds	1,71,09,310	1,60,53,775
Staff welfare expenses	11,05,394	18,45,060
TOTAL	24,36,00,514	25,29,56,908
*Rs.92,30,299/- includes as Director Remuneration (Previous Year Rs. 2,30,11,224/-) Refer Note No. 31		
21 <u>Finance Costs</u>		
Interest Paid - Others*	3,22,43,270	3,15,71,705
Interest Paid on delayed Statutory Dues	10,74,874	2,25,034
Bank Charges	4,660	6,874
TOTAL	3,33,22,804	3,18,03,613
*(Related Parties, Refer note 27)		
22 <u>Other Expenses</u>		
Audit Fees (Refer Note No. 32)	1,15,000	1,00,000
Business Promotion Expenses	72,30,492	66,59,686
Commession and Brokerage *	1,88,65,851	2,87,61,248
Communication and Internet Expenses	23,14,037	27,01,038
Computer Expenses	2,49,529	3,76,571
Electricity Expenses	35,02,508	36,28,177
Legal & Professional Fees	1,01,58,424	76,94,650
Miscellaneous Expenses	3,61,781	1,36,232
Franking Chgs	12,28,467	5,43,472
Filing Fees	1,47,839	15,59,511
Postage & Courier Expense	10,30,655	8,99,979
Donation	88,000	2,65,000
Conference Exp Membership & Subscription	6,14,654	7,62,892
Membership & Subscription Office Expenses *	81,264	40,000
Printing & Stationery	1,77,31,423	72,01,101
Rent Rates & Taxes *	10,02,275	18,15,901
Repairs & Maintenance	2,46,40,803	4,32,65,110
Travelling & Conveyance *	4,63,789	4,70,427
Swach Bharat Cess	1,44,35,587	90,73,867
TOTAL	1,52,693	-
* Related Parties transactions (refer note 27)	10,44,15,071	11,59,54,862



### GENERAL NOTES ON ACCOUNTS:

#### 23 Operating Lease

The Company has entered into leasing arrangements for corporate and branch offices premises. The lease rentals of Rs.23,437,319/ have been included under the head Rent under Note 22 of Statement of Profit and Loss.

The Company has also entered into leasing arrangement for corporate office.

Future minimum lease payments	As at March 31,	As at June 30,
	2016	2015
Payment not later than one year	13,475,148	11,759,726
Payment later than one year but not later than five years	49,183,504	21,542,108
Payment later than 5 years	-	

24 Credit and Debit Balance of the parties are subject to confirmation/reconciliation if any.

25 The Current assets, Loans & Advances (including capital advances) have a value on realization in the ordinary course of business, at least equal to the amount at which they are stated in the balance sheet. Current assets, Loans & Advances (including capital advances) are subject to Confirmation and Reconciliation. Other known liabilities are adequate and not in excess of what are required..

## 26 Deferred Tax Liability / (Assets):

In accordance with Accounting Standard 22 on Accounting for Taxes on Income, the Company has made adjustments in its accounts.

Particulars	Rupees	Rupees
Deferred Tax Liability / (Assets) on Account of:	As at 31.03.2016	As on 30.06.2015
Unabsorbed Business Losses	(143,683,184)	(144,946,941)
Difference between book and Tax depreciation	4,806,289	166,625
Provision for Gratuity	(4,299,433)	(1,946,303)
Provision for Leave Encashment	(2,792.380)	(1,588,393)
Deferred Tax Asset created on 30.06.2015	(145,968,709)	(148,315,012)



	_					
The second	A	1	v			
		0,000		₽ \		
1 1 M	下	4/-	20	}	0	
ALL	M	1	~	Ż		ł
A A	čč	٥ آره	R	Ĭ	/	

	£.
	1
10	2
- 2	J.
	1
-11	1
÷	
1	
	1
1	
- 22	- and
1	
	1000
-11	1000
	Course in
	- mark
- 2	0.000
-92	-
	- Annual
	1
	1
1	0.000
-3	
- 23	1
	-
- 5	11WD00
÷	(adeas
	-
÷	No.
	-
- 22	1000
	2
- 22	
	g.,
	1000
127	
1.	
4	20000
1	ļ
	ł
1	1
	2
1	Í
	ŧ.
1	
1	ŀ
, atom	
- 10	
100	
100	
- 10	
- inter-	
100	
voorie	
<b>TOLOG</b>	
-	
- Star	
-%	
-1	
ndaro	
ZONIA	
- Andrew	
S.	
1	
ai the	
1	
1	
(income	
ALC: NO	
1	
- Contraction	

