



**Creative Peripherals**

(CIN):L52392MH2004PLC148754

11<sup>th</sup> November 2020

To,  
The Manager  
National Stock Exchange of India Limited  
Bandra Kurla Complex,  
Andheri East,  
Mumbai- 400051

Symbol: CREATIVE

Dear Sir,

**SUB: Outcome of Meeting of Board of Directors held on Wednesday, 11<sup>th</sup> November, 2020**

In terms of Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform your good office that the Board of Directors of the Company, Creative Peripherals and Distribution Limited, in their meeting held today i.e. Wednesday, 11<sup>th</sup> November 2020 at the Registered Office of the Company at 11:30 A.M. which concluded at 03:30 P.M., has inter-alia:

1. Considered and approved un-audited Standalone and Consolidated Financial Results for the Quarter and Half year ended on 30<sup>th</sup> September, 2020, duly reviewed by the Statutory Auditors and Audit Committee of the Company.

The copy of Financial Results along with Limited Review Report thereon is enclosed herewith this covering letter.

You are requested to take the same in your records.

Thanking You,

For Creative Peripherals and Distribution Limited

Tejas Doshi  
Company Secretary & Compliance Officer  
ACS - 30828



Date: 11<sup>th</sup> November 2020

Place: Mumbai

Creative Peripherals And Distribution Limited

Register Address : 3rd & 4th Floor, Plot No. 137 AB, Kandivali Co Op. Industrial Estate Ltd., Charkop, Kandivali (West),  
Mumbai - 400 067., Tel. : 022-5061 2700, Email : hr@ecreativeindia.com , Web. : www.ecreativeindia.com  
[www.ecreativeindia.com](http://www.ecreativeindia.com)



# GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

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DELHI OFFICE :  
101, KD BLOCK,  
PITAMPURA  
NEAR KOHAT ENCLAVE  
METRO STATION,  
NEW DELHI 110034  
PH. NO. 011-47018333

MUMBAI OFFICE :  
2-C, MAYUR APARTMENTS,  
DADABHAI CROSS RD. NO.3,  
VILE PARLE (WEST),  
MUMBAI,  
PIN 400056  
PH. NO. 26210901, 26210902.

AHEMDABAD OFFICE :  
A-307 INFINITY TOWER,  
CORPORATE TOWER,  
PRAHALAD NAGAR,  
AHMEDABAD  
PIN – 380015  
M. NO. 972677733

NAGPUR BRANCH :  
1ST FLR, MEMON  
JAMAD BUILDING,  
NR CENTRAL BANK,  
MASKASATH, ITWARI,  
NAGPUR – 440002  
M. NO. 7387811111

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## Limited Review Report -Standalone Financial Results

To,  
The Board of Directors,  
**Creative Peripherals and Distribution Limited**

We have reviewed the accompanying Statement of Unaudited Financial Results of **Creative Peripherals and Distribution Limited** ("the Company") for the quarter and half year ended 30<sup>th</sup> September, 2020. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the Indian Accounting Standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR GUPTA RAJ & CO.  
CHARTERED ACCOUNTANTS  
FIRM NO. 001687N

NIKUL  
NAWAL  
JALAN

Digitally signed  
by NIKUL  
NAWAL JALAN  
Date: 2020.11.11  
12:17:34 +05'30'

PLACE: MUMBAI  
DATE : 11.11.2020  
UDIN : 20112353AAAADT4835

NIKUL JALAN  
PARTNER  
Membership No.0112353



# Creative Peripherals

(CIN):L52392MH2004PLC148754

## CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED Unaudited Standalone Balance Sheet as at Sep 30, 2020

(Rs. In Lakhs)

