

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 2023, 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, 2023; and
- b) in the case of the Statement of Profit and Loss, of the Profit 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, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023, 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 matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.
- h) 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, 2020 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.
- iv. a) the management of the company has represented that to the best of its knowledge and belief, the company has not advanced or leased or invested any funds (either from borrowed funds or share premium or any other sources or kind of funds), to or in any other person(s) or entity(ies), including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall whether directly or indirectly lend or invest in other person(s) or entity(ies) identified in any manner whatsoever by or on behalf of the company ("ultimate beneficiary") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries;
- b) it has been represented by the management, that to the best of its knowledge and belief, the company has not received any funds from any person(s) or entity(ies) including foreign entities ("funding parties"), with the understanding, whether recorded in writing or otherwise, that the company shall whether, directly or indirectly lend or invest in other person(s) or entity(ies) identified in any manner whatsoever by or on behalf of the funding party ("ultimate beneficiary") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries;
- c) on the basis of such audit procedures that the auditors have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused them to believe that the representations under sub clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.



- v. The company has neither declared nor paid any dividend during the year, thus compliance with section 123 of the Companies Act, 2013 is not applicable.
- vi. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 (as amended), which provides for the feature of recording of audit trail (edit log) facility in the accounting software used by the Company for maintenance of books of account and related matters, is applicable for the Company only with effect from financial year beginning April 1, 2023, the reporting under clause (g) of Rule 11 is currently not applicable.

For Yogesh Kansal & Company

Chartered Accountants

FRN:507136C



(CA Abhay Kansal)

M. No. 439591

Place: New Delhi

Date: 04.09.2023

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

Balance Sheet as at 31st March, 2023

Particulars	Notes	(Rs. In Hundred)	(Rs. In Hundred)
		Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Equity & Liabilities			
(1) Shareholders' Funds			
(a) Share Capital	3	1,000	1,000
(b) Reserves & Surplus	4	11,820	-382
(2) Shareholders' Funds			
(a) Long-term borrowings	5	-	-
(3) Current Liabilities			
(a) Trade Payables	6	19,010	-
(b) Short Term Borrowings	7	14,090	-
(c) Other Current Liabilities	8	26,249	422
(d) Short Term Provision	9	866	-
Total		73,034	1,041
II. Assets			
1. Non Current Assets			
(a) Fixed Assets	10	641	-
(b) Deferred Tax Assets		29	41
(1) Current Assets			
(a) Trade Receivables	11	63,082	-
(b) Cash and Cash equivalents	12	7,734	550
(c) Other Current Assets	13	1,548	450
Total		73,034	1,041
Accounting Policies and Notes to Accounts	2		

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


 (CA Abhay Kansal)
 Partner

M.No. 439591
 UDIN: 23429591BG0HLL8935

Place :
 Dated : 04/09/2023

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

For Creative Graphics Premedia Pvt. Ltd. For Creative Graphics Premedia Pvt. Ltd.


 DEEPANSHU GOEL
 Director
 DIN: 03118826


 SARIKA GOEL
 Director
 DIN: 06777690

Director

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

Statement of Profit and Loss for the period ended on 31.03.2023

	Particulars	Notes	(Rs. In Hundred)	
			Figures for the current reporting period	Figures for the previous reporting period
	Gross Income:			
I	Revenue from operations	14	105,999	-
II	Other Income	15	-	-
	Total Revenue (I)		105,999	-
	Expenses:			
III	Purchases			
	Direct Expenses	16	47,233	-
	Employee benefit expenses	17	29,663	-
	Finance Cost	18	2,700	-
	Depreciation and amortization expenses	19	-	-
	Other expenses	20	99	-
IV	Total Expenses (II)		10,024	422
V	Profit/(Loss) before tax		89,719	422
VI	Tax expense:		16,280	-422
	(1) Current tax			
	(2) Deferred tax (Assets)/ Liabilities	21	4,068	-
VII	Profit/(Loss) for the period		11	-41
VIII	Earning per equity share:		12,201	-382
	(1) Basic		1.22	-2.37
	(2) Diluted		1.22	-2.37
Significant Accounting Policies and Notes on Accounts		2		

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



(CA Abhay Kansal)
 Partner
 M.No. 439591
 UDIN: 23439591B6UHL8935

Place :
 Dated : 04/09/2023

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

For Creative Graphics Premedia Pvt. Ltd.

Deepanshu Goel

DEEPANSHU GOEL
 Director
 DIN: 03118826

For Creative Graphics Premedia Pvt. Ltd.

