

To,
The Manager – Listing Compliance
National Stock Exchange of India Ltd.,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East),
Mumbai – 400 051

November 14, 2022

Symbol: CREATIVE

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

Dear Sir,

With reference to the above captioned subject and in terms of Regulation 33 read with Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ('SEBI Listing Regulations'), we would like to inform your good office that the Board of Directors of the Company, in their meeting held today, i.e., November 14, 2022 at the Registered office and other audio-visual modes, inter alia, considered and approved the Unaudited Standalone and Consolidated Financial Results for the Second Quarter and First Half Year ended September 30, 2022 along with the Limited Review Report.

The Standalone and Consolidated Financial Results are attached herewith along with the Limited Review Report thereon.

The Board Meeting commenced at 11:30 AM (IST) and concluded at 04:00 PM (IST).

This is for your kind consideration and record.

Thanking you,
For Creative Newtech Limited
(Formerly known as Creative Peripherals and Distribution Limited)


Tejas Doshi
Chief Compliance Officer & Company Secretary
ACS – 30828



Date – 14th November 2022
Place – Mumbai

Encl: As above.

CREATIVE
NEWTECH

**Quarterly and Half Yearly Financial Results
for the year ended on 30th September 2022**

Date of Board Meeting – 14th November 2022

Time of Board Meeting – From 11:30 AM to 04:00 PM

Content of Annexure for the Financial year ended on 30th September 2022:

1. Limited Review Report on Standalone Financial Results
2. Standalone Profit and Loss Account Statement
3. Standalone Balance Sheet
4. Standalone Cash Flow Statement
5. Notes on Standalone Financial Results
6. Standalone Segment Reporting
7. Limited Review Report on Consolidated Financial Results
8. Consolidated Profit and Loss Account Statement
9. Consolidated Balance Sheet
10. Consolidated Cash Flow Statement
11. Notes on Consolidated Financial Results
12. Consolidated Segment Reporting
13. Statement of Change in Equity Share Capital - SOCE

CREATIVE
NEWTECH

Creative Newtech Limited

(Formerly known as Creative Peripherals and Distribution Limited)

Registered Office: 3rd & 4th Floor, Plot No. 137AB,

Kandivali Co-Op Industrial Estate Limited, Charkop, Kandivali West, Mumbai - 400 067.

www.creativenewtech.com

ISO 9001:2015 Certified Company

(CIN): L52392MH2004PLC148754

T: 022 5061 2700 E: hr@creativenewtech.com

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 half year ended 30th September, 2022. 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: 14/11/2022
UDIN : 22112353BCXTZ6680



