



**Creative Peripherals**

(CIN):L52392MH2004PLC148754

**Date: 28<sup>th</sup> November, 2019**

To,  
National Stock Exchange of India Ltd.,  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra (E)  
Mumbai – 400 051  
Symbol: CREATIVE

**Sub: Outcome of Board Meeting held on i.e. November 28, 2019**

Dear Sir,

In compliance with the provisions of Regulation 33 read with Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we would like to inform your good office that the Board of Directors, in their meeting held today i.e. November 28, 2019 at the Registered Office of the Company at 11:00 A.M. and which concluded at 06:00 P.M., has *inter alia* considered and approved the following business:

1. Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 2019 and Limited Review Report thereon;
2. Statement of Assets & Liabilities for the half year ended on September 30, 2019;
3. Statement of Cash-Flows for the half year ended on September 30, 2019.
4. Draft Postal Ballot Notice to increase the borrowing limits of the Company in accordance with the provisions of Companies Act, 2013.

You are requested to kindly take the same in your records.

Thanking you

Yours faithfully,  
For Creative Peripheral and Distribution Limited

**Tejas Doshi**  
Company Secretary and Compliance Officer



**Date – 28<sup>th</sup> November, 2019**

**Place – Mumbai**

**Encl: a/a**

**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)



# Creative Peripherals

(CIN):L52392MH2004PLC148754

## CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED Unaudited Standalone Balance Sheet as at September 30, 2019

	As at 30-09-2019 ( Unaudited) in lacs	As at 31-03-2019 (Audited) in lacs
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	884.05	892.71
(b) Financial Assets		
(i) Investments	179.77	123.90
(ii) Other Financial Assets	-	-
(c) Deferred Tax Assets (Net)	11.37	12.94
<b>Total Non - Current Assets</b>	<b>1,075.18</b>	<b>1,029.55</b>
<b>Current Assets</b>		
(a) Inventories	3,316.87	2,778.84
(b) Financial Assets		
(i) Trade Receivables	4,562.12	4,404.52
(ii) Cash and Cash Equivalents	19.02	114.05
(iii) Bank Balances other than (ii) above	247.28	244.90
(iv) Other Financial Assets	1.26	-
(c) Other Current assets	2,852.93	3,280.44
<b>Total Current Assets</b>	<b>10,999.48</b>	<b>10,822.75</b>
<b>Total Assets</b>	<b>12,074.67</b>	<b>11,852.30</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,160.00	580.00
(b) Other Equity	2,595.39	2,751.34
<b>Total Equity</b>	<b>3,755.39</b>	<b>3,331.34</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	44.83	617.67
(b) Provisions	64.49	57.20
<b>Total Non - Current Liabilities</b>	<b>109.32</b>	<b>674.88</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	2,575.68	2,972.74
(ii) Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	2,644.90	2,658.64
(iii) Other Financial Liabilities	2,323.63	1,720.50
(b) Other Current Liabilities	566.14	437.69
(c) Provisions	12.55	9.79
(d) Current Tax Liabilities (Net)	87.05	46.71
<b>Total Current Liabilities</b>	<b>8,209.95</b>	<b>7,846.09</b>
<b>Total Equity and Liabilities</b>	<b>12,074.66</b>	<b>11,852.30</b>