CERTRUM WEALTH MANAGEMENT LIMITED Schedules annexed to and forming part of Balance Sheet and Statement of Proft & Loss.	eet and Statement of Proft & Loss.
List of Related Parties:	
Nature of Relationship	Name of Party
Holding Campuny	Centrum Retail Services Limited
Ultimated Holding Co Company	Centrum Capital Limited
Key Managorial Personnel	Mr. Ganashyam.S
Key Managerial Personnel	Ms. Arpita Vinay
Key Managerial Personnel	Mr.Rajnish Bahl (Up to 8th Dec 2014)
Subsidiary	Centrum Investments Advisors Limited
Fellow Subsidiary	Centrum Broking Limited
Fellow Subsectory	CentrumDirect Limited
Fellow Subsidiary	Centrum Infrastructure Advisory limited
Fellow Subsidiary	Contrum Defence Systems ttd
Fellow Subsidiary	Centrum Financials Services Limited
Fellow Subsidiary	Club7 Holdays Ltd upto 31/08/2015
27 Related Party Transactions (Contd.)	

Key Managena) Personnel Subsidary Fellow Subsidiary Fellow Subsidiary

(ti) Transactions carried out with the related parties in (t) above.

										•••-		
Nature of transaction	Uttimate Holding Co. Company	Co. Company	Holding Co.	1 Co.	Subsidiary	iory	Fellow Subsidiary	ibsidiary	Key Management Personnel	int Personnel	Total	
	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	7015-14	3014-15	301E-12			
Inter-Corporate Deposits Given								1-10	01-01-02	1 21-1107	41-5107	2014-15
Centrum Investment Advisors Limited			-	,	10 60 6.17							
Centrum Broking Limited					14,27,347	-			,	-	10,59,547	
								5,00,000				5,00,000
Total												
					10.59,547						10,59,547	
Inter-Corporate Deposits taken back												
Centrum lavestment Advisors Limited						-						
Total					075,50,05						50,03,420	
a mangan barra a ana gan barra. Ana					50,03,420					•	50,03,420	
Inter-Corporate Deposits taken												
Centrum Capital Limited	35,91,00,000	21,44,01,973			_							
Total	35,91,00,000	21,44,01,979									35,91,00,000	21,44,01,979
				_							000'00'15'55	21,44,01,979
Inter-Corporate Deposits repaid												
Centrum Capital Limited	28,56,20,000	16,47,04,229										
Total	28,56,20,000	16,47,04,229		-							28,26,20,000	16,47,04,229
										-	28,56,20,000	16,47,04,229
Commission & Brokerage Paid												
CentrumDirect Limited				-		-	46 400					
Centrum Broking Limited							040101	1.46,705		•	46,690	30,557
Total		-					12 000	53,29,643				53,29,643
							049'94	53,60,200			46,690	53,60,200
Traveling Expenses												-
Club 7 Holidays Limited		-				_	4 15 401	40 / 1 007				-
Total			_					566 10 Pb			4,15,601	40,61,995
							1.001	20,63,995			4,15,601	40,61,995
Professional Fees Paid						_		*				
Centrum Capital Ltd												19:
Centrum Retail Services Limited			84 16 669	10005						-	-	121
Total			84 16 669	3 50 000							84, 16, 669	11-20.0

٩,

۰, ^۱

3	£		<u> </u>		
* CHIH	A		$\  \cdot \cdot \cdot \ $	X	
E S	1		ير ر	Y	
E C	BAI		$\sim$	je	
CONTAN	JE UTS	ר אלי	ې. ر	Ì	1
		-		4.1	

