

# GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

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. 9726777733

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

## Limited Review Report - Standalone Financial Results

To,  
The Board of Directors,  
**CREATIVE NEWTECH LIMITED**  
(Formerly Known as Creative Peripherals and Distribution Ltd.)

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Creative Newtech Limited** (Formerly Known as Creative Peripherals and Distribution Ltd.) ("the Company") for the quarter and three months ended on 30<sup>th</sup> September, 2021. 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.

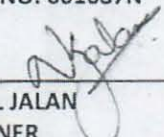
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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 standalone 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.

PLACE: MUMBAI  
DATED: 11/11/2021  
UDIN : 21112353AAAAGN3296



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

  
NIKUL JALAN  
PARTNER  
Membership No.112353



**CREATIVE NEWTECH LIMITED**  
FORMERLY KNOWN AS CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED  
**Unaudited Balance Sheet as at Sep 30, 2021**

	As at 30-09-2021 ( Unaudited) ` in lacs	As at 30-09-2020 ( Unaudited) ` in lacs	As at 31-03-2021 ( Audited) ` in lacs
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant and Equipment	997.47	901.20	984.98
(b) Intangible Assets	20.77		21.60
(c) Financial Assets			
(i) Investments	49.46	154.18	49.46
(ii) Other Financial Assets			
(d) Deferred Tax Assets (Net)	13.19	11.29	9.45
(e) Other Non Current Assets	0.02	0.35	0.03
<b>Total Non - Current Assets</b>	<b>1,080.91</b>	<b>1,067.02</b>	<b>1,065.52</b>
<b>Current Assets</b>			
(a) Inventories	4,796.54	4,319.78	5,958.82
(b) Financial Assets			
(i) Trade Receivables	6,498.25	4,872.22	5,409.06
(ii) Cash and Cash Equivalents	44.67	21.95	16.27
(iii) Bank Balances other than (ii) above	402.38	361.42	399.46
(v) Other Financial Assets	3.59	2.79	3.59
(c) Other Current assets	6,129.40	4,566.79	5,942.85
<b>Total Current Assets</b>	<b>17,874.83</b>	<b>14,144.95</b>	<b>17,730.05</b>
<b>Total Assets</b>	<b>18,955.74</b>	<b>15,211.97</b>	<b>18,795.57</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	1,200.00	1,160.00	1,160.00
(b) Other Equity	5,305.28	3,328.28	4,112.36
<b>Total Equity</b>	<b>6,505.28</b>	<b>4,488.28</b>	<b>5,272.36</b>
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	337.38	517.20	342.05
(b) Provisions	92.80	73.50	78.86
<b>Total Non - Current Liabilities</b>	<b>430.18</b>	<b>590.70</b>	<b>420.91</b>
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	3,610.79	2,471.09	3,950.33
(ii) Trade Payables			
- total outstanding dues of micro enterprises and small enterprises			
- total outstanding dues of creditors other than micro enterprises and small enterprises	3,895.53	3,193.93	4,349.68
(iii) Other Financial Liabilities	3,213.15	2,694.94	2,956.16
(b) Other Current Liabilities	1,086.27	1,624.04	1,695.94
(c) Provisions	13.78	11.60	13.85
(d) Current Tax Liabilities (Net)	200.76	137.39	136.34
<b>Total Current Liabilities</b>	<b>12,020.28</b>	<b>10,132.99</b>	<b>13,102.30</b>
<b>Total Equity and Liabilities</b>	<b>18,955.74</b>	<b>15,211.97</b>	<b>18,795.57</b>

For CREATIVE NEWTECH LIMITED

*Abhijit Kanwade*  
Authorised Signatory / Director  
ABHIJIT KANWADE  
CFO

CREATIVE NEWTECH LIMITED  
FORMERLY KNOWN AS CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED  
Unaudited Statement of Profit and Loss for the Quarter ended Sep 30, 2021

