

August 12, 2023

To,
National Stock Exchange of India Limited
Exchange Plaza,
Plot No. C/1, G Block,
Bandra - Kurla Complex, Bandra (East),
Mumbai - 400 051.

To,
BSE Limited
Corporate Relations Department,
1st Floor, New Trading Ring,
P. J. Towers, Dalal Street,
Mumbai - 400 001.

Sub.: Outcome of Board Meeting held on August 12, 2023

Ref: Scrip Code - 501150 and NSE Scrip Code - CENTRUM.

Madam/Dear Sir,

The Board of Directors of the Company at its Meeting held today, inter-alia approved the Unaudited Financial Results (Consolidated and Standalone) for the Quarter ended June 30, 2023.

In this connection, please find enclosed the said Unaudited Financial Results along with the Limited Review Report issued by the Statutory Auditors of the Company.

The Meeting of the Board of Directors of the Company commenced at 01:00 p.m. and concluded at 02:40 p.m.

The results have been uploaded on the Stock Exchange websites at www.bseindia.com and www.nseindia.com and on the website of the Company at www.centrum.co.in.

Kindly acknowledge the receipt and take the same on your record.

Thanking you,

Yours faithfully,
For Centrum Capital Limited

Parthasarathy Iyengar
Company Secretary
Membership No. A21472



Encl.: a/a

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Centrum Capital Limited for the quarter ended 30th June 2023 pursuant to the Regulation 33 read and Regulation 52(4) with Regulation 63 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

To the Board of Directors of Centrum Capital Limited

1. We have reviewed the accompanying **Unaudited Consolidated Financial Results** (the 'Statement') of **Centrum Capital Limited** (the 'Parent') and its subsidiaries including a limited liability partnership (the Parent and its subsidiaries together referred to as the 'Group') and its share of the net loss and total comprehensive loss of its associate for the quarter ended 30th June, 2023 and for the period from 1st April, 2023 to 30th June, 2023, being submitted by the Parent pursuant to the requirements of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (the 'Listing Regulations').
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors on 12th August, 2023, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, *Interim Financial Reporting* prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the Parent personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. No.	Name of the Entities
	Parent
1	Centrum Capital Limited
	Subsidiaries
1	Centrum Financial Services Limited
2	Centrum Broking Limited
3	Centrum Wealth Limited
4	Centrum Retail Services Limited
5	Centrum Investment Advisors Limited
6	Centrum Insurance Brokers Limited



7	Centrum Housing Finance Limited
8	Centrum Alternatives LLP
9	Modulus Alternative Investment Managers Limited (formerly Centrum Alternative Investment Managers Limited)
10	Centrum Capital Advisors Limited
11	Ignis Capital Advisors Limited
12	Unity Small Finance Bank Limited
13	Centrum International Services Pte. Ltd.
14	Centrum Capital International Limited
15	CCIL Investment Management Limited
	Associate
1	Acorn Fund Consultants Private Limited
	Trust
1	Centrum ESPS Trust

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of six (6) subsidiaries included in the Statement whose interim financial standalone / consolidated results / financial information reflects total revenues of Rs. 45,923.64 lakhs, total net loss of Rs. 3,815.68 lakhs and total comprehensive loss of Rs. 3,858.31 lakhs for the quarter ended 30th June, 2023 and for the period from 1st April, 2023 to 30th June, 2023, as considered in the Statement. These interim financial standalone / consolidated financial results / financial information have been reviewed by other auditors whose reports have been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

7. The Statement includes the interim financial statements / financial information of eight (8) subsidiaries including limited liability partnership which have not been reviewed by their auditors, whose interim financial statements / financial information reflect total revenue of Rs. 979.76 lakhs, total net loss of Rs. 12.58 lakhs and total comprehensive loss of Rs. 58.39 lakhs for the quarter ended 30th June, 2023 and for the period from 1st April, 2023 to 30th June, 2023 as considered in the Statement. Further, the Statement includes the interim financial statements / financial information of one (1) associate which has not been reviewed by their auditors, whose interim financial statements / financial information reflect total revenue of Rs. Nil lakh,



total net loss of Rs. Nil lakh and total comprehensive loss of Rs. Nil lakh for the quarter ended 30th June, 2023 and for the period from 1st April, 2023 to 30th June, 2023 as considered in the Statement.

