

# Integrated Filing — IndAS

## General information about company

<b>Scrip Code</b>	000000
<b>NSE Symbol</b>	CGRAPHICS
<b>MSEI Symbol</b>	NOTLISTED
<b>ISIN</b>	INE0R7401011
<b>Name of company</b>	CREATIVE GRAPHICS SOLUTIONS INDIA LIMITED
<b>Type of company</b>	SME
<b>Class of security</b>	Equity
<b>Date of start of financial year</b>	01-Apr-2024
<b>Date of end of financial year</b>	31-Mar-2025
<b>Date of board meeting when results were approved</b>	28-May-2025
<b>Date on which prior intimation of the meeting for considering financial results was informed to the exchange</b>	20-May-2025
<b>Description of presentation currency</b>	INR (in Actuals)
<b>Reporting Type</b>	Half Yearly
<b>Reporting Quarter</b>	Yearly
<b>Nature of report standalone or consolidated</b>	Standalone
<b>Whether results are audited or unaudited for the quarter ended</b>	Audited
<b>Whether results are audited or unaudited for the Year to date for current period ended/year ended</b>	Audited
<b>Segment Reporting</b>	Single segment
<b>Description of single segment</b>	Flexographics Plates
<b>Start date and time of board meeting</b>	28-May-2025 16:00:00
<b>End date and time of board meeting</b>	28-May-2025 18:45:00
<b>Whether cash flow statement is applicable on company</b>	Yes
<b>Type of cash flow statement</b>	Cash Flow Indirect
<b>Declaration of unmodified opinion or statement on impact of audit qualification</b>	Declaration of unmodified opinion
<b>Whether the company has any related party?</b>	No

<b>Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?</b>	No
<b>(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public</b>	NA
<b>(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of banks staff and their exclusive associations as well as on deposits of Chairman, Chairman &amp; Managing Director, Executive Director or such other Executives appointed for a fixed tenure.</b>	NA
<b>Whether the company is a high value debt listed entity according to regulation 15 (1A)?</b>	No
<b>(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?</b>	
<b>(b) If answer to above question is No, please explain the reason for not complying.</b>	
<b>Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?</b>	Yes
<b>Latest Date on which RPT policy is updated</b>	2024-03-19
<b>Indicate Company website link for updated RPT policy of the Company</b>	<a href="https://creativegraphics.net.in/home/wp-content/uploads/2024/03/5.-Policy-on-Related-Party-Transactions.pdf">https://creativegraphics.net.in/home/wp-content/uploads/2024/03/5.-Policy-on-Related-Party-Transactions.pdf</a>
<b>Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?</b>	Yes
<b>No. of times funds raised during the quarter</b>	1
<b>Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?</b>	No
The Company has not defaulted in Payment of any loan or any Debt Securities and hence it is not required to give disclosure for the same.	

### Financial Results Ind-AS

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-Oct-2024	01-Apr-2024
B	Date of end of reporting period	31-Mar-2025	31-Mar-2025

<b>C</b>	<b>Whether results are audited or unaudited</b>	Audited	Audited
<b>D</b>	<b>Nature of report standalone or consolidated</b>	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	<b>Revenue from operations</b>	628300000	1114600000
	<b>Other income</b>	7200000	40500000
	<b>Total income</b>	<b>635500000</b>	<b>1155100000</b>
<b>2</b>	<b>Expenses</b>		
<b>(a)</b>	<b>Cost of materials consumed</b>	351200000	624200000
<b>(b)</b>	<b>Purchases of stock-in-trade</b>	0	0
<b>(c)</b>	<b>Changes in inventories of finished goods, work-in-progress and stock-in-trade</b>	0	0
<b>(d)</b>	<b>Employee benefit expense</b>	98600000	184200000
<b>(e)</b>	<b>Finance costs</b>	6600000	10400000
<b>(f)</b>	<b>Depreciation, depletion and amortisation expense</b>	16300000	31300000
<b>(f)</b>	<b>Other Expenses</b>		
<b>1</b>	other expenses	68400000	118900000
	<b>Total other expenses</b>	<b>68400000</b>	<b>118900000</b>
	<b>Total expenses</b>	<b>541100000</b>	<b>969000000</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>94400000</b>	<b>186100000</b>
<b>4</b>	<b>Exceptional items</b>	0	0
<b>5</b>	<b>Total profit before tax</b>	<b>94400000</b>	<b>186100000</b>
<b>6</b>	<b>Tax expense</b>		
<b>7</b>	<b>Current tax</b>	24300000	50700000
<b>8</b>	<b>Deferred tax</b>	-800000	1200000
<b>9</b>	<b>Total tax expenses</b>	<b>23500000</b>	<b>51900000</b>
<b>10</b>	<b>Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement</b>	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>70900000</b>	<b>134200000</b>
<b>12</b>	<b>Profit (loss) from discontinued operations before tax</b>	0	0
<b>13</b>	<b>Tax expense of discontinued operations</b>	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
<b>15</b>	<b>Share of profit (loss) of associates and joint ventures accounted for using equity method</b>	0	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>70900000</b>	<b>134200000</b>