Date - 28/11/2019  
Place - Mumbai

*Ketan Patel*  
Ketan Patel  
Chairman & Managing Director  
DIN - 00127633



### 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 Half year ended September 30, 2019 (Amt in Lacs)

Particular	For the Quarter Ended			For the Six Month ended		For the Year ended
	30-09-2019 (Unaudited)	30-06-2019 (Unaudited)	30-09-2018 (Unaudited)	30-09-2019 (Unaudited)	30-09-2018 (Unaudited)	31-03-2019 (Audited)
Revenue from Operations	8,922.52	10,446.22	7,900.15	19,368.73	15,644.57	36,765.45
Other Income	64.17	33.29	7.86	97.46	10.09	306.15
<b>Total Income</b>	<b>8,986.68</b>	<b>10,479.51</b>	<b>7,908.00</b>	<b>19,466.19</b>	<b>15,654.65</b>	<b>37,071.60</b>
<b>Expenses</b>						
(a) Purchases of Stock in Trade	7,812.05	10,043.67	6,626.02	17,855.72	13,677.90	33,553.26
(b) Changes in inventories of finished goods and work-in progress	55.74	(593.76)	552.40	(538.02)	510.75	13.15
(c) Employee Benefits Expenses	227.91	197.47	165.23	425.38	324.44	695.80
(d) Finance Costs	107.15	110.97	93.88	218.11	191.12	451.97
(e) Depreciation and Amortisation Expenses	24.28	12.70	14.66	36.99	17.03	52.60
(f) Other Expenses	473.32	402.34	280.78	875.66	585.68	1,477.39
<b>Total Expenses</b>	<b>8,700.45</b>	<b>10,173.39</b>	<b>7,732.96</b>	<b>18,873.84</b>	<b>15,306.94</b>	<b>36,244.18</b>
<b>Profit/(Loss) before Tax</b>	<b>286.24</b>	<b>306.12</b>	<b>175.04</b>	<b>592.36</b>	<b>347.72</b>	<b>827.42</b>
<b>Tax Expense</b>						
(a) Current Tax	56.22	85.16	54.06	141.39	110.69	220.08
(b) Tax adjustments relating to prior years	-	-	-	-	-	9.15
(c) Deferred Tax	(20.23)	21.80	2.73	1.57	20.15	13.42
<b>Total Tax Expense</b>	<b>36.00</b>	<b>106.96</b>	<b>56.79</b>	<b>142.95</b>	<b>130.85</b>	<b>242.65</b>
<b>Profit/(Loss) for the year</b>	<b>250.24</b>	<b>199.16</b>	<b>118.25</b>	<b>449.40</b>	<b>216.87</b>	<b>584.77</b>
<b>Other Comprehensive Income</b>						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(a) Remeasurements of Defined Benefit Plans	(2.73)	-	-	(2.73)	-	(3.54)
(b) Income Tax on above	(0.92)	-	-	(0.92)	-	-
(ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income for the year</b>	<b>(3.65)</b>	<b>-</b>	<b>-</b>	<b>(3.65)</b>	<b>-</b>	<b>(3.54)</b>
<b>Total Comprehensive Income for the year</b>	<b>246.59</b>	<b>199.16</b>	<b>118.25</b>	<b>445.75</b>	<b>216.87</b>	<b>581.23</b>
<b>Earnings per Equity Share of ₹ 10 par value :</b>						
Basic (₹ per share)	2.13	1.72	2.04	3.84	1.87	5.01
Diluted (₹ per share)	2.13	1.72	2.04	3.84	1.87	5.01

Date - 28/11/2019

Place - Mumbai

*Ketan Patel*

Ketan Patel  
Chairman & Managing Director  
DIN - 00127633



### Creative Peripherals And Distribution Limited

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## NOTES TO STANDALONE FINANCIAL RESULTS

1. The above Standalone financial results for the quarter and half year ended on September 30, 2019 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 28, 2019.
2. The standalone financial results have been prepared in accordance with Ind AS 101 "First Time Adoption of Indian Accounting Standards", have been prepared in accordance with the recognition and measurement principles in Ind AS 34 "Interim Financial Reporting".
3. The Company has adopted Ind AS from August 05, 2019 as prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and accordingly, these financial results for all the periods presented have been prepared in accordance with the recognition and measurements principles as stated therein. The impact of transition, has been accounted for in the opening Retained Earnings and results for quarter and previous year ended March 31, 2019 accordingly have been restated to comply with Ind AS to make them Comparable.
4. Reconciliation of total equity as at March 31, 2019:-