These interim financial statements / financial information have not been reviewed by their auditors and have been approved by the respective managements and furnished by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate, is based solely on such interim financial statements / financial information. According to the information and explanations given to us by the Parent's management, these interim financial statements / financial information are not material to the Group.

Of the above, three (3) subsidiaries are located outside India whose interim financial statements / financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Parent's management has converted the interim financial statements / financial information of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent's management. Our conclusion on the Statement, in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the conversion adjustments prepared by the Parent's management and reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matters.



Mumbai, 12th August, 2023

SHARP & TANNAN
Chartered Accountants
Firm's Registration No.109982W
by the hand of

Edwin Paul Augustine
Partner

Membership No.: 043385
UDIN: 23043385BGPJSO4636

CENTRUM CAPITAL LIMITED

CIN L65990MH1977PLC019986

Registered and Corporate Office : Level -9, Centrum House, C.S.T. Road, Vidya Nagari Marg, Kalina, Santacruz (East), Mumbai - 400098

Tel.: +91 22 42159000 Fax no. : +91 22 42159533 Email ID: info@centrum.co.in Website: www.centrum.co.in

Statement of Unaudited Consolidated Financials Results for the Quarter Ended June 30, 2023

(₹ in Lakhs) (except per equity share data)

Particulars	Quarter Ended			Year Ended
	30-Jun-23 (Unaudited)	31-Mar-23 (Audited) (Refer note 9)	30-Jun-22 (Unaudited)	31-Mar-23 (Audited)
1. Revenue from operations				
a. Interest income	35,727.04	31,156.91	19,069.95	94,441.54
b. Fees and commission Income	4,693.60	6,541.58	6,705.53	25,757.28
c. Net gain on fair value changes	866.31	-	-	1,513.49
d. Sale of Stock-in-trade	2,790.42	1,538.04	1,685.04	8,446.19
e. Other operating income	270.60	199.72	249.38	847.40
Total revenue from operations	44,347.97	39,436.25	27,709.90	1,31,005.90
Other income	732.98	737.09	344.37	5,543.96
Total Income	45,080.95	40,173.34	28,054.27	1,36,549.86
2. Expenses				
a. Finance costs	21,254.00	16,391.62	16,359.60	63,640.09
b. Net loss on fair value changes	-	1,013.58	3,443.99	-
c. Impairment on financial instruments (net)	1,845.69	(773.18)	2,760.95	6,688.64
d. Purchases of Stock-in-trade	2,767.69	1,538.01	1,689.26	8,448.87
e. Changes in inventories of Stock-in-trade	-	-	-	-
f. Employee benefits expenses	13,923.01	12,406.14	9,684.59	43,099.61
g. Depreciation and amortisation expense	1,344.16	871.01	944.15	3,795.03
h. Other expenses	10,792.68	11,769.25	4,593.95	28,742.05
Total Expenses	51,927.23	43,216.43	39,476.49	1,54,414.29
3. Profit/(Loss) before tax (1-2)	(6,846.28)	(3,043.08)	(11,422.22)	(17,864.43)
4. Tax Expense				
Current tax	257.77	(329.71)	888.60	1,566.17
Deferred tax charge/(credit)	(654.41)	(648.63)	(858.93)	(1,104.87)
Tax adjustments for earlier years	-	10.74	-	(31.86)
Total Tax Expense	(396.64)	(967.60)	29.67	429.44
5. Profit/ (Loss) after tax before share of profit/(loss) of associate(3-4)	(6,449.64)	(2,075.49)	(11,451.89)	(18,293.87)
6. Share of profit / (loss) of associate	-	-	-	-
7. Profit/ (Loss) for the period/year (5+6)	(6,449.64)	(2,075.49)	(11,451.89)	(18,293.87)
8. Other Comprehensive Income (OCI)				
i. Items that will not be reclassified to profit or loss				
(a) Change in fair value of equity instruments through OCI	-	-	(107.22)	-
(b) Remeasurements of Defined benefit scheme	35.95	(55.07)	225.34	106.10
(c) Tax on above	(10.04)	14.13	(56.53)	(25.91)
ii. Items that will be reclassified to profit or loss				
(a) Exchange differences in translating the financial statements of foreign operation	0.02	(6.58)	0.06	(6.52)
(b) Changes in fair value of FVOCI instruments	(23.12)	(326.58)	-	4.34
(c) Tax on above	5.82	(1.09)	-	(1.09)
Total Other Comprehensive Income/ (Expense)	8.63	(375.19)	61.85	76.92
9. Total Comprehensive Income/(Loss) for the period/year	(6,441.01)	(2,450.68)	(11,390.24)	(18,216.95)
Net Profit/(Loss) for the period/year attributable to;				
Owners of the Company	(4,944.51)	(3,252.72)	(6,925.27)	(14,978.65)
Non-Controlling interest	(1,505.13)	1,177.23	(4,526.62)	(3,315.22)
Other Comprehensive Income/ (Expense) for the period/year attributable to;				
Owners of the Company	(0.81)	(199.94)	28.11	28.73
Non-Controlling interest	9.44	(175.25)	33.54	48.19
Total Comprehensive Income/ (Loss) for the period/year attributable to;				
Owners of the Company	(4,945.32)	(3,452.66)	(6,897.16)	(14,949.92)
Non-Controlling interest	(1,495.69)	1,001.98	(4,493.08)	(3,267.03)
10. Paid-up Equity Share Capital (Face value of ₹1 each)	4,160.33	4,160.33	4,160.33	4,160.33
11. Other Equity				55,179.45
12. Earnings Per Equity Share (Not annualised)				
(i) Basic (₹)	(1.19)	(0.78)	(1.66)	(3.60)
(ii) Diluted (₹)	(1.19)	(0.78)	(1.66)	(3.60)




