



**INDEPENDENT AUDITORS' REPORT**

**To  
The Members of  
CREATIVE GRAPHICS PREMEDIA PRIVATE LIMITED  
B-602, OMAXE FOREST SPA SECTOR - 93B, NOIDA  
GAUTAM BUDDHA NAGAR.**

**Report on the Audit of the Standalone Financial Statements**

**Opinion**

We have audited the standalone financial statements of CREATIVE GRAPHICS PREMEDIA PRIVATE LIMITED (“the Company”), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Companies, 2013 (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, 2022; and
- b) in the case of the Statement of Profit and Loss, of the Loss for the year ended on that date;

**Basis for opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

## **Responsibilities of Management for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation 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 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company's or to cease operations, or has no realistic alternative to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

- A. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standard on Auditing will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
  - i. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, however we are not responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
  - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
  - iv. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's

ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- v. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- C. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- D. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- E. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on other Legal and Regulatory Requirements**

- i) This Report does not include a statement on the matter's specified in Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act 2013, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.
- ii) 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 purposes of our audit.
  - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
  - c) The Balance Sheet & the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of written representations received from the directors as on 31 March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2022, from being appointed as a director in terms of Section 164(2) of the Act.

- f) In terms of exemption granted vide Notification no. GSR-583(E) dated 13<sup>th</sup> of June 2017, issued by the Ministry of Corporate Affairs, we are not required to report on the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls.
- 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 has disclosed the impact of pending litigations, if any on its financial positions in its financial statements.
  - ii. The Company did not have any long-term contracts including derivatives 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 Yogesh Kansal & Company**

Chartered Accountants  
FRN:507136C

(CA Abhay Kansal)  
M. No. 439591

Place: New Delhi  
Date: 09.09.2022

**CREATIVE GRAPHICS PREMEDIA PVT. LTD.**  
**B-602 OMAXE FOREST SPA SEC. 93B NOIDA, GAUTAM BUDDHA NAGAR, UP 201304**

**Balance Sheet as at 31st March, 2022**

		Rs. In Hundred	
Particulars	Notes	Figures as at the end of current reporting period	
<b>I. Equity &amp; Liabilities</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	3		1,000.00
(b) Reserves & Surplus	4		-381.84
<b>(2) Shareholders' Funds</b>			
(a) Long-term borrowings	5		-
(b) Deferred tax liabilities (Net)	6		-
<b>(3) Current Liabilities</b>			
(a) Trade Payables	7		-
(b) Short Term Borrowings	8		-
(c) Other Current Liabilities	9		422.40
<b>Total</b>			<b>1,040.56</b>
<b>II. Assets</b>			
<b>1. Non Current Assets</b>			
(b) Non-current investments	10		-
(c) Long term loans and advances	11		-
(d) Deffered Tax Assets	12		40.56
<b>(1) Current Assets</b>			
(a) Cash and Cash equivalents	13		550.00
(b) Other Current Assets	14		450.00
<b>Total</b>			<b>1,040.56</b>
Contingent liabilities and commitments		<b>15</b>	
<b>Summary of Significant Accounting Policies</b>			

The Accompanying Notes are an integral part of Financial Statements

As per our report of even date  
 For Yogesh Kansal & Company  
 Chartered Accountants  
 FRNo. 507136C

For and on behalf of the Board  
 CREATIVE GRAPHICS PREMEDIA PVT. LTD.

(CA Abhay Kansal)  
 Partner  
 M.No. 439591  
 UDIN: 2243A5A1BCLRWP3714

DEEPANSHU GOEL  
 Director  
 DIN: 03118826

SARIKA GOEL  
 Director  
 DIN: 06777690

Place : **NOIDA**  
 Dated : **09/04/22**

**CREATIVE GRAPHICS PREMEDIA PVT. LTD.**  
**B-602 OMAXE FOREST SPA SEC. 93B NOIDA, GAUTAM BUDDHA NAGAR, UP 201304**

**Statement of Profit and Loss for the period from 21.12.2021 and ended on 31.03.2022**  
**Rs In Hundred**

	Particulars	Notes	Figures for the current reporting period
<b>I</b>	<b>Revenue from operations</b>	16	-
<b>II</b>	Other Income	17	-
	<b>Total Revenue (I)</b>		
<b>III</b>	<b>Expenses:</b>		
	Purchase in trade	18	-
	Employee benefit expenses	19	-
	Finance Cost	20	-
	Other expenses	21	422.40
<b>IV</b>	<b>Total Expenses (II)</b>		422.40
<b>V</b>	<b>Profit/(Loss) before tax</b>		<b>(422.40)</b>
<b>VI</b>	<b>Tax expense:</b>		
	(1) Current tax		
	(2) Deferred tax (Assets)/ Liabilities		(40.56)
<b>VII</b>	<b>Profit/(Loss) for the period</b>		<b>(381.84)</b>
<b>VIII</b>	<b>Earning per equity share:</b>		
	(1) Basic	22	(3.82)
	(2) Diluted	23	(3.82)
Significant Accounting Policies and Notes on Accounts			

The Accompanying Notes are an integral part of Financial Statements

As per our report of even date  
For Yogesh Kansal & Company  
Chartered Accountants  
FRNo.