Nature of transaction	Ultimate Holding Co. Company	Co. Company	Holding Co.		Subsidiary	diary	Fellow Subsidiary	sidiary	Key Management Personnel	ent Personael	Total	
	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15
Purchase of Foreign currency is Travel Insurance				_								*
CentrumDirect Limited							3,50,512	1,26,768		-	3,50,512	1,26,768
Total		÷					3,50,512	1,26,768		-	3,50,512	1,26,768
Brokerage & Commission & Professional Fees Income												
Centrum Capital Limited	1,39,15,655	13,94,090									1,39,15,655	13,94,090
CentrumDirect Limited							•	4,40,918			*	10,44,918
Centrum Financial Services Limited							1.24 60.000	,	-		1,24,60,000	
Centium Infrastructure Advisory limited							1.50,000				1,50,000	
Centrum Broking Limited				-			2,74,19,750	•			2,74,19,750	*****
Total	1,39,15,655.00	13,94,090.00					4,00,29,750	4,44,918		-	5,39,45,405	24,39,008
Reimbursement of Exp Received												
Centrum Defence Systems Ltd							1,02,400	•				
Rent Expenses												
otrum Capital Ltd	1,12,60,578	2,82,50,711								•	1,12,60,578	2,82,50,711
CentremDirect Limited							61,542	5,59,647		<u>.</u>	61,542	5,59,647
Total	1,12,60,578	2,82,50,711					61,542	5,59,647		•	1,13,22,120	2,88,10,358
iotul												22,04,202
												•
Interest Expenses												
Contrast International Advisor Linear	2,10,103	1,40,00,00L			201 44 5						2, 18, 10, 153	2,43,63,891
CentrumDirect Linited		-			2,17,200		5.14.808	6.05.602			2,77,205	6 05 60 9
Total	2, 18, 10, 153	2,43,63,891		-	2,77,205		5,14,808	6,05,602		•	2,26,02,166	2,49,69,493
Reimbursement of Expenses (Office Expenses)												-
CentrumDirect Limited							13,982	1.52,746		•	13.962	1.52.746
Tota!		-e					13,982	1,52,746			13,982	1, 12, 746
Managerial Remuneration												-
Mr Rajnish Bahl		-						-	•	54.70.800		54.70.800
Mr Ganashyam S									70,26,944	1,05,40,416	70,26,944	1,05,40,416
FAr Arpta Vinay									51,45,003	70,00,008	51,45,003	70,00,008
Total									1,21,71,947	2,30,11,224	1,21,71,947	2,30,11,224
Remuneration Recoverable												N
Garashyam S									26,89.648		26,89,648	NIN A
Mr Arpta Vinay											F > 7 19,	
Total							•		3,93,003	<u> </u>	3,93,003	
									3,93,003		3,93,003 30,82,651	

RED ACC	HO XA	NIN CONTRACT
iccours	ANTS*	)]# ]