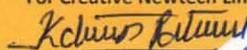
FOR GUPTA RAJ & CO.
CHARTERED ACCOUNTANTS
FIRM NO. 001687N



NIKUL JALAN
PARTNER
Membership No.112353

Particular	For the Quarter Ended			For the Half Year Ended		For the Year Ended
	30-Sep-22 (Unaudited)	30-Jun-22 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-21 (Unaudited)	31-Mar-22 (Audited)
Revenue from Operations	30,602.13	22,795.17	23,756.93	53,397.30	36,932.66	91,917.22
Other Income from Operation						
Exports Incentives	560.16	437.42	221.83	997.58	401.68	1,316.37
Other Income	153.42	95.24	43.13	248.66	62.42	76.49
Total Income	31,315.71	23,327.83	24,021.89	54,643.54	37,396.76	93,310.08
Expenses						
(a) Purchases of Stock in Trade	28,119.27	21,914.44	21,333.23	50,033.71	33,307.64	89,487.21
(b) Changes in inventories of finished goods and work-in progress	1,190.39	(409.66)	1,168.23	780.73	1,162.28	(3,698.98)
(c) Employee Benefits Expenses	354.75	350.35	261.59	705.10	554.94	1,147.18
(d) Finance Costs	205.48	204.10	119.39	409.58	251.76	600.19
(e) Depreciation and Amortisation Expense	43.22	36.02	35.14	79.25	65.44	148.98
(f) Other Expenses	720.64	740.92	587.24	1,461.56	1,111.13	3,326.01
Total Expenses	30,633.75	22,836.17	23,504.82	53,469.93	36,453.19	91,010.59
Profit/(Loss) before Exceptional and Extraordinary Item	681.96	491.66	517.07	1,173.61	943.57	2,299.49
Exceptional and Extraordinary Item						
Loss by Fire and Theft	-	-	-	-	17.69	12.57
Total Exceptional and Extraordinary Item	-	-	-	-	17.69	12.57
Profit/(Loss) before Tax	681.96	491.66	517.07	1,173.61	925.88	2,286.92
Tax Expense						
(a) Current Tax	170.49	122.91	130.14	293.40	237.48	575.57
(b) Tax adjustments relating to prior years	(4.22)	(2.18)	(3.16)	(6.40)	(3.74)	(7.27)
(c) Deferred Tax						
Total Tax Expense	166.27	120.73	126.98	287.00	233.74	568.30
Profit/(Loss) for the year	515.69	370.92	390.09	886.61	692.14	1,718.62
Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
(a) Remeasurements of Defined Benefit Plans	(4.19)	-	(5.64)	(4.19)	(5.64)	1.09
(b) Income Tax on above	1.05	-	1.42	1.05	1.42	(0.27)
(ii) Items that will be reclassified to profit or loss						
Total Other Comprehensive Income for the year	(3.14)	-	(4.22)	(3.14)	(4.22)	0.82
Total Comprehensive Income for the year	512.55	370.92	385.87	883.47	687.92	1,719.44
Earnings per Equity Share of Rs. 10 par value :						
Basic (Rs. per share)	4.09	3.09	3.29	7.04	5.87	14.32
Diluted (Rs. per share)	4.09	2.99	3.21	7.04	5.72	13.85

For Creative Newtech Limited



Ketan Patel

Chairman & Managing Director

DIN - 00127633

14th November 2022, Mumbai



CREATIVE NEWTECH

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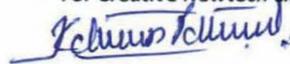
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CREATIVE NEWTECH LIMITED
Unaudited Standalone Balance Sheet as on Sep 30, 2022

(Rs. in Lacs)

Particulars	As at 30-Sep-22 (Unaudited)	As at 31-Mar-22 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	999.35	1,037.92
(b) Intangible Assets	16.23	18.50
(c) Financial Assets		
(i) Investments	50.46	50.46
(ii) Other Financial Assets		
(d) Deferred Tax Assets (Net)	23.12	16.72
(e) Other Non Current Assets	0.14	0.13
Total Non - Current Assets	1,089.30	1,123.73
Current Assets		
(a) Inventories	8,877.07	9,657.80
(b) Financial Assets		
(i) Trade Receivables	9,575.39	8,060.31
(ii) Cash and Cash Equivalents	187.11	52.76
(iii) Bank Balances other than (ii) above	547.79	538.11
(v) Other Financial Assets	5.38	5.38
(c) Other Current assets	6,439.92	5,192.43
Total Current Assets	25,632.66	23,506.79
Total Assets	26,721.96	24,630.53
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,260.00	1,200.00
(b) Other Equity	7,655.27	6,171.80
(c) Money Received Against Share Warrant	-	165.00
Total Equity	8,915.27	7,536.80
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	975.61	1,036.37
(b) Provisions	109.36	95.20
Total Non - Current Liabilities	1,084.97	1,131.57
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,295.52	5,396.77
(ii) Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	200.15	972.55
- total outstanding dues of creditors other than micro enterprises and small enterprises	7,220.94	6,169.76
(iii) Other Financial Liabilities	2,265.27	2,663.71
(b) Other Current Liabilities	522.78	656.37
(c) Provisions	13.96	14.17
(d) Current Tax Liabilities (Net)	203.10	88.83
Total Current Liabilities	16,721.72	15,962.16
Total Equity and Liabilities	26,721.96	24,630.53

For Creative Newtech Limited



 Ketan Patel
 Chairman & Managing Director
 DIN - 00127633


14th November 2022, Mumbai

CREATIVE

NEWTECH

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CREATIVE NEWTECH LIMITED

Unaudited Standalone Statement of Cash Flow for the Half year ended September 30, 2022