	As at 30-Sep-20 (Audited)	As at 30-Sep-19 (Unaudited)	As at 31-Mar-20 (Audited)
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant and Equipment	901.20	884.05	889.17
(b) Financial Assets			
(i) Investments	154.18	179.77	155.13
(ii) Other Financial Assets			
(c) Deferred Tax Assets (Net)	11.29	11.37	11.56
(d) Other Non Current Assets	0.35		1.01
<b>Total Non - Current Assets</b>	<b>1,067.02</b>	<b>1,075.19</b>	<b>1,056.87</b>
<b>Current Assets</b>			
(a) Inventories	4,319.78	3,316.87	5,922.15
(b) Financial Assets			
(i) Trade Receivables	4,872.22	4,562.12	3,859.31
(ii) Cash and Cash Equivalents	21.95	19.02	14.67
(iii) Bank Balances other than (ii) above	361.42	247.28	336.24
(v) Other Financial Assets	2.79	1.26	2.09
(c) Other Current assets	4,566.79	2,852.93	4,112.30
<b>Total Current Assets</b>	<b>14,144.95</b>	<b>10,999.48</b>	<b>14,246.76</b>
<b>Total Assets</b>	<b>15,211.97</b>	<b>12,074.67</b>	<b>15,303.63</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	1,160.00	1,160.00	1,160.00
(b) Other Equity	3,328.28	2,595.39	3,052.40
<b>Total Equity</b>	<b>4,488.28</b>	<b>3,755.39</b>	<b>4,212.40</b>
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	517.20	44.83	606.86
(b) Provisions	73.50	64.49	68.79
<b>Total Non - Current Liabilities</b>	<b>590.70</b>	<b>109.32</b>	<b>675.66</b>
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	2,471.09	2,575.68	2,579.76
(ii) Trade Payables			
- total outstanding dues of micro enterprises and small enterprises			
- total outstanding dues of creditors other than micro enterprises and small enterprises	3,193.93	2,644.90	3,137.16
(iii) Other Financial Liabilities	2,694.94	2,323.63	2,506.16
(b) Other Current Liabilities	1,624.04	566.14	2,117.00
(c) Provisions	11.60	12.55	12.04
(d) Current Tax Liabilities (Net)	137.39	87.05	63.44
<b>Total Current Liabilities</b>	<b>10,132.99</b>	<b>8,209.95</b>	<b>10,415.57</b>
<b>Total Equity and Liabilities</b>	<b>15,211.97</b>	<b>12,074.66</b>	<b>15,303.63</b>

For Creative Peripherals and Distribution Limited

Ketan Patel  
Chairman and Managing Director  
DIN - 00127633

11th November, 2020, Mumbai



**Creative Peripherals And Distribution Limited**

Register Address : 3rd & 4th Floor, Plot No. 137 AB, Kandivali Co Op. Industrial Estate Ltd., Charkop, Kandivali (West),  
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# Creative Peripherals

(CIN):L52392MH2004PLC148754

## CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED

Unaudited Standalone Statement of Profit and Loss for the Quarter and Year ended Sep 30, 2020

(Rs. In Lakhs)

Particular	For the Quarter Ended			For the Half Year ended		For the Year Ended
	30-Sep-20 (Unaudited)	30-Jun-20 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-19 (Unaudited)	31-Mar-20 (Audited)
Revenue from Operations	11,229.94	6,329.73	8,922.52	17,559.67	19,368.73	45,117.37
Other Income	66.13	7.74	64.17	73.87	97.46	131.00
<b>Total Income</b>	<b>11,296.07</b>	<b>6,337.47</b>	<b>8,986.68</b>	<b>17,633.54</b>	<b>19,466.19</b>	<b>45,248.37</b>
<b>Expenses</b>						
(a) Purchases of Stock in Trade	9,888.00	4,461.70	7,812.05	14,349.70	17,855.72	43,304.23
(b) Changes in inventories of finished goods and work-in progress	394.96	1,207.41	55.74	1,602.37	(538.02)	(3,143.30)
(c) Employee Benefits Expenses	176.98	163.35	227.91	340.33	425.38	899.41
(d) Finance Costs	96.53	92.17	107.15	188.70	218.11	476.35
(e) Depreciation and Amortisation Expense	26.95	19.95	24.28	46.90	36.99	85.89
(f) Other Expenses	388.61	321.60	473.32	710.21	875.66	2,382.51
<b>Total Expenses</b>	<b>10,972.04</b>	<b>6,266.17</b>	<b>8,700.44</b>	<b>17,238.21</b>	<b>18,873.84</b>	<b>44,005.08</b>
<b>Profit/(Loss) before Tax</b>	<b>324.04</b>	<b>71.30</b>	<b>286.24</b>	<b>395.34</b>	<b>592.35</b>	<b>1,243.29</b>
<b>Tax Expense</b>						
(a) Current Tax	81.56	17.94	56.22	99.50	141.39	336.91
(b) Tax adjustments relating to prior years	-	-	-	-	-	-
(c) Deferred Tax	(1.10)	1.37	(20.23)	0.27	1.57	1.94
<b>Total Tax Expense</b>	<b>80.46</b>	<b>19.32</b>	<b>36.00</b>	<b>99.77</b>	<b>142.95</b>	<b>338.84</b>
<b>Profit/(Loss) for the year</b>	<b>243.58</b>	<b>51.98</b>	<b>250.24</b>	<b>295.56</b>	<b>449.40</b>	<b>904.45</b>
<b>Other Comprehensive Income</b>						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(a) Remeasurements of Defined Benefit Plans	-	-	(3.65)	-	(3.65)	(2.24)
(b) Income Tax on above	-	-	-	-	-	0.56
(ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income for the year</b>	<b>-</b>	<b>-</b>	<b>(3.65)</b>	<b>-</b>	<b>(3.65)</b>	<b>(1.68)</b>
<b>Total Comprehensive Income for the year</b>	<b>243.58</b>	<b>51.98</b>	<b>246.60</b>	<b>295.56</b>	<b>445.75</b>	<b>902.77</b>
<b>Earnings per Equity Share of ₹ 10 par value :</b>						
Basic (₹ per share)	2.10	0.45	2.13	2.55	3.84	7.78
Diluted (₹ per share)	2.10	0.45	2.13	2.55	3.84	7.78

