

Date: 8th November, 2024

The Head- Listing Compliance
National Stock Exchange of India Ltd.
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex Mumbai - 400 051

Stock Code: CGRAPHICS

Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sir/ Madam,

This is to inform you that Board of Directors of the Company in their meeting held today, i.e. Friday, 8th November, 2024 (commenced at 3:00 PM and concluded at 5:00 P.M.), have considered and approved, inter-alia, the following business(s):

1. Un-audited Standalone and Consolidated Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September, 2024. (Copy Enclosed).
2. Unaudited Standalone and Consolidated Statement of Assets and Liabilities as per Regulation 33 (3)(f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended September 30, 2024. (Copy Enclosed)
3. Unaudited Standalone and Consolidated Cash Flow Statement as per Regulation 33(3)(g) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended September 30, 2024. (Copy enclosed).
4. Limited Review Report of Statutory Auditor on the aforesaid Un-audited Standalone and Consolidated Financial Results as per Annexure V of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the half year ended September 30, 2024. (Copy enclosed)

Kindly take the above information on your records.

Sincerely,

For Creative Graphics Solutions India Limited

Deepanshu Goel
Managing Director
DIN:03118826

Place: Noida

BRANCHES : BADDI, NOIDA, MUMBAI, CHENNAI, HYDERABAD, AHMEDABAD, PUNE

Processors of : Digital & Analogue Plates for Flexography, Letter Press, Corrugated Box Printing & U. V. Spot Coating



Chartered Accountants

509, Aditya Corporate Hub, RDC, Raj Nagar, Ghaziabad-201002

Independent Auditors' Limited Review Report on Unaudited Half-yearly Standalone Financial Results of Creative Graphics Solutions India Limited (Formerly Known as Creative Graphics Solutions India Private Limited) pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors

Creative Graphics Solutions India Limited

3F-305, 3rd Floor, SSG East Plaza, Plot No. 1 & 2 Mamram Complex,
Mayur Vihar Phase-III, Near SFS Flats, Pocket-C, East Delhi, Delhi- 110096

Dear Sir,

LIMITED REVIEW REPORT

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Creative Graphics Solutions India Limited** ("the Company") (CIN: L22219DL2014PLC263964) for the half year ended 30th September 2024, having submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended. ("the Listing Regulation")
2. This statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'interim Financial Reporting' (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review .
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the 'Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the aforesaid Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Yogesh Kansal & Company
Chartered Accountants**

Yogesh
Kumar Kansal

Digitally signed by
Yogesh Kumar
Kansal

CA Yogesh Kansal

Partner

M.No: 085924

UDIN: 24085924BKBNYS9046

Place : Noida

Dated: 08.11.2024

Creative Graphics Solutions India Limited
(Formerly Known as Creative Graphics Solutions (I) Pvt. Ltd.)
Corporate office: A-31, Sector-58, Noida- 201301, Uttar Pradesh, India
Registered office: 3F-305, 3rd Floor, SSG East Plaza, Plot No. 1 & 2, Mamram Complex, Mayur Vihar, Phase-III, Delhi- 110096, India
E-mail Id: accounts@creativegraphics.net.in, Mob:9560799003
CIN: L22219DL2014PLC263964

Statement of Standalone Financials Results for the half year ended September, 2024