(Rs. in Lacs)

Particulars	For the Half Year ended 30-Sep-22 (Unaudited)	For the Half Year ended 30-Sep-21 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) Before Tax	1,173.61	925.88
Adjustments for		
Depreciation and Amortisation	79.25	65.44
Finance Cost	354.27	190.90
Interest on late payment	-	1.46
Interest on FD and ICD	-9.05	-3.23
OCI Amount	-4.19	-
Loss by Fire and Theft	-	-
Provisions for expense	13.95	27.16
Operating Profit Before Working Capital Changes	1,607.84	1,207.60
Adjustments for increase / decrease in:		
Trade receivables	-1,515.08	-1,089.19
Other Financial Assets and other Current Assets	-1,247.50	-186.55
Inventories	780.73	1,162.28
Trade payable, Other Financial & Current Liabilities	-253.25	-824.52
Other Non Current Asset	-0.01	-0.01
Cash generated from operations	-627.27	269.62
Income-tax (paid) / refund (net)	-178.07	-172.87
Net cash flow from operating activities	-805.34	96.75
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of PPE, intangible assets and work in progress	-38.40	-77.09
Purchase of PPE-Adjustment	-	-
Purchase of Investments	-	-
Income from Investments i.e. FD and ICD	9.05	3.23
Receipt from ICD	-	-
Sale of Investments	-	-
Investment in Deposits (Margin money with Bank)	-9.68	-2.92
Net cash flow (used in) investing activities	-39.03	-76.78
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long-term Borrowings	-60.76	-4.67
Repayment of Short-term Borrowings (net)	898.75	-339.54
Finance Cost Paid	-354.27	-192.35
Issue of Equity Share	495.00	440.00
Issue of Share Warrant	-	165.00
Dividend and DDT Paid	-	-60.00
Net cash flow from financing activities	978.72	8.44
Net increase / (decrease) in cash and cash equivalents	134.35	28.40
Cash and cash equivalents as at the beginning of the year	52.76	16.27
Cash and cash equivalents as at the end of the year	187.11	44.67

For Creative Newtech Limited

Ketan Patel

Ketan Patel

Chairman & Managing Director

DIN - 00127633



14th November 2022, Mumbai

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Notes on Standalone Financial Results:

1. The above **standalone** financial results for the half year ended September 30, 2022 were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 14th November, 2022 and also Limited Review were carried out by the Statutory Auditors.
2. The results for the half year ended September 30, 2022 are available on the National Stock Exchange website (URL: www.nseindia.com) and on the Company's website URL: www.creativenewtech.com.
3. The Company has changed the name officially from "Creative Peripherals and Distribution Limited" to "Creative Newtech Limited" w.e.f. 4th August, 2021. The name is approved by ROC and Certificate of Incorporation (Name change) has also been received vide dated August 4th, 2021.
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. The MCA wide notification dated 24th March 2021 has amended Schedule III to the Companies Act, 2013 in respect of certain disclosures which are applicable from 1st April 2021. The Company has incorporated the changes as per the said amendment in the above results and has also changed comparative numbers wherever applicable.
6. Given the Covid-19 pandemic situation, the Company has performed detailed analysis and has assessed the impact of pandemic on business and financial results based on information available from internal and external sources. The Company has determined that there is no significant impact for the current period. Considering the continuing uncertainty, the Company will continue to closely monitor any material changes to future economic conditions due to this pandemic situation.
7. For September 2022 half year ended standalone financial results, the management has decided to reclassify the Export incentives received from Other Income to Operational income as Revenue from operations. Export Incentive of Rs. 997.58 lakhs for half year ended September 2022 along with other comparative period is reclassified from other income to operational income. Reclassification of Export incentive under operational income has been done for all comparative period for better comparison.
8. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

For Creative Newtech Limited



Ketan Patel
Chairman and Managing Director
DIN – 00127633
14th November 2022, Mumbai



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CREATIVE NEWTECH LIMITED
Unaudited Standalone Segment wise Revenue and Results For Quarter Ended & Half Year Ended Sep 30, 2022

(Rs. in Lacs)