For Creative Peripherals and Distribution Limited

Ketan Patel  
Chairman and Managing Director  
DIN - 00127633

11th November, 2020, Mumbai



Creative Peripherals And Distribution Limited

Register Address : 3rd & 4th Floor, Plot No. 137 AB, Kandivali Co Op. Industrial Estate Ltd., Charkop, Kandivali (West),  
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# Creative Peripherals

(CIN):L52392MH2004PLC148754

## CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED Unaudited Standalone Statement of Cash Flow for the Half year ended September 30, 2019

(Amt in Rs. Lakhs)

Particulars	For the Half Year ended Sep 30, 2020	For the Half Year ended Sep 30, 2019	For the Year ended Mar 31, 2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit / (Loss) Before Tax	395.34	592.36	1,243.39
<b>Adjustments for</b>			
Depreciation and Amortisation	46.90	36.99	85.89
Finance Cost	149.95	178.53	380.17
Interest on late payment	0.90	(2.33)	(6.87)
Interest on FD and ICD	(1.81)	(15.70)	(35.13)
Provisions for expense	4.70	6.40	12.83
<b>Operating Profit Before Working Capital Changes</b>	<b>595.98</b>	<b>796.23</b>	<b>1,680.28</b>
<b>Adjustments for increase / decrease in:</b>			
Trade receivables	(1,012.91)	(157.60)	545.21
Other Financial Assets and other Current Assets	(455.20)	426.26	(833.94)
Inventories	1,602.37	(538.02)	(3,143.30)
Trade payable, Other Financial & Current Liabilities	(247.41)	699.83	2,943.49
Other Non Current Asset	0.66	-	-
<b>Cash generated from operations</b>	<b>482.82</b>	<b>1,226.70</b>	<b>1,191.74</b>
Income-tax (paid) / refund (net)	(25.18)	(101.05)	(322.62)
<b>Net cash flow from operating activities</b>	<b>457.64</b>	<b>1,125.65</b>	<b>869.12</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of PPE, intangible assets and work in progress	(58.93)	(28.32)	(82.26)
Purchase of Investments	-	(37.83)	(31.22)
Income from Investments i.e. FD and ICD	(0.91)	-	42.00
Receipt from ICD	0.95	-	-
Sale of Investments	-	(2.39)	-
(Investment) & Redemption in bank deposit (having maturity more than 3 months)	(25.18)	-	(91.35)
<b>Net cash flow (used in) investing activities</b>	<b>(84.07)</b>	<b>(68.54)</b>	<b>(162.83)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Repayment of Long-term Borrowings	(89.66)	(572.84)	(138.00)
Repayment of Short-term Borrowings (net)	(108.67)	(397.06)	(265.79)
Finance Cost Paid	(149.95)	(178.53)	(380.17)
Dividend and DDT Paid	(18.01)	(3.70)	(21.71)
<b>Net cash flow from financing activities</b>	<b>(366.29)</b>	<b>(1,152.13)</b>	<b>(805.67)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>7.28</b>	<b>(95.03)</b>	<b>(99.38)</b>
<b>Cash and cash equivalents as at the beginning of the year</b>	<b>14.67</b>	<b>114.05</b>	<b>114.05</b>
<b>Cash and cash equivalents as at the end of the year</b>	<b>21.95</b>	<b>19.02</b>	<b>14.67</b>

1. Cash Flow Statement has been prepared under the indirect method as set out in Ind AS 7 specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014..