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Notes to the unaudited consolidated financial results:

- 1 The unaudited consolidated financial results of Centrum Capital Limited (the 'Company') for the quarter ended June 30, 2023 are drawn up in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended. These unaudited consolidated financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on August 12, 2023. The above unaudited consolidated financial results were reviewed by the statutory auditors of the Company and accordingly, have issued an unmodified review conclusion on the financial results.
- 2 The above unaudited consolidated financial results comprise the results of Centrum Capital Limited (the 'Parent'), 14 subsidiaries, 1 limited liability partnership and 1 associate (Parent and its subsidiaries together refer to as the 'Group').
- 3 The unaudited consolidated financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- 4 During the quarter ended June 30, 2023 :
 - (a) The Holding Company has raised an amount of ₹ Nil; (*Previous Quarter* ₹ 205.00 lakhs) in multiple tranches through private placement by way of issue of Principal Protected Secured, Redeemable, Non-convertible Market Linked Debentures (MLDs) bearing a face value of ₹ 1,00,000 each are fully secured by a first *pari-passu* charge over specified assets. The Asset Cover as at June 30, 2023 exceeds hundred percent of the principal amount;
 - (b) The Holding Company's investment in the equity shares of Centrum Financial Services Limited (CFSL) has increased by 50,67,703 numbers of equity shares consequent to conversion of Compulsorily Convertible Debentures of CFSL on June 14, 2023;
 - (c) Centrum Financial Services Limited, a subsidiary of the Holding Company has subscribed to 48,73,295 equity shares of Ignis Capital Advisors Limited at ₹ 10.26 per share amounting to ₹ 500 lakhs; and
 - (d) Centrum Retail Services Limited, a subsidiary of the Holding Company has raised an amount of ₹ 3,593.00 lakhs; (*Previous Quarter* ₹1,925.00 lakhs) in multiple tranches through Private Placement by way of issue of Principal Protected Secured, Redeemable, Non-convertible Market Linked Debentures bearing a face value of ₹ 1,00,000 each and ₹ 6,818.00; (*Previous Quarter* ₹5,090.00 lakhs) lakhs in multiple tranches by way of issue of Non-convertible Debentures and all are fully secured by a first *pari-passu* charge over identified receivables. The Asset Cover as at June 30, 2023 exceeds hundred percent of the principal amount.
- 5 The Code on Social Security, 2020 (the 'Code') relating to employee benefits employment and post-employment benefits received the President's assent on September 28, 2020. The Code has been published in the Gazette of India. The Ministry of Labour and Employment has released the draft Rules for the Code on November 13, 2020 and has invited suggestions from the stakeholders. However, the date on which the Code/Rules will come to the effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period when the Code becomes effective.
- 6 The Company publishes unaudited standalone financial results along with the unaudited consolidated financial results. In accordance with Indian Accounting Standard (Ind AS) 108, *Operating Segments*, the Company has disclosed the segment information in the unaudited consolidated financial results- Annexure A
- 7 Disclosures under Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is given as Annexure B.
- 8 The unaudited consolidated financial results for the quarter ended June 30, 2023 are being uploaded on the Company's website viz., www.centrum.co.in.
- 9 The figures for quarter ended March 31, 2023 as reported in the unaudited consolidated financial results are the balancing figures between the audited figures in respect of the full financial year and the published year-to-date unaudited figures up to the third quarter ended December 31, 2022, which were subject to a limited review by the statutory auditors.
- 10 Figures for the previous periods / year have been regrouped, wherever necessary.