17	<b><u>Other comprehensive income net of taxes</u></b>	0	0
18	<b>Total Comprehensive Income for the period</b>	<b>70900000</b>	<b>134200000</b>
19	<b>Total profit or loss, attributable to</b>		
	<b>Profit or loss, attributable to owners of parent</b>		
	<b>Total profit or loss, attributable to non-controlling interests</b>		
20	<b>Total Comprehensive income for the period attributable to</b>		
	<b>Comprehensive income for the period attributable to owners of parent</b>		
	<b>Total comprehensive income for the period attributable to owners of parent non-controlling interests</b>		
21	<b>Details of equity share capital</b>		
	<b>Paid-up equity share capital</b>	242900000	242900000
	<b>Face value of equity share capital</b>	10	10
27	<b>Details of debt securities</b>		
22	<b>Reserves excluding revaluation reserve</b>		752100000
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	<b>Basic earnings (loss) per share from continuing operations</b>	2.9	5.54
	<b>Diluted earnings (loss) per share from continuing operations</b>	2.9	5.54
ii	<b>Earnings per equity share for discontinued operations</b>		
	<b>Basic earnings (loss) per share from discontinued operations</b>	0	0
	<b>Diluted earnings (loss) per share from discontinued operations</b>	0	0
ii	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	2.9	5.54
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	2.9	5.54
24	<b>Debt equity ratio</b>		
25	<b>Debt service coverage ratio</b>		
26	<b>Interest service coverage ratio</b>		
27	<b>Disclosure of notes on financial results</b>		

**Remarks****Debt equity  
ratio****Debt service  
coverage ratio****Interest service  
coverage ratio****Statement of Asset and Liabilities**

<b>Particulars</b>		<b>Year ended (dd-mm-yyyy)</b>
<b>Date of start of reporting period</b>		01-Apr-2024
<b>Date of end of reporting period</b>		31-Mar-2025
<b>Whether results are audited or unaudited</b>		Audited
<b>Nature of report standalone or consolidated</b>		Standalone
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	<b>Property, plant and equipment</b>	268400000
	<b>Capital work-in-progress</b>	0
	<b>Investment property</b>	0
	<b>Goodwill</b>	0
	<b>Other intangible assets</b>	0
	<b>Intangible assets under development</b>	0
	<b>Biological assets other than bearer plants</b>	0
	<b>Investments accounted for using equity method</b>	0
	<b>Non-current financial assets</b>	
	<b>Non-current investments</b>	11300000
	<b>Trade receivables, non-current</b>	0
	<b>Loans, non-current</b>	0
	<b>Other non-current financial assets</b>	5300000
	<b>Total non-current financial assets</b>	<b>16600000</b>
	<b>Deferred tax assets (net)</b>	3000000
	<b>Other non-current assets</b>	0
	<b>Total non-current assets</b>	<b>288000000</b>
<b>2</b>	<b>Current assets</b>	