2. Figures in bracket indicate Cash Outflow.

For Creative Peripherals and Distribution Limited

Ketan Patel  
Chairman and Managing Director  
DIN - 00127633



11th November, 2020, Mumbai

**Creative Peripherals And Distribution Limited**

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## Creative Peripherals

(CIN):L52392MH2004PLC148754

### Notes:

1. The above **standalone** financial results for the quarter and half year ended September 30, 2020 were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 11<sup>th</sup> November, 2020 and also Limited Review were carried out by the Statutory Auditors.
2. The Standalone Results and Limited Review Report are available on the National Stock Exchange website (URL: [www.nseindia.com](http://www.nseindia.com)) and on the Company's website URL: [www.ecreativeindia.com](http://www.ecreativeindia.com).
3. This Standalone statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4. The Company has considered the possible effects that may result from COVID-19 in the preparation of these standalone financial results including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of COVID-19, the Company has, at the date of approval of these standalone financial results, used internal and external sources of information which are relevant and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of these standalone financial results. However, the impact assessment of COVID-19 is a continuing process, given the uncertainties associated with its nature and duration. The Company will continue to monitor any material changes to future economic conditions and the consequent impact on its business, if any and make any necessary adjustments in the relevant financial period.
5. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

On behalf of the Board of Directors  
For Creative Peripherals and Distribution Limited

Ketan Patel  
Chairman and Managing Director  
DIN – 00127633



11<sup>th</sup> November, 2020, Mumbai

### Creative Peripherals And Distribution Limited

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# Creative Peripherals

(CIN):L52392MH2004PLC148754

## CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED

Unaudited Standalone Segment wise Revenue and Results For Quarter and Half Year Ended Sep 30, 2020

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2020	30-06-2020	30.09.2019	30-09-2020	30-09-2019	31-03-2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs
<b>Segment Revenue</b>						
- Imaging	2,271.53	1,627.69	3,248.57	3,899.22	8,243.81	19,608.22
- IT	6,963.89	3,111.43	4,584.89	10,075.32	8,600.49	19,167.35
- Others (Lifestyle, Security etc.)	1,994.52	1,590.61	1,089.06	3,585.13	2,524.43	6,341.79
<b>Revenue from Operations</b>	<b>11,229.94</b>	<b>6,329.73</b>	<b>8,922.52</b>	<b>17,559.67</b>	<b>19,368.73</b>	<b>45,117.37</b>
<b>Segment Results</b>						
Net Revenue from each segment after deducting allocable cost						
- Imaging	164.59	186.21	488.38	350.80	1,258.31	2,459.53
- IT	468.60	286.96	535.10	755.56	981.45	2,077.54
- Others (Lifestyle, Security etc.)	313.79	187.45	31.24	501.24	-188.96	419.37
<b>Total</b>	<b>946.98</b>	<b>660.62</b>	<b>1,054.72</b>	<b>1,607.60</b>	<b>2,050.81</b>	<b>4,956.45</b>
Less: Finance Cost	96.53	92.17	107.15	188.70	218.11	476.35
Less: Unallocable cost Including Unallocated Revenue	526.41	497.15	661.34	1,023.56	1,240.33	3,236.80
<b>Total Profit before Tax</b>	<b>324.04</b>	<b>71.30</b>	<b>286.24</b>	<b>395.34</b>	<b>592.36</b>	<b>1,243.29</b>

## Unaudited Standalone Segment wise Assets and Liabilities as on Sep 30,2020

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2020	30-06-2020	30.09.2019	30-09-2020	30-09-2019	31-03-2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs
<b>Total Asset</b>						
- Imaging	1,620.39	2,494.22	1,577.32	1,620.39	1,577.32	3,116.78
- IT	4,273.85	4,339.63	4,863.08	4,273.85	4,863.08	4,040.74
- Others (Lifestyle, Security etc.)	1,693.34	1,247.53	1,438.58	1,693.34	1,438.58	541.10
<b>Total</b>	<b>7,587.58</b>	<b>8,081.38</b>	<b>7,878.99</b>	<b>7,587.58</b>	<b>7,878.99</b>	<b>7,698.62</b>
<b>Total Liability</b>						
- Imaging	-197.62	-355.98	-	-197.62	-	-310.17
- IT	1,973.90	2,861.95	1,882.69	1,973.90	1,882.69	2,572.52
- Others (Lifestyle, Security etc.)	210.23	294.96	509.22	210.23	509.22	344.80
<b>Total</b>	<b>1,986.51</b>	<b>2,800.92</b>	<b>2,391.91</b>	<b>1,986.51</b>	<b>2,391.91</b>	<b>2,607.15</b>

note - Accounts receivable payable are taken at net or advances received from customer and advance paid to vendor