*Sd*

(CA Abhay Kansal)  
Partner

M.No. 439591  
UDIN: 22439591BCLRWP3714

Place : **NOIDA**  
Dated : **09/09/22**

For and on behalf of the Board  
CREATIVE GRAPHICS PREMEDIA PVT. LTD.

*Sd*

DEEPANSHU GOEL  
Director  
DIN: 03118826

*Sd*

SARIKA GOEL  
Director  
DIN: 06777690

**NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE PERIOD ENDED ON 31.03.2022**

**Note 1 General Information**

**1.1. CREATIVE GRAPHICS PREMEDIA PVT. LTD.** was incorporated on 21.12.2021. The Company is engaged in the business of purchase, sell, publish all types of books, newspaper, periodical, magazine etc.

1.2. This being the first year of the company there are no previous year figures.

**1.3. Related Party Transactions**

The Related Party disclosures as required by AS"18" are given below:

<u>Name of Company/Party</u>	<u>Nature of Transaction</u>	<u>Amount</u>
NIL		

**Note 2 SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Basis of Preparation**

The Financial Statements are prepared to comply in all material aspects with all the accounting principles in India, the accounting standards notified under the relevant provisions of the Companies Act 2013 to the extent applicable. The Company follows the mercantile system of accounting and recognises income and expenditure on accrual basis.

**2.2 Property Plant & Equipments**

No property plant & equipments were held by the company during the period.

**2.3 Foreign Exchange Transactions**

The company has not entered into any foreign exchange transactions during the period.

**2.4 Taxation**

**Current Tax**

Current tax is provided on the basis of tax payable on estimated taxable income computed in accordance with the applicable provisions of Income tax Act 1961 after considering the benefits available under the said Act.

**Deferred Tax**

In accordance with Accounting Standard-22: 'Accounting for Taxes on Income' issued by Institute of Chartered Accountant of India (ICAI), the deferred tax for timing differences between book profit & tax profit, as per laws that have been enacted or substantially enacted as of the balance sheet date, are recognized to the extent there is reasonable certainty that the assets can be realised in future.

**2.5 Earning per share (EPS)**

Earning considered in ascertaining the company's EPS comprises the net profit after tax (and includes the post tax effect of any extra ordinary items) attributable to equity shareholders. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year. The diluted EPS is calculated on the same basis as basic EPS, after adjusting for the effect of potential dilutive equity shares.

**2.6 Provisions & Contingent Liabilities**

A provision is recognised when there is a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made.

A disclosure for a contingent liability is made where there is a present obligation that may, but probably will not require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow or resources is remote, no provision or disclosure is made.

**2.7 Use of Estimates**

In the preparation of the financial statements, the management of the company makes estimates and assumptions in conformity with the applicable accounting principles in India that affect the reported balances of assets and liabilities and disclosures relating to contingent assets and liabilities as at the date of financial statements and reported amounts of income and expenses during the period. Examples of such estimates includes provisions for doubtful debts, future obligations under employee retirement benefits plans, income taxes, the useful lives of fixed assets and intangible assets and estimates for recognising impairment losses. These estimates could change from period to period and also the actual results could vary from the estimates. Appropriate changes are made to estimates as the management becomes aware of changes in circumstances surrounding these estimates. The changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

**CREATIVE GRAPHICS PREMEDIA PVT. LTD.**  
**B-602 OMAXE FOREST SPA SEC. 93B NOIDA, GAUTAM BUDDHA NAGAR, UP 201304**

**Note 3- Share Capital**

**Rs In Hundred**

Particulars	Figures as at the end of current reporting period
<b>NOTE 3- SHARE CAPITAL</b>	
<b>Authorised Capital</b> 100000 equity share of Rs. 10/- each	10,000.00
<b>Issued, Subscribed &amp; Paid Up</b> 10000 equity share of Rs. 10/- each fully paid up	1,000.00
<b>Total Rs.</b>	<b>1,000.00</b>

**Reconciliation of the number of Equity Shares Outstanding**

Particulars	Figures as at the end of current reporting period
Number of Share at the Beginning	
Add: Shares issued during the period	100.00
<b>Number of Shares at end</b>	<b>100.00</b>