Sr. No.	Nature of adjustments	As at	As at
		March 31, 2019 Unaudited ` in lacs	April 1, 2018 Unaudited ` in lacs
	<b>Total Equity as per Indian GAAP</b>	3,324.77	2,794.79
i.	Preliminary Expense written Off		(33.83)
ii.	Amortization of Processing Fees	6.57	
	Total	3,331.34	2,760.96
	<b>Total Equity as per Ind AS</b>	<b>3,331.34</b>	<b>2,760.96</b>

5. The company is operating in Imaging, IT and Others (lifestyle, Security etc.) segment, accordingly disclosure under Ind AS 108- 'Operating Segments' also forms part of the results.





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6. Reconciliation of total comprehensive income as previously reported under Indian GAAP and Ind AS for the quarter and half year ended 2018:

Sr. No.	Nature of adjustments	For the Quarter ended 30th Sep 2018 Unaudited Refer point no. 3 ` in lacs	For Six Monthly ended 30th Sep 2018 Unaudited Refer point no. 3 ` in lacs
	<b>Net Profit / (Loss) for Quarter and half year ended September 30, 2018 as per Indian GAAP</b>	105.15	200.73
i.	Interest Income on loan given to Employee	0.18	0.25
ii.	Actuarial Gain/ Loss on Planned Assets & DBO	(0.78)	(1.62)
iii.	Processing Fees amortization	(10.04)	(10.04)
iv.	Preliminary Expenses write off	(2.11)	(4.23)
	Total	118.25	216.87
	<b>Net Profit / (Loss) as per Ind AS</b>	<b>118.25</b>	<b>216.87</b>
	Other Comprehensive Income (net of tax)	-	-
	<b>Total Comprehensive Income for the period as per Ind AS</b>	<b>118.25</b>	<b>216.87</b>

7. Segment Report is prepared in accordance with Ind AS 108 "Operating Segments".
8. The figures for the previous periods have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification.
9. The standalone and consolidated financial results for the half year and quarter ended on September 30, 2019 are also available on the Company's website of the Company at <https://ecreativeindia.com/> and on the websites of National Stock Exchange of India Limited viz, <https://www.nseindia.com/>.

For Creative Peripheral and Distribution Limited

*Ketan Patel* ..

Ketan Patel  
Chairman & Managing Director  
DIN – 00127633



Date – 28<sup>th</sup> November, 2019  
Place – Mumbai

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# Creative Peripherals

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## CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED

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

Particular	For the Six month ended 30-09-2019 in lacs	For the six month ended 30-09-2018 in lacs
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) Before Tax	592.36	331.58
Adjustments for		
<i>Depreciation and Amortisation</i>	36.99	17.03
<i>Finance Cost</i>	178.53	149.73
<i>Interest on late payment</i>	(2.33)	(0.30)
<i>Interest on FD and ICD</i>	(15.70)	(12.19)
<i>Preliminary Expense write off</i>		4.23
<i>Provisions for expense</i>	6.40	171.00
<b>Operating Profit Before Working Capital Changes</b>	<b>796.23</b>	<b>661.08</b>
Adjustments for increase / decrease in:		
<i>Trade receivables</i>	(157.60)	90.24
<i>Other Financial Assets</i>	426.26	4.76
<i>Inventories</i>	(538.02)	510.75
<i>Trade payable, Other Financial &amp; Current Liabilities</i>	699.83	(1,310.54)
<b>Cash generated from operations</b>	<b>1,226.70</b>	<b>(43.71)</b>
<i>Income-tax (paid) / refund (net)</i>	(101.05)	(65.00)
<b>Net cash flow from operating activities</b>	<b>1,125.65</b>	<b>(108.71)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
<i>Purchase of PPE, intangible assets and work in progress</i>	(28.32)	(65.32)
<i>Purchase of Investments</i>	(37.83)	9.40
<i>Sale of Investments</i>	-	-
<i>(Investment) &amp; Redemption in bank deposit (having maturity more than 3 months)</i>	(2.39)	-
<i>Loan &amp; Advances given during the year</i>		(677.14)
<b>Net cash flow (used in) investing activities</b>	<b>(68.54)</b>	<b>(733.07)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
<i>Proceeds from Long-term Borrowings</i>		
<i>Repayment of Long-term Borrowings</i>	(572.84)	487.00
<i>Repayment of Short-term Borrowings (net)</i>	(397.06)	-
<i>Finance Cost Paid</i>	(178.53)	(0.00)
<i>Dividend Distribution Tax Paid</i>	(3.70)	(149.73)
<i>Proceeds from Short-term Borrowings</i>		509.71
<b>Net cash flow from financing activities</b>	<b>(1,152.14)</b>	<b>846.97</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(95.03)</b>	<b>5.20</b>
<b>Cash and cash equivalents as at the</b>	<b>114.05</b>	<b>223.89</b>
<b>Cash and cash equivalents as at the end of the year</b>	<b>19.02</b>	<b>229.08</b>

