
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 8-K/A

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of report (Date of earliest event reported): September 26, 2014 (November 6, 2013)
Commission File Number: 00053238



Centrex Inc.

(Exact name of small business issuer as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

30-0399914

(IRS Employer Identification No.)

19 Engineers Lane, Farmingdale, New York 11735

(Address of principal executive offices)

6317569116

(Registrant's Telephone number)

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Explanatory Note

This Current Report on Form 8-K/A amends the Current Report on Form 8-K/A of Cemtrex, Inc. (the “Company”) filed with the Securities and Exchange Commission on August 5, 2014 (the “Original Report”) related to the completion of the Company’s acquisition of the privately held ROB Group (ROB), a leader in electronics manufacturing solutions. Founded in 1989, ROB is a full service provider of electronic manufacturing and cable assembly services. Cemtrex will operate the company as a wholly-owned subsidiary known as ROB Cemtrex GmbH.

The August 5, 2014 filing included unaudited financial statements for The ROB Group for the year ended December 31, 2012 which are not in compliance with Rule and 8-05 of Regulation S-X. The Company is currently working to and intends to provide audited statements by October 31, 2014 and will then file an amended 8K.

Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Businesses Acquired. The unaudited financial statements for the year ended December 31, 2012, which are not in compliance with Rule and 8-05 of Regulation S-X and the unaudited financial statements for the six months ended June 30, 2013 of each of the businesses acquired are attached hereto as Exhibit 99.1 and incorporated herein by reference.

(b) Pro Forma Financial Information. The unaudited pro forma combined balance sheet as of March 31, 2013 and unaudited pro forma combined statements of operations for the twelve months ended September 30, 2012 and the six months ended March 31, 2013, in each case giving effect to the acquisition of ROB, is attached hereto as Exhibit 99.2 and incorporated herein by reference.

(d) Exhibits

Exhibit Number	Exhibit Title
99.1	Unaudited Financial Statements listed in Item 9.01(a).
99.2	Unaudited Pro Forma Financial Information listed in Item 9.01(b).

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Centrex Inc.

Date: *September 26, 2014*

By: /s/ Saagar Govil

Name: Saagar Govil

Title: CEO

ROB GROUP GMBH
BALANCE SHEET
December 31, 2012

ASSETS	Monetary unit: Euro
Current Assets	
Cash & Equivalents	€ 54,000.00
Accounts Receivable, Net	2,596,000
Inventory -net of allowance for inventory obsolescence	7,717,000
Prepaid Expenses & Other Assets	4,250,000
Total Current Assets	14,617,000
Property & Equipment, Net	2,413,000
Other	289,000
Total Assets	€ 17,319,000
LIABILITIES AND STOCKHOLDERS EQUITY	
Current Liabilities	
Accounts Payable	€ 6,129,000
Accrued Expenses	570,000
Accrued Income Taxes	
Other Liabilities	3,640,000
Total Current Liabilities	10,339,000
Long term- Liabilities	
Loan payable to Bank	6,541,000
Total Liabilities	16,880,000
Stockholders' Equity	
Subscribed Capital	848,000
Retained Earnings	(409,000)
Total Stockholders' Equity	439,000
Total Liabilities & Stockholders' Equity	€ 17,319,000

ROB GROUP GMBH
INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

	Monetary unit: Euro
Revenues	
Total revenues	€ 33,842,300
Cost of revenues	
Total cost of revenues	23,556,900
Gross profit	<u>10,285,400</u>
Operating expenses	
Selling, general and administrative	9,561,450
Total operating expenses	<u>9,561,450</u>
Operating income/(loss)	723,950
Other income (expenses)	
Interest and financing costs	-
Interest and other income, net	-
Total other income, net	<u>-</u>
Income/(loss) before income taxes	723,950
Income tax benefit/(expense), net	-
Net income/(loss)	<u>€ 723,950</u>

ROB GROUP GMBH
BALANCE SHEET
March 31, 2013

ASSETS	Monetary unit: Euro
Current Assets	
Cash & Equivalents	€ 4,797.00
Accounts Receivable, Net	2,783,808
Accounts Receivable-related party	-
Inventory -net of allowance for inventory obsolescence	6,668,976
Prepaid Expenses & Other Assets	151
Total Current Assets	9,457,732
Property & Equipment, Net	799,897
Due From Related Parties	-
Goodwill	-
Other	152,524
Total Assets	€ 10,410,153
LIABILITIES AND STOCKHOLDERS EQUITY	
Current Liabilities	
Accounts Payable	€ 6,030,992
Accrued Expenses	290,741
Accrued Income Taxes	815,325
Other Liabilities	1,335,580
Total Current Liabilities	8,472,638
Long term- Liabilities	
Loan payable to Bank	5,087,769
Loan payable to Related party	(1,004,153)
Notes payable to Shareholder	-
Total Liabilities	12,556,254
Commitments & Contingencies	-
Stockholders' Equity	
Subscribed Capital	500,000
Capital Reserves	80,000
Retained Earnings	(2,726,101)
Total Stockholders' Equity	(2,146,101)
Total Liabilities & Stockholders' Equity	€ 10,410,153