For Creative Peripherals and Distribution Limited

*Ketan Patel*

Ketan Patel  
Chairman and Managing Director  
DIN - 00127633

11th November, 2020, Mumbai



## Creative Peripherals And Distribution Limited

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# GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

---

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NR CENTRAL BANK,  
MASKASATH, ITWARI,  
NAGPUR – 440002  
M. NO. 7387811111

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## **Limited Review Report -Consolidated Financial Results**

To,  
The Board of Directors,  
**Creative Peripherals and Distribution Limited**

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Creative Peripherals and Distribution Limited** (“the Company”) comprising its subsidiaries for the Quarter and Half Year ended 30<sup>th</sup> September, 2020 (“the Statement”), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”). Our responsibility is to issue a report on the Statement based on our review.

The consolidated financial result includes the results of the subsidiaries namely Creative Peripherals and Distribution Limited, Hong Kong and Secure Connection Limited, Hong Kong. However we did not reviewed the results of Creative Peripherals and Distribution Limited, Hong Kong and Secure Connection Limited, Hong Kong included in the Quarter and Half year ended financial results.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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 recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial information of subsidiaries Creative Peripherals and Distribution Limited, Hong Kong and Secure Connection Limited, Hong Kong included in the consolidated unaudited financial results, whose interim financial information reflect assets of Rs. 242.24 in lakhs and Rs. 1309.37 in Lakhs respectively as at September 30, 2020, revenues of Rs. 255.91 in Lakhs and Rs. 606.00 in Lakhs respectively for the half year ended September 30, 2020, total net profit after tax before elimination of inter balance transactions between companies are of Rs. 31.74 in Lakhs and Rs. 16.99 in Lakhs respectively for the half year ended September 30, 2020.

These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the financial informations certified by management.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

PLACE: MUMBAI  
DATE : 11.11.2020  
UDIN : 20112353AAAADU7211

FOR GUPTA RAJ & CO.  
CHARTERED ACCOUNTANTS  
FIRM NO. 001687N

NIKUL  
NAWAL  
JALAN

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by NIKUL  
NAWAL JALAN  
Date: 2020.11.11  
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NIKUL JALAN  
PARTNER  
Membership No.0112353



# Creative Peripherals

(CIN):L52392MH2004PLC148754

CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED  
Unaudited Consolidated Balance Sheet as at Sep 30, 2020

(Rs. In Lakhs)

	As at 30-Sep-20 (Audited)	As at 30-Sep-19 (Unaudited)	As at 31-Mar-20 (Audited)
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant and Equipment	901.20	884.05	889.17
(b) Financial Assets			
(i) Investments	104.72	130.31	105.67
(ii) Other Financial Assets			
(c) Deferred Tax Assets (Net)	11.29	11.37	11.56
(d) Other Non Current Assets	0.35		1.01
<b>Total Non - Current Assets</b>	<b>1,017.56</b>	<b>1,025.73</b>	<b>1,007.41</b>
<b>Current Assets</b>			
(a) Inventories	4,488.86	3,410.93	6,029.00
(b) Financial Assets			
(i) Trade Receivables	5,002.85	4,637.83	3,857.64
(ii) Cash and Cash Equivalents	85.47	620.91	52.32
(iii) Bank Balances other than (ii) above	361.42	247.28	336.24
(v) Other Financial Assets	2.79	1.26	2.09
(c) Other Current assets	4,584.99	2,838.08	4,203.00
<b>Total Current Assets</b>	<b>14,526.38</b>	<b>11,756.28</b>	<b>14,480.29</b>
<b>Total Assets</b>	<b>15,543.94</b>	<b>12,782.01</b>	<b>15,487.70</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	1,160.00	1,160.00	1,160.00
(b) Other Equity	4,354.86	2,550.06	2,974.62
<b>Sub Total -Equity Attributable to the owners of the company</b>	<b>5,514.86</b>	<b>3,710.06</b>	<b>4,134.62</b>
Non-Controlling Interest	(21.78)	(23.38)	(10.53)
<b>Total Equity</b>	<b>5,493.08</b>	<b>3,686.68</b>	<b>4,124.08</b>
Share application money pending Allotment		1,060.28	1,060.28
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	518.14	45.73	480.58
(b) Provisions	73.50	64.49	68.79
<b>Total Non - Current Liabilities</b>	<b>591.64</b>	<b>110.22</b>	<b>549.37</b>
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	2,471.09	2,575.68	2,706.96
(ii) Trade Payables			
- total outstanding dues of micro enterprises and small enterprises			
- total outstanding dues of creditors other than micro enterprises and small enterprises	3,085.42	2,632.16	2,930.44
(iii) Other Financial Liabilities	2,694.94	2,323.63	2,506.16
(b) Other Current Liabilities	1,058.78	293.75	1,534.92
(c) Provisions	11.60	12.55	12.04
(d) Current Tax Liabilities (Net)	137.39	87.05	63.44
<b>Total Current Liabilities</b>	<b>9,459.22</b>	<b>7,924.83</b>	<b>9,753.97</b>
<b>Total Equity and Liabilities</b>	<b>15,543.94</b>	<b>12,782.01</b>	<b>15,487.70</b>