Particular	For the	For the	For the	For the		For the
	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended		Year Ended
	30-Sep-21 (Audited)	30-Jun-21 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-21 (Audited)	30-Sep-20 (Unaudited)	31-Mar-21 (Audited)
Revenue from Operations	23,756.93	13,175.73	11,229.94	36,932.66	17,559.67	50,930.06
Other Income	264.96	199.14	66.13	464.10	73.87	617.35
<b>Total Income</b>	<b>24,021.89</b>	<b>13,374.87</b>	<b>11,296.07</b>	<b>37,396.76</b>	<b>17,633.54</b>	<b>51,547.41</b>
<b>Expenses</b>						
(a) Purchases of Stock in Trade	21,333.23	11,974.41	9,888.00	33,307.64	14,349.70	46,788.85
(b) Changes in inventories of finished goods and work-in progress	-	-	-	-	-	-
(c) Employee Benefits Expenses	1,168.23	(5.95)	394.96	1,162.28	1,602.37	(36.67)
(d) Finance Costs	261.59	293.35	176.98	554.94	340.33	859.52
(e) Depreciation and Amortisation Expense	119.39	132.37	96.53	251.76	188.70	464.58
(f) Other Expenses	35.14	30.30	26.95	65.44	46.90	102.44
<b>Total Expenses</b>	<b>23,504.82</b>	<b>12,948.37</b>	<b>10,972.04</b>	<b>36,453.19</b>	<b>17,238.21</b>	<b>50,108.79</b>
<b>Profit/(Loss) before Exceptional and Extraordinary Item</b>	<b>517.07</b>	<b>426.50</b>	<b>324.04</b>	<b>943.57</b>	<b>395.34</b>	<b>1,438.62</b>
<b>Exceptional and Extraordinary Item</b>						
Provision for Loss by Fire	-	17.69	-	17.69	-	-
<b>Total Exceptional and Extraordinary Item</b>	<b>-</b>	<b>17.69</b>	<b>-</b>	<b>17.69</b>	<b>-</b>	<b>-</b>
<b>Profit/(Loss) before Tax</b>	<b>517.07</b>	<b>408.81</b>	<b>324.04</b>	<b>925.88</b>	<b>395.34</b>	<b>1,438.62</b>
<b>Tax Expense</b>						
(a) Current Tax	130.14	107.34	81.56	237.48	99.50	362.07
(b) Tax adjustments relating to prior years	-	-	-	-	-	-
(c) Deferred Tax	(3.16)	(0.58)	(1.10)	(3.74)	0.27	1.55
<b>Total Tax Expense</b>	<b>126.98</b>	<b>106.76</b>	<b>80.46</b>	<b>233.74</b>	<b>99.77</b>	<b>363.62</b>
<b>Profit/(Loss) for the year</b>	<b>390.09</b>	<b>302.05</b>	<b>243.58</b>	<b>692.14</b>	<b>295.56</b>	<b>1,075.00</b>
<b>Other Comprehensive Income</b>						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(a) Remeasurements of Defined Benefit Plans	(5.64)	-	-	(5.64)	-	3.96
(b) Income Tax on above	1.42	-	-	1.42	-	(1.00)
(ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income for the year</b>	<b>(4.22)</b>	<b>-</b>	<b>-</b>	<b>(4.22)</b>	<b>-</b>	<b>2.96</b>
<b>Total Comprehensive Income for the year</b>	<b>385.87</b>	<b>302.05</b>	<b>243.58</b>	<b>687.92</b>	<b>295.56</b>	<b>1,077.96</b>
<b>Earnings per Equity Share of ₹ 10 par value :</b>						
Basic (₹ per share)	3.29	2.58	2.08	5.87	2.52	9.20
Diluted (₹ per share)	3.21	2.51	2.03	5.72	2.46	8.96

For CREATIVE NEWTECH LIMITED

*Abhijit Khandivade*  
Authorised Signatory / Director  
ABHIJIT KHANDIVADE  
CEO



**CREATIVE NEWTECH LIMITED**  
FORMERLY CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED  
Unaudited Standalone Statement of Cash Flow for the Half year ended September 30, 2021