Sarika Goel

SARIKA GOEL
 Director
 DIN: 06777690

Director

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

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE PERIOD ENDED ON 31.03.2023

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. Previous Year Figures have been regrouped/reclassified where ever necessary to correspond with the current year.

1.3. Related Party Transactions

The Related Party disclosures as required by AS"18" are given in Notes No. 21

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 of 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.



For Creative Graphics Premedia Pvt. Ltd.

Deepti

Director

For Creative Graphics Premedia Pvt. Ltd.

Sarika

Director

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

Note 3- Share Capital

Particulars	(Rs. In Hundred)	(Rs. In Hundred)
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
NOTE 3- SHARE CAPITAL		
Authorised Capital		
100000 equity share of Rs. 10/- each	10,000	10,000
Issued, Subscribed & Paid Up		
10000 equity share of Rs. 10/- each fully paid up	1,000	1,000
Total Rs.	1,000	1,000

Reconciliation of the number of Equity Shares Outstanding

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Number of Share at the Beginning		
Add: Shares issued during the period	100	-
Number of Shares at end	100	100

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

Particulars		As at the end of current reporting period	As at the end of previous reporting period
		No. of Shares & %	No. of Shares & %
Equity Shares of 10 each fully paid			
Deepanshu Goel	Individual	90	90
Sarika Goel	Individual	10	10

For Creative Graphics Premedia Pvt. Ltd.

Deepanshu Goel

Director

For Creative Graphics Premedia Pvt. Ltd.

Sarika Goel

Director



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	As at the end of previous reporting period
Surplus/(deficit) in the Statement of Profit & Loss		
Opening Balance		-
Add: Net Profit/(Loss) for the year	-382	
Balance as at the end of the Year	12,201	-382
Total	11,820	-382

Note 5 - long Term Borrowings

Particulars	(Rs. In Hundred)	
	As at the end of current reporting period	As at the end of previous reporting period
Total	-	-

Note 6- Trade Payables

Particulars	(Rs. In Hundred)	
	As at the end of current reporting period	As at the end of previous reporting period
a) Total outstanding dues of micro enterprises and small enterprises:		
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	429	
	18,581	
Total	19,010	

Note 7- Short Term Borrowings

Particulars	(Rs. In Hundred)	
	As at the end of current reporting period	As at the end of previous reporting period
Loans and advances from Directors		
Deepanshu Goel		
Sarika Goel		
Total	12,840	1,250

Note 8 - Other Current Liabilities

Particulars	(Rs. In Hundred)	
	As at the end of current reporting period	As at the end of previous reporting period
Expenses Payable		
Due to Director Current A/c	20,077	413
Advance From Customers	21	9
Imprest	5,198	-
	952	-
Total	26,249	422

For Creative Graphics Premedia Pvt. Ltd.

Deepanshu Goel

Director

For Creative Graphics Premedia Pvt. Ltd.

Sarika Goel

Director



CREATIVE GRAPHICS PREMEDIA PVT. LTD.
 B-802 OMAXE FOREST SPA SEC. 33B NOIDA, GAUTAM BUDDHA NAGAR, UP 201304

NOTE OF FIXED ASSETS ANNEXED TO & FORMING PART OF BALANCE SHEET AS AT 31. March, 2023

Note-10

PARTICULARS	GROSS BLOCK		DEPRECIATION		(Rs. In Hundred) NET BLOCK	
	As At 01.04.2022	Additions during the year	As At 31.03.2023	for the year	As At 31.03.2023	As At 31.03.2022
Plant & Machinery	740	-	740	99	641	-
Total	740	-	740	99	641	-

CREATIVE GRAPHICS PREMEDIA PVT. LTD.

For Creative Graphics Premedia Pvt. Ltd. ^{Director} For Creative Graphics Premedia Pvt. Ltd. ^{Director}

Devi *Jain*



Director

Director

Note 9- Short Term Provision

Particulars	As at the end of current reporting period	As at the end of previous reporting period
Provision For Income Tax	4,068	
Less: TDS Recoverable	-3,201	
Total	866	

NOTE 11- Trade Receivables

Particulars	As at the end of current reporting period	As at the end of previous reporting period
(a) Outstanding for a period exceeding six months from the date they are due for payment		
Secured-Considered good		
Unsecured-Considered good	11,480	
Doubtful		
Less: Provision for Doubtful debts		
(b) Outstanding for a period not exceeding six months from the date they are due for payment		
Secured-Considered good		
Unsecured-Considered good	51,602	
Doubtful		
Less: Provision for Doubtful debts		
Total	63,082	

Note 12 - Cash & Cash Equivalents

Particulars	As at the end of current reporting period	As at the end of previous reporting period
Cash in Hand	71	-
Balances with Banks in Current Account	-	550
Total	7,734	550

Note 13 - Other Current Assets

Particulars	As at the end of current reporting period	As at the end of current reporting period
Amount Receivable from Shareholders		
TDS Recoverable	450	450
Imprest	3,201	-
GST Recoverable	65	-
Advance to Suppliers	946	-
Less: Provision for Income Tax	88	-
	-3,201	-
Total	1,548	450

For Creative Graphics Premedia Pvt. Ltd. For Creative Graphics Premedia Pvt. Ltd. For Creative Graphics Premedia Pvt. Ltd.