For Centrum Capital Limited


Jaspal Singh Bindra
Executive Chairman
DIN : 00128320

Place: Mumbai
Date : August 12, 2023



CENTRUM CAPITAL LIMITED
CIN L65990MH1977PLC019986

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Statement of Unaudited Consolidated Segment Results for the quarter ended June 30, 2023

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-23 (Unaudited)	31-Mar-23 (Audited) (Refer note 9)	30-Jun-22 (Unaudited)	31-Mar-23 (Audited)
1	Segment Revenue (Total Revenue)				
	Banking Business	30,138.77	25,414.74	15,790.51	78,526.02
	Institutional Business	1,724.20	2,565.24	1,731.71	7,305.53
	Wealth Management and Distribution	4,198.99	5,180.75	6,075.38	22,953.03
	Housing Finance	4,235.95	2,877.65	1,958.66	9,271.84
	Unallocated	6,565.39	4,664.17	4,685.62	19,026.60
	Less : Eliminations	(2,515.33)	(1,266.30)	(2,531.98)	(6,077.12)
	Total revenue from operations	44,347.97	39,436.25	27,709.90	1,31,005.90
2	Segment Results [Profit/ (Loss) before tax]				
	Banking Business	(3,783.65)	783.01	(11,397.05)	(11,453.33)
	Institutional Business	(654.97)	1,100.50	(1,191.90)	(3,064.80)
	Wealth Management and Distribution	(320.26)	704.72	2,354.19	5,662.35
	Housing Finance	433.40	210.07	429.75	1,236.47
	Unallocated	2,288.01	(3,728.61)	1,070.63	852.96
	Less : Eliminations	(623.39)	286.86	(893.21)	(90.61)
	Profit / (Loss) before tax	(2,660.87)	(643.45)	(9,627.59)	(6,856.96)
	Less :				
	a) Interest (Income)/expense (net)	4,429.57	3,150.74	1,940.96	13,224.45
	b) Unallocated (income)/expenditure (net)	(244.16)	(751.10)	(146.45)	(2,216.98)
	Profit/(Loss) before tax	(6,846.28)	(3,043.08)	(11,422.22)	(17,864.43)
3	Segment Assets				
	Banking Business	10,32,762.49	9,23,840.30	7,96,810.58	9,23,840.30
	Institutional Business	5,143.48	4,712.82	3,738.79	4,712.82
	Wealth Management and Distribution	21,820.16	23,779.31	16,764.34	23,779.31
	Housing Finance	1,40,663.92	1,21,600.90	72,518.58	1,21,600.90
	Unallocated	2,75,803.45	2,83,848.16	2,64,247.41	2,83,848.16
	Less : Eliminations	(1,72,398.66)	(1,83,745.80)	(1,55,636.87)	(1,83,745.80)
	Total Assets	13,03,794.84	11,74,035.69	9,98,442.83	11,74,035.69
4	Segment Liabilities				
	Banking Business	8,65,287.70	7,52,938.66	6,31,604.87	7,52,938.66
	Institutional Business	3,317.03	3,273.09	1,014.15	3,273.09
	Wealth Management and Distribution	14,284.10	16,049.31	12,373.52	16,049.31
	Housing Finance	97,127.38	78,454.62	30,475.09	78,454.62
	Unallocated	1,66,197.94	1,73,426.05	1,47,197.79	1,73,426.05
	Less : Eliminations	(23,752.65)	(37,699.47)	(11,962.77)	(37,699.47)
	Total Liabilities	11,22,461.50	9,86,442.26	8,10,702.65	9,86,442.26
5	Capital Employed (Segment assets - Segment liabilities)				
	Banking Business	1,67,474.79	1,70,901.64	1,65,205.72	1,70,901.64
	Institutional Business	1,826.44	1,439.73	2,724.64	1,439.73
	Wealth Management and Distribution	7,536.06	7,729.99	4,390.82	7,729.99
	Housing Finance	43,536.53	43,146.28	42,043.49	43,146.28
	Unallocated	1,09,605.51	1,10,422.11	1,17,049.62	1,10,422.11
	Less : Eliminations	(1,48,646.01)	(1,46,046.33)	(1,43,674.10)	(1,46,046.33)
	Total Capital Employed	1,81,333.34	1,87,593.43	1,87,740.18	1,87,593.43