Particulars	For the Half Year ended Sep 30 ,2021	For the Half Year ended Sep 30 ,2020	For the Year ended Mar 31 ,2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit / (Loss) Before Tax	925.88	395.34	1,438.62
<b>Adjustments for</b>			
Depreciation and Amortisation	65.44	46.90	102.44
Finance Cost	190.90	149.95	339.66
Interest on late payment	1.46	0.90	0.97
Interest on FD and ICD	(3.23)	(1.81)	(21.82)
Provisions for expense	27.16	4.70	16.28
<b>Operating Profit Before Working Capital Changes</b>	<b>1,207.60</b>	<b>595.98</b>	<b>1,876.15</b>
<b>Adjustments for increase / decrease in:</b>			
Trade receivables	(1,089.19)	(1,012.91)	(1,549.75)
Other Financial Assets and other Current Assets	(186.55)	(455.20)	(1,831.07)
Inventories	1,162.28	1,602.37	(36.67)
Trade payable, Other Financial & Current Liabilities	(824.52)	(247.41)	1,241.11
Other Non Current Asset	(0.01)	0.66	
<b>Cash generated from operations</b>	<b>269.62</b>	<b>482.82</b>	<b>(300.24)</b>
Income-tax (paid) / refund (net)	(172.87)	(25.18)	(289.61)
<b>Net cash flow from operating activities</b>	<b>96.75</b>	<b>457.64</b>	<b>(589.85)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of PPE, intangible assets and work in progress	(77.09)	(58.93)	(219.86)
Purchase of PPE-Adjustment			(0.09)
Purchase of Investments		-	
Income from Investments i.e. FD and ICD	3.23	(0.91)	21.82
Receipt from ICD		0.95	
Sale of Investments	0.00	-	105.67
(Investment) & Redemption in bank deposit (having maturity more than 3 m	(2.92)	(25.18)	(63.22)
<b>Net cash flow (used in) investing activities</b>	<b>(76.78)</b>	<b>(84.07)</b>	<b>(155.68)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Repayment of Long-term Borrowings	(4.67)	(89.66)	(264.81)
Repayment of Short-term Borrowings (net)	(339.54)	(108.67)	1,370.57
Finance Cost Paid	(192.35)	(149.95)	(340.63)
Issue of Equity Share	440.00		
Issue of Share Warrant	165.00		
Dividend and DDT Paid	(60.00)	(18.01)	(18.01)
<b>Net cash flow from financing activities</b>	<b>8.44</b>	<b>(366.29)</b>	<b>747.12</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>28.40</b>	<b>7.28</b>	<b>1.60</b>
<b>Cash and cash equivalents as at the beginning of the year</b>	<b>16.27</b>	<b>14.67</b>	<b>14.67</b>
<b>Cash and cash equivalents as at the end of the year</b>	<b>44.67</b>	<b>21.95</b>	<b>16.27</b>

For CREATIVE NEWTECH LIMITED

*Abhijit Kamnide*  
Authorised Signatory / Director  
ABHIJIT KAMNIDE  
CFO

**Notes:**

1. The above standalone financial results for the quarter ended September 30, 2021 were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on **11<sup>th</sup> November, 2021** and also Limited Review were carried out by the Statutory Auditors.
2. The results for the year ended September 30, 2021 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. During the quarter the company has issued further 4 lakhs Equity shares of face value of Rs. 10 each at a premium of Rs. 100/- per share to two Companies namely Shree Sumnath Trade LLP and Abhinav Capital Services Ltd, 2 lakhs shares to each company for a total consideration of Rs. 440 lakhs. Further the company has also issued share warrant via allotment dated 19<sup>th</sup> August 2021 of 6 lakhs equity shares at an exercise price of Rs.110 per share, face value of Rs. 10 each and at a premium of Rs. 100 each. As per SEBI (ICDR) regulation the company has received 165 lakhs i.e. 25% of the total warrant price on preferential basis. The conversion option can be exercise by warrant holders at any time during the period of 18<sup>th</sup> months.
4. This 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.
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 NEWTECH LIMITED

(FORMERLY KNOWN AS CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED)

