To, **October 29, 2024**

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

Symbol: CREATIVE

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

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., October 29, 2024 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, 2024 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 03:00 PM (IST).

This is for your kind consideration and record.

Thanking you,
For Creative Newtech Limited

CREATIVE NEWTECH LIMITED

TEJAS NIRANJANBHAI DOSHI

Digitally signed by TEJAS NIRANJANBHAI DOSHI
DN: c=IN, o=PERSONAL, title=7704,
pseudonym=2fce03b0664c41e4b41d511b3eb29f26,
2.5.4.20=f171fb20112289ebe83cd73134ca2426c53ca3c7d9e4d7ea4f19b468a40f0286, postalCode=401101,
st=Maharashtra,
serialNumber=ce415067c4d1da3010f3c89b39aa43a941e0d91cf2a7a4c4981e1ff391dcb933, cn=TEJAS NIRANJANBHAI DOSHI
Date: 2024.10.29 15:18:17 +05'30'

Tejas Doshi
Chief Compliance Officer & Company Secretary
ACS – 30828

Date – October 29, 2024
Place – Mumbai

Encl: As above.

CREATIVE
NEWTECH

Quarterly and Half Yearly Financial Results

for the year ended on 30th September 2024

Date of Board Meeting – 29th October 2024

Time of Board Meeting – From 11:30 AM to 03:00 PM

Content of Annexure for the Financial year ended on 30th September 2024:

1. Limited Review Report on Standalone Financial Results
2. Standalone Balance Sheet
3. Standalone Profit and Loss Account Statement
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 Balance Sheet
9. Consolidated Profit and Loss Account Statement
10. Consolidated Cash Flow Statement
11. Notes on Consolidated Financial Results
12. Consolidated Segment Reporting
13. Statement of Change in Equity Share Capital – SOCE
14. Declaration pursuant to Regulation 33 (2) (a) of the SEBI (LODR) Regulations, 2015
15. Declaration pursuant to Regulation 33 (3) (d) of the SEBI (LODR) Regulations, 2015

CREATIVE NEWTECH LIMITED

CREATIVE
NEWTECH

GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

MUMBAI: 2-C, MAYUR APARTMENTS, DADABHAI CROSS RD. NO.3, VILE PARLE (WEST), MUMBAI 400056, PH. NO. 022-31210901/31210902.

DELHI: 101, KD BLOCK, PITAMPURA, NEAR KOHAT ENCLAVE, NEW DELHI 110034, PH. NO. 011-41045200.

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, 2024. 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.

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

GUPTA RAJ & CO. ★ MUMBAI ★ CHARTERED ACCOUNTANTS

PLACE: MUMBAI
DATED: 29/10/2024
UDIN : 24112353BKEZWI9342

NIKUL JALAN
PARTNER
Membership No.112353

CREATIVE NEWTECH LIMITED

Unaudited Standalone Balance Sheet as at Sept 30, 2024

Rs. in lacs

Particular	As at 30-09-2024 (Unaudited)	As at 31-03-2024 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	871.75	882.55
(b) Intangible Assets	-	-
(c) Financial Assets		
(i) Investments	3,110.46	3,110.46
(ii) Other Financial Assets	-	-
(d) Deferred Tax Assets (Net)	41.20	32.10
(e) Other Non Current Assets	-	-
Total Non - Current Assets	**4,023.41**	**4,025.11**
Current Assets		
(a) Inventories	8,863.78	6,558.75
(b) Financial Assets		
(i) Trade Receivables	13,009.12	11,722.57
(ii) Cash and Cash Equivalents	427.65	694.55
(iii) Bank Balances other than (ii) above	1,076.50	999.49
(v) Other Financial Assets	452.71	141.98
(c) Other Current assets	9,291.27	9,376.63
Total Current Assets	**33,121.03**	**29,493.97**
Total Assets	**37,144.44**	**33,519.08**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,424.17	1,411.37
(b) Other Equity	20,273.34	18,646.86
(c) Money Received Against Share Warrant	871.88	1,015.88
Total Equity	**22,569.39**	**21,074.11**
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	553.56	696.35
(b) Provisions	128.89	105.95
Total Non - Current Liabilities	**682.45**	**802.30**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,907.50	6,627.56
(ii) Trade Payables		
- total outsatnding dues of micro enterprises and small enterprises	102.42	174.40
- total outsatnding dues of creditors other than micro enterprises and small enterprises	5,985.96	3,793.14
(iii) Other Financial Liablities	567.17	507.95
(b) Other Current Liabilities	226.42	270.88
(c) Provisions	38.65	38.12
(d) Current Tax Liabilities (Net)	64.48	230.62
Total Current Liabilities	**13,892.60**	**11,642.67**
Total Equity and Liabilities	**37,144.44**	**33,519.08**

CREATIVE NEWTECH LIMITED

For Creative Newtech Limited

Ketan Patel (DIN 00127633)
Chairman and Managing Director
October 29, 2024 , Mumbai