Particulars	Quarter Ended 30-Sep-22 Unaudited	Quarter Ended 30-Jun-22 Unaudited	Quarter Ended 30-Sep-21 Unaudited	Half year Ended 30-Sep-22 Unaudited	Half year Ended 30-Sep-21 Unaudited	Year Ended 31-Mar-22 Audited
Segment Revenue						
- Enterprise Business - EB	18,789.96	12,727.13	14,096.71	31,517.09	20,447.24	53,920.41
- Fast Moving Social-Media Goods - FMSG	4,457.71	3,970.22	4,355.91	8,427.93	7,539.28	17,512.55
- Fast Moving Electronic Goods - FMEG	410.24	385.70	251.46	795.94	279.05	1,069.39
- Fast Moving Consumer Technology - FMCT	6,944.22	5,712.12	5,052.85	12,656.35	8,667.09	19,414.87
Revenue from Operations	30,602.13	22,795.17	23,756.93	53,397.31	36,932.66	91,917.22
Segment Results						
Net Revenue from each segment after deducting allocable cost						
- Enterprise Business - EB	522.12	567.30	452.08	1,089.42	700.45	1,896.34
- Fast Moving Social-Media Goods - FMSG	348.19	406.04	587.45	754.22	1,390.26	3,075.47
- Fast Moving Electronic Goods - FMEG	23.72	34.43	16.07	58.15	17.78	60.40
- Fast Moving Consumer Technology - FMCT	398.45	282.62	199.87	681.07	354.25	1,096.78
Total	1,292.48	1,290.39	1,255.47	2,582.86	2,462.74	6,128.99
Less: Finance Cost	205.48	204.10	119.39	409.58	251.76	600.19
Less: Unallocable cost Including Unallocated Revenue	401.08	594.63	619.01	999.67	1,267.41	3,229.31
Total Profit before Tax	685.92	491.66	517.07	1,173.61	943.57	2,299.49

CREATIVE NEWTECH LIMITED
Unaudited Standalone Segment wise Assets and Liabilities for the Half Year Ended Sep 30, 2022

(Rs. in Lacs)

Particulars	Quarter Ended 30-Sep-22 Unaudited	Quarter Ended 30-Jun-22 Unaudited	Quarter Ended 30-Sep-21 Unaudited	Half year Ended 30-Sep-22 Unaudited	Half year Ended 30-Sep-21 Unaudited	Year Ended 31-Mar-22 Audited
Total Asset						
- Enterprise Business - EB	3,153.16	2,677.96	2,068.07	3,153.16	2,068.07	2,671.76
- Fast Moving Social-Media Goods - FMSG	6,927.43	7,319.58	3,532.29	6,927.43	3,532.29	8,239.83
- Fast Moving Electronic Goods - FMEG	530.23	465.64	276.01	530.23	276.01	365.19
- Fast Moving Consumer Technology - FMCT	7,369.10	6,018.69	4,170.99	7,369.10	4,170.99	5,839.50
Total	17,979.92	16,481.86	10,047.36	17,979.92	10,047.36	17,116.27
Total Liability						
- Enterprise Business - EB	867.10	1,521.48	768.77	867.10	768.77	974.35
- Fast Moving Social-Media Goods - FMSG	1,747.63	1,892.13	875.53	1,747.63	875.53	2,777.01
- Fast Moving Electronic Goods - FMEG	112.54	161.60	96.09	112.54	96.09	125.62
- Fast Moving Consumer Technology - FMCT	2,359.89	1,436.76	991.72	2,359.89	991.72	1,721.62
Total	5,087.16	5,011.96	2,732.11	5,087.16	2,732.11	5,598.60

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

For Creative Newtech Limited

Ketan Patel
Ketan Patel
Chairman & Managing Director
DIN - 00127633



14th November 2022, Mumbai

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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 half year ended 30th September, 2022 ("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, Secure Connection Limited, Hong Kong and Creative Ecommerce Ventures Private Limited. 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 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. 608.96 lakhs and Rs. 2909.17 Lakhs respectively as at September 30, 2022, revenues of Rs. 1192.32 Lakhs and Rs. 2328.37 Lakhs respectively for the half year ended September 30, 2022, total net profit/ (loss) after tax before elimination of inter balance transactions between companies are of Rs. 76.96 Lakhs and Rs. 414.85 lakhs respectively for the half year ended September 30, 2022. We reviewed the interim financials of subsidiary Creative Ecommerce Ventures Pvt Ltd. which is included in the consolidated unaudited financials results, no activity has been carried till date financial information included in the results include assets of Rs. 1.17 Lakhs.