  
\_\_\_\_\_  
Authorised Signatory  
Abhijit Kanvinde - CFO  
Date: 11.11.2021





**CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED**

**Unaudited Standalone Segment wise Revenue and Results For Quarter and Half Year Ended Sep 30, 2021**

Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half year Ended	Half year Ended	Year Ended
	30-09-2020	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	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>						
- EB	14096.71	6350.53	1984.02	20447.24	3738.54	17857.39
- FMSG	4355.91	3183.37	5104.49	7539.28	7714.02	17852.04
- FMEG	251.46	27.59	0.00	279.05	0.00	9.29
- FMCT	5052.85	3614.24	4141.43	8667.10	6107.11	15211.34
<b>Revenue from Operations</b>	<b>23756.93</b>	<b>13175.73</b>	<b>11229.94</b>	<b>36932.67</b>	<b>17559.67</b>	<b>50930.06</b>
<b>Segment Results</b>						
Net Revenue from each segment after deducting allocable cost						
- EB	452.08	248.37	410.56	700.45	798.24	960.08
- FMSG	587.44	802.82	408.87	1390.26	606.16	2422.12
- FMEG	16.07	1.71	0.00	17.78	0.00	12.47
- FMCT	199.87	154.37	127.55	354.25	203.20	783.21
<b>Total</b>	<b>1255.46</b>	<b>1207.27</b>	<b>946.98</b>	<b>2462.74</b>	<b>1607.60</b>	<b>4177.88</b>
Less: Finance Cost	119.39	132.37	96.53	251.76	188.70	464.58
Less: Unallocable cost Including Unallocated Revenue	619.01	648.40	526.41	1267.41	1023.57	2274.68
<b>Total Profit before Tax</b>	<b>517.06</b>	<b>426.50</b>	<b>324.04</b>	<b>943.57</b>	<b>395.33</b>	<b>1438.62</b>

**CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED**

**Unaudited Standalone Segment wise Assets and Liabilities as on Sep 30, 2021**

Particulars	Half year Ended	Quarter Ended	Quarter Ended	Quarter Ended	Half year Ended	Year Ended
	30-09-2020	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	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>						
- EB	2068.07	2558.44	1686.17	2068.07	1686.17	1063.15
- FMSG	3532.29	4320.05	3566.2	3532.29	3566.2	4725.83
- FMEG	276.01	290.17	0	276.01	0	305.1
- FMCT	4170.99	3915.09	2335.21	4170.99	2335.21	3605.02
<b>Total</b>	<b>10047.36</b>	<b>11083.75</b>	<b>7587.58</b>	<b>10047.36</b>	<b>7587.58</b>	<b>9699.1</b>
<b>Total Liability</b>						
- EB	768.77	696.08	701.52	768.77	701.52	360.91
- FMSG	875.53	1285.05	1196.4	875.53	1196.4	1875.72
- FMEG	96.09	-0.39	0	96.09	0	198.9
- FMCT	991.72	1307.2	88.59	991.72	88.59	932.68
<b>Total</b>	<b>2732.11</b>	<b>3287.94</b>	<b>1986.51</b>	<b>2732.11</b>	<b>1986.51</b>	<b>3368.21</b>

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

For CREATIVE NEWTECH LIMITED

*Abhijit Karmade*  
Authorised Signatory / Director

ABHIJIT KARMARDE  
CFO



# GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

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

MUMBAI OFFICE :  
2-C, MAYUR APARTMENTS,  
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PH. NO. 26210901, 26210902.

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CORPORATE TOWER,  
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PIN - 380015  
M. NO. 972677733

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

## Limited Review Report - Consolidated Financial Results

To,  
The Board of Directors,  
**CREATIVE NEWTECH LIMITED**  
(Formerly Known as Creative Peripherals And Distribution Ltd.)

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Creative Newtech Limited** (Formerly Known as Creative Peripherals and Distribution Ltd.) ("the Company") comprising its subsidiaries for the quarter ended 30<sup>th</sup> September, 2021 ("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 for the Quarter 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 recognized 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. 194.27 and Rs. 1,657.78 in Lakhs respectively as at September 30, 2021, revenues of Rs. 306.70 Lakhs and Rs. 1,154.40 Lakhs respectively for the quarter ended September 30, 2021, total net profit/ (loss) after tax before elimination of inter balance transactions between companies are of Rs. (4.09) Lakhs and Rs. 82.87 lakhs respectively for the quarter ended September 30, 2021.