Particulars	(in Rupees lacs)				
	Half year ended			Year ended	
	September 30, 2024	March 31, 2024	September 30, 2023	March 31, 2024	March 31, 2023
	(Unaudited)	(audited)	(Unaudited)	(Audited)	(Audited)
I. Revenue from operations	4,863	4,414	4,807	9,221	9,014
II. Other Income	333	292	39	331	165
III. Total Income (I+II)	5,196	4,706	4,846	9,552	9,178
IV. Expenses					
(a) Cost of Material Consumed	2,730	2,562	2,376	4,938	5,118
(b) Purchase of Stock-In-Trade		-	-	-	-
(c) Change in Inventories of Finished Goods, Work in Progress and Stock-in-trade		-	-	-	-
(d) Employee Benefits Expenses	856	890	755	1,645	1,422
(e) Finance Costs	38	102	109	211	121
(f) Depreciation and amortisation expenses	150	164	147	311	303
(g) Other expenses	505	504	516	1,020	1,016
Total Expenses	4,279	4,222	3,903	8,125	7,980
V. Profit/(loss) before exceptional items and tax (III-IV)	917	484	943	1,427	1,198
VI. Exceptional Items					
VII. Profit/(loss) before tax (V-VI)	917	484	943	1,427	1,198
VIII. Tax Expenses					
(a) Current Tax	263	187	244	431	326
(b) Previous Year Tax	21	-	-	-	-
(c) Deferred Tax	-	(32)	(25)	(57)	8
IX. Profit/ (loss) for the period from continuing Operations (VII-VIII)	634	329	724	1,053	864
X. Profit/(Loss) from discontinued Operations					
XI. Tax expenses of discontinued operations					
XII. Profit/(Loss) from Discontinued Operations(after Tax) (X-XI)	-	-	-	-	-
XIII. Profit/(Loss) for the period (IX+XII)	634	329	724	1,053	864
XIV. Other Comprehensive Income					
(A)(i) Items that will not be reclassified to Profit or Loss					-
(ii) Income tax relating to items that will not be reclassified to profit or loss					-
(B)(i) Items that will be reclassified to Profit or Loss					
(ii) Income tax relating to items that will be reclassified to profit or loss					
XV. Total Comprehensive Income for the period (XIII+XIV)	634	329	724	1,053	864
(comprising profit (loss) and other Comprehensive Income for the Period)					
XVI. Paid-up Equity Capital (Face valu of Rs. 10/-each)	2,429	1,789	150	1,789	75
XVII. Other Equity	6,754	1,812	2,439	1,812	1,798
XVIII. Earnings per Equity Shares (For Continuing Operations)					
(1)Basic	3	12	56	12	115
(2) Diluted	3	12	56	12	115
XIX. Earnings per Equity Shares (For discontinued Operations)					
(1)Basic		-	-	-	-
(2) Diluted		-	-	-	-
XX. Earnings per Equity Shares (For Continuing & discontinued Operations)					
(1)Basic	3	12	56	12	115
(2) Diluted	3	12	56	12	115

NOTES:

(1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 8th November, 2024, The Statutory Auditors have carried out their audit for the above results

(2) The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

(3) The IND AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

(4) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification

(5) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable

(6) During the period company has completed initial public offer of 6,400,000 equity shares of face value of Rs. 10 each at an issue price of Rs. price of Rs 85 per equity share. The equity shares of the Company were listed on National Stock Exchange of India Limited (NSE EMERGE) w.e.f April 09, 2024.

(7) The above financial results of the Company are available on the Company's website www.creativegraphics.net.in and also at www.nseindia.com

For Creative Graphics Solutions India Limited

Deepanshu Goel
Managing Director
DIN : 03118826
Place : Noida
Date : 08-11-2024

Creative Graphics Solutions India Limited

(Formerly Known as Creative Graphics Solutions (I) Pvt. Ltd.)

Corporate office: A-31, Sector-58, Noida- 201301, Uttar Pradesh, India
Registered office: 3F-305, 3rd Floor, SSG East Plaza, Plot No. 1 & 2, Mamram
Complex, Mayur Vihar, Phase-III, Delhi- 110096, India
E-mail Id: accounts@creativegraphics.net.in, Mob:9560799003
CIN: L22219DL2014PLC263964

Statement of Audited Standalone Assets and Liabilities**(in Rupees lacs)**

Particulars	September 30, 2024	March 31, 2024
	(Unaudited)	(Audited)
ASSETS		
(A) Non-current assets		
(a) Property, plant and equipment	2,617	2,443
(b) Intangible assets		0
(c) Right-of-use assets	88	102
(d) Financial assets		-
(i) Investments	108	116
(ii) Loans		-
(iii) Other financials assets	44	43
(e) Deferred tax assets (Net)	-	42
(f) Income tax assets		-
Total non-current assets	2,857	2,746
(B) Current assets		
(a) Inventories	752	744
(b) Financial assets		
(i) Trade receivables	3,372	2,732
(ii) Cash and cash equivalents	344	327
(iii) Other financial assets	5,808	-
(c) Other assets	303	1,789
Total current assets	10,579	5,592
Total Assets	13,436	8,338
EQUITY AND LIABILITIES		
(A) Equity		
(a) Share capital	2,429	1,789
(b) Other equity	6,754	1,812
Total equity	9,183	3,601
(B) Liabilities		
(I) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,248	1,512
(ii) Lease obligation	71	85
(b) Deferred tax liabilities (Net)	20	-
Total non-current liabilities	1,338	1,597
(II) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	323	754
(ii) Lease obligation	28	28
(iii) Trade payables	1,859	1,837
(iv) Other financial liabilities	295	207
(b) Other liabilities	0	64
(c) Current tax liabilities	409	252
Total current liabilities	2,914	3,142
Total Equity and Liabilities	13,436	8,339