For Creative Peripherals and Distribution Limited

Ketan Patel  
Chairman and Managing Director  
DIN - 00127633

11th November, 2020, Mumbai



## Creative Peripherals And Distribution Limited

Register Address : 3rd & 4th Floor, Plot No. 137 AB, Kandivali Co Op. Industrial Estate Ltd., Charkop, Kandivali (West),  
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# Creative Peripherals

(CIN):L52392MH2004PLC148754

## CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED

Unaudited Consolidated Statement of Profit and Loss for the Quarter and Half Year ended Sep 30, 2020

(Rs. In Lakhs)

Particular	For the Quarter Ended			For the Half Year ended		For the Year Ended
	30-Sep-20 (Unaudited)	30-Jun-20 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-19 (Unaudited)	31-Mar-20 (Audited)
Revenue from Operations	11,378.76	6,445.24	9,573.25	17,824.00	20,019.46	45,771.81
Other Income	66.09	7.79	81.24	73.87	114.53	134.46
<b>Total Income</b>	<b>11,444.85</b>	<b>6,453.03</b>	<b>9,654.49</b>	<b>17,897.87</b>	<b>20,134.00</b>	<b>45,906.28</b>
<b>Expenses</b>						
(a) Purchases of Stock in Trade	9,889.05	4,530.35	8,528.52	14,419.40	18,572.18	43,953.49
(b) Changes in inventories of finished goods and work-in progress	386.07	1,239.03	(45.85)	1,625.11	(639.61)	(3,250.15)
(c) Employee Benefits Expenses	176.98	163.35	227.91	340.33	425.38	899.41
(d) Finance Costs	97.21	92.79	109.09	190.00	220.05	479.68
(e) Depreciation and Amortisation Expense	26.95	19.95	24.28	46.90	36.99	85.89
(f) Other Expenses	582.16	330.69	571.91	912.85	974.25	2,621.51
<b>Total Expenses</b>	<b>11,158.42</b>	<b>6,376.16</b>	<b>9,415.86</b>	<b>17,534.59</b>	<b>19,589.25</b>	<b>44,789.82</b>
<b>Profit/(Loss) before Tax</b>	<b>286.42</b>	<b>76.87</b>	<b>238.63</b>	<b>363.29</b>	<b>544.75</b>	<b>1,116.46</b>
<b>Tax Expense</b>						
(a) Current Tax	81.56	17.94	56.22	99.50	141.39	336.91
(b) Tax adjustments relating to prior years	-	-	-	-	-	-
(c) Deferred Tax	(1.10)	1.37	(20.23)	0.27	1.57	1.94
<b>Total Tax Expense</b>	<b>80.46</b>	<b>19.32</b>	<b>36.00</b>	<b>99.77</b>	<b>142.95</b>	<b>338.84</b>
<b>Profit/(Loss) for the year</b>	<b>205.96</b>	<b>57.55</b>	<b>202.63</b>	<b>263.51</b>	<b>401.79</b>	<b>777.62</b>
<b>Other Comprehensive Income</b>						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(a) Remeasurements of Defined Benefit Plans	-	-	(3.65)	-	(3.65)	(2.24)
(b) Income Tax on above	-	-	-	-	-	0.56
(ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income for the year</b>	<b>-</b>	<b>-</b>	<b>(3.65)</b>	<b>-</b>	<b>(3.65)</b>	<b>(1.68)</b>
<b>Total Comprehensive Income for the year</b>	<b>205.96</b>	<b>57.55</b>	<b>198.98</b>	<b>263.51</b>	<b>398.14</b>	<b>775.94</b>
Equity Shareholders for Parent Company	207.69	51.70	222.63	259.38	421.79	786.48
Non controlling Interest	(1.73)	5.86	(23.65)	4.13	(23.65)	(10.53)
<b>Earnings per Equity Share of ₹ 10 par value :</b>						
Basic (₹ per share)	1.79	0.45	1.72	2.24	3.43	6.78
Diluted (₹ per share)	1.79	0.45	1.72	2.24	3.43	6.78