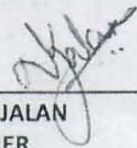
These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the financial informations 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  
DATED: 11/11/2021  
UDIN : 21112353AAAAGM6632



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

  
\_\_\_\_\_  
NIKUL JALAN  
PARTNER  
Membership No. 0112353



**CREATIVE NEWTECH LIMITED**  
**FORMERLY CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED**  
**Unaudited Consolidated Balance Sheet as at Sep 30, 2021**

	As at 30-09-2021 ( Unaudited ) ` in lacs	As at 30-09-2020 ( Unaudited ) ` in lacs	As at 31-03-2021 ( Audited ) ` in lacs
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant and Equipment	997.47	901.20	984.98
(b) Intangible Assets	20.77		21.60
(c) Financial Assets			
(i) Investments		104.72	
(ii) Other Financial Assets			
(d) Deferred Tax Assets (Net)	13.19	11.29	9.45
(e) Other Non Current Assets	0.02	0.35	0.03
<b>Total Non - Current Assets</b>	<b>1,031.45</b>	<b>1,017.56</b>	<b>1,016.06</b>
<b>Current Assets</b>			
(a) Inventories	5,036.54	4,488.86	5,979.21
(b) Financial Assets			
(i) Trade Receivables	6,610.80	5,002.85	5,595.39
(ii) Cash and Cash Equivalents	269.35	85.47	225.19
(iii) Bank Balances other than (ii) above	402.38	361.42	399.46
(v) Other Financial Assets	3.59	2.79	3.59
(c) Other Current assets	7,014.59	4,584.99	5,958.63
<b>Total Current Assets</b>	<b>19,337.25</b>	<b>14,526.38</b>	<b>18,161.47</b>
<b>Total Assets</b>	<b>20,368.70</b>	<b>15,543.94</b>	<b>19,177.53</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	1,200.00	1,160.00	1,160.00
(b) Other Equity	6,075.21	4,354.86	4,704.43
<b>Sub Total -Equity Attributable to the owners of the company</b>	<b>7,275.21</b>	<b>5,514.86</b>	<b>5,864.43</b>
Non-Controlling Interest	313.02	(21.78)	303.81
<b>Total Equity</b>	<b>7,588.23</b>	<b>5,493.08</b>	<b>6,168.24</b>
<b>Share application money pending Allotment</b>			
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	338.33	518.14	342.99
(b) Provisions	92.80	73.50	78.86
<b>Total Non - Current Liabilities</b>	<b>431.13</b>	<b>591.64</b>	<b>421.85</b>
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	3,610.79	2,471.09	3,950.33
(ii) Trade Payables			
- total outstanding dues of micro enterprises and small enterprises			
- total outstanding dues of creditors other than micro enterprises and small enterprises	4,222.84	3,085.42	3,832.40
(iii) Other Financial Liabilities	3,213.15	2,694.94	2,956.16
(b) Other Current Liabilities	1,088.02	1,058.78	1,698.36
(c) Provisions	13.78	11.60	13.85
(d) Current Tax Liabilities (Net)	200.76	137.39	136.34
<b>Total Current Liabilities</b>	<b>12,349.34</b>	<b>9,459.22</b>	<b>12,587.44</b>
<b>Total Equity and Liabilities</b>	<b>20,368.70</b>	<b>15,543.94</b>	<b>19,177.53</b>

For CREATIVE NEWTECH LIMITED

Authorised Signatory / Director

*Askanvadi*

ABHINAV KANVINDE  
CEO



CREATIVE NEWTECH LIMITED  
FORMERLY CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED  
Unaudited Consolidated Statement of Profit and Loss for the Quarter ended Sep 30, 2021