For Creative Graphics Solutions India Limited

Deepanshu Goel

Managing Director

DIN : 03118826

Place : Noida

Date : 08-11-2024

Creative Graphics Solutions India Limited

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E-mail Id: accounts@creativegraphics.net.in, Mob:9560799003

CIN: L22219DL2014PLC263964

Standalone Cash Flow Statement For The Period Ended September 30, 2024

Particulars	(in Rupees lacs)	
	Period ended September 30, 2024	Year ended March 31, 2024
	(Unaudited)	(Audited)
(A) Cashflows from operating activities		
Profit before tax	917	1,427
Adjustment for:		
Depreciation and amortization	135	284
Amoritsation of right-of-use assets	14	27
Interest on lease liabilities	5	11
Interest cost	33	200
Interest income	(118)	(17)
Foreign exchange Loss, (net)	(1)	(4)
Operating cash flow before working capital changes	986	1,928
Adjustment for changes in working capital:		
(Increase)/Decrease in inventories	(8)	(230)
(Increase)/Decrease in trade recievable	(638)	190
(Increase)/Decrease in loans	-	307
Decrease/(Increase) in other financial assets	(5,810)	(6)
Decrease/(Increase) in other assets	1,487	(1,704)
(Decrease) / Increase in trade payables	22	(46)
Increase / (Decrease) in other financial liabilities	88	30
Increase in other current liabilities	(64)	(63)
Cash generated from operations	(3,936)	405
Taxes paid (net of refunds)	(64)	(275)
Net cashflows from operating activities	(4,000)	131
(B) Cashflows from investing activities		
Purchase of property, plant and equipment and intangible assets	(310)	(341)
Movement in bank deposits with maturity greater than 3 months (net)	-	-
Investment made during the year	8	(12)
Interest Income	118	16
Net cashflows from investing activities	(184)	(337)
(C) Cashflows from financing activities		
Borrowings, net	(695)	(25)
Dividend paid	-	(8)
Procced from issue of issue equity shares	4,949	682
Interest paid	(33)	(200)
Repayment of lease liabilities including interest (Refer note 34)	(19)	(37)
Net cashflows from financing activities	4,201	412
Net (decrease)/increase in cash and cash equivalents (A+B+C)	17	206
Cash and cash equivalents at the beginning of the year	327	121
Cash and cash equivalents at the end of the year	344	327
Cash and cash equivalents comprise of:		
Cash in hand	4	7
Balance with banks:		
In current accounts	340	260
Fixed Deposit	-	60
Total cash and cash equivalents	344	327

For Creative Graphics Solutions India Limited

Deepanshu Goel

Managing Director

DIN : 03118826

Place : Noida

Date : 08-11-2024



Independent Auditors' Limited Review Report on Unaudited Half-yearly Consolidated Financial Results of Creative Graphics Solutions India Limited (Formerly Known as Creative Graphics Solutions India Private Limited) pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

The Board of Directors

Creative Graphics Solutions India Limited

3F-305, 3rd Floor, SSG East Plaza, Plot No. 1 & 2 Mamram Complex,
Mayur Vihar Phase-III, Near SFS Flats, Pocket-C, East Delhi, Delhi- 110096

Dear Sir,

LIMITED REVIEW REPORT

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Creative Graphics Solutions India Limited** (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as (“the Group”), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the half year ended 30th September, 2024 and for the period from 01-04-2024 to 30-09-2024 (“the Statement”), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30th September, 2024 and the corresponding period from 01-04-2024 to 30-09-2024, as reported in these financial results have been approved by the Parent’s Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 1. Wahren India Private Limited
 2. Creative Graphics Premedia Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Our conclusion is not modified in respect of this matter.