	<b>Inventories</b>	<b>94400000</b>
<b>Current financial asset</b>		
	<b>Current investments</b>	<b>0</b>
	<b>Trade receivables, current</b>	<b>354700000</b>
	<b>Cash and cash equivalents</b>	<b>176200000</b>
	<b>Bank balance other than cash and cash equivalents</b>	<b>0</b>
	<b>Loans, current</b>	<b>0</b>
	<b>Other current financial assets</b>	<b>0</b>
	<b>Total current financial assets</b>	<b>530900000</b>
	<b>Current tax assets (net)</b>	
	<b>Other current assets</b>	<b>681300000</b>
	<b>Total current assets</b>	<b>1306600000</b>
<b>3</b>	<b>Non-current assets classified as held for sale</b>	<b>0</b>
<b>4</b>	<b>Regulatory deferral account debit balances and related deferred tax Assets</b>	<b>0</b>
	<b>Total assets</b>	<b>1594600000</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	<b>Equity share capital</b>	<b>242900000</b>
	<b>Other equity</b>	<b>752100000</b>
	<b>Total equity attributable to owners of parent</b>	<b>995000000</b>
	<b>Non controlling interest</b>	
	<b>Total equity</b>	<b>995000000</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	<b>Borrowings, non-current</b>	<b>121000000</b>
	<b>Trade payables, non-current</b>	
	<b>(A) Total outstanding dues of micro enterprises and small enterprises</b>	<b>0</b>
	<b>(B) Total outstanding dues of creditors other than micro enterprises and small enterprises</b>	<b>0</b>
	<b>Total Trade payable</b>	<b>0</b>
	<b>Other non-current financial liabilities</b>	<b>4200000</b>
	<b>Total non-current financial liabilities</b>	<b>125200000</b>
	<b>Provisions, non-current</b>	<b>0</b>
	<b>Deferred tax liabilities (net)</b>	<b>0</b>

	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	<b>Total non-current liabilities</b>	<b>125200000</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	160900000
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	228300000
	Total Trade payable	228300000
	Other current financial liabilities	35700000
	<b>Total current financial liabilities</b>	<b>424900000</b>
	Other current liabilities	1600000
	Provisions, current	0
	Current tax liabilities (Net)	47900000
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>474400000</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	<b>599600000</b>
	<b>Total equity and liabilities</b>	<b>1594600000</b>
	<b>Disclosure of notes on assets and liabilities</b>	

### Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-Oct-2024	01-Apr-2024
Date of end of reporting period	31-Mar-2025	31-Mar-2025
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone

1

#### Segment Revenue (Income)

(net sale/income from each segment should be disclosed)

	<b>Total Segment Revenue</b>		
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>		
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
	<b>Total Profit before tax</b>		
	<b>i. Finance cost</b>		
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
	<b>Profit before tax</b>		
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
	<b>Total Segment Asset</b>		
	<b>Un-allocable Assets</b>	null	null
	<b>Net Segment Asset</b>	null	null
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
	<b>Total Segment Liabilities</b>		
	<b>Un-allocable Liabilities</b>	null	null
	<b>Net Segment Liabilities</b>	null	null
	<b>Disclosure of notes on segments</b>		

### Other Comprehensive Income

	<b>Particulars</b>	<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
<b>A</b>	<b>Date of start of reporting period</b>	01-Oct-2024	01-Apr-2024
<b>B</b>	<b>Date of end of reporting period</b>	31-Mar-2025	31-Mar-2025
<b>C</b>	<b>Whether results are audited or unaudited</b>	Audited	Audited
<b>D</b>	<b>Nature of report standalone or consolidated</b>	Standalone	Standalone
	<b>Other comprehensive income [Abstract]</b>		
<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
	<b>Total Amount of items that will not be reclassified to profit and loss</b>		
<b>2</b>	<b>Income tax relating to items that will not be reclassified to profit or loss</b>		
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		