Particular	'For the	'For the	'For the	'For the		'For the
	Quarter Ended	Quarter Ended	Quarter Ended	Six Month ended		Year Ended
	30-Sep-21 (Unaudited)	30-Jun-21 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited)	31-Mar-21 (Audited)
Revenue from Operations	23,856.08	13,388.91	11,378.76	37,244.99	17,824.00	52,014.72
Other Income	264.97	199.14	66.09	464.11	73.87	617.40
<b>Total Income</b>	<b>24,121.05</b>	<b>13,588.05</b>	<b>11,444.84</b>	<b>37,709.10</b>	<b>17,897.87</b>	<b>52,632.12</b>
<b>Expenses</b>						
(a) Purchases of Stock in Trade	21,203.66	12,109.05	9,889.05	33,312.71	14,419.40	47,367.69
(b) Changes in inventories of finished goods and work-in progress	1,033.10	72.76	386.07	1,105.86	1,625.11	133.65
(c) Employee Benefits Expenses	261.59	293.35	176.98	554.94	340.33	859.52
(d) Finance Costs	120.94	133.68	97.21	254.62	190.00	468.80
(e) Depreciation and Amortisation Expense	35.14	30.30	26.95	65.44	46.90	102.44
(f) Other Expenses	755.70	701.61	582.16	1,457.31	912.85	2,398.18
<b>Total Expenses</b>	<b>23,410.13</b>	<b>13,340.75</b>	<b>11,158.42</b>	<b>36,750.88</b>	<b>17,534.59</b>	<b>51,330.28</b>
<b>Profit/(Loss) before Exceptional and Extraordinary Item</b>	<b>710.92</b>	<b>247.30</b>	<b>286.42</b>	<b>958.22</b>	<b>363.29</b>	<b>1,301.84</b>
<b>Exceptional and Extraordinary Item</b>						
Provision for Loss by Fire	-	17.69	-	17.69	-	-
<b>Total Exceptional and Extraordinary Item</b>	<b>-</b>	<b>17.69</b>	<b>-</b>	<b>17.69</b>	<b>-</b>	<b>-</b>
<b>Profit/(Loss) before Tax</b>	<b>710.92</b>	<b>229.61</b>	<b>286.42</b>	<b>940.53</b>	<b>363.29</b>	<b>1,301.84</b>
<b>Tax Expense</b>						
(a) Current Tax	130.14	107.34	81.56	237.48	99.50	362.07
(b) Tax adjustments relating to prior years	-	-	-	-	-	-
(c) Deferred Tax	(3.16)	(0.58)	(1.10)	(3.74)	0.27	1.55
<b>Total Tax Expense</b>	<b>126.98</b>	<b>106.76</b>	<b>80.46</b>	<b>233.74</b>	<b>99.77</b>	<b>363.62</b>
<b>Profit/(Loss) for the year</b>	<b>583.94</b>	<b>122.85</b>	<b>205.96</b>	<b>706.79</b>	<b>263.51</b>	<b>938.22</b>
<b>Other Comprehensive Income</b>						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(a) Remeasurements of Defined Benefit Plans	(5.64)	-	-	(5.64)	-	3.96
(b) Income Tax on above	1.42	-	-	1.42	-	(1.00)
(ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income for the year</b>	<b>(4.22)</b>	<b>-</b>	<b>-</b>	<b>(4.22)</b>	<b>-</b>	<b>2.96</b>
<b>Total Comprehensive Income for the year</b>	<b>579.72</b>	<b>122.85</b>	<b>205.96</b>	<b>702.57</b>	<b>263.51</b>	<b>941.18</b>
<b>Equity Shareholders for Parent Company</b>	<b>496.31</b>	<b>166.88</b>	<b>207.69</b>	<b>663.19</b>	<b>259.38</b>	<b>957.99</b>
<b>Non controlling Interest</b>	<b>83.41</b>	<b>(44.03)</b>	<b>(1.73)</b>	<b>39.38</b>	<b>4.13</b>	<b>(16.81)</b>
<b>Earnings per Equity Share of ₹ 10 par value :</b>						
Basic (₹ per share)	4.24	1.42	1.77	5.66	2.21	8.18
Diluted (₹ per share)	4.13	1.39	1.73	5.51	2.16	7.96

For CREATIVE NEWTECH LIMITED

*Abhijit Kanvinde*  
 Authorised Signatory / Director  
 ABHIJIT KANVINDE  
 CFO



CREATIVE NEWTECH LIMITED

FORMERLY CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED

Unaudited Consolidated Statement of Cash Flow for the Half year ended Sep 30, 2021