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.

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



A handwritten signature in black ink, appearing to read "Nikul Jalan", written over a horizontal line.

NIKUL JALAN
PARTNER
Membership No. 0112353

PLACE: MUMBAI
DATED: 14/11/2022
UDIN : 22112353BDAAAQ8574

Particular	For the Quarter Ended			For the Six Month ended		For the Year Ended
	30-Sep-22 (Unaudited)	30-Jun-22 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-21 (Unaudited)	31-Mar-22 (Audited)
Revenue from Operations	31,913.58	23,870.68	23,856.08	55,784.26	37,244.99	93,388.10
Other Income from Operation						
Exports Incentives	560.16	437.42	221.83	997.58	401.68	1,316.37
Other Income	153.42	95.24	43.13	248.66	62.43	76.69
Total Income	32,627.16	24,403.34	24,121.04	57,030.50	37,709.10	94,781.16
Expenses						
(a) Purchases of Stock in Trade	28,780.05	22,318.00	21,203.66	51,098.05	33,312.71	89,211.30
(b) Changes in inventories of finished goods and work-in progress	962.26	(84.46)	1,033.10	877.80	1,105.86	(3,559.29)
(c) Employee Benefits Expenses	354.75	350.35	261.59	705.10	554.94	1,147.18
(d) Finance Costs	208.11	206.27	120.94	414.38	254.62	607.18
(e) Depreciation and Amortisation Expense	43.22	36.02	35.14	79.25	65.44	148.98
(f) Other Expenses	1,202.75	1,053.60	755.70	2,256.35	1,457.31	4,720.03
Total Expenses	31,551.14	23,879.78	23,410.13	55,430.93	36,750.88	92,275.38
Profit/(Loss) before Exceptional and Extraordinary Item	1,076.02	523.56	710.91	1,599.57	958.22	2,505.78
Exceptional and Extraordinary Item						
Loss by Fire	-	-	-	-	17.69	12.57
Total Exceptional and Extraordinary Item	-	-	-	-	17.69	12.57
Profit/(Loss) before Tax	1,076.02	523.56	710.91	1,599.57	940.53	2,493.21
Tax Expense						
(a) Current Tax	170.49	122.91	130.14	293.40	237.48	575.57
(b) Tax adjustments relating to prior years						
(c) Deferred Tax	(4.22)	(2.18)	(3.16)	(6.40)	(3.74)	(7.27)
Total Tax Expense	166.27	120.73	126.98	287.00	233.74	568.30
Profit/(Loss) for the year	909.75	402.82	583.93	1,312.57	706.79	1,924.91
Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
(a) Remeasurements of Defined Benefit Plans	(5.64)		(5.64)	(4.19)	(5.64)	1.09
(b) Income Tax on above	1.42		1.42	1.05	1.42	(0.27)
(ii) Items that will be reclassified to profit or loss						
Total Other Comprehensive Income for the year	(4.22)	-	(4.22)	(3.14)	(4.22)	0.82
Total Comprehensive Income for the year	905.53	402.82	579.71	1,309.43	702.57	1,925.73
Equity Shareholders for Parent Company	724.57	386.64	496.30	1,112.29	663.19	1,599.38
Non controlling Interest	180.96	16.18	83.41	197.14	39.38	326.35
Earnings per Equity Share of Rs. 10 par value :						
Basic (Rs. per share)	5.75	3.07	4.24	8.83	5.66	13.49
Diluted (Rs. per share)	5.75	3.07	4.13	8.83	5.51	13.04

For Creative Newtech Limited

Ketan Patel
Ketan Patel
Chairman & Managing Director
DIN - 00127633



14th November 2022, Mumbai

CREATIVE NEWTECH

Creative Newtech Limited

(Formerly known as Creative Peripherals and Distribution Limited)

Registered Office: 3rd & 4th Floor, Plot No. 137AB,

Kandivali Co-Op Industrial Estate Limited, Charkop, Kandivali West, Mumbai - 400 067.