**Details of Shareholders holding more than 5% Share in the Company**

Particulars		As at the end of current reporting period
Equity Shares of 10 each fully paid		No. of Shares & %
Deepanshu Goel	Individual	9,000.00
Sarika Goel	Individual	1,000.00



**CREATIVE GRAPHICS PREMEDIA PVT. LTD.**  
**B-602 OMAXE FOREST SPA SEC. 93B NOIDA, GAUTAM BUDDHA NAGAR, UP 201304**

**Note 4 - Reserves & Surplus**

Particulars	Rs. In Hundred As at the end of current reporting period
Surplus/(deficit) in the Statement of Profit & Loss	
Opening Balance	-
Add: Net Profit/(Loss) for the year	-381.84
<b>Total</b>	<b>-381.84</b>

**Note 5 - long Term Borrowings**

Particulars	Rs. In Hundred As at the end of current reporting period
	-
<b>Total</b>	<b>-</b>

**Note 7- Trade Payables**

Particulars	Rs. In Hundred As at the end of current reporting period
	-
<b>Total</b>	<b>-</b>

**Note 8- Short Term Borrowings**

Particulars	Rs. In Hundred As at the end of current reporting period
	-
<b>Total</b>	<b>-</b>

**Note 9- Other Current Liabilities**

Particulars	Rs. In Hundred As at the end of current reporting period
Audit Fees Payable	118.00
Legal & Professional Exp. Payable	295.00
Due to Directors in Current A/c	9.40
<b>Total</b>	<b>422.40</b>

**NOTE 10 - Non Current Investment**

Particulars	Rs. In Hundred
	As at the end of current reporting period
	-
<b>Total</b>	<b>-</b>

**NOTE 11 - Long Term Loans & Advances**

Particulars	Rs. In Hundred
	As at the end of current reporting period
	-
<b>Total</b>	<b>-</b>

**Note 13- Cash & Cash Equivalents**

Particulars	Rs. In Hundred
	As at the end of current reporting period
Cash in Hand	-
Balances with Banks in Current Account	550.00
<b>Total</b>	<b>550.00</b>

**Note 14- Other Current Assets**

Particulars	Rs. In Hundred
	As at the end of current reporting period
Amount Receivable from Shareholders	450.00
<b>Total</b>	<b>450.00</b>

**NOTE-15**

Contingent liabilities and commitments (to the extent not provided for)	Rs. In Hundred
	As at the end of current reporting period
(i) Contingent liabilities	-
(a) Claims against the company not acknowledged as debt;	-
(b) Guarantees;	-
(c) Other money for which the company is contingently liable.	-
(ii) Commitments	-
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for;	-
(b) Uncalled liability on shares and other investments partly paid;	-
(c) Other commitments (specify nature).	-
<b>Total</b>	<b>-</b>

CREATIVE GRAPHICS PREMEDIA PVT. LTD.

DIRECTOR

DIRECTOR

**Note 16- Revenue**

Particulars	Rs. In Hundred
	Figures for the current reporting period
<b>Total</b>	-

**Note 17 - Other Income**

Particulars	Rs. In Hundred
	Figures for the current reporting period
<b>Total</b>	-

**Note 18- Purchase**

Particulars	Rs. In Hundred
	Figures for the current reporting period
<b>Total</b>	-

**Note 19 - Employee Benefit Expenses**

Particulars	Rs. In Hundred
	Figures for the current reporting period
<b>Total</b>	-

**Note 20 - Finance Cost**

Particulars	Rs. In Hundred
	Figures for the current reporting period
<b>Total</b>	-

**Note 21 - Other Expenses**

Particulars	Rs. In Hundred
	Figures for the current reporting period
Audit Fees	118.00
Legal & Professional Charges	100.00
Preliminary Expenses	195.00
Misc Expenses	9.40
<b>Total</b>	<b>422.40</b>

**NOTE-22**

Basic Earning per Share

Earning per share has been computed as under:

(i) Earnings attributable to equity shareholders	(38,184.00)
(ii) Weighted Average of outstanding Equity Shares *	10,000.00
(iii) Basic Earning per share	
<b>Total</b>	<b>(3.82)</b>

**NOTE-23**

Diluted Earning per Share

Earning per share has been computed as under:

(i) Earnings attributable to equity shareholders	(38,184.00)
(ii) Weighted Average of outstanding Equity Shares *	10,000.00
(iii) Diluted Earning per share	
<b>Total</b>	<b>(3.82)</b>

<b>*Weighted Average of Outstanding Equity Shares</b>	
(i) Opening no. of shares	10,000.00
Weights	-
(ii) Allotment made during the year	1.00
Weights	-
<b>Weighted Average</b>	<b>10,000.00</b>

**CREATIVE GRAPHICS PREMEDIA PVT. LTD.**

**NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022**

**Note 24**  
**Title Deed of Immovable Property**

Title deeds of all immovable properties if any are held in the name of the company

**Note 25**

**Revaluation of Property Plant and Equipments**

The company has not revalued any of its property, plant & equipment ( including right-of-use assets) and intangible assets during the year.