Particulars	For the Half Year ended Sep 30, 2021	For the Half Year ended Sep 30, 2020	For the Year ended Mar 31, 2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit / (Loss) Before Tax	940.53	363.29	1,301.84
Adjustments for			
Depreciation and Amortisation	65.44	46.90	102.44
Finance Cost	190.90	149.95	339.66
Interest on late payment	1.46	0.90	0.97
Interest on FD and ICD	-3.24	(1.81)	-21.87
Provisions for expense	27.16	4.70	16.28
<b>Operating Profit Before Working Capital Changes</b>	<b>1,222.24</b>	<b>563.93</b>	<b>1,739.32</b>
Adjustments for increase / decrease in:			
Trade receivables	-1,015.41	(1,145.21)	-1,737.75
Other Financial Assets and other Current Assets	-1,055.96	(382.70)	-1,757.13
Inventories	1,105.86	1,540.14	133.64
Trade payable, Other Financial & Current Liabilities	19.40	(132.39)	1,515.05
Other Non Current Asset	0.01	0.66	0.98
<b>Cash generated from operations</b>	<b>276.14</b>	<b>443.77</b>	<b>-105.89</b>
Income-tax (paid) / refund (net)	-172.87	(25.56)	-289.61
<b>Net cash flow from operating activities</b>	<b>103.27</b>	<b>418.21</b>	<b>(395.50)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of PPE, intangible assets and work in progress	-77.09	(58.93)	-219.86
Purchase of PPE-Adjustment			-0.09
Purchase of Investments		-	0.00
Income from Investments i.e. FD and ICD	3.24	(0.91)	21.87
Receipt From ICD		0.95	0.00
Sale of Investments	0.00	-	105.67
(Investment) & Redemption in bank deposit (having maturity more than 3 months)	-2.92	(25.18)	-63.22
<b>Net cash flow (used in) investing activities</b>	<b>(76.77)</b>	<b>(84.07)</b>	<b>(155.63)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Long-term Borrowings		-	
Proceeds from Short-term Borrowings		-	
Repayment of Long-term Borrowings	-4.66	37.56	-137.59
Repayment / Issue of Short-term Borrowings (net)	-339.54	(235.87)	1,243.37
Issue of Equity Share	440.00		
Issue of Share Warrant	165.00		
Share Application money pending allotment		-	
Finance Cost Paid	-192.35	(149.95)	-340.63
Dividend and DDT Paid	-60.00	(18.01)	-18.01
<b>Net cash flow from financing activities</b>	<b>8.45</b>	<b>(366.26)</b>	<b>747.15</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>34.95</b>	<b>(32.12)</b>	<b>196.02</b>
Cash and cash equivalents as at the beginning of the year	225.19	52.32	52.32
Exchange difference on translation of Foreign currency	9.22	65.27	-23.16
<b>Cash and cash equivalents as at the end of the year</b>	<b>269.35</b>	<b>85.47</b>	<b>225.19</b>

For CREATIVE NEWTECH LIMITED

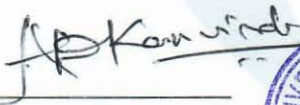
*Abhijit Kaavinde*  
Authorized Signatory / Director  
ABHIJIT KAAVINDE  
CFO



**Notes:**

1. The above consolidated financial results for the quarter ended September 30, 2021 were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 11<sup>th</sup> September, 2021 and also Limited Review were carried out by the Statutory Auditors.
2. The results for the year ended June 30, 2021 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 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. 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 NEWTECH LIMITED  
(FORMERLY KNOWN AS CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED)