For Yogesh Kansal & Company
Chartered Accountants

Yogesh
Kumar Kansal

Digitally signed
by Yogesh
Kumar Kansal

CA Yogesh Kansal
Partner

M.No: 085924

UDIN: 24085924BKBNYT8094

Place : Noida

Dated: 08.11.2024

Creative Graphics Solutions India Limited

(Formerly Known as Creative Graphics Solutions (I) Pvt. Ltd.)

Corporate office: A-31, Sector-58, Noida- 201301, Uttar Pradesh, India

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E-mail Id: accounts@creativegraphics.net.in, Mob:9560799003

CIN: L22219DL2014PLC263964

Statement of Consolidated Financials Results for the half year ended September 30, 2024

Particulars	(in Rupees lacs)			
	Half year ended		Year ended	
	September 30, 2024	March 31, 2024	September 30, 2023	March 31, 2024
	(Unaudited)	(audited)	(Unaudited)	(Audited)
I. Revenue from operations	11,305	8,352	4,807	13,159
II. Other Income	387	350	39	389
III. Total Income (I+II)	11,692	8,702	4,846	13,548
IV. Expenses				
(a) Cost of Material Consumed	7,632	5,577	2,376	7,952
(b) Purchase of Stock-In-Trade	-	-	-	-
(c) Change in Inventories of Finished Goods, Work in Progress and Stock-in-trade	-	-	-	-
(d) Employee Benefits Expenses	1,063	1,066	755	1,821
(e) Finance Costs	215	235	109	344
(f) Depreciation and amortisation expenses	245	296	147	444
(g) Other expenses	1,288	1,009	516	1,525
Total Expenses	10,443	8,183	3,903	12,085
V. Profit/(loss) before exceptional items and tax (III-IV)	1,249	519	943	1,463
VI. Exceptional Items				
VII. Profit/(loss) before tax (V-VI)	1,249	519	943	1,463
VIII. Tax Expenses				
(a) Current Tax	317	187	244	431
(b) Previous Year Tax	-	-	-	-
(c) Deferred Tax	18	(24)	(25)	(49)
IX. Profit/ (loss) for the period from continuing Operations (VII-VIII)	915	356	724	1,081
X. Profit/(Loss) from discontinued Operations				
Xi. Tax expenses of discontinued operations				
XII. Profit/(Loss) from Discontinued Operations(after Tax) (X-XI)	-	-	-	-
XIII. Profit/(Loss) for the period (IX+XII)	915	356	724	1,081
XIV. Other Comprehensive Income				
(A)(i) Items that will not be reclassified to Profit or Loss				
(ii) Income tax relating to items that will not be reclassified to profit or loss				
(B)(i) Items that will be reclassified to Profit or Loss				
(ii) Income tax relating to items that will be reclassified to profit or loss				
XV. Total Comprehensive Income for the period (XIII+XIV) (comprising profit (loss) and other Comprehensive Income for the Period)	915	356	724	1,081
XVI. Paid-up Equity Capital (Face valu of Rs. 10/-each)	2,429	1,789	150	1,789
XVII. Other Equity	7,024	1,812	2,439	1,812
XVIII. Earnings per Equity Shares (For Continuing Operations)				
(1)Basic	4	13	56	13
(2) Diluted	4	13	56	13
XIX. Earnings per Equity Shares (For discontinued Operations)				
(1)Basic	-	-	-	-
(2) Diluted	-	-	-	-
XX. Earnings per Equity Shares (For Continuing & discontinued Operations)				
(1)Basic	4	13	56	13
(2) Diluted	4	13	56	13

NOTES:

(1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 8th November,2024. The Statutory Auditors have carried out their audit for the above results

(2) The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

(3) The IND AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

(4) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification

(5) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable

(6) During the period company has completed initial public offer of 6,400,000 equity shares of face value of Rs. 10 each at an issue price of Rs. price of Rs 85 per equity share. The equity shares of the Company were listed on National Stock Exchange of India Limited (NSE EMERGE) w.e.f April 09, 2024.