For Creative Newtech Limited

Abhijit Knavinde
Chief Financial Officer
October 29, 2024 , Mumbai

CREATIVE LIMITED

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CREATIVE NEWTECH LIMITED

Unaudited Standalone Statement of Profit and Loss for the Quarter and Half Year Ended Sep 30, 2024

Rs. In Lacs

Particular	For the Quarter Ended			For the Half Year Ended		For the Year Ended
	30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
Revenue from Operations	39,591.32	27,727.44	41,455.64	67,318.76	87,065.28	1,63,854.25
Other Income from Operation						
Exports Incentives	186.55	140.87	174.82	327.42	365.52	750.79
Other Income	340.05	306.96	123.43	647.01	233.37	2,028.62
Total Income	**40,117.92**	**28,175.27**	**41,753.89**	**68,293.19**	**87,664.17**	**1,66,633.66**
Expenses						
(a) Purchases of Stock in Trade	40,736.79	25,811.53	40,252.85	66,548.32	84,581.57	1,55,726.27
(b) Changes in inventories of finished goods and work-in progress	(2,687.54)	382.51	(622.97)	(2,305.03)	(897.71)	1,200.04
(c) Employee Benefits Expenses	402.63	418.04	343.07	820.67	736.08	1,442.35
(d) Finance Costs	217.39	141.67	230.10	359.06	470.15	950.01
(e) Depreciation and Amortisation Expense	28.04	26.34	33.60	54.38	64.93	132.73
(f) Other Expenses	674.21	712.62	794.45	1,386.83	1,446.26	3,112.58
Total Expenses	**39,371.52**	**27,492.71**	**41,031.10**	**66,864.23**	**86,401.28**	**1,62,563.98**
Profit/(Loss) before Exceptional and Extraordinary Item	**746.40**	**682.56**	**722.79**	**1,428.96**	**1,262.89**	**4,069.68**
Exceptional and Extraordinary Item						
Total Exceptional and Extraordinary Item	-	-	-	-	-	-
Profit/(Loss) before Tax	**746.40**	**682.56**	**722.79**	**1,428.96**	**1,262.89**	**4,069.68**
Tax Expense						
(a) Current Tax	**187.85**	**171.79**	**181.91**	**359.64**	**317.84**	**1,003.79**
(b) Tax adjustments relating to prior years						
(c) Deferred Tax	**(4.72)**	**(0.57)**	**3.75**	**(5.29)**	**(3.67)**	**(6.39)**
Total Tax Expense	**183.13**	**171.22**	**185.66**	**354.35**	**314.17**	**997.40**
Profit/(Loss) for the year	**563.27**	**511.34**	**537.13**	**1,074.61**	**948.72**	**3,072.28**
Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
(a) Remeasurements of Defined Benefit Plans	**(15.14)**	**-**	**(6.38)**	**(15.14)**	**(6.38)**	**(2.16)**
(b) Income Tax on above	**3.81**	**-**	**1.61**	**3.81**	**1.61**	**0.54**
(ii) Items that will be reclassified to profit or loss	-	-	-			
Total Other Comprehensive Income for the year	**(11.33)**	**-**	**(4.77)**	**(11.33)**	**(4.77)**	**(1.62)**
Total Comprehensive Income for the year	**551.94**	**511.34**	**532.36**	**1,063.28**	**943.95**	**3,070.66**
Earnings per Equity Share of Rs. 10 par value :						
Basic (Rs. per share)	3.99	3.62	4.07	7.61	7.18	22.73
Diluted (Rs. per share)	3.91	3.54	4.02	7.46	7.10	22.21

CREATIVE NEWTECH LIMITED

For Creative Newtech Limited

Ketan Patel

Ketan Patel (DIN 00127633)
Chairman and Managing Director
October 29, 2024 , Mumbai