Authorised Signatory  
Abhijit Kanvinde - CFO  
Date: 11.11.2021





**CREATIVE NEWTECH LIMITED**

**FORMERLY KNOWN AS CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED**

**Unaudited Consolidated Segment wise Revenue and Results For Quarter and half Year Ended Sep 30, 2021**

Particulars	Quarter ended			Half Year Ended		Year Ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	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>						
- EB	14,101.33	6,480.74	1995.37	20,582.07	3860.5	18,269.02
- FMSG	4,450.44	3,266.34	5241.96	7,716.78	7856.39	18,525.08
- FMEG	251.46	27.59	-	279.04	-	9.29
- FMCT	5,052.86	3,614.24	4141.43	8,667.10	6107.11	15,211.34
<b>Revenue from Operations</b>	<b>23856.09</b>	<b>13388.91</b>	<b>11378.76</b>	<b>37244.99</b>	<b>17824.00</b>	<b>52014.73</b>
<b>Segment Results</b>						
Net Revenue from each segment after deducting allocable cost						
- EB	456.40	256.72	423.93	713.12	841.94	1,026.04
- FMSG	946.99	794.30	552.15	1,741.29	734.35	2,691.67
- FMEG	16.07	1.71	-	17.78	-	12.47
- FMCT	199.86	154.37	127.55	354.23	203.2	783.20
<b>Total</b>	<b>1619.32</b>	<b>1207.10</b>	<b>1103.63</b>	<b>2826.42</b>	<b>1779.49</b>	<b>4513.38</b>
Less: Finance Cost	120.94	133.68	97.21	254.62	190.00	468.80
Less: Unallocable cost	787.46	826.12	720.01	1613.58	1226.21	2742.74
<b>Total Profit before Tax</b>	<b>710.92</b>	<b>247.30</b>	<b>286.42</b>	<b>958.22</b>	<b>363.28</b>	<b>1301.84</b>

**CREATIVE NEWTECH LIMITED**

**CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED**

**Unaudited Consolidated Segment wise Assets and Liabilities as on Sep 30, 2021**

Particulars	Quarter ended	Quarter ended	Quarter ended	Half Year Ended	Half Year Ended	Year Ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	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>						
- EB	2068.07	2692.33	1684.44	2068.07	1684.44	1061.46
- FMSG	3819.95	5000.71	3865.91	3819.95	3865.91	4931.82
- FMEG	276.01	290.17	0	276.01	-	305.1
- FMCT	4170.99	3915.08	2335.21	4170.99	2335.21	3605.02
<b>Total Segments Assets</b>	<b>10335.02</b>	<b>11898.29</b>	<b>7885.56</b>	<b>10335.02</b>	<b>7885.56</b>	<b>9903.40</b>
<b>Segment Liabilities</b>						
- EB	768.77	573.88	702.86	768.77	702.86	361.04
- FMSG	1496.26	1411.93	1497.27	1496.26	1497.27	1342.54
- FMEG	96.09	-0.39	0	96.09	-	198.9
- FMCT	991.72	1307.2	88.59	991.72	88.59	932.68
<b>Total Segment Liabilities</b>	<b>3352.84</b>	<b>3292.62</b>	<b>2288.72</b>	<b>3352.84</b>	<b>2288.72</b>	<b>2835.16</b>

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

For CREATIVE NEWTECH LIMITED

*(Signature)*  
Authorized Signatory / Director

ABHJIT KANVINDE  
CFO



CREATIVE NEWTECH LIMITED  
FORMERLY CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED  
Statement of Changes in Equity for the Half Year ended Sep 30, 2021

A. Equity Share Capital

(` in lacs)

	30-09-2021
As at April 1, 2020	1,160
Changes in Equity Share Capital	-
Issue of Share Capital	40.00
As at Sep 30, 2021	1,200

B. Other Equity

(` in lacs)

Particulars	Reserves and Surplus		Equity Instruments through Other	Total
	Share Premium	Retained Earnings		
Balance as at April 1, 2021	590.00	3,522.36	-	4,112.36
Share Premium on Issuance of New Share	400.00			
Profit / (Loss) for the year	-	692.14	-	692.14
	<b>990.00</b>	<b>4,214.50</b>	-	<b>4,804.50</b>
Remeasurement gain / (loss) on Defined Benefit Plan	-	(5.64)	-	(5.64)
Income Tax on above		1.42		1.42
<b>Total Comprehensive Income for the year</b>	-	<b>(4.22)</b>	-	<b>(4.22)</b>
Dividend		(60.00)		(60.00)
Dividend Distribution Tax				-
Issuance of Share Warrant			165.00	165.00
<b>Balance as at Sep 30, 2021</b>	<b>990.00</b>	<b>4,150.28</b>	<b>165.00</b>	<b>5,305.28</b>

For CREATIVE NEWTECH LIMITED

*Abhjit Kramnide*  
Authorised Signatory / Director

ABHJIT KRAMNIDE  
CFO