ROB GROUP GMBH
INCOME STATEMENT
FOR THE SIX MONTHS ENDED JUNE 30, 2013

	Monetary unit: Euro
Revenues	
Total revenues	€ 12,320,075
Cost of revenues	
Total cost of revenues	10,205,107
Gross profit	2,114,967
Operating expenses	
Selling, general and administrative	4,755,619
Total operating expenses	4,755,619
Operating income/(loss)	(2,640,652)
Other income (expenses)	
Interest and financing costs	(341,488)
Interest and other income, net	189,192
Total other income, net	(152,297)
Income/(loss) before income taxes	(2,982,140)
Income tax benefit/(expense), net	(52)
Net income/(loss)	€ (2,982,192)

UNAUDITED PRO FORMA COMBINED FINANCIAL INFORMATION

On October 31, 2013, Centrex, Inc. (“Centrex”, “the Company”) completed the acquisition of the privately held ROB Group, a leader in electronics manufacturing solutions located in Neulingen, Germany. The ROB Group, founded in 1989, consisted of 4 distinct operating companies, forming a complete electronics design, manufacturing, assembly, and cabling solutions provider that serves the electronics and cabling needs of some of the largest companies in the world in the Medical, Automation, Industrial, and Renewable Energy industries. ROB Group also has a manufacturing facility in Sibiu, Romania. ROB Centrex GmbH now operates as a subsidiary of Centrex, Inc..

The Unaudited Pro Forma Financial Information gives effect to the Acquisition using the acquisition method of accounting, after giving effect to the pro forma adjustments discussed in the accompanying notes. This financial information has been prepared from, and should be read in conjunction with, the historical consolidated financial statements and notes thereto of Centrex and ROB Group included elsewhere in this report.

The financial periods required to be presented in this Form 8K/A are based on our fiscal periods. Centrex and ROB Group have different fiscal year ends. For the purpose of presenting these pro forma financial statements, we used the financial statements for our fiscal year ended September 30, 2012, as filed with the Securities and Exchange Commission (“SEC”) in our Annual Report on Form 10-K, and the financial statements for the six months ended March 31, 2012, in our Quarterly Report on Form 10-Q. To meet the SEC’s pro forma requirements of combining operating results for ROB Group for an annual period that ends within 93 days of the end of our latest annual fiscal period as filed with the SEC, we combined ROB Group’s twelve months ended December 31, 2012 with our fiscal year ended September 30, 2012. For the operating results for the six months ended March 31, 2013 we combined ROB Groups three months ended June 30, 2013 with our six months ended March 31, 2013.

The Pro Forma Combined Balance Sheet gives effect to the Acquisition as if it had occurred on March 31, 2013, combining the historical balance sheet of Centrex as of that date with the balance sheet of ROB Group as of June 30, 2013. The Pro Forma Statements of Operations for the twelve month period ending September 30, 2012 and for the six month period ended March 31, 2013 gives effect to the Acquisition as if it had occurred at the beginning of the respective periods.

The consolidated financial statements of Centrex presented in the Pro Forma Financial information utilize United States Generally Accepted Accounting Principles (“US GAAP”). These statements therefore reflect the impact of US GAAP adjustments made to the historical financial statements of ROB Group. The financial statements were translated from Euros to US dollars using the following exchange rates of Euro per US Dollar: 1.2816 with respect to the Balance Sheet at March 31, 2013; 1.2856 with respect to the Statement of Operations for the twelve months ended September 30, 2012; and 1.2847 for the statement of operations for the six months ended March 31, 2013.

The Pro Forma Combined Financial Information is unaudited, and is not necessarily indicative of the consolidated results that actually would have occurred if the acquisition had been consummated at the beginning of the periods presented, nor does it purport to present the future financial position and results of operations for future periods.

**PRO-FORMA COMBINED STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2012**

	Cemtrex Inc.	ROB Group	Combined Proforma
Revenues			
Total revenues	\$ 12,162,046	\$ 43,507,661	\$ 55,669,707
Cost of revenues			
Total cost of revenues	10,785,918	30,284,751	41,070,669
Gross profit	1,376,128	13,222,910	14,599,038
Operating expenses			
Selling, general and administrative	683,372	12,292,200	12,975,572
Total operating expenses	683,372	12,292,200	12,975,572
Operating income/(loss)	692,756	930,710	1,623,466
Other income (expenses)			
Interest and financing costs	(42,075)	-	(42,075)
Interest and other income, net	-	-	-
Total other income, net	(42,075)	-	(42,075)
Income/(loss) before income taxes	650,681	930,710	1,581,391
Income tax benefit/(expense), net	(2,482)	-	(2,482)
Net income/(loss) applicable to common stockholders	<u>\$ 648,199</u>	<u>\$ 930,710</u>	<u>\$ 1,578,909</u>
Income/(loss) per common share			
- basic	<u>\$ 0.02</u>		<u>\$ 0.04</u>
-diluted	<u>\$ 0.02</u>		<u>\$ 0.04</u>
Weighted average common shares outstanding			
- basic	<u>39,823,129</u>		<u>39,823,129</u>
-diluted	<u>39,823,129</u>		<u>39,823,129</u>