Non-section         Matche in the section         Matche in the sectin the sectin the section         Matche in the sectin t	Nature of transaction	Ultimate Holding Co. Company	Co. Company	Holding Ca.	G.	Subsidiary	liary	Felfow Subsidiary	sidiary	Key Management Personnel	ent Personnel	Tota‡		
Nonuclair         Nonuclair <t< th=""><th></th><th>2015-16</th><th>2014-15</th><th>2015-16</th><th>2014-15</th><th>2015-16</th><th>2014-15</th><th>2015-16</th><th>2014-15</th><th>2015-16</th><th>2014-15</th><th>2015-16</th><th>2014-15</th></t<>		2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	
NUMBER         NUMBER         NUMBER         NUMBER         NUMBER           10220000         1020000         1020000         1020000         1020000           10200000         1020000         1020000         1020000         1020000           10200000         1020000         10200000         1020000         1020000           10200000         1020000         1020000         1020000         1020000           10200000         1020000         1020000         1020000         1020000           102000000         1020000         1020000         1020000         1020000           102000000         1020000         1020000         1020000         1020000           1020000000         1020000         1020000         1020000         1020000         1020000           102000000000         1020000         1020000         1020000         1020000         1020000           10200000000         1020000         1020000         1020000         10200000         1020000           10200000000         10200000         1020000         10200000         10200000         10200000           10200000000000000000000000000000000000	Amount Receivable as at the Mar 31, 2016												-	
112232010         CMUM         CMUM         CMUM           112232010         CMU         CMU         CMU           112232010000         CMU         CMU <td>Sundry Debtors</td> <td></td>	Sundry Debtors													
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Centrum Capital Ltd	1,52,28,310	7,28,617									1,52,28,310	7,28,617	
Non-Norm	Centrum Financial Services Limited							1,30,20.700				1,30,20,700		
Number of the state o	Centrum Infrastructure Advisory Lumited							1,56,750				1,56,750		
	Centrum Broking Lanated							2,86,53,636	•		,	2,86,53,636	•	
Note         Note         Note         Note         Note           401         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2	Fotal	1,52,28,310	7,28,617		•			4,18,31,086			**************************************	5,70,59,396	7,28,617	
Non-second         Non-second         Non-second         Non-second         Non-second           401125         1         1         1         1         1           401125         1         1         1         1         1           401125         1         1         1         1         1         1           401125         1         1         1         1         1         1         1           401125         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1	Loan/Advances receivable												1 5	
Mathematical and a construction         Mathematical and a construction         Mathematical and a construction           440105         34240839         1554045         1647464         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         164744         1647444         164744         1647	Centrum Broking Limited								5,00,000				5,00,000	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Totst						, ,		5 00 000		·		5 00 000	
40125700         5939000         5939000         5939000         5939000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         5930000         59300000         59300000         59300000         59300000         59300000         59300000         593000000         593000000         593000000         593000000         593000000         593000000         593000000         593000000         593000000         593000000         593000000         593000000         593000000         593000000         593000000         5930000000         5930000000         593000000         593000000         593000000         593000000         593000000         593000000         593000000         5930000000         5930000000         59300000000         59300000000         593000000000         593000000000000000000000000000000000000														
401.22.00         281.3408	Amount psyable as at the March 31, 2016													
401.22.400         2.81.94.098	Rent Payable												1	
401.32.400         581.84.008         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1	Centrum Capital Ltd	4,01,22,409	2,81,94,098						-		-	4,01,22,409	2,81,94,098	
