

INDEPENDENT AUDITORS' REPORT

To
The Members of
CREATIVE GRAPHICS SOLUTIONS INDIA PRIVATE LIMITED
(Formerly Known as Tanushii Industries Private Limited)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of M/s **CREATIVE GRAPHIC SOLUTIONS INDIA PRIVATE LIMITED (Formerly Known as Tanushii Industries Private Limited)** ("the Company"), which comprise the balance sheet as at 31st March 2019, and the statement of Profit and Loss and cash flow 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 Act, 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, 2019;
- b) In the case of the Statement of Profit and Loss, of the Profit for the year ended; and
- c) In the case of the Cash Flow Statement of its cash flow 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.

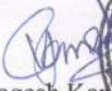
Report on other Legal and Regulatory Requirements

- i) 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 Companies Act, 2013, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 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, and the Cash Flow Statement 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, 2019, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2019, 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 13th 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 Yogesh Kansal)
M. No. 085924




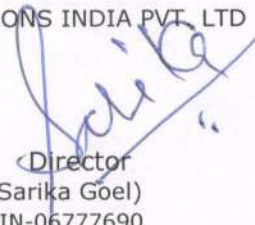
Place: New Delhi
Date: 30-06-2019

CREATIVE GRAPHICS SOLUTIONS INDIA PVT LTD			
(FORMERLY KNOWN AS - TANUSHII INDUSTRIES PRIVATE LIMITED)			
B-30/1 JHILMIL INDUSTRIAL AREA DELHI , EAST DELHI DL 110095			
Balance Sheet as at 31st MARCH, 2019			
Particulars	Note No	AS AT 31.03.2019	AS AT 31.03.2018
I. EQUITY AND LIABILITIES			
Shareholders' Fund			
Share Capital	3	75,00,000	75,00,000
Reserves and Surplus	4	51,37,068	23,49,225
Non-Current Liabilities			
Long-term borrowings	5	3,41,11,083	1,78,61,463
Deferred tax liabilities (Net)	6	4,36,093	4,60,107
Current Liabilities			
Short-term borrowings	7	2,61,68,352	3,10,86,837
Trade payables	8	5,58,35,536	3,00,49,009
Other current liabilities	9	1,24,34,898	87,73,445
Short-term provisions	10	12,28,842	1,11,847
Total		14,28,51,872	9,81,91,932
II.Assets			
Non-current assets			
Property, Plant & Equipments (i) Tangible assets	11	5,51,99,572	4,37,21,940
Long term loans and advances	12	33,52,205	3,17,205
Deferred tax Assets (Net)	13	-	-
Current assets			
Inventories	14	24,26,195	38,92,848
Trade receivables	15	6,91,96,147	4,12,04,891
Cash and cash equivalents	16	50,84,370	33,01,459
Short-term loans and advances	17	75,93,382	57,53,589
Significant Accounting Policies	2		
Total		14,28,51,872	9,81,91,932

The accompanying Notes are an integral part of Financial Statements

For and on behalf of the Board
for CREATIVE GRAPHICS SOLUTIONS INDIA PVT. LTD


Director
(Deepanshu Goel)
DIN-03118826


Director
(Sarika Goel)
DIN-06777690

Auditors' Report

AS PER OUR SEPARATE REPORT
OF EVEN DATE ATTACHED

for YOGESH KANSAL & COMPANY
CHARTERED ACCOUNTANTS
FRN :5071360

(CA YOGESH KANSAL)