(7) The above financial results of the Company are available on the Company's website www.creativegraphics.net.in and also at www.nseindia.com

For Creative Graphics Solutions India Limited

Deepanshu Goel
Managing Director
DIN : 03118826
Place : Noida
Date : 08-11-2024

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E-mail Id: accounts@creativegraphics.net.in, Mob:9560799003

CIN: L22219DL2014PLC263964

Statement of Consolidated Assets and Liabilities

(in Rupees lacs)

Particulars	September 30, 2024	March 31, 2024
	(Unaudited)	(Audited)
ASSETS		
(A) Non-current assets		
(a) Property, plant and equipment	3,642	3,431
(b) Intangible assets		0
(c) Right-of-use assets	88	102
(d) Goodwill	12	12
(e) Financial assets		-
(i) Investments	94	102
(ii) Loans		-
(iii) Other financial assets	44	43
(f) Deferred tax assets (Net)		53
(g) Income tax assets		-
Total non-current assets	3,879	3,742
(B) Current assets		
(a) Inventories	3,240	1,953
(b) Financial assets		-
(i) Trade receivables	7,745	4,621
(ii) Cash and cash equivalents	695	509
(iii) Other financial assets	2,757	2
(c) Other assets	1,466	746
Total current assets	15,902	7,831
Total Assets	19,781	11,573
EQUITY AND LIABILITIES		
(A) Equity		
(a) Share capital	2,429	1,789
(b) Other equity	7,024	1,801
Total equity	9,453	3,590
(B) Liabilities		
(I) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,701	1,888
(ii) Lease obligation	71	85
(b) Deferred tax liabilities (Net)	7	-
Total non-current liabilities	1,779	1,973
(II) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	5,369	3,028
(ii) Lease obligation	28	28
(iii) Trade payables	2,298	2,345
(iv) Other financial liabilities	379	290
(b) Other liabilities	12	73
(c) Current tax liabilities	463	246
Total current liabilities	8,549	6,010
Total Equity and Liabilities	19,781	11,572

For Creative Graphics Solutions India Limited

Deepanshu Goel

Managing Director

DIN : 03118826

Place : Noida

Date : 08-11-2024

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(Formerly Known as Creative Graphics Solutions (I) Pvt. Ltd.)

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E-mail Id: accounts@creativegraphics.net.in, Mob:9560799003

CIN: L22219DL2014PLC263964

Consolidated Cash Flow Statement For The Period Ended September 30, 2024

(in Rupees lacs)

Particulars	Period ended September 30, 2024	Year ended March 31, 2024
	(Unaudited)	(Audited)
(A) Cashflows from operating activities		
Profit before tax	1,249	1,463
Adjustment for:		
Depreciation and amortization	231	416
Amoritsation of right-of-use assets	14	27
Interest on lease liabilities	5	11
Interest cost	210	332
Interest income	(121)	(21)
Foreign exchange Loss, (net)	(9)	(26)
Operating cash flow before working capital changes	1,580	2,203
Adjustment for changes in working capital:		
(Increase)/Decrease in inventories	(1,287)	(680)
(Increase)/Decrease in trade recievable	(3,115)	(174)
(Increase)/Decrease in loans	-	263
Decrease/(Increase) in other financial assets	(2,756)	(8)
Decrease/(Increase) in other assets	(720)	(47)
(Decrease) / Increase in trade payables	(47)	(902)
Increase / (Decrease) in other financial liabilities	89	10
Increase in other current liabilities	(61)	(59)
Cash generated from operations	(6,317)	606
Taxes paid (net of refunds)	(58)	(282)
Net cashflows from operating activities	(6,375)	324
(B) Cashflows from investing activities		
Purchase of property, plant and equipment and intangible assets	(442)	(429)
Movement in bank deposits with maturity greater than 3 months (net)		-
Investment made during the year	8	(12)
Interest Income	121	20
Net cashflows from investing activities	(313)	(421)
(C) Cashflows from financing activities		
Borrowings, net	2,154	78
Dividend paid		(8)
Procced from issue of issue equity shares	4,949	682
Interest paid	(210)	(332)
Repayment of lease liabilities including interest (Refer note 34)	(19)	(37)
Net cashflows from financing activities	6,873	383
Cash acquired through business combination (D)	-	102
Net (decrease)/increase in cash and cash equivalents (A+B+C+D)	186	388
Cash and cash equivalents at the beginning of the year	509	121
Cash and cash equivalents at the end of the year	696	509
Cash and cash equivalents comprise of:		
Cash in hand	4	7
Balance with banks:		-
In current accounts	691	278
Fixed Deposit	-	224
Total cash and cash equivalents	695	509

For Creative Graphics Solutions India Limited

Deepanshu Goel

Managing Director

DIN : 03118826

Place : Noida

Date : 08-11-2024