**Total Amount of items that will be reclassified to profit and loss**

**4 Income tax relating to items that will be reclassified to profit or loss**

**5 Total Other comprehensive income**

### **Cash flow statement, indirect**

	<b>Particulars</b>	<b>Year ended (dd-mm-yyyy)</b>
<b>A</b>	<b>Date of start of reporting period</b>	01-Apr-2024
<b>B</b>	<b>Date of end of reporting period</b>	31-Mar-2025
<b>C</b>	<b>Whether results are audited or unaudited</b>	Audited
<b>D</b>	<b>Nature of report standalone or consolidated</b>	Standalone

**Part  
I**

**Blue color marked fields are non-mandatory.**

#### **Statement of cash flows**

##### **Cash flows from used in operating activities**

	<b>Profit before tax</b>	186100000
	<b>Adjustments for reconcile profit (loss)</b>	
	<b>Adjustments for finance costs</b>	0
	<b>Adjustments for decrease (increase) in inventories</b>	-20000000
	<b>Adjustments for decrease (increase) in trade receivables, current</b>	-81200000
	<b>Adjustments for decrease (increase) in trade receivables, non-current</b>	0
	<b>Adjustments for decrease (increase) in other current assets</b>	-502300000
	<b>Adjustments for decrease (increase) in other non-current assets</b>	0
	<b>Adjustments for other financial assets, non-current</b>	0
	<b>Adjustments for other financial assets, current</b>	-1000000
	<b>Adjustments for other bank balances</b>	0
	<b>Adjustments for increase (decrease) in trade payables, current</b>	44700000
	<b>Adjustments for increase (decrease) in trade payables, non-current</b>	0
	<b>Adjustments for increase (decrease) in other current liabilities</b>	-4900000
	<b>Adjustments for increase (decrease) in other non-current liabilities</b>	0
	<b>Adjustments for depreciation and amortisation expense</b>	31300000
	<b>Adjustments for impairment loss reversal of impairment loss recognised in profit or loss</b>	0
	<b>Adjustments for provisions, current</b>	0
	<b>Adjustments for provisions, non-current</b>	0

Adjustments for other financial liabilities, current	10700000
Adjustments for other financial liabilities, non-current	0
Adjustments for unrealised foreign exchange losses gains	-300000
Adjustments for dividend income	0
Adjustments for interest income	29200000
Adjustments for share-based payments	0
Adjustments for fair value losses (gains)	0
Adjustments for undistributed profits of associates	0
Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	-700000
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments for reconcile profit (loss)	-552900000
Net cash flows from (used in) operations	-366800000
Dividends received	0
Interest paid	-10300000
Interest received	0
Income taxes paid (refund)	27900000
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	-384400000
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	45200000
Proceeds from sales of investment property	0
Purchase of investment property	0

Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	29200000
Income taxes paid (refund)	0
Other inflows (outflows) of cash	200000
Net cash flows from (used in) investing activities	-15800000
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	501300000
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	55400000
Repayments of borrowings	0
Payments of lease liabilities	3700000
Dividends paid	0
Interest paid	9400000

Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	543600000
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	143400000
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	143400000
Cash and cash equivalents cash flow statement at beginning of period	32700000
Cash and cash equivalents cash flow statement at end of period	176100000

### Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
Sr No.	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s Yogesh Kansal & Co.	Yes	28-Feb-2026

### Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	09-Apr-2024
Amount Raised	544000000
Report filed for Quarter ended	31-Mar-2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	Yes

**If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders**

Yes

**If Yes, Date of shareholder Approval**

07-Nov-2024

**Explanation for the Deviation / Variation**

The Company issued a Postal Ballot Notice dated October 04, 2024, seeking shareholders' approval for the resolution titled "Variation in the objects of the Initial Public Issue (IPO) as stated in the Prospectus of the Company dated April 05, 2024."

**Comments of the Audit Committee after review**

The Change in terms of an object was approved by the audit committee in its meeting dated 4th October, 2024

**Comments of the auditors, if any**

false

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	To meet out the working capital requirements of our company "Creative graphics";	0	150000000	0	50000000	0	The Company was listed on the NSE Emerge platform on April 9, 2024. Subsequently, the Company altered its original objects as stated in the Red Herring Prospectus (RHP) with the approval of its shareholders on November 7, 2024. As the Company is listed on the SME Emerge platform, it is not mandated to file the integrated financial results for the quarter ended December 2024. Accordingly, in compliance with regulatory requirements, the Company is disclosing the statement

of deviation  
and variation  
in the quarter  
ending  
March 2025.