PARTNER

M. No. : 085924

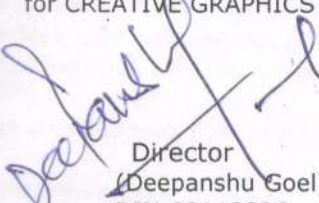
Place: Delhi
Date: 30.06.2019



CREATIVE GRAPHICS SOLUTIONS INDIA PVT LTD			
(FORMERLY KNOWN AS - TANUSHII INDUSTRIES PRIVATE LIMITED)			
B-30/1 JHILMIL INDUSTRIAL AREA DELHI , EAST DELHI DL 110095			
Statement of Profit and Loss for the period ended 31st March, 2019			
Particulars	Note No	FOR THE PERIOD ENDED 31.03.2019	FOR THE PERIOD ENDED 31.03.2018
Revenue from operations	18	1402,03,115	849,24,447
Other Income	19	9,45,742	11,72,088
Total Revenue (A)		1411,48,857.44	860,96,535
Expenses:			
Direct Expenses	20	887,48,487	527,43,233
Employee benefit expenses	21	201,66,432	73,69,660
Financial costs	22	40,76,633	22,41,427
Depreciation and amortization expense	11	104,67,833	101,18,322
Other expenses	23	138,44,950	107,15,629
Total Expenses (B)		137304335	831,88,271
Profit Before Tax (A-B)		38,44,523	29,08,264
Tax expense:			
(1) Current tax		10,25,641	1,11,847
Interest/Income tax paid		55,052	-
(2) Deferred tax		(24,014)	6,59,253
Profit/(Loss) for the period		27,87,844	21,37,164
Earning per equity share:			
(1) Basic		3.72	2.85
(2) Diluted		3.72	2.85

(The accompanying Notes are an integral part of Financial Statements)

For and on behalf of the Board
for CREATIVE GRAPHICS SOLUTIONS INDIA PVT. LTD.


Director
(Deepanshu Goel)
DIN-03118826


Director
(Sarika Goel)
DIN-06777690

Place: Delhi
Date: 30.06.2019

Auditors' Report

AS PER OUR SEPARATE REPORT
OF EVEN DATE ATTACHED

for YOGESH KANSAL & COMPANY
CHARTERED ACCOUNTANTS

FRN : 5071380


(CA YOGESH KANSAL & COMPANY)
PARTNER
M. No. : 08592

CREATIVE GRAPHICS SOLUTIONS INDIA PVT LTD
(FORMERLY KNOWN AS - TANUSHII INDUSTRIES PRIVATE LIMITED)

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.3.2019

Note 1 NOTES ON ACCOUNTS

1.1 General Information

TANUSHII INDUSTRIES PRIVATE LIMITED was incorporated on 24th January 2014. The Company is engaged in Processing of Polymer Plates and Trading of Inks.

1.2 Previous Year figures have been regrouped/reclassified wherever necessary to correspond with the current year figures.

1.3 Balances of Sundry Debtors, Sundry Creditors, Loans & Advances and Banks are subject to reconciliation and confirmation.

1.4 Balances of GST Recoverable and Payable are subject to Reconciliation.

1.5

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(Rs.)</u>
Creative Graphics	Rent Received	237600/-
	Sale of Goods	254597/-
	Purchases of Goods	2530827/-
Dipanshu goel	Loan Repayment	1200000/-
	Loan Taken	1500000/-
Sarika goel	Salary to director	600000/-

Note 2 SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

The Financial Statements are prepared to comply in all material aspects with all the applicable accounting principles in India, the applicable accounting standards notified u/s 133 of the Companies Act, 2013 and other relevant provisions of the Companies Act, 2013. The Company follows the mercantile system of accounting and recognises income and expenditure on accrual basis except for gratuity and retirement benefits accounted for as and when paid.

2.2 Property, Plant & Equipments & Depreciation

a) Property, Plants & Equipments

i) The Property, Plants & Equipments are stated at cost less accumulated depreciation. Cost of acquisition or construction is inclusive of inward freight, duties and taxes and other incidental expenses.

b) Depreciation/Amortisation

Depreciation on Property, Plants & Equipments has been provided on WDV method on prorata basis over the useful life prescribed in schedule II to the Companies Act, 2013 after considering salvage value of five percent of original cost. The Company has considered useful life of assets same as prescribed under the Companies Act, 2013.

Stock of finished goods is stated at lower of estimated cost or net realizable value.