#### Notes:

- 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..
- Figures in bracket indicate Cash Outflow.

Date - 28/11/2019

Place - Mumbai

*Ketan Patel*

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## Creative Peripherals

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### Unaudited Standalone Segment wise Revenue, Results, Assets and Liabilities:

Particulars	Quarter ended		Six Month ended
	30.09.2019	30.06.2019	30.09.2019
	Unaudited	Unaudited	Unaudited
	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs
<b>Segment Revenue</b>			
- Imaging	3,248.57	4,995.24	8,243.81
- IT	4,584.89	4,015.61	8,600.49
- Others (Lifestyle, Security etc.)	1,089.06	1,435.37	2,524.43
<b>Revenue from Operations</b>	<b>8,922.52</b>	<b>10,446.22</b>	<b>19,368.73</b>
<b>Segment Results</b>			
Net Revenue from each segment after deducting allocable cost			
- Imaging	488.38	769.93	1,258.31
- IT	535.10	446.35	981.45
- Others (Lifestyle, Security etc.)	31.02	-219.97	-188.96
<b>Total</b>	<b>1,054.50</b>	<b>996.31</b>	<b>2,050.81</b>
Less: Finance Cost	107.15	110.97	218.11
Less: Unallocable cost	-875.41	-801.16	-1,676.57
<b>Total Profit before Tax</b>	<b>286.24</b>	<b>306.12</b>	<b>592.36</b>

Particulars	For the half year ended September 30, 2019
	Rs. In Lacs
<b>Segment Assets</b>	
- Imaging	1,577.32
- IT	4,863.08
- Others (Lifestyle, Security etc.)	1,438.58
<b>Total Segments Assets</b>	<b>7,878.99</b>
<b>Segment Liabilities</b>	
- Imaging	-
- IT	-1,882.69
- Others (Lifestyle, Security etc.)	-509.22
<b>Total Segment Liabilities</b>	<b>-2,391.91</b>

#### Notes:

- 1) Segment Revenue, Costs, Assets and Liabilities represent amount identifiable to the segments. Unallocable Expenses represents expenses of common nature not identifiable to individual segments.

Date - 28/11/2019  
Place - Mumbai

*Ketan Patel* ..

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## CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED

Unaudited Consolidated Balance Sheet as at September 30, 2019

	As at 30-09-2019 ( Unaudited ) in lacs	As at 31-03-2019 (Audited) in lacs
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	884.05	892.71
(b) Financial Assets		
(i) Investments	130.31	123.90
(ii) Other Financial Assets	-	-
(c) Deferred Tax Assets (Net)	11.37	12.94
<b>Total Non - Current Assets</b>	<b>1,025.73</b>	<b>1,029.55</b>
<b>Current Assets</b>		
(a) Inventories	3,410.93	2,778.84
(b) Financial Assets		
(i) Trade Receivables	4,637.83	4,404.52
(ii) Cash and Cash Equivalents	620.91	114.05
(iii) Bank Balances other than (ii) above	247.28	244.90
(iv) Other Financial Assets	1.26	-
(c) Other Current assets	2,838.08	3,280.44
<b>Total Current Assets</b>	<b>11,756.28</b>	<b>10,822.75</b>
<b>Total Assets</b>	<b>12,782.01</b>	<b>11,852.30</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,160.00	580.00
(b) Other Equity	2,550.06	2,751.34
<b>Sub Total -Equity Attributable to the owners of the company</b>	<b>3,710.06</b>	<b>3,331.34</b>
Non-Controlling Interest	(23.38)	
<b>Total Equity</b>	<b>3,686.68</b>	<b>3,331.34</b>
Share application money pending Allotment	1,060.28	
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	45.73	617.67
(b) Provisions	64.49	57.20
<b>Total Non - Current Liabilities</b>	<b>110.22</b>	<b>674.88</b>
<b>Current Liabilities</b>		
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(i) Borrowings	2,575.68	2,972.74
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- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	2,632.16	2,658.64
(iii) Other Financial Liabilities	2,323.63	1,720.50
(b) Other Current Liabilities	293.75	437.69
(c) Provisions	12.55	9.79
(d) Current Tax Liabilities (Net)	87.05	46.71
<b>Total Current Liabilities</b>	<b>7,924.83</b>	<b>7,846.09</b>
<b>Total Equity and Liabilities</b>	<b>12,782.01</b>	<b>11,852.30</b>

Date - 28/11/2019  
Place - Mumbai

*Ketan Patil*

Ketan Patel  
Chairman & Managing Director  
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(CIN):L52392MH2004PLC148754

## CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED

### Unaudited Consolidated Statement of Profit and Loss for the Quarters and Half year ended September 30, 2019 (Amt in Lacs)

Particular	For the Quarter Ended			For the Six Month ended		For the Year ended
	30-09-2019 (Unaudited)	30-06-2019 (Unaudited- Resated)	30-09-2018 (Unaudited- Restated)	30-09-2019 (Unaudited)	30-09-2018 (Unaudited)	31-03-2019 (Audited- Restated)
Revenue from Operations	8,961.00	10,446.22	7,900.15	19,407.22	15,644.57	36,765.45
Other Income	67.40	33.29	7.86	100.69	10.09	306.15
<b>Total Income</b>	<b>9,028.40</b>	<b>10,479.51</b>	<b>7,908.00</b>	<b>19,507.91</b>	<b>15,654.65</b>	<b>37,071.60</b>
<b>Expenses</b>						
(a) Purchases of Stock in Trade	7,916.27	10,043.67	6,626.02	17,959.94	13,677.90	33,553.26
(b) Changes in inventories of finished goods and work-in progress	(38.33)	(593.76)	552.40	(632.09)	510.75	13.15
(c) Employee Benefits Expenses	227.91	197.47	165.23	425.38	324.44	695.80
(d) Finance Costs	109.09	110.97	93.88	220.05	191.12	451.97
(e) Depreciation and Amortisation Expenses	24.28	12.70	14.66	36.99	17.03	52.60
(f) Other Expenses	571.91	402.34	280.78	974.25	585.68	1,477.39
<b>Total Expenses</b>	<b>8,811.13</b>	<b>10,173.39</b>	<b>7,732.96</b>	<b>18,984.52</b>	<b>15,306.94</b>	<b>36,244.18</b>
<b>Profit/(Loss) before Tax</b>	<b>217.27</b>	<b>306.12</b>	<b>175.04</b>	<b>523.38</b>	<b>347.72</b>	<b>827.42</b>
<b>Tax Expense</b>						
(a) Current Tax	56.22	85.16	54.06	141.39	110.69	220.08
(b) Tax adjustments relating to prior years	-	-	-	-	-	9.15
(c) Deferred Tax	(20.23)	21.80	2.73	1.57	20.15	13.42
<b>Total Tax Expense</b>	<b>36.00</b>	<b>106.96</b>	<b>56.79</b>	<b>142.95</b>	<b>130.85</b>	<b>242.65</b>
<b>Profit/(Loss) for the year</b>	<b>181.27</b>	<b>199.16</b>	<b>118.25</b>	<b>380.43</b>	<b>216.87</b>	<b>584.77</b>
<b>Other Comprehensive Income</b>						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(a) Remeasurements of Defined Benefit Plans	(2.73)	-	-	(2.73)	-	(3.54)
(b) Income Tax on above	-	-	-	-	-	-
(ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income for the year</b>	<b>(2.73)</b>	<b>-</b>	<b>-</b>	<b>(2.73)</b>	<b>-</b>	<b>(3.54)</b>
<b>Total Comprehensive Income for the year</b>	<b>178.54</b>	<b>199.16</b>	<b>118.25</b>	<b>377.70</b>	<b>216.87</b>	<b>581.23</b>
Equity Shareholders for Parent Company	400.43			400.43		
Non controlling Interest	(23.65)		-	(23.65)		
<b>Earnings per Equity Share of ₹ 10 par value :</b>						
Basic (₹ per share)	1.54	1.72	2.04	3.26	0.93	2.51
Diluted (₹ per share)	1.54	1.72	2.04	3.26	0.93	2.51