2	Repayment/prepayment, in part or full, of certain of our borrowings;	0	0	0	107986000	0
3	To meet out the capital expenditure of our company “Creative graphics”;	0	100000000	0	0	0
4	To meet out the inorganic growth through unidentified acquisition for company;	0	50000000	0	0	0
5	General Corporate Expenses	0	86035000	0	84927000	0
6	Fund utilized for meeting IPO Expenses	0	47965000	0	47965000	0
7	NA	The unutilized IPO proceeds of ₹ 2,531.22 Lakhs is intended to be utilized to meet out the working capital requirements of our wholly- owned subsidiary company “Wahren” n	0	253122000	0	253122000

The entire  
amount Rs.  
2,531.22  
Lakhs is  
utilised to  
meet out the  
working  
capital of  
Wahren India  
Private  
limited as  
mentioned in  
modified  
object.

### Signatory Details

Name of signatory      Pulkit Agarwal  
Designation of person    Chief Financial Officer  
Place                      Noida  
Date                        28-May-2025

# Integrated Filing — IndAS

## General information about company

<b>Scrip Code</b>	000000
<b>NSE Symbol</b>	CGRAPHICS
<b>MSEI Symbol</b>	NOTLISTED
<b>ISIN</b>	INE0R7401011
<b>Name of company</b>	CREATIVE GRAPHICS SOLUTIONS INDIA LIMITED
<b>Type of company</b>	SME
<b>Class of security</b>	Equity
<b>Date of start of financial year</b>	01-Apr-2024
<b>Date of end of financial year</b>	31-Mar-2025
<b>Date of board meeting when results were approved</b>	28-May-2025
<b>Date on which prior intimation of the meeting for considering financial results was informed to the exchange</b>	20-May-2025
<b>Description of presentation currency</b>	INR (in Actuals)
<b>Reporting Type</b>	Half Yearly
<b>Reporting Quarter</b>	Yearly
<b>Nature of report standalone or consolidated</b>	Consolidated
<b>Whether results are audited or unaudited for the quarter ended</b>	Audited
<b>Whether results are audited or unaudited for the Year to date for current period ended/year ended</b>	Audited
<b>Segment Reporting</b>	Single segment
<b>Description of single segment</b>	Flexographics Plates
<b>Start date and time of board meeting</b>	28-May-2025 16:00:00
<b>End date and time of board meeting</b>	28-May-2025 18:45:00

**Whether cash flow statement is applicable on company**

Yes

**Type of cash flow statement**

Cash Flow Indirect

**Declaration of unmodified opinion or statement on impact of audit qualification**

Declaration of unmodified opinion

### Financial Results Ind-AS

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-Oct-2024	01-Apr-2024
B	Date of end of reporting period	31-Mar-2025	31-Mar-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	<b>Income</b>		
	Revenue from operations	1380300000	2510800000
	Other income	15400000	54100000
	<b>Total income</b>	<b>1395700000</b>	<b>2564900000</b>
2	<b>Expenses</b>		
(a)	Cost of materials consumed	891500000	1654700000
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	121600000	227900000
(e)	Finance costs	25700000	47200000
(f)	Depreciation, depletion and amortisation expense	27000000	51500000
(f)	<b>Other Expenses</b>		
1	other Expenses	176400000	305200000