2.4 Employee Benefits

The employee benefits i.e. Salaries & Wages etc. are recognized as an expenses in the Statement of Profit & Loss in the year in which

2.5 Revenue Recognition

- a) Revenue from sales and Processing of Polymer Plates etc is recognised upon the transfer of significant risks and rewards of
b) Interest Income is recognised on a proportion of time basis taking into account the principal outstanding and the rate applicable.

2.6 Foreign Exchange Transactions

- a) or that approximates the actual rate at the date of the transaction.
b) Monetary items denominated in foreign currencies at the year end are stated in INR at the rate prevailing on the date of covered by forward exchange contracts, the difference between the year end rate and rate on the date of the contract is recognised as exchange difference and the premium paid on forward contracts is recognised over the life of the contract.

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Current Tax :-

Current tax is provided on the basis of tax payable on estimated Taxable income computed in accordance with the applicable

Deferred Taxes :-

In accordance with Accounting Standard-22: 'Accounting for Taxes on Income' issued by Institute of Chartered Accountant of India

2.8 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

2.9 Impairment of Assets

Impairment loss, if any is provided to the extent, the carrying amount of the assets exceeds their recoverable amount. Recoverable

2.10 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
A disclosure for a contingent liability is made where there is a present obligation that may, but probably will not require an outflow

2.11 Use of Estimates

In the preparation of the financial statements, the management of the company makes estimates and assumptions in conformity

Jeetansh *Saini*



CREATIVE GRAPHICS SOLUTIONS INDIA PVT LTD
(FORMERLY KNOWN AS - TANUSHII INDUSTRIES PRIVATE LIMITED)

NOTES forming part of Financial Statements for the year ended March 31, 2019

Note 3: Share Capital	As at 31.03.2019	As at 31.03.2018
AUTHORISED: 750000 Equity Shares of Rs.10/- each	75,00,000	75,00,000
ISSUED, SUBSCRIBED & PAID UP 750000 Equity Shares of Rs. 10 each fully paid up	75,00,000	75,00,000
Total	75,00,000	75,00,000

Reconciliation of Equity Share	Equity Shares (Nos)	
	As at 31.03.2019	As at 31.03.2018
Shares outstanding at the beginning of the year	7,50,000	7,50,000
Shares Issued during the year	-	
Shares outstanding at the end of the year	7,50,000	7,50,000

Details of Shares held by shareholders holding more than 5% of the aggregates shares in the company	As at 31.03.2019	As at 31.03.2018
	No. of Shares & %	No. of Shares & %
Sarika Goel	39000 5.20%	39000 5.20%
Deepanshu Goel	463000 61.73%	463000 61.73%
Dharmesh Kumar Gupta	124000 16.53%	124000 16.53%
Jyoti Gupta	124000 16.53%	124000 16.53%

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CREATIVE GRAPHICS SOLUTIONS INDIA PVT LTD
(FORMERLY KNOWN AS - TANUSHII INDUSTRIES PRIVATE LIMITED)
NOTES OF BALANCE SHEET AS AT 31st MARCH 2019