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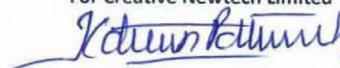
(CIN): L52392MH2004PLC148754

T: 022 5061 2700 E: hr@creativenewtech.com

CREATIVE NEWTECH LIMITED
Unaudited Consolidated Balance Sheet as on Sep 30, 2022
(Rs. in Lacs)

Particulars	As at 30-Sep-22 (Unaudited)	As at 31-Mar-22 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	999.35	1,037.92
(b) Intangible Assets	16.23	18.50
(c) Financial Assets		
(i) Investments		
(ii) Other Financial Assets		
(d) Deferred Tax Assets (Net)	23.12	16.72
(e) Other Non Current Assets	0.14	0.13
Total Non - Current Assets	1,038.84	1,073.27
Current Assets		
(a) Inventories	8,823.89	9,701.69
(b) Financial Assets		
(i) Trade Receivables	10,995.06	8,477.25
(ii) Cash and Cash Equivalents	359.90	285.72
(iii) Bank Balances other than (ii) above	547.79	538.11
(v) Other Financial Assets	5.38	5.38
(c) Other Current assets	6,536.90	5,232.70
Total Current Assets	27,268.92	24,240.85
Total Assets	28,307.76	25,314.12
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,260.00	1,200.00
(b) Other Equity	8,693.74	6,861.62
(c) Money Received Against Share Warrant	-	165.00
Sub Total -Equity Attributable to the owners of the company	9,953.74	8,226.62
Non-Controlling Interest	807.66	610.52
Total Equity	10,761.40	8,837.14
Share application money pending Allotment		
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	976.65	1,037.34
(b) Provisions	109.36	95.20
Total Non - Current Liabilities	1,086.01	1,132.54
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,296.03	5,397.28
(ii) Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	200.15	972.55
- total outstanding dues of creditors other than micro enterprises and small enterprises	6,926.63	5,414.01
(iii) Other Financial Liabilities	2,265.57	2,664.01
(b) Other Current Liabilities	554.91	793.59
(c) Provisions	13.96	14.17
(d) Current Tax Liabilities (Net)	203.10	88.83
Total Current Liabilities	16,460.35	15,344.44
Total Equity and Liabilities	28,307.76	25,314.12

For Creative Newtech Limited


Ketan Patel
 Chairman & Managing Director
 DIN - 00127633


14th November 2022, Mumbai

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CREATIVE NEWTECH LIMITED

Unaudited Consolidated Statement of Cash Flow for the half year ended Sep 30, 2022

(Rs. in Lacs)

Particulars	For the Half Year ended 30-Sep-22 (Unaudited)	For the Half Year ended 30-Sep-21 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) Before Tax	1,599.57	940.53
Adjustments for		
Depreciation and Amortisation	79.25	65.44
Finance Cost	354.27	190.90
Interest on late payment	-	1.46
Interest on FD and ICD	-9.05	-3.24
OCI Amount	-4.19	
Previous year Non Cash Adjustment		
Provisions for expense	13.95	27.16
Operating Profit Before Working Capital Changes	2,033.80	1,222.24
Adjustments for increase / decrease in:		
Trade receivables	-2,517.81	-1,015.41
Other Financial Assets and other Current Assets	-1,304.21	-1,055.96
Inventories	877.80	1,105.86
Trade payable, Other Financial & Current Liabilities	103.10	19.40
Other Non Current Asset	-0.01	0.01
Cash generated from operations	-807.33	276.14
Income-tax (paid) / refund (net)	-178.07	-172.87
Net cash flow from operating activities	-985.40	103.27
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of PPE, intangible assets and work in progress	-38.40	-77.09
Purchase of PPE-Adjustment		
Purchase of Investments		
Income from Investments i.e. FD and ICD		3.24
Receipt From ICD	9.05	
Sale of Investments		-
Investment in Deposits (Margin money with Bank)	-9.68	-2.92
Net cash flow (used in) investing activities	-39.03	-76.77
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long-term Borrowings		
Finance Cost Paid		
Repayment of Long-term Borrowings	-60.69	-4.66
Repayment / Issue of Short-term Borrowings (net)	898.75	-339.54
Issue of Equity Share	495.00	440.00
Issue of Share Warrant	-	165.00
Finance Cost Paid	-354.27	-192.35
Dividend and DDT Paid	-	-60.00
Net cash flow from financing activities	978.79	8.45
Net increase / (decrease) in cash and cash equivalents	-45.63	34.95
Cash and cash equivalents as at the beginning of the year	285.72	225.19
Exchange difference on translation of Foreign currency	119.82	9.22
Cash and cash equivalents as at the end of the year	359.91	269.35