2.39.431/17         70.15.600         2.49.432         4.20.900         1.75.041         2.79.431           2.39.431/17         70.15.600         2.49.432         4.20.900         1.75.041         2.79.431           2.39.431/17         70.15.600         2.49.432         4.20.900         1.75.041         2.79.431           2.39.431/17         70.15.600         2.49.432         4.20.900         1.75.041         2.79.432           2.39.432         7.11         70.15.600         2.49.432         1.75.041         2.79.432           2.39.431/17         70.15.800         2.11.41         2.79.432         2.79.432         2.79.432           2.39.431/17         70.15.800         2.11.41         2.79.432         2.79.432         2.79.432           2.39.431/17         70.15.800         2.11.41         2.79.432         2.79.432         2.79.432           2.39.431/17         70.15.800         2.11.41         2.79.432         2.79.432         2.79.432           2.39.431/17         70.15.800         2.79.434         2.79.434         2.79.434         2.79.434           2.39.431/17         70.15.810         2.79.434         2.79.434         2.79.434         2.79.434           2.11.4.15.797         2.11.41.579         2.71.	Tota	4,01,22,409	2,81,94,098								.1	4,01,22,409	2,81,94,098	
579,49,10         3032336         703236         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246         703246 <th 703<="" td=""><td>Interest Payable</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>*</td></th>	<td>Interest Payable</td> <td></td> <td>*</td>	Interest Payable												*
1     1,259,43,417     20,12,864     1     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12     1,264,12	Centrum Capital Ltd	2.59,43,417	70,15,866									2,59,43,417	70,15,866	
1         1,2,9,43,417         70,15,86          2,2,9,435         5,000          1,75,001          2,7,0,45           1         1,2,9,43,417         70,15,86	CentrumDirect Limited							6,20,909	1,75,091		<u>.</u>	6,20,909	1,75,091	
$ \begin{array}{                                    $	Centrum Investments Advisors Lumited					2.49,485						2,49,485		
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Total	2,59,43,417	70,15,866						1,75,091			2,59,43,417	71,90,957	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Professional / Consultancy Fees Payable/ Others (Sundy Creditors) /													
nn Beald Servers Linnled $(7, 62, 830)$ $3, 15, 000$ $(7, 62, 830)$ $3, 15, 000$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$ $(7, 62, 830)$	Centrum Capital Ltd	8,75,790	20,256									8,75,790	70,296	
Holdsys Lunsted         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M         M	Centrum Retail Services Limited	•	_•	87,62,830	3,15,000							87,62,830	3,15,000	
101,256       37,62,830       3,15,000	Club 7 Holidays Limited								39,64,582				39,64,582	
Advonces payable       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	Tolai		70,296	87,62,830	3,15,000				-				3,85,296	
Advances payable       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1														
Advances payable       29,48,23,579       22,13,43,579       22,13,43,579       22,13,43,579       22,13,43,579       22,13,43,579       22,13,43,579       22,13,43,579       22,13,43,579       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,43,279       21,12,12,12,12,12,12,12,12,12,12,12,12,1												5,75,790		
Advances payable       Im Capital Ltd       29,48,21,579       22,13,43,579       Im Capital Ltd       Status       <						· · · · · · · · · · · · · · · · · · ·			-					
Integrated Ltd       29,48,23,579       22,13,43,579       Image: Control of the state of	Loan/Advances payable											ere al anticipation de la constante de la const		
ambrect Linuted       -       -       54,04,512       45,80,676       -         am Investment Advisors Linuted       29,45,23,579       22,13,43,579       39,43,873       -       54,04,512       46,80,676       -         ament       29,48,23,579       22,13,43,579       39,43,873       -       54,04,512       46,80,676       -         ament       -       -       -       -       -       -       -       -         ament       -       -       -       -       -       -       -       -       -       -         ament       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -<	Centrum Capital Ltd	29,48,23,579	22,13,43,579						•	*************		29,48,23,579	22,13,43,579	
In Investment Advisors Limited       39,43,873       -       54,04,512       46,80,676       -         Iment       39,43,873       -       54,04,512       46,80,676       -         Iment       1       1       1       1       1       1       1         Iment       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1 <td< td=""><td>CentrumDirect Limited</td><td>1 Party 1991 14 AM 18 And 14 Party 1991 14 AM</td><td>-</td><td></td><td>   </td><td></td><td></td><td>54,04,512</td><td>45,80,676</td><td></td><td></td><td>54,04,512</td><td>48,80,676</td></td<>	CentrumDirect Limited	1 Party 1991 14 AM 18 And 14 Party 1991 14 AM	-		 			54,04,512	45,80,676			54,04,512	48,80,676	
29,46,23,579       22,13,43,579       39,43,873       -       54,04,512       46,80,676       -         Iment       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1	Centrum Investment Advisors Limited					39,43,873	-					39,43,873		
	Total	29,48,23,579	22,13,43,579			39,43,873	Ŧ	54,04,512	48,80,676			30,41,71,964	22,62,24,255	
	lavestmeat													
	Centrum Investment Advisors Limited					50,00,000						50,00,000		
	Total					50.00.000						50 00 000		