	AS AT 31.03.2019	AS AT 31.03.2018
EQUITY AND LIABILITIES:-		
NOTE-4 Reserve & Surplus: Surplus/(Loss) as per Statement of Profit & Loss Balance as per last Balance-Sheet		
Surplus for the year	23,49,225	2,12,060
Closing Balance as per Balance Sheet	27,87,844	21,37,164
	51,37,068	23,49,225
Total	80,92,292	23,49,225
NON-CURRENT LIABILITIES		
NOTE-5 Long Term Borrowings: Secured Term Loan from Banks*		
Unsecured	3,40,20,227	1,78,61,462.94
*Secured by Hyp of Machinery		
Total	3,40,20,227	1,78,61,463
NOTE-6 Deffered Tax Liabilities:		
	4,36,093	4,60,107.00
Total	4,36,093	4,60,107.00
NOTE-5 Other Long Term Liabilities:		
Buyers' Credit (DCB Ltd.)*	90,856	-
*Secured by		
(d) Long Term Provisions: Provision for Employees Others	90,856.00	-
Sub Total		
CURRENT LIABILITIES		
NOTE-7 Short Term Borrowings: Loans from Corporate Bodies Deposits from Directors Loans from other Related parties		
	89,62,985.00	1,53,81,470
	1,53,87,367.00	1,38,87,367
	18,18,000.00	18,18,000
Total	2,61,68,352	3,10,86,837
NOTE-8 Trade Payables:		
Total	5,58,35,536	3,00,49,009
NOTE-9 Other Current Liabilities: Advance from Customers Due to Directors in C/A Other Payables Unadjusted foreign exchange gain / loss Staff Imprest A/c		
	26,71,326.50	10,72,152
	27,37,349.00	39,37,349
	48,38,754.62	24,76,067
	2,64,989.72	-
	19,22,478.00	12,87,878
Total	1,24,34,898	87,73,445
NOTE-10 Short-Term Provisions: provision for electricity expenses Provision for Consultancy Charges Provision On Tea Expenses Provision for HDFC Term Loan (83289801) Provision for HDFC Term Loan (83372318) Provision for HDFC Term Loan Provsion for Courier Exp (Professional) Provision for Conveyance Charges provision for telephone charges provision for internet expenses Provision on Interest on Loan Provision for employees benefits Others (Provision For Taxation)		
	15,242.00	-
	4,500.00	-
	1,600.00	-
	27,130.00	-
	44,196.00	-
	90,044.00	-
	11,700.00	-
	3,000.00	-
	3,587.00	-
	1,239.00	-
	963.00	-
	-	-
	10,25,641.00	1,11,846.80
Total	12,28,842.00	1,11,846.80

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STATEMENT ANNEXED TO TAX AUDIT REPORT U/S - 44AB OF INCOME TAX ACT, 1961 FOR THE YEAR ENDED ON 31.03.2019

DEPRECIATION ON PROPERTY, PLANTS & EQUIPMENTS FOR THE YEAR ENDED ON 31.03.2019 (A.Y. 2019-20)