For Creative Peripherals and Distribution Limited



*Ketan Patel*

Ketan Patel  
Chairman and Managing Director  
DIN - 00127633

11th November, 2020, Mumbai

Creative Peripherals And Distribution Limited

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# Creative Peripherals

(CIN):L52392MH2004PLC148754

## CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED

Unaudited Consolidated Statement of Cash Flow for the Half year ended September 30, 2019

(Amt in Rs. Lakhs)

Particulars	For the Half Year ended Sep 30 ,2020	For the Half Year ended Sep 30, 2019	For the Year ended Mar 31, 2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit / (Loss) Before Tax	363.29	544.75	1,116.57
Adjustments for			
Depreciation and Amortisation	46.90	36.99	85.89
Finance Cost	149.95	178.53	383.50
Interest on late payment	0.90	(2.33)	(6.88)
Interest on FD and ICD	(1.81)	(15.70)	(35.13)
Provisions for expense	4.70	6.40	13.84
Operating Profit Before Working Capital Changes	563.93	748.62	1,557.79
Adjustments for increase / decrease in:			
Trade receivables	(1,145.21)	(233.31)	546.87
Other Financial Assets and other Current Assets	(382.70)	441.10	(924.64)
Inventories	1,540.14	(632.08)	(3,250.15)
Trade payable, Other Financial & Current Liabilities	(132.39)	414.71	2,153.68
Other Non Current Asset	0.66	-	-
Cash generated from operations	443.77	739.04	83.55
Income-tax (paid) / refund (net)	(25.56)	(122.41)	(322.62)
Net cash flow from operating activities	418.21	616.63	(239.07)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of PPE, intangible assets and work in progress	(58.93)	(28.32)	(82.26)
Purchase of Investments	-	11.63	-
Income from Investments i.e. FD and ICD	(0.91)	-	42.01
Receipt From ICD	0.95	-	-
Sale of Investments	-	-	18.24
(Investment) & Redemption in bank deposit (having maturity more than 3 months)	(25.18)	(2.39)	(91.35)
Net cash flow (used in) investing activities	(84.07)	(19.08)	(113.36)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Long-term Borrowings	-	-	-
Proceeds from Short-term Borrowings	-	-	-
Repayment of Long-term Borrowings	37.56	(571.68)	(137.09)
Repayment of Short-term Borrowings (net)	(235.87)	(397.06)	(265.79)
Share Application money pending allotment	-	1,060.28	1,060.28
Finance Cost Paid	(149.95)	(178.53)	(383.50)
Dividend and DDT Paid	(18.01)	(3.70)	(21.71)
Net cash flow from financing activities	(366.26)	(90.70)	252.19
Net increase / (decrease) in cash and cash equivalents	(32.12)	506.86	(100.24)
Cash and cash equivalents as at the beginning of the year	52.32	114.05	114.05
Exchange difference on translation of Foreign currency	65.27	-	38.51
Cash and cash equivalents as at the end of the year	85.47	620.91	52.32

1. Cash Flow Statement has been prepared under the indirect method as set out in Ind AS 7 specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014..

2. Figures in bracket indicate Cash Outflow.

For Creative Peripherals and Distribution Limited

Ketan Patel  
Chairman and Managing Director  
DIN - 00127633



11th November, 2020, Mumbai

### Creative Peripherals And Distribution Limited

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## Creative Peripherals

(CIN):L52392MH2004PLC148754

### Notes:

1. The above **consolidated** financial results for the quarter and half year ended September 30, 2020 were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 11<sup>th</sup> November, 2020 and also Limited Review were carried out by the Statutory Auditors.
2. The Consolidated Results and Limited Review Report are available on the National Stock Exchange website (URL: [www.nseindia.com](http://www.nseindia.com)) and on the Company's website URL: [www.ecreativeindia.com](http://www.ecreativeindia.com).
3. This Consolidated statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules,2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4. The Group has considered the possible effects that may result from COVID-19 in the preparation of these consolidated financial results including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of COVID-19, the Group has, at the date of approval of these consolidated financial results, used internal and external sources of information which are relevant and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Group's financial results may differ from that estimated as at the date of approval of these consolidated financial results. However, the impact assessment of COVID-19 is a continuing process, given the uncertainties associated with its nature and duration. The Group will continue to monitor any material changes to future economic conditions and the consequent impact on its business, if any and make any necessary adjustments in the relevant financial period.
5. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