	<b>Total other expenses</b>	<b>176400000</b>	<b>305200000</b>
	<b>Total expenses</b>	<b>1242200000</b>	<b>2286500000</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>153500000</b>	<b>278400000</b>
<b>4</b>	<b>Exceptional items</b>	<b>0</b>	<b>0</b>
<b>5</b>	<b>Total profit before tax</b>	<b>153500000</b>	<b>278400000</b>
<b>6</b>	<b>Tax expense</b>		
<b>7</b>	<b>Current tax</b>	<b>35400000</b>	<b>67000000</b>
<b>8</b>	<b>Deferred tax</b>	<b>1900000</b>	<b>3700000</b>
<b>9</b>	<b>Total tax expenses</b>	<b>37300000</b>	<b>70700000</b>
<b>10</b>	<b>Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement</b>	<b>0</b>	<b>0</b>
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>116200000</b>	<b>207700000</b>
<b>12</b>	<b>Profit (loss) from discontinued operations before tax</b>	<b>0</b>	<b>0</b>
<b>13</b>	<b>Tax expense of discontinued operations</b>	<b>0</b>	<b>0</b>
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
<b>15</b>	<b>Share of profit (loss) of associates and joint ventures accounted for using equity method</b>	<b>0</b>	<b>0</b>
<b>16</b>	<b>Total profit (loss) for period</b>	<b>116200000</b>	<b>207700000</b>
<b>17</b>	<b><u>Other comprehensive income net of taxes</u></b>	<b>0</b>	<b>0</b>
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>116200000</b>	<b>207700000</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	<b>Profit or loss, attributable to owners of parent</b>	<b>0</b>	<b>0</b>
	<b>Total profit or loss, attributable to non-controlling interests</b>	<b>0</b>	<b>0</b>
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
	<b>Comprehensive income for the period attributable to owners of parent</b>	<b>0</b>	<b>0</b>
	<b>Total comprehensive income for the period attributable to owners of parent non-</b>	<b>0</b>	<b>0</b>

**controlling interests****21 Details of equity share capital**

<b>Paid-up equity share capital</b>	242900000	242900000
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<b>Face value of equity share capital</b>	10	10
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**27 Details of debt securities**

<b>22 Reserves excluding revaluation reserve</b>		824400000
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**23 Earnings per share****i Earnings per equity share for continuing operations**

<b>Basic earnings (loss) per share from continuing operations</b>	4.77	8.58
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<b>Diluted earnings (loss) per share from continuing operations</b>	4.77	8.58
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**ii Earnings per equity share for discontinued operations**

<b>Basic earnings (loss) per share from discontinued operations</b>	0	0
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<b>Diluted earnings (loss) per share from discontinued operations</b>	0	0
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**ii Earnings per equity share**

<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	4.77	8.58
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<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	4.77	8.58
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**24 Debt equity ratio****25 Debt service coverage ratio****26 Interest service coverage ratio****27 Disclosure of notes on financial results****Remarks****Debt equity ratio****Debt service coverage ratio**

**Interest  
service  
coverage ratio**

**Statement of Asset and Liabilities**

<b>Particulars</b>		<b>Year ended (dd-mm-yyyy)</b>
<b>Date of start of reporting period</b>		01-Apr-2024
<b>Date of end of reporting period</b>		31-Mar-2025
<b>Whether results are audited or unaudited</b>		Audited
<b>Nature of report standalone or consolidated</b>		Consolidated
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	<b>Property, plant and equipment</b>	476000000
	<b>Capital work-in-progress</b>	0
	<b>Investment property</b>	0
	<b>Goodwill</b>	1200000
	<b>Other intangible assets</b>	1000000
	<b>Intangible assets under development</b>	0
	<b>Biological assets other than bearer plants</b>	0
	<b>Investments accounted for using equity method</b>	0
	<b>Non-current financial assets</b>	
	<b>Non-current investments</b>	9900000
	<b>Trade receivables, non-current</b>	0
	<b>Loans, non-current</b>	0
	<b>Other non-current financial assets</b>	5300000
	<b>Total non-current financial assets</b>	<b>15200000</b>
	<b>Deferred tax assets (net)</b>	1600000
	<b>Other non-current assets</b>	0
	<b>Total non-current assets</b>	<b>495000000</b>
<b>2</b>	<b>Current assets</b>	
	<b>Inventories</b>	464400000