PARTICULAR	Rate of Dep. %	W.D.V. As on 01.04.2018	ADDITION	Upto 30.09.2018	after 30.09.2018	Sales/ Adjustment	Total As on 31.03.2019	Depreciation for the Year	Additional Dep	W.D.V. As on 31.03.2019
NOIDA										
Building	10%	65,42,485	-	-	-	-	65,42,485	6,54,249	-	58,88,236
Motor Cycle	15%	42,371	-	-	-	-	42,371	6,356	-	36,015
Scooty TVS	15%	-	-	71,972	-	-	71,972	5,398	-	66,574
Scooty TVS II	15%	-	-	71,972	-	-	71,972	5,398	-	66,574
CHEENNAI										
Plant & Machinery	15%	127,66,251	-	-	-	-	127,66,251	19,14,938	-	108,51,313
Furniture, Fixtures & Electrical Fittings	10%	16,422	3,661.00	-	-	-	20,083	2,008	-	18,075
Vehicles (Two Wheelers/Motor Car)	15%	4,41,575	-	-	-	-	4,41,575	66,236	-	3,75,339
Computer	40%	2,34,520	15,500.00	-	-	-	2,50,020	1,00,008	-	1,50,012
Softwares	40%	83,644	-	-	-	-	83,644	33,458	-	50,186
Office Equipments	15%	65,860	5,200.00	-	-	-	71,060	10,659	-	60,401
Electrical Fittings	10%	81,804	1,991.52	-	-	-	83,795	8,380	-	75,415
VASAI										
Plant & Machinery	15%	143,77,537	-	4,500	-	50,000	143,32,037	21,49,468	-	121,82,569
Software	40%	5,31,832	-	-	-	-	5,31,832	2,12,733	-	3,19,099
UPS & Batteries	15%	4,25,946	-	-	-	-	4,25,946	63,892	-	3,62,054
Air Compressor	15%	29,276	21,191	-	-	-	50,467	7,570	-	42,897
Air Conditioner	15%	68,924	27,344	-	-	-	96,268	14,440	-	81,828
Air Dryer	15%	25,242	-	-	-	-	25,242	3,786	-	21,456
Building at Vasai	10%	55,74,296	33,898	1,49,636	-	-	55,74,296	5,57,430	-	50,16,866
Computer	40%	2,48,845	-	15,600	-	-	4,32,379	1,43,024	-	2,89,355
Furniture, Fixtures & Electrical Fittings	10%	40,981	-	-	-	-	56,581	4,878	-	51,703
Printers	15%	2,88,481	-	-	-	-	2,88,481	43,272	-	2,45,209
Stabilizer	15%	48,828	-	-	-	-	48,828	7,324	-	41,504
Office Equipments	15%	-	10,400	-	-	-	10,400	1,560	-	8,840
BADDI										
Batteries (Ups)	15%	-	-	39,664	-	-	39,664	2,975	-	36,689
Computer	40%	-	71,000	2,12,963	-	-	2,83,963	70,993	-	2,12,970
Fans	15%	-	-	8,320	-	-	8,320	624	-	7,696
Fire Fighting Equipments	15%	-	-	3,900	-	-	3,900	293	-	3,607
Furniture & Fixture	10%	-	-	1,30,862	-	-	1,30,862	6,543	-	1,24,319
Plant & Machinery	15%	-	-	70,15,200	-	-	70,15,200	5,26,140	7,01,520	57,87,540
Printer	15%	-	-	22,457	-	-	22,457	1,684	-	20,773
Software	40%	-	-	16,340	-	-	16,340	3,268	-	13,072
Telephone Instruments/Mobile	15%	-	-	8,100	-	-	8,100	608	-	7,492
HYDRABAD										
Mobile	15%	-	-	3,929	-	-	3,929	295	-	3,634
Plant & Machinery	15%	-	135,76,623	10,11,789	-	-	145,88,412	21,12,378	28,16,504	96,59,531
Air Conditioner	15%	-	1,00,594	-	-	-	1,00,594	15,089	-	85,505
Air Cooled Chiller	15%	-	-	1,50,000	-	-	1,50,000	11,250	-	1,38,750
Air dryer	15%	-	-	42,500	-	-	42,500	3,188	-	39,312
Moter car	15%	-	-	7,62,088	-	-	7,62,088	57,157	-	7,04,931
Computer	40%	-	-	3,18,178	-	-	3,18,178	63,636	-	2,54,542
Batteries (Ups)	15%	-	1,22,500	-	-	-	1,22,500	18,375	-	1,04,125
Total		419,35,118	139,89,902	100,59,970	50,000	50,000	659,34,990	89,10,961	35,18,024	535,06,006

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Assets:-			
Non-Current Assets			
NOTE-11 Property Plant & Equipments Tangible assets			
		5,51,99,572	4,37,21,940
	Total	5,51,99,572	4,37,21,940
NOTE-12 Long Term Loans and Advances (i) Capital Advances (ii) Security Deposits			
		15,69,000	-
		17,83,205	3,17,205
	Total	33,52,205	3,17,205
NOTE-13 Deferred Tax Assets			
		-	-
NOTE-14 Inventories Raw Materials (At Cost)			
		24,26,195	38,92,848
	Total	24,26,195	38,92,848
NOTE-15 Trade Receivables Outstanding for a period exceeding six months (i) Secured-Considered good (ii) Unsecured-Considered good (iii) Doubtful			
		-	-
		-	-
		-	-
	Sub Total	-	-
Others (i) Secured-Considered good (ii) Unsecured-Considered good Doubtful			
		-	-
		6,91,96,147	4,12,04,891
	Sub Total	6,91,96,147	4,12,04,891
	Total	6,91,96,147	4,12,04,891
NOTE-16 Cash and Cash Equivalents (i) Balance with Bank -Bank Balances -Bank deposits with more than 12 months maturity (ii) Cash in Hand			
		38,98,193	21,55,197
		10,30,000	10,30,000
		1,56,177	1,16,262
	Total	50,84,370	33,01,459
NOTE-17 Short-Term Loans and Advances Unsecured & considered good (Advances recoverable in cash or in kind or for value to received) Others Loans & Advances Advance to Suppliers Interest accrued on deposits			
		61,80,479	44,17,417
		9,78,258	9,91,553
		4,34,645	3,44,619
	Total	75,93,382	57,53,589

for CREATIVE GRAPHICS SOLUTIONS INDIA PVT. LTD.