**Note 26**

**Disclosure of Loans/Advance to Directors/KMP/Related Parties**

The company has not given any loan/advance in the nature of loans to any promoters/directors//KMP/related parties during the year.

**Note 27**

**Capital-Work-in Progress (CWIP)**

No Capital-work-in progress (CWIP) was outstanding at the end of the year.

**Note 28**

**Trade payables aging schedule**

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

**Note 29**

**Trade Receivables ageing schedule for trade receivables outstanding**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables - Considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables - Considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables - Considered doubtful	-	-	-	-	-	-

**Note 30**

**Details of Benami Property held**

No proceedings have been initiated during the year or are pending against the company as on March 31, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

**Note 31**

**Defaulter in Repayment of Loans\***

The company has not defaulted in the repayment of any loans or in the payment of interest thereon to any lender.

**Note 32**

**Relationship with Struck off Companies**

As per information collected from online search, the company has no transaction with companies struck-off under provisions of Companies Act, 2013. 1956, the Company shall disclose the following details:-

Name of Struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed	Remarks
NIL	Investments in securities	-		No transaction was carried out by the company, during the year under review with any of the Struck off companies.
NIL	Receivables	-		
NIL	Payables	-		
NIL	Shares held by struck off company	-		
NIL	Other outstanding balances (to be specified)	-		

**Note 33**

**Registration of charges or satisfaction with Registrar of Companies**

No Loans were taken during the year under review, neither was any loan outstanding as on 31.03.2022. Thus no charges need to reported or satisfied.

**Note 34**

**Compliance with number of layers of companies**

The company does not have any layer of companies.

**ote 35****Disclosure of Ratios**

		31.03.2022	31.03.2021	% change	Reasons
(a) Current Ratio	= CA / CL	2.37	NIL	-	NIL
(b) Debt-Equity Ratio	= Total Debt / Total Shareholder's Equity	-	NIL	-	NIL
(c) Debt Service Coverage Ratio	= EBIT / Interest (1-1)	-	NIL	-	NIL
(d) Return on Equity Ratio	= Profit After Tax (PAT) / Equity	(0.62)	NIL	-	NIL
(e) Inventory turnover ratio	= Turnover / Average Inventory	-	NIL	-	NIL
(f) Trade Receivables turnover ratio	= Turnover / Average Receivables	-	NIL	-	NIL
(g) Trade payables turnover ratio	= Turnover / Average Payables	-	NIL	-	NIL
(h) Net capital turnover ratio	= Turnover / Net Working Capital	-	NIL	-	NIL
(i) Net profit ratio	= Net Profit / Turnover	-	NIL	-	NIL
(j) Return on Capital employed	= EBIT / Capital Employed	(0.68)	NIL	-	NIL
(k) Return on investment		NA	NIL	-	NIL

**Working Notes**

	(Rs In Hundred)	
	31.03.2022	31.03.2021
Current Assets (CA)	1,000.00	NIL
Current Liabilities (CL)	422.40	NIL
Total Debt	-	NIL
Total Shareholder's Equity	618.16	NIL
EBIT (Earning Before Interest & Tax)	(422.40)	NIL
Interest Expenses	-	NIL
PAT (Profit After Tax)	(381.84)	NIL
EShF (Equity Shareholders Fund)	618.16	NIL
Turnover	-	NIL
Average Inventory	-	NIL
Average Receivables	-	NIL
Average Payables	-	NIL
Net Working Capital (CA- CL)	577.60	NIL
Net Profit	(381.84)	NIL
Capital Employed	618.16	NIL

**ote 36****Compliance with approved Scheme(s) of Arrangements**

There was no scheme of arrangements during the year.

**Note 37****Utilisation of Borrowed funds and share premium:**

- (i) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) during the year.
- (ii) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) during the year.

**Note 38****Registration/Satisfaction of Charge**

There were no charges or satisfaction thereof pending to be registered with the Registrar of Companies beyond the statutory period.

**Note 39****Dealing in Crypto**

The company had no dealings in Crypto during the year.

**Note 40****Reconciliation of Revenue with Income Tax**

There was no transaction that has been surrendered or disclosed as Income during the year in tax assessments under the Income Tax Act.

**Note 41****Corporate Social Responsibility**

The company is not covered under the provisions of Sec-135, of the Companies Act, 2013.

for CREATIVE GRAPHICS PREMEDIA PVT. LTD.

DIRECTOR

DIRECTOR