For Creative Newtech Limited



Ketan Patel
Chairman & Managing Director
DIN - 00127633



14th November 2022, Mumbai

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Notes on Consolidated Financial Results:

1. The above **consolidated** financial results for the half year ended September 30, 2022 were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 14th November, 2022 and also Limited Review were carried out by the Statutory Auditors.
2. The results for the half year ended September 30, 2022 are available on the National Stock Exchange website (URL: www.nseindia.com) and on the Company's website URL: www.creativenewtech.com.
3. The Holding Company has changed the name officially from "Creative Peripherals and Distribution Limited" to "Creative Newtech Limited" w.e.f. 4th August, 2021. The name is approved by ROC and Certificate of Incorporation (Name change) has also been received vide dated August 4th, 2021.
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. The MCA wide notification dated 24th March 2021 has amended Schedule III to the Companies Act, 2013 in respect of certain disclosures which are applicable from 1st April 2021. The Company has incorporated the changes as per the said amendment in the above results and has also changed comparative numbers wherever applicable.
6. Given the Covid-19 pandemic situation, the Company has performed detailed analysis and has assessed the impact of pandemic on business and financial results based on information available from internal and external sources. The Company has determined that there is no significant impact for the current period. Considering the continuing uncertainty, the Company will continue to closely monitor any material changes to future economic conditions due to this pandemic situation.
7. The above audited consolidated financial results have been prepared in accordance with the principles and procedures as set out in Ind AS 110 "Consolidated Financial Statements".
8. For September 2022 half year ended consolidated financial results, the management has decided to reclassify the Export incentives received from Other Income to Operational income as Revenue from operations. Export Incentive of Rs. 997.58 lakhs for half year ended September 2022 along with other comparative period is reclassified from other income to operational income. Reclassification of Export incentive under operational income has been done for all comparative period for better comparison.
9. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

For Creative Newtech Limited



Ketan Patel
Chairman and Managing Director
DIN – 00127633
14th November 2022, Mumbai



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CREATIVE NEWTECH LIMITED

Unaudited Consolidated Segment wise Revenue and Results For Quarter Ended & Half Year Ended Sep 30, 2022

(Rs. in Lacs)

Particulars	Quarter Ended 30-Sep-22 Unaudited	Quarter Ended 30-Jun-22 Unaudited	Quarter Ended 30-Sep-21 Unaudited	Half year Ended 30-Sep-22 Unaudited	Half year Ended 30-Sep-21 Unaudited	Year Ended 31-Mar-22 Audited
Segment Revenue						
- Enterprise Business - EB	19,332.20	13,197.32	14,101.33	32,529.51	20,582.07	54,216.16
- Fast Moving Social-Media Goods - FMSG	5,226.91	4,575.55	4,450.44	9,802.45	7,716.78	18,687.68
- Fast Moving Electronic Goods - FMEG	410.24	385.70	251.46	795.94	279.04	1,069.39
- Fast Moving Consumer Technology - FMCT	6,944.24	5,712.12	5,052.85	12,656.35	8,667.10	19,414.87
Revenue from Operations	31,913.59	23,870.68	23,856.08	55,784.25	37,244.99	93,388.10
Segment Results						
Net Revenue from each segment after deducting allocable cost						
- Enterprise Business - EB	571.79	603.47	456.40	1,175.26	713.12	1,924.51
- Fast Moving Social-Media Goods - FMSG	1,177.29	716.63	946.99	1,893.93	1,741.29	4,654.40
- Fast Moving Electronic Goods - FMEG	23.72	34.43	16.07	58.15	17.78	60.40
- Fast Moving Consumer Technology - FMCT	398.47	282.61	199.86	681.08	354.23	1,096.78
Total	2,171.27	1,637.14	1,619.32	3,808.41	2,826.42	7,736.09
Less: Finance Cost	208.11	206.27	120.94	414.38	254.62	607.17
Less: Unallocable cost Including Unallocated Revenue	887.15	907.31	787.46	1,794.46	1,613.58	4,623.13
Total Profit before Tax	1,076.01	523.56	710.92	1,599.57	958.22	2,505.79