Director



Debas / S
Savitri

CREATIVE GRAPHICS SOLUTIONS INDIA PVT LTD
(FORMARLY KNOWN AS - TANUSHII INDUSTRIES PRIVATE LIMITED)
NOTES OF STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31st March, 2019

Particulars	PERIOD ENDED 31.03.2019	PERIOD ENDED 31.03.2018
NOTE-18		
Revenue from operations		
(i) Revenue from operations in respect of non-finance company:		
(a) Sale of Products	14,02,03,115	8,49,24,447
(b) Sale of services	-	-
Total	14,02,03,115	8,49,24,447
NOTE-19		
Other Income		
(a) Interest income	1,00,029	2,03,613
(b) Misc income	6,08,113	9,38,891
© Profit on sale of Fixed Asset	-	81,736
(d) Rental income	2,37,600	81,736
Total	9,45,742	13,05,976
NOTE-20		
Direct Expenses		
<u>Material Consumed</u>		
- Opening Stock	38,92,848	4,50,900
- Purchase of Material	8,39,25,848	5,31,26,049
- Closing Stock of Material	(24,26,195)	(38,92,848)
Power/Fuel/Electricity Expenses	31,98,166	28,35,945
Loading/ Unloading Charges	66,967	57,730
Packing Material	63,097	1,65,457
Other consumables directly related to manufacturing	27,757	-
Total	8,87,48,487	5,27,43,233
NOTE-21		
Employees benefit expense:		
Wages	66,73,470	35,44,807
Salaries	1,09,96,223	25,91,173
Staff Welfare Expenses	6,10,825	6,40,750
Overtime	-	10,230
Bonus	18,85,914	5,82,700
Total	2,01,66,432	73,69,660

Deepanshu Jain



NOTE-22**Finance Charges**

Bank Charges & Commission
 Interest on Unsecured loans
 Interest on Secured loan
 Other Interest Charges

2,19,233	1,87,306
17,20,496	15,20,048
21,36,904	5,29,519
-	4,554

Total

40,76,633	22,41,427
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NOTE-23**Other Expenses:-**

AMC Charges
 Audit Fees
 Bad Debts
 Business Promtion
 Custom Charges
 Delivery Charges
 Freight Expenses
 Insurance Expenses
 Internet Charges
 Legal & Professional Charges
 Miscellaneous Expenses
 Office Expense
 Postage Expenses
 Printing & Stationery
 Professional Tax
 Rent, Rates and Taxes
 Repair & Maintenance
 Security Charges
 Service Charges
 Telephone Charges
 Unadjusted foreign exchange gain/loss
 Loss on sales of fixed assets
 Training & Education Expense
 Travelling & conveyance

3,88,700	16,830
75,000	60,000
3,59,982	9,66,644
14,127	1,21,391
1,01,993	33,760
8,37,693	1,53,930
3,28,461	6,714
74,820	31,143
1,25,084	45,768
1,58,778	1,17,753
5,68,243	2,95,427
1,70,629	78,751
1,44,980	3,38,056
5,48,855	4,69,062
57,950	27,950
34,92,172	22,47,481
19,64,743	12,54,306
4,02,000	2,10,800
-	37,87,220
52,590	48,332
72,617	-
20,54,407	-
4,08,752	-
14,42,373	3,52,157

Total

138,44,950	106,63,477
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for CREATIVE GRAPHICS SOLUTIONS INDIA PVT. LTD.

Deopanshi

Savitri
 Director