<b>Current financial asset</b>		
	<b>Current investments</b>	0
	<b>Trade receivables, current</b>	751200000
	<b>Cash and cash equivalents</b>	225500000
	<b>Bank balance other than cash and cash equivalents</b>	0
	<b>Loans, current</b>	0
	<b>Other current financial assets</b>	8200000
	<b>Total current financial assets</b>	<b>984900000</b>
	<b>Current tax assets (net)</b>	0
	<b>Other current assets</b>	232400000
	<b>Total current assets</b>	<b>1681700000</b>
3	<b>Non-current assets classified as held for sale</b>	0
4	<b>Regulatory deferral account debit balances and related deferred tax Assets</b>	0
	<b>Total assets</b>	<b>2176700000</b>
<b>Equity and liabilities</b>		
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	<b>Equity share capital</b>	242900000
	<b>Other equity</b>	824400000
	<b>Total equity attributable to owners of parent</b>	<b>1067300000</b>
	<b>Non controlling interest</b>	0
	<b>Total equity</b>	<b>1067300000</b>
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	<b>Borrowings, non-current</b>	163400000
	<b>Trade payables, non-current</b>	
	<b>(A) Total outstanding dues of micro enterprises and small enterprises</b>	0
	<b>(B) Total outstanding dues of creditors other than micro enterprises and small enterprises</b>	0
	<b>Total Trade payable</b>	0

	<b>Other non-current financial liabilities</b>	4100000
	<b>Total non-current financial liabilities</b>	<b>167500000</b>
	<b>Provisions, non-current</b>	0
	<b>Deferred tax liabilities (net)</b>	0
	<b>Deferred government grants, Non-current</b>	0
	<b>Other non-current liabilities</b>	0
	<b>Total non-current liabilities</b>	<b>167500000</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	<b>Borrowings, current</b>	476100000
	<b>Trade payables, current</b>	
	<b>(A) Total outstanding dues of micro enterprises and small enterprises</b>	0
	<b>(B) Total outstanding dues of creditors other than micro enterprises and small enterprises</b>	368800000
	<b>Total Trade payable</b>	368800000
	<b>Other current financial liabilities</b>	39400000
	<b>Total current financial liabilities</b>	<b>884300000</b>
	<b>Other current liabilities</b>	2200000
	<b>Provisions, current</b>	0
	<b>Current tax liabilities (Net)</b>	55400000
	<b>Deferred government grants, Current</b>	0
	<b>Total current liabilities</b>	<b>941900000</b>
3	<b>Liabilities directly associated with assets in disposal group classified as held for sale</b>	0
4	<b>Regulatory deferral account credit balances and related deferred tax liability</b>	0
	<b>Total liabilities</b>	<b>1109400000</b>
	<b>Total equity and liabilities</b>	<b>2176700000</b>
	<b>Disclosure of notes on assets and liabilities</b>	

## Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

	Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-Oct-2024	01-Apr-2024
	Date of end of reporting period	31-Mar-2025	31-Mar-2025
	Whether accounts are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
1	<b>Segment Revenue (Income)</b>		
	(net sale/income from each segment should be disclosed)		
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	<b>Segment Result</b>		
	Profit (+) / Loss (-) before tax and interest from each segment		
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		
3	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
	Total Segment Asset		
	Un-allocable Assets	null	null
	Net Segment Asset	null	null
4	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
	Total Segment Liabilities		
	Un-allocable Liabilities	null	null
	Net Segment Liabilities	null	null

## Disclosure of notes on segments

## Other Comprehensive Income

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-Oct-2024	01-Apr-2024
B	Date of end of reporting period	31-Mar-2025	31-Mar-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

## Cash flow statement, indirect

	Particulars	Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-Apr-2024
B	Date of end of reporting period	31-Mar-2025
C	Whether results are audited or unaudited	Audited