Deepti

DIRECTOR
Director

Sarika

DIRECTOR

Director



Note 14 - Revenue

Particulars	(Rs. In Hundred)	
	Figures for the current reporting period	Figures for the previous reporting period
(I) Revenue from Operations in respect of Non-Finance Company:		
GST Central Sale @18%	67,028	-
GST Local Sale @18%	37,758	-
Courier/Freight Charges	1,213	-
Total	105,999	-

Note 15 - Other Income

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Total	-	-

Note 16- Purchases

Particulars	Figures for the current reporting period	Figures for the previous reporting period
GST Central Purchase @ 12%	450	-
GST Central Purchase @ 18%	21,832	-
GST Local Purchase @ 12%	57	-
GST Local Purchase @ 18%	21,129	-
CONSUMABLES (PURCHASE)	3,766	-
Total	47,233	-

Note 17 - Direct Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Cutting Charges	40	-
Design Exp.	4,980	-
Sampling Expense	3,505	-
Freight Inward	91	-
Printing & Stationery	3,479	-
Matt Finiesh/ Sopt Uv Exp.	3,069	-
Prepress Designing Charges	14,500	-
Total	29,663	-

Note 18 - Employee Benefit Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Salary Expenses	2,700	-
Total	2,700	-

Note 19 - Finance Cost

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Bank Charges	-	-
Interest on Unsecured Loan	-	-
Total	-	-

Note 20 - Other Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Audit Fees	232	118
Advertisement	12	-
Business Promotion	377	-
Legal & Professional Charges	141	100
Preliminary Expenses	-	195
Misc Expenses	72	9
Freight, Courier & Delivery Exp.	1,279	-
Repair And Maintenance	201	-
Staff Welfare Exp.	223	-
Conveyance Exp.	1,599	-
Business Promotion	5,798	-
Subscription	80	-
Tds & Tcs Late Fee / Interest / Penalty	10	-
Total	10,024	422

Note 21 - Deferred Tax

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Provision to be made	11	-
Total	11	-



For Creative Graphics Premedia Pvt. Ltd., Creative Graphics Premedia Pvt. Ltd.

DIRECTOR

DIRECTOR

Director

Director

Note 22: Related party disclosures as required by AS"18, Related party disclosures are given below

1. Relationship where control exists:

- a) Holding Company NIL
 b) Fellow Subsidiary NIL

II. Other Related Parties

- a) Associate Companies NIL

b) Key Management Personnel

- i) Board Of Director
 Sh. Deepanshu Goel
 Smt. Sarika Goel

c) Companies in which key Management Personnel or their relatives have control/significant influence & Relatives of Partners

Relation

- Creative Graphics Solution India Private Limited
 Creative Graphics Premedia Private Limited
 Eunoia Graphikos Private Limited

- Director
 Director
 Director

III. Detail of transactions in the ordinary course of business at commercial terms and balance with related parties as mentioned in I & II above

Particulars	Parties mentioned in I above		Parties mentioned in II(a) & (b) above		(Rs. In Hundred)	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Purchases	NIL	NIL	NIL	NIL	NIL	NIL
Supply of Service	NIL	NIL	NIL	NIL	NIL	NIL
Rent	NIL	NIL	NIL	NIL	NIL	NIL
Salary	NIL	NIL	NIL	NIL	NIL	NIL
Commission on Sales to Partners	NIL	NIL	NIL	NIL	NIL	NIL
Loan Received	NIL	NIL	NIL	NIL	NIL	NIL
Loan Repaid	NIL	NIL	14,090	NIL	NIL	NIL
Payment for misc. expenses	NIL	NIL	NIL	NIL	NIL	NIL

As per our report of even date attached

For YOGESH KARAN & COMPANY
 Chartered Accountants
 FRN 507136C



(CA Abhinav Venkatesh)
 Partner
 M.No. 439591

UDIN: 23439541B6UHL48935

Place :

Dated : 04/09/2023

For Creative Graphics Premedia Pvt. Ltd.

For Creative Graphics Premedia Pvt. Ltd.

Director

Director