#### 28 Employee Benefits

-1- - -1-1-

The following table summaries the components of net benefit expense recognized in the Profit and Loss account and funded status and amount recognized in the balance sheet for gratuity.

Actuarial Assumptions	For the Period ended	For the year ended
	31-Mar-16	30-Jun-15
Discount rate Current Year	8.07%	7.75%
Expected rate of return on assets	0.00%	0.00%
Salary escalation	6.00%	6.00%
Attretion Rate Current Year	2.00%	2,00%

ť,

Reconciliation of opening and closing balances of defined	For the Period ended	For the year ended
benefit obligation	31-Mar-16	30-Jun-15
Opening defined benefit obligation	90,43,508	59,98,777
Interest cost	5,62,958	5,37,490
Current service cost	22,50,188	21.51,118
Past service cost (non vested benefit)	Nil	Nil
Past service cost (vested benefit)	Nil	NI
Liability transfer in	Nil	Nil
Liability transfer out	Nil	Nil
Benefit paid	Nil	(2.90,769)
Actuarial (gain)/loss on obligation	5 69,095	6,46,892
Defined benefit obligation at the end of the year	1,24,25,749	90,43,508
	1	
Changes in the fair value of plan assets are as follows	For the Period ended	For the year ended
changes in the ran value of pran assets are as follows	31-Mar-16	30-Jun-15
Opening fair value of plan assets	Nil	Ni
Expected Return on Plan Assets	Nil	Ni
Contributions by employer	Nil	NI
Transfer from other Company	Nil	
Transfer to other Company	Nil	Ni
Benefit paid	Nil	Ni
Actuarial gain/(loss) on Plan Assets	Nil	Ni
Fair value of plan assets at the end of the year	Nil	Ni
Total Actuarial Gain / (Loss) to be recognized	Nil	Ni
Actual Return on Plan Assets	For the Period ended	For the year ended
Actual Return on Fian Assets	31-Mar-16	30-Jun-15
Expected Return on Plan Assets	Nil	Nil
Actuarial gain/(loss) on Plan Assets	Nil	Nil
Adual Reium on Plan Assets	Nil	Nil
***************************************		·····
Amount recognized in the Balance Sheet	For the Period ended	For the year ended
	31-Mar-16	30-Jun-15
Defined benefit obligation at the end of the year	1,24,25,749	97,43,508
Fair Value of Plan Assets at the end of the year	Nil	Nil
Amount recognized in the Balance Sheet	1,24,25,749	90,43,508
	For the Period ended	For the year ended
Expenses recognised in the income statement	31-Mar-16	30-Jun-15
Current service cost	22,50,188	21,51,118
nterest cost	5,62,958	5,37,490
Expected return on plan assets		
Past Service Cost ( non vested Benefit) Recognised	Nil	Nil
Past Service Cost ( vested Benefit ) Recognised	Nil	Nil
Amount nor recognised as asset	Nil	
Actuarial gain or loss		Nil
Expenses recognised in P & L	5,69,095	6,46,892
Apenaes recognized in F & L	33,82,241	33,35,500
Polonee Sheet Descusiliation	As at	As at
Balance Sheet Reconciliation	31-Mar-16	30-Jun-15
For the year ended March 31, 2016	1,24,25,749	90,43,508
Opening net liability	90,43,508	59,98,777
Expenses as above	33,82,241	33.35,500
mployers contribution	00.02,241 Ni	Nil
Amount recognised in Balance Sheet	1,24,25,749	90,43,508
	1,27,20,140	an'40'300 i



29 The Company does not owe a sum exceeding Rupees one lac to any Micro, Small Scale Industry and Medium Enterprises undertakings at the end of the financial year which is outstanding for more than 30 days on the basis of information available with the Company.

#### 30 Earning per share:

	Particulars	Current Period (Rupees)	Previous Year (Rupees)
i)	Profit after Taxes attributable to equity shareholders	4,885,242	21,192,590
ii)	Number of equity shares of Rs.10 each issued and outstanding at the end of the year	20,000,000	20,000,000
	Weighted average number of shares outstanding at the end of the year	15.013,699	20,000,000
iii)	Basic carnings per share	0.33	1.06

31. The remuneration paid during the financial period 2015-16 to Mr. S. Ganashyam Whole Time Director and Ms. Arpita Vinay whole time directors exceeds the overall ceiling prescribed under Schedule V read with sec 197 of Companies Act, 2013 by Rs 3,082,651/-, the Company in compliance with Sec 197 has shown the excess amount paid as recoverable from the Director and the amount paid is held in trust by the concerned whole time directors.

The Company is in the process of filing waiver application to Central Government subject to the approval of members in the ensuing general meeting

32 Auditors Remuneration:

Particulars	For the Period ended	For the Year ended	
	31st March, 2016	30 th June, 2015	
Audit Fees	100,000	100.000	
Total	100,000	100,000	



#### 33a Earning in foreign currency

Particulars	Current Period	Previous Year
	(Rupees)	(Rupees)
Commission & Brokerage	-	387,500
Total	-	387,500

### 33b Expenditure in Foreign Currency :

Particulars		For the Period ended 31 st March, 2016	For the Year ended 30 th June, 2015
Travelling		350,512	281,314
	Total	350,512	281,314

- 34. The Company has prepared the financials for the period ended nine months i.e from 1st July, 2015 to 31st March, 2016, in compliance with the requirement of Companies Act, 2013 therefore to that extent previous year figures are not comparable.
- 35 Previous year figures are re-grouped/re-arranged wherever necessary.

4CCO'

As per our attached report of even date

For A.T Jain & Co. **Chartered Accountants** Firm Registration No. 103886V

, MUMBAI

Mr. Ambalal Jain Partner Membership Number: 014095 Date: 30th May 2016

For and on behalf of the Board of Centrum Wealth Management Limited.

Janweep Nayak

K Sandeep Nayak Whole Time Director Director DIN 03281505

лm

S. Ganashyam

DIN 02370933

Narayan Krishnan CFO

Archana Goyal Company Secretary