**PRO-FORMA COMBINED STATEMENT OF OPERATIONS
FOR THE SIX MONTHS ENDED MARCH 31, 2013**

	Centrex Inc.	ROB Group (six months ended June 30)	Combined Proforma
Revenues			
Total revenues	\$ 5,806,508	\$ 15,987,179	\$ 21,793,687
Cost of revenues			
Total cost of revenues	4,918,864	13,242,686	18,161,550
Gross profit	887,644	2,744,493	3,632,137
Operating expenses			
Selling, general and administrative	548,581	6,171,142	6,719,723
Total operating expenses	548,581	6,171,142	6,719,723
Operating income/(loss)	339,063	(3,426,649)	(3,087,586)
Other income (expenses)			
Interest and financing costs	(20,021)	(144,659)	(164,680)
Interest and other income, net	-	(52,969)	(52,969)
Total other income, net	(20,021)	(197,628)	(217,649)
Income/(loss) before income taxes	319,042	(3,624,277)	(3,305,235)
Income tax benefit/(expense), net	(95,700)	(67)	(95,767)
Net income/(loss) applicable to common stockholders	<u>\$ 223,342</u>	<u>\$ (3,624,344)</u>	<u>\$ (3,401,002)</u>
Income/(loss) per common share			
- basic	\$ 0.01		\$ (0.08)
-diluted	\$ 0.01		\$ (0.08)
Weighted average common shares outstanding			
- basic	40,599,129		40,599,129
-diluted	40,599,129		40,599,129

PRO-FORMA COMBINED BALANCE SHEET
March 31, 2013

ASSETS	Cemtrex Inc.	ROB Group	Combined Proforma
Current Assets			
Cash & Equivalents	\$ 333,045	\$ -	\$ 333,045
Accounts Receivable, Net	293,155	-	293,155
Accounts Receivable-related party	354,786	-	354,786
Inventory -net of allowance for inventory obsolescence	196,844	4,941,350	5,138,194
Prepaid Expenses & Other Assets	393,808	-	393,808
Total Current Assets	<u>1,571,638</u>	<u>4,941,350</u>	<u>6,512,988</u>
Property & Equipment, Net	20,466	1,201,950	1,222,416
Due From Related Parties	80,000	-	80,000
Goodwill	-	113,518	113,518
Other	6,270	13,355	19,625
Total Assets	<u>\$ 1,678,374</u>	<u>\$ 6,270,173</u>	<u>\$ 7,948,547</u>
LIABILITIES AND STOCKHOLDERS EQUITY			
Current Liabilities			
Accounts Payable	\$ 320,709	-	\$ 320,709
Accrued Expenses	38,522	-	38,522
Accrued Income Taxes	-	-	-
Other Liabilities	-	-	-
Total Current Liabilities	<u>359,231</u>	<u>-</u>	<u>359,231</u>
Long term- Liabilities			
Loan payable to Bank	-	3,133,286	3,133,286
Loan payable to Related party	476,458	3,136,887	3,613,345
Notes payable to Shareholder	-	-	-
Total Liabilities	<u>835,689</u>	<u>6,270,173</u>	<u>7,105,862</u>
Commitments & Contingencies	-	-	-
Stockholders' Equity			
Preferred stock, par value \$0.001, 10,000,000 shares authorized, 1,000,000 shares issued and outstanding	1,000	-	1,000
Common stock, par value \$0.001, 60,000,000 shares authorized, 40,599,129 shares issued and outstanding	40,599	-	40,599
Additional paid-in capital	165,730	-	165,730
Retained Earnings	635,356	-	635,356
Accumulated other comprehensive income	-	-	-
Total Stockholders' Equity	<u>842,685</u>	<u>-</u>	<u>842,685</u>
Total Liabilities & Stockholders' Equity	<u>\$ 1,678,374</u>	<u>\$ 6,270,173</u>	<u>\$ 7,948,547</u>

NOTES TO PRO-FORMA COMBINED FINANCIAL STATEMENTS (unaudited)

The pro-forma adjustments are preliminary and are based on our estimate of the fair value and useful lives of the assets acquired and have been prepared to illustrate the estimated effect of the acquisition.

In accordance with Accounting Standards Codification ("ASC") 805, Business Combinations ("ASC 805"), the total purchase consideration is allocated to the net tangible and identifiable intangible assets acquired and liabilities assumed based on their estimated fair values as of October 31, 2013 (the acquisition date). The purchase price was allocated based on the information currently available, and may be adjusted after obtaining more information regarding, among other things, asset valuations, liabilities assumed, and revisions of preliminary estimates.

The following tables summarize the components of the purchase price and the estimated fair values of the assets acquired and liabilities assumed at the acquisition date:

Loan from bank	3,133,286
Loan from related party	3,136,887
Total Purchase Price	<u>\$ 6,270,173</u>

Inventories	\$ 4,941,350
Property and Equipment	1,201,950
Goodwill	113,518
Other long-term assets	13,355
Net assets acquired	<u>\$ 6,270,173</u>