Date - 28/11/2019

Place - Mumbai

*Ketan Patel*

Ketan Patel  
Chairman & Managing Director  
DIN - 00127633



## 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  
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## NOTE TO THE CONSOLIDATED FINANCIAL RESULTS

1. The above consolidated financial results for the quarter and half year ended on September 30, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 28, 2019.
2. The consolidated financial results of the Company, its wholly owned subsidiaries, Creative Peripherals and Distribution Limited, Hong Kong and Secure Connection Limited, Hong Kong ("the group") have been prepared in accordance with the principles and procedures of Indian Accounting Standards 110 ("Ind AS") as notified under the Companies (Ind AS) Rules, 2015, as specified in section 133 of the Companies Act, 2013.
3. The Company has adopted Ind AS from 1 as prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and accordingly, these financial results for all the periods presented have been prepared in accordance with the recognition and measurements principles as stated therein. The impact of transition, has been accounted for in the opening reserves and results for quarter and previous year ended March 31, 2019 accordingly have been restated to comply with Ind AS to make them Comparable.

4. Reconciliation of total equity as at March 31, 2019:-

		As at March 31, 2019 Unaudited ` in lacs	As at April 1, 2018 Unaudited ` in lacs
Sr. No.	Nature of adjustments		
	<b>Total Equity as per Indian GAAP</b>	3,324.77	2,794.79
i.	Preliminary Expense written Off		(33.83)
ii.	Amortization of Processing Fees	6.57	
	Total	3,331.34	2,760.96
	<b>Total Equity as per Ind AS</b>	<b>3,331.34</b>	<b>2,760.96</b>

5. The company is operating in Imaging, IT and Others (lifestyle, Security etc.) segment, accordingly disclosure under Ind AS 108 - 'Operating Segments' also forms part of the results.





## Creative Peripherals

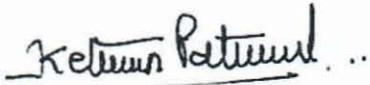
(CIN):L52392MH2004PLC148754

6. Reconciliation of total comprehensive income as previously reported under Indian GAAP and Ind AS for the period for the quarter and half year ended September 2018:

Sr. No.	Nature of adjustments	For the Quarter ended 30th Sep 2018 Unaudited Refer point no. 3	For Six Monthly ended 30th Sep 2018 Unaudited Refer point no. 3
		in lacs	in lacs
	<b>Net Profit / (Loss) for Quarter and half year ended September 30, 2018 as per Indian GAAP</b>	105.15	200.73
i.	Interest Income on loan given to Employee	0.18	0.25
ii.	Actuarial Gain/ Loss on Planned Assets & DBO	(0.78)	(1.62)
iii.	Processing Fees amortization	(10.04)	(10.04)
iv.	Preliminary Expenses write off	(2.11)	(4.23)
	Total	118.25	216.87
	<b>Net Profit / (Loss) as per Ind AS</b>	<b>118.25</b>	<b>216.87</b>
	Other Comprehensive Income (net of tax)	-	-
	<b>Total Comprehensive Income for the period as per Ind AS</b>	<b>118.25</b>	<b>216.87</b>

7. The figures for the previous year / quarter have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification.
8. The standalone and consolidated financial results for the half year and quarter ended on September 30, 2019 are also available on the Company's website of the Company at <https://ecreativeindia.com/> and on the websites of National Stock Exchange of India Limited viz, <https://www.nseindia.com/>.

For Creative Peripheral and Distribution Limited



Ketan Patel  
Chairman & Managing Director  
DIN – 00127633



Date – 28<sup>th</sup> November, 2019

Place – Mumbai

Creative Peripherals And Distribution Limited

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# Creative Peripherals

(CIN):L52392MH2004PLC148754

CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED		
Unaudited Consolidated Cash Flow Statement for the Half year ended September 30, 2019		
Particular	For the Six month ended 30-09-2019 in lacs	For the Six month ended 30-09-2018 in lacs
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) Before Tax	523.38	331.58
Adjustments for		
Depreciation and Amortisation	36.99	17.03
Finance Cost	178.53	149.73
Interest on late payment	(2.33)	(0.30)
Interest on ICD	(15.70)	(12.19)
Preliminary Expense write off		4.23
Provisions for expense	6.40	171.00
<b>Operating Profit Before Working Capital Changes</b>	<b>727.26</b>	<b>661.08</b>
Adjustments for increase / decrease in:		
Trade receivables	(233.31)	90.24
Other Financial Assets	441.10	4.76
Inventories	(632.08)	510.75
Trade payable, Other Financial & Current Liabilities	414.71	(1,310.54)
<b>Cash generated from operations</b>	<b>717.68</b>	<b>(43.71)</b>
Income-tax (paid) / refund (net)	(101.05)	(65.00)
<b>Net cash flow from operating activities</b>	<b>616.63</b>	<b>(108.71)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of PPE, intangible assets and work in progress	(28.32)	(65.32)
Purchase of Investments	11.63	9.40
Sale of Investments		
(Investment) & Redemption in bank deposit (having maturity more than 3 months)	(2.39)	
Loan & Advances given		(677.14)
<b>Net cash flow (used in) investing activities</b>	<b>(19.08)</b>	<b>(733.07)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long-term Borrowings		
Repayment of Long-term Borrowings	(571.68)	487.00
Repayment of Short-term Borrowings (net)	(397.06)	-
Share Application money pending allotment	1,060.28	(0.00)
Finance Cost Paid	(178.53)	(149.73)
Dividend Paid	(3.70)	-
Proceeds from Short-term Borrowings		509.71
<b>Net cash flow from financing activities</b>	<b>(90.70)</b>	<b>846.97</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>506.85</b>	<b>5.20</b>
<b>Cash and cash equivalents as at the beginning of the year</b>	<b>114.05</b>	<b>223.89</b>
<b>Cash and cash equivalents as at the end of the year</b>	<b>620.90</b>	<b>229.08</b>

**Notes:**

- 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..
- Figures in bracket indicate Cash Outflow.