CENTRUM CAPITAL LIMITED

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Disclosures in compliances with Regulation 52(4) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended, for the quarter ended June 30, 2023.

Particulars	Consolidated			
	Quarter Ended			Year Ended
	30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
	(Unaudited)	(Audited) (Refer note 9)	(Unaudited)	(Audited)
Debt Equity Ratio (Total Debt/Equity)	1.60	4.89	2.40	4.89
Debt Service Coverage Ratio (in times) (Earnings before Interest, Tax and Exceptional Items)/(Current Debt obligation)	0.24	1.65	(0.07)	1.41
Interest Service Coverage Ratio (in times) (Earnings before Interest, Tax and Exceptional Items)/Finance Costs	0.26	1.54	(0.74)	1.30
Outstanding Redeemable Preference Shares (Quantity and Value)	Nil	Nil	Nil	Nil
Capital Redemption Reserve/Debenture Redemption Reserve	Nil	Nil	Nil	Nil
Net worth (₹ in Lakhs)	54,652.88	55,179.45	60,801.00	55,179.45
Net Profit/(Loss) after tax (₹ in Lakhs)	(6,449.64)	(2,075.49)	(11,451.89)	(18,293.87)
Earnings per Equity Share (Face Value ₹ 1 each) (Not annualised)				
-Basic (₹)	(1.19)	(0.78)	(1.66)	(3.60)
-Diluted (₹)	(1.19)	(0.78)	(1.66)	(3.60)
Current Ratio (times) (Current Assets/Current Liabilities)	1.47	1.74	1.26	1.74
Long-term Debt To Working Capital Ratio (Total debt)/(Current Assets less Current Liabilities)	11.25	7.10	15.34	7.10
Bad Debts to Account Receivable Ratio; (ECL on Trade receivables/Average Trade Receivables)	0.01	0.10	0.05	0.20
Current Liability Ratio (Current Liabilities/Total Liabilities)	0.18	0.18	0.23	0.18
Total Debts to Total Assets (Total Debts/Total Assets)	0.59	1.94	1.05	1.77
Debtors Turnover (in times) (Sales of Services/Average Trade Receivables)	2.38	3.53	0.64	6.29
Inventory Turnover (in times)	NA	NA	NA	NA
Operation Profit Margin Ratio (%) (Earnings/(Loss) before Interest, Tax and Exceptional Items less Other Income / Total	(61%)	(8%)	(313%)	(64%)
Net Profit Margin Ratio (%) (Profit/(Loss) after Tax/ Total Income)	(102%)	(89%)	(258%)	(238%)

(Note : The ratios are to be read and interpreted considering that the Group has diversified nature of businesses).




Independent Auditor's Review Report on the Unaudited Standalone Financial Results of Centrum Capital Limited for the quarter ended 30th June, 2023 pursuant to the Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

To the Board of Directors of Centrum Capital Limited

1. We have reviewed the accompanying **Unaudited Standalone Financial Results** (the 'Statement') of **Centrum Capital Limited** (the 'Company') for the quarter ended 30th June, 2023 and for the period from 1st April, 2023 to 30th June, 2023, in which are included financial results of Centrum ESPS Trust (the 'Trust') being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors on 12th August, 2023, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, *Interim Financial Reporting* prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, and based on the consideration of the matter referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. The Statement includes the interim financial statements / financial information of one (1) trust which has not been reviewed by their auditors, whose interim financial statements / financial information reflect total revenue of Rs. 3.04 lakhs and surplus of Rs. 2.64 lakhs for the quarter ended 30th June, 2023 and for the period from 1st April, 2023 to 30th June, 2023, as considered in the Statement. The interim financial statements / financial information has been approved and furnished by the Company's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the trust, is based solely on such interim financial statements / financial information. According to the information and explanations given to us by the Company's management, this interim financial statements / financial information is not material to the Company.