<b>D</b>	<b>Nature of report standalone or consolidated</b>	<b>Consolidated</b>
<b>Part I</b>	<b>Blue color marked fields are non-mandatory.</b>	
	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	<b>Profit before tax</b>	278400000
	<b>Adjustments for reconcile profit (loss)</b>	
	<b>Adjustments for finance costs</b>	0
	<b>Adjustments for decrease (increase) in inventories</b>	-269100000
	<b>Adjustments for decrease (increase) in trade receivables, current</b>	-294500000
	<b>Adjustments for decrease (increase) in trade receivables, non-current</b>	0
	<b>Adjustments for decrease (increase) in other current assets</b>	-157800000
	<b>Adjustments for decrease (increase) in other non-current assets</b>	0
	<b>Adjustments for other financial assets, non-current</b>	0
	<b>Adjustments for other financial assets, current</b>	-9100000
	<b>Adjustments for other bank balances</b>	0
	<b>Adjustments for increase (decrease) in trade payables, current</b>	134300000
	<b>Adjustments for increase (decrease) in trade payables, non-current</b>	0
	<b>Adjustments for increase (decrease) in other current liabilities</b>	-5100000
	<b>Adjustments for increase (decrease) in other non-current liabilities</b>	0
	<b>Adjustments for depreciation and amortisation expense</b>	51500000
	<b>Adjustments for impairment loss reversal of impairment loss recognised in profit or loss</b>	0
	<b>Adjustments for provisions, current</b>	0
	<b>Adjustments for provisions, non-current</b>	0
	<b>Adjustments for other financial liabilities, current</b>	6000000
	<b>Adjustments for other financial liabilities, non-current</b>	0
	<b>Adjustments for unrealised foreign exchange losses gains</b>	5400000
	<b>Adjustments for dividend income</b>	0
	<b>Adjustments for interest income</b>	0



Adjustments for share-based payments	0
Adjustments for fair value losses (gains)	0
Adjustments for undistributed profits of associates	0
Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments for reconcile profit (loss)	-538400000
Net cash flows from (used in) operations	-260000000
Dividends received	0
Interest paid	-47200000
Interest received	27200000
Income taxes paid (refund)	36300000
Other inflows (outflows) of cash	-700000
Net cash flows from (used in) operating activities	-222600000
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	175200000
Proceeds from sales of investment property	0

<b>Purchase of investment property</b>	0
<b>Proceeds from sales of intangible assets</b>	0
<b>Purchase of intangible assets</b>	0
<b>Proceeds from sales of intangible assets under development</b>	0
<b>Purchase of intangible assets under development</b>	0
<b>Proceeds from sales of goodwill</b>	0
<b>Purchase of goodwill</b>	0
<b>Proceeds from biological assets other than bearer plants</b>	0
<b>Purchase of biological assets other than bearer plants</b>	0
<b>Proceeds from government grants</b>	0
<b>Proceeds from sales of other long-term assets</b>	0
<b>Purchase of other long-term assets</b>	0
<b>Cash advances and loans made to other parties</b>	0
<b>Cash receipts from repayment of advances and loans made to other parties</b>	0
<b>Cash payments for future contracts, forward contracts, option contracts and swap contracts</b>	0
<b>Cash receipts from future contracts, forward contracts, option contracts and swap contracts</b>	0
<b>Dividends received</b>	0
<b>Interest received</b>	-27200000
<b>Income taxes paid (refund)</b>	0
<b>Other inflows (outflows) of cash</b>	200000
<b>Net cash flows from (used in) investing activities</b>	<b>-202200000</b>
<b>Cash flows from used in financing activities</b>	
<b>Proceeds from changes in ownership interests in subsidiaries</b>	0
<b>Payments from changes in ownership interests in subsidiaries</b>	0
<b>Proceeds from issuing shares</b>	501300000
<b>Proceeds from issuing other equity instruments</b>	0
<b>Payments to acquire or redeem entity's shares</b>	0
<b>Payments of other equity instruments</b>	0
<b>Proceeds from exercise of stock options</b>	0
<b>Proceeds from issuing debentures notes bonds etc</b>	0

Proceeds from borrowings	147800000
Repayments of borrowings	0
Payments of lease liabilities	0
Dividends paid	3700000
Interest paid	46300000
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	599100000
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	174300000
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	174300000
Cash and cash equivalents cash flow statement at beginning of period	50900000
Cash and cash equivalents cash flow statement at end of period	225200000

### Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results			Yes
Sr No.	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s Yogesh Kansal & Co.	Yes	28-Feb-2026