On behalf of the Board of Directors  
For Creative Peripherals and Distribution Limited

Ketan Patel  
Chairman and Managing Director  
DIN – 00127633



11<sup>th</sup> November, 2020, Mumbai

### Creative Peripherals And Distribution Limited

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# Creative Peripherals

(CIN):L52392MH2004PLC148754

## CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED

Unaudited Consolidated Segment wise Revenue and Results For Quarter and Half Year Ended Sep 30, 2020

Particulars	Quarter ended			Half Year Ended		Year Ended
	30-09-2020	30-06-2020	30.09.2019	30-09-2020	30-09-2019	31-03-2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs
<b>Segment Revenue</b>						
- Imaging	2,271.53	1,627.69	3,248.57	3,899.22	8,243.81	19,608.22
- IT	7,101.39	3,116.30	5,235.62	10,217.69	9,251.23	19,227.58
- Others (Lifestyle, Security etc.)	2,005.87	1,701.22	1,089.06	3,707.09	2,524.43	6,936.01
<b>Revenue from Operations</b>	<b>11,378.79</b>	<b>6,445.21</b>	<b>9,573.25</b>	<b>17,824.00</b>	<b>20,019.47</b>	<b>45,771.81</b>
<b>Segment Results</b>						
Net Revenue from each segment after deducting allocable cost						
- Imaging	164.59	186.21	488.38	350.80	1,258.31	2,459.53
- IT	611.87	271.88	571.18	883.75	933.83	2,141.14
- Others (Lifestyle, Security etc.)	327.17	217.77	31.02	544.94	-105.25	467.81
<b>Total</b>	<b>1,103.63</b>	<b>675.86</b>	<b>1,090.58</b>	<b>1,779.49</b>	<b>2,086.89</b>	<b>5,068.48</b>
Less: Finance Cost	97.21	92.79	109.09	190.00	220.05	479.68
Less: Unallocable cost	720.00	506.20	742.86	1,226.20	1,322.09	3,472.34
<b>Total Profit before Tax</b>	<b>286.42</b>	<b>76.87</b>	<b>238.63</b>	<b>363.29</b>	<b>544.75</b>	<b>1,116.46</b>

## Unaudited Consolidated Segment wise Assets and Liabilities as on Sep 30, 2020

Particulars	Quarter ended			Half Year Ended		Year Ended
	30-09-2020	30-06-2020	30.09.2019	30-09-2020	30-09-2019	31-03-2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs
<b>Segment Assets</b>						
- Imaging	1,620.39	2,494.22	1,577.32	1,620.39	1,577.32	3,116.78
- IT	4,573.56	4,499.83	5,439.90	4,573.56	5,439.90	4,101.27
- Others (Lifestyle, Security etc.)	1,691.61	1,262.40	1,612.60	1,691.61	1,612.60	587.88
<b>Total Segments Assets</b>	<b>7,885.56</b>	<b>8,256.45</b>	<b>8,629.82</b>	<b>7,885.56</b>	<b>8,629.82</b>	<b>7,805.93</b>
<b>Segment Liabilities</b>						
- Imaging	-197.62	-355.98	-	-197.62	-	-310.17
- IT	2,274.77	3,030.90	1,745.47	2,274.77	1,745.47	2,897.00
- Others (Lifestyle, Security etc.)	211.57	346.52	337.81	211.57	337.81	343.60
<b>Total Segment Liabilities</b>	<b>2,288.72</b>	<b>3,021.44</b>	<b>2,083.28</b>	<b>2,288.72</b>	<b>2,083.28</b>	<b>2,930.44</b>

Note - Accounts receivable payable are taken at net of advances received from customer and advance paid to vendor

For Creative Peripherals and Distribution Limited

  
Ketan Patel  
Chairman and Managing Director  
DIN - 00127633



11th November, 2020, Mumbai

## Creative Peripherals And Distribution Limited

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