Our conclusion on the Statement is not modified in respect of this matter.



Mumbai, 12th August, 2023

SHARP & TANNAN
Chartered Accountants
Firm's Registration No.109982W
by the hand of

Edwin Paul Augustine
Partner

Membership No.: 043385
UDIN: 23043385BGPJSN8797

CENTRUM CAPITAL LIMITED

CIN L65990MH1977PLC019986

Registered and Corporate Office : Level -9, Centrum House, C.S.T. Road, Vidya Nagari Marg, Kalina, Santacruz (East), Mumbai - 400098

Tel.: +91 22 42159000 Fax no. : +91 22 42159533 Email ID: info@centrum.co.in Website: www.centrum.co.in

Statement of Unaudited Standalone Financials Results for the Quarter Ended June 30, 2023

(₹ in Lakhs) (except per equity share data)

Particulars	Quarter ended			Year Ended
	30-Jun-23 (Unaudited)	31-Mar-23 (Audited) (Refer note 8)	30-Jun-22 (Unaudited)	31-Mar-23 (Audited)
1. Revenue from operations				
a. Fees and commission Income	447.19	1,173.88	212.66	2,090.39
b. Net gain on fair value changes	65.84	-	-	-
c. Other operating income	100.00	100.00	200.00	500.00
Total revenue from operations	613.03	1,273.88	412.66	2,590.39
Other income	1,002.71	966.43	515.29	3,181.38
Total Income	1,615.74	2,240.31	927.95	5,771.77
2. Expenses				
a. Finance costs	2,368.07	2,111.04	1,041.53	7,127.40
b. Net loss on fair value changes	-	327.24	419.40	1,634.88
c. Impairment on financial instruments (net)	(2.50)	69.08	15.72	105.93
d. Employee benefits expenses	731.57	758.98	993.71	3,270.50
e. Depreciation and amortisation expense	41.65	41.05	42.93	170.12
f. Other expenses	260.24	290.70	271.41	1,250.73
Total Expenses	3,399.03	3,598.07	2,784.70	13,559.56
3. Profit/(Loss) before tax (1-2)	(1,783.29)	(1,357.76)	(1,856.75)	(7,787.79)
4. Tax Expense				
Current tax (Refer note 3)	-	(50.47)	58.62	0.13
Deferred tax charge/(credit)	(130.85)	(157.98)	(55.44)	(431.50)
Tax adjustments for earlier years	-	4.91	-	(118.93)
Total Tax Expense	(130.85)	(203.54)	3.18	(550.30)
5. Profit/(Loss) for the period/year (3-4)	(1,652.44)	(1,154.22)	(1,859.93)	(7,237.49)
6. Other Comprehensive Income (OCI)				
i. Items that will not be reclassified to profit or loss				
(a) Remeasurements of Defined benefit scheme	1.67	(4.75)	1.67	0.26
(b) Tax on above	(0.43)	1.23	(0.43)	(0.07)
ii. Items that will be reclassified to profit or loss				
Total Other Comprehensive Income/ (Expense)	1.24	(3.52)	1.24	0.19
7. Total Comprehensive Income/(Loss) for the period/year (5+6)	(1,651.20)	(1,157.74)	(1,858.69)	(7,237.30)
8. Paid-up Equity Share Capital (Face value of ₹1 each)	4,160.33	4,160.33	4,160.33	4,160.33
9. Other Equity				39,949.64
10. Earnings Per Equity Share (Not annualised)				
(i) Basic (₹)	(0.40)	(0.28)	(0.45)	(1.74)
(i) Diluted (₹)	(0.40)	(0.28)	(0.45)	(1.74)

Notes to the unaudited standalone financial results:

- The unaudited standalone financial results of Centrum Capital Limited (the 'Company') for the quarter ended June 30, 2023 are drawn up in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended. These unaudited standalone financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on August 12, 2023. The above unaudited standalone financial results were reviewed by the statutory auditors of the Company and accordingly, have issued an unmodified review conclusion on the financial results.
- The unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- No provision for current tax is required to be made for the quarter in view of certain allowances and deductions available under the Income Tax Act, 1961.
- During the quarter ended June 30, 2023,
 - the Company has raised an amount of ₹ Nil; (Previous Quarter ₹ 205.00 lakhs) in multiple tranches through private placement by way of issue of Principal Protected Secured Redeemable Non-Convertible Market Linked Debentures (MLDs) bearing a face value of ₹ 1,00,000 each are fully secured by a first pari-passu charge over specified assets. The Asset Cover as at June 30, 2023 exceeds hundred percent of the principal amount; and
 - the Company's investment in the equity shares of Centrum Financial Services Limited (CFSL) has increased by 50,67,703 numbers of equity shares consequent to conversion of Compulsorily Convertible Debentures of CFSL on June 14, 2023.
- The Company publishes unaudited standalone financial results along with the unaudited consolidated financial results. In accordance with Indian Accounting Standard (Ind AS) 108, *Operating Segments*, the Company has disclosed the segment information in the unaudited consolidated financial results.
- Disclosures under Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is given as Annexure A.
- The unaudited standalone financial results for the quarter ended June 30, 2023 are being uploaded on the Company's website viz., www.centrum.co.in.
- The figures for quarter ended March 31, 2023 as reported in the unaudited standalone financial results are the balancing figures between the audited figures in respect of the full financial year and the published year-to-date unaudited figures up to the third quarter ended December 31, 2022, which were subject to a limited review by the statutory auditors.
- Figures for the previous periods / year have been regrouped, wherever necessary.

For Centrum Capital Limited

J. Bindra
Jaspal Singh Bindra
Executive Chairman
DIN : 00128320

Place: Mumbai
Date : August 12, 2023



Shampraman



CENTRUM CAPITAL LIMITED

CIN L65990MH1977PLC019986

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Disclosures in compliances with Regulation 52(4) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended, for the quarter ended June 30, 2023

Particulars	Standalone			
	Quarter Ended			Year Ended
	30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
	(Unaudited)	(Audited) (Refer note 8)	(Unaudited)	(Audited)
Debt Equity Ratio (Total Debt/Equity)	1.60	1.62	1.32	1.62
Debt Service Coverage Ratio (in times) (Earnings before Interest, Tax and Depreciation) / (Current Debt Obligations)	0.24	0.10	(0.07)	(0.06)
Interest Service Coverage Ratio (in times) (Earnings before Interest, Tax and Depreciation) / Finance Costs	0.26	0.38	(0.74)	(0.07)
Outstanding Redeemable Preference Shares (Quantity and Value)	Nil	Nil	Nil	Nil
Capital Redemption Reserve/Debenture Redemption Reserve	Nil	Nil	Nil	Nil
Net worth (₹ in Lakh)	42,662.27	44,109.97	48,800.22	44,109.97
Net Profit/(Loss) after tax (₹ in Lakh)	(1,652.44)	(1,154.23)	(1,859.93)	(7,237.49)
Earnings per Equity Share (Face Value ₹ 1) (Not annualised)				
-Basic (₹)	(0.40)	(0.28)	(0.45)	(1.74)
-Diluted (₹)	(0.40)	(0.28)	(0.45)	(1.74)
Current Ratio (times) (Current Assets/Current Liabilities)	1.47	1.74	1.26	1.74
Long-term Debt to Working Capital Ratio (Total debt)/(Current Assets less Current Liabilities)	11.25	7.10	15.34	7.10
Bad Debts to Account Receivable Ratio; (ECL on Trade receivables/Average Trade Receivables)	0.01	0.10	0.05	0.20
Current Liability Ratio (Current Liabilities/Total Liabilities)	0.18	0.18	0.23	0.18
Total Debts to Total Assets (Total Debts/Total Assets)	0.59	0.59	0.54	0.59
Debtors Turnover (in times) (Sales of services/Average Trade Receivables)	2.38	3.53	0.64	6.29
Inventory Turnover (in times)	NA	NA	NA	NA
Operation Profit Margin Ratio (%) (Earnings/(Loss) before Interest, Tax and Exceptional Items less Other Income) / Total Income	(61%)	(8%)	(313%)	(64%)
Net Profit Margin Ratio (%) (Profit/(Loss) after Tax/ Total Income)	(102%)	(52%)	(200%)	(125%)