Date - 28/11/2019

Place - Mumbai

*Ketan Patel*

Ketan Patel  
Chairman & Managing Director  
DIN - 00127633



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## Creative Peripherals

(CIN):L52392MH2004PLC148754

### Unaudited Consolidated Segment wise Revenue, Results, Assets and Liabilities:

Particulars	Quarter ended		Six Month ended
	30.09.2019	30.06.2019	30.09.2019
	Unaudited	Unaudited	Unaudited
	Rs. In Lacs	Rs. In Lacs	Rs. In Lacs
<b>Segment Revenue</b>			
- Imaging	3,248.57	4,995.24	8,243.81
- IT	4,677.18	4,105.34	8,782.52
- Others (Lifestyle, Security etc.)	1,102.65	1,378.92	2,481.57
<b>Revenue from Operations</b>	<b>9,028.40</b>	<b>10,479.51</b>	<b>19,507.91</b>
<b>Segment Results</b>			
Net Revenue from each segment after deducting allocable cost			
- Imaging	488.38	769.93	1,258.31
- IT	718.52	446.35	1,164.87
- Others (Lifestyle, Security etc.)	373.17	-132.27	240.90
<b>Total</b>	<b>1,580.07</b>	<b>1,084.01</b>	<b>2,664.08</b>
Less: Finance Cost	107.15	110.97	218.11
Less: Unallocable cost	-1,469.95	-888.86	-2,358.81
<b>Total Profit before Tax</b>	<b>217.27</b>	<b>306.12</b>	<b>523.38</b>

Particulars	For the half year ended September 30, 2019
	Rs. In Lacs
<b>Segment Assets</b>	
- Imaging	1,577.32
- IT	5,439.90
- Others (Lifestyle, Security etc.)	1,612.60
<b>Total Segments Assets</b>	<b>8,629.82</b>
<b>Segment Liabilities</b>	
- Imaging	-
- IT	-1,745.47
- Others (Lifestyle, Security etc.)	-337.81
<b>Total Segment Liabilities</b>	<b>-2,083.28</b>

#### Notes:

- 1) Segment Revenue, Costs, Assets and Liabilities represent amount identifiable to the segments. Unallocable Expenses represents expenses of common nature not identifiable to individual segments.

Date - 28/11/2019  
Place - Mumbai

*Ketan Patel*  
Ketan Patel  
Chairman & Managing Director  
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# Creative Peripherals

(CIN):L52392MH2004PLC148754

## CREATIVE PERIPHERALS AND DISTRIBUTION LIMITED Statement of Changes in Equity for the Half year ended September 30, 2019

### A. Equity Share Capital

(` in lacs)

	Total
As at April 1, 2018	580
Changes in Equity Share Capital	-
As at March 31, 2019	580
Bonus shares issued	580
As at September 30, 2019	1,160

### B. Other Equity

(` in lacs)

Particulars	Reserves and Surplus		Equity Instruments through Other Comprehensive Income	Total
	Share Premium	Retained Earnings		
Balance as at April 1, 2018	1,170.00	1,010.96	-	2,180.96
Profit / (Loss) for the year	-	584.77	-	584.77
Remeasurement gain / (loss) on Defined Benefit Plan	-	(3.54)	-	(3.54)
Total Comprehensive Income for the year	-	(3.54)	-	(3.54)
Dividend	-	(9.00)	-	(9.00)
Dividend Distribution Tax	-	(1.85)	-	(1.85)
Balance as at March 31, 2019	1,170.00	1,581.34	-	2,751.34
Profit / (Loss) for the year	-	449.40	-	449.40
Effect of measuring equity instruments at fair value	-	-	-	-
Remeasurement gain / (loss) on Defined Benefit Plan	-	(3.65)	-	(3.65)
Total Comprehensive Income for the year	-	(3.65)	-	(3.65)
Bonus Shares issued	(580.00)	-	-	(580.00)
Dividend	-	(18.01)	-	(18.01)
Dividend Distribution Tax	-	(3.70)	-	(3.70)
Balance as at September 30, 2019	590.00	2,005.39	-	2,595.39

*Ketan Patel*

Ketan Patel  
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DIN - 00127633

Date - 28/11/2019  
Place - Mumbai



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