CREATIVE NEWTECH LIMITED

Unaudited Consolidated Segment wise Assets and Liabilities for the Half Year Ended Sep 30, 2022

(Rs. in Lacs)

Particulars	Quarter Ended 30-Sep-22 Unaudited	Quarter Ended 30-Jun-22 Unaudited	Quarter Ended 30-Sep-21 Unaudited	Half year Ended 30-Sep-22 Unaudited	Half year Ended 30-Sep-21 Unaudited	Year Ended 31-Mar-22 Audited
Total Asset						
- Enterprise Business - EB	3,153.15	2,812.95	14,101.33	3,153.15	2,068.07	2,773.43
- Fast Moving Social-Media Goods - FMSG	8,315.81	8,340.66	4,450.44	8,315.81	3,819.95	8,566.09
- Fast Moving Electronic Goods - FMEG	530.23	465.64	251.46	530.23	276.01	365.19
- Fast Moving Consumer Technology - FMCT	7,369.09	6,018.68	5,052.85	7,369.09	4,170.99	5,839.49
Total	19,368.28	17,637.92	23,856.08	19,368.28	10,335.02	17,544.20
Total Liability						
- Enterprise Business - EB	1,157.70	1,644.64	14,101.33	1,157.70	768.77	1,082.24
- Fast Moving Social-Media Goods - FMSG	1,162.72	1,482.17	4,450.44	1,162.72	1,496.26	1,947.57
- Fast Moving Electronic Goods - FMEG	112.54	161.60	251.46	112.54	96.09	125.62
- Fast Moving Consumer Technology - FMCT	2,359.89	1,436.76	5,052.85	2,359.89	991.72	1,721.62
Total	4,792.85	4,725.16	23,856.08	4,792.85	3,352.84	4,877.05

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

For Creative Newtech Limited

Ketan Patel

Ketan Patel
Chairman & Managing Director
DIN - 00127633

14th November 2022, Mumbai



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CREATIVE NEWTECH LIMITED

Statement of Changes in Equity for the Half Year ended September 30, 2022

A. Equity Share Capital

(Rs in lacs)

	Total
As at April 1, 2022	1,200
Changes in Equity Share Capital	0
As at June 30, 2022	1,200
Changes in Equity Share Capital	60
As at September 30, 2022	1,260

B. Other Equity

(RS in lacs)

Particulars	Reserves and Surplus		Equity Instruments through Other Comprehensive Income	Total
	Share Premium	Retained Earnings		
Balance as at March 31, 2022	590.00	5,181.80		5,771.80
Profit / (Loss) for the year	400.00	883.47		1,283.47
	990.00	6,065.27	-	7,055.27
Remeasurement gain / (loss) on Defined Benefit Plan				-
Income Tax on above				-
Total Comprehensive Income for the year		-		-
Dividend				-
Dividend Distribution Tax				-
Bonus Shares issued				-
Share Premium	600.00		-	600.00
Balance as at September 30, 2022	1,590.00	6,065.27	-	7,655.27

For Creative NewTech Limited
(Formerly know as Creative Peripherals and Distribution Limited)

Ketan C Patel

Ketan C Patel (DIN - 00127633)
Chairman and Managing Director
November 14, 2022 , Mumbai



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