For Creative Newtech Limited

Abhijit Knavinde

Abhijit Knavinde
Chief Financial Officer
October 29, 2024 , Mumbai

CREATIVE NEWTECH LIMITED

CREATIVE NEWTECH LIMITED

Unaudited Standalone Statement of Cash Flow for the Half Year ended Sep 30, 2024

Rs. In Lacs

	Particulars	For the Year ended Sep 30 ,2024	For the Year ended Sep 30 ,2023
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit / (Loss) Before Tax	**1,428.96**	**1,262.89**
	Adjustments for		
	Depreciation and Amortisation	54.38	64.93
	Finance Cost	285.09	413.20
	Interest on FD and ICD	(43.04)	(22.65)
	OCI Amount	(15.14)	(6.38)
	Provisions for expense	23.47	17.83
	Operating Profit Before Working Capital Changes	**1,733.72**	**1,729.82**
	Adjustments for increase / decrease in:		
	Trade receivables	(1,286.55)	(4,138.85)
	Other Financial Assets and other Current Assets	(225.37)	3,121.81
	Inventories	(2,305.03)	(897.71)
	Trade payable, Other Financial & Current Liabilities	2,135.60	(525.12)
	Other Non Current Asset	-	0.18
	Cash generated from operations	**52.37**	**(709.87)**
	Income-tax (paid) / refund (net)	(525.78)	(339.06)
	Net cash flow from operating activities	**(473.41)**	**(1,048.93)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of PPE, intangible assets and work in progress	(43.58)	(39.57)
	Income from Investments i.e. FD and ICD	43.04	22.65
	Investment in Subsidiary Company	-	(2,610.00)
	Investment in Deposits (Margin money with Bank)	(77.01)	(321.37)
	Net cash flow (used in) investing activities	**(77.55)**	**(2,948.29)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Repayment of Long-term Borrowings	(142.79)	(101.28)
	Repayment of Short-term Borrowings (net)	279.94	(1,829.17)
	Finance Cost Paid	(285.09)	(413.20)
	Issue of Equity Share	432.00	6,542.33
	Issue of Share Warrant	-	1,018.69
	Net cash flow from financing activities	**284.06**	**5,217.37**
	Net increase / (decrease) in cash and cash equivalents	**(266.90)**	**1,220.15**
	Cash and cash equivalents as at the beginning of the year	**694.55**	**60.01**
	Cash and cash equivalents as at the end of the year	**427.65**	**1,280.16**

For Creative Newtech Limited

Ketan Patel (DIN 00127633)
Chairman and Managing Director
October 29, 2024 , Mumbai

For Creative Newtech Limited

Abhijit Knavinde
Chief Financial Officer
October 29, 2024 , Mumbai

CREATIVE
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Notes on Standalone Financial Results:

1. The above standalone financial results for the half year ended September 30, 2024 were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 29th October, 2024 and also Limited Review were carried out by the Statutory Auditors.

2. The results for the half year ended September 30, 2024 are available on the National Stock Exchange website (URL: www.nseindia.com) and on the Company's website URL: **www.creativenewtech.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.

For Creative Newtech Limited

Ketan Patel

Ketan Patel
Chairman and Managing Director
DIN - 00127633

CREATIVE NEWTECH LIMITED

A P Kanvinde

Abhijit Kanvinde
Chief Financial Officer

CREATIVE NEWTECH LIMITED

Date - October 29, 2024
Place - 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.

www.creativenewtech.com
ISO 9001:2015 Certified Company
(CIN): L52392MH2004PLC148754
T: 022 5061 2700 **E:** hr@creativenewtech.com

CREATIVE NEWTECH LIMITED

Unaudited Standalone Segment wise Revenue and Results For Quarter & Half Year Ended Sep 30, 2024

Rs. In Lacs

Particulars	Quarter Ended 30 Sep'24 Unaudited	Quarter Ended 30 June'24 Unaudited	Quarter Ended 30 Sep'23 Unaudited	Half year Ended 30 Sep'24 Unaudited	Half year Ended 30 Sep'23 Unaudited	Year Ended 31 March'24 Audited
Segment Revenue						
- EB	28,807.85	17,443.72	30,383.47	46,251.57	65,599.46	1,20,862.05
- FMSG	5,892.37	4,575.92	4,523.13	10,468.29	8,464.61	18,638.19
- FMEG	30.40	19.32	22.31	49.72	75.90	86.89
- FMCT	4,860.70	5,688.48	6,526.73	10,549.18	12,925.31	24,267.12
Revenue from Operations	**39,591.32**	**27,727.44**	**41,455.64**	**67,318.76**	**87,065.28**	**1,63,854.25**
Segment Results						
Net Revenue from each segment after deducting allocable cost						
- EB	460.62	290.14	989.62	750.76	1,826.64	3,154.03
- FMSG	556.35	631.57	443.11	1,187.92	822.30	2,163.84
- FMEG	-3.45	2.53	1.81	-0.92	1.80	0.03
- FMCT	528.54	609.16	391.22	1,137.70	730.68	1,610.04
Total	**1,542.06**	**1,533.40**	**1,825.76**	**3,075.46**	**3,381.42**	**6,927.94**
Less: Finance Cost	217.39	141.67	230.10	359.06	470.15	950.01
Less: Unallocable cost Including Unallocated Revenue	578.27	709.17	872.90	1,287.44	1,648.38	1,908.25
Total Profit before Tax	**746.40**	**682.56**	**722.76**	**1,428.96**	**1,262.89**	**4,069.68**

CREATIVE NEWTECH LIMITED

Unaudited Standalone Segment wise Assets and Liabilities as on Sep 30, 2024

Particulars	Quarter Ended 30 Sep'24 Unaudited Rs. In Lacs	Quarter Ended 30 June'24 Unaudited Rs. In Lacs	Quarter Ended 30 Sep'23 Unaudited Rs. In Lacs	Half year Ended 30 Sep'24 Unaudited Rs. In Lacs	Half year Ended 30 Sep'23 Unaudited Rs. In Lacs	Year Ended 31 March'24 Audited Rs. In Lacs
Total Assest						
- EB	6,315.70	4,312.99	4,468.35	6,315.70	4,468.35	4,955.87
- FMSG	10,001.64	7,074.26	7,020.69	10,001.64	7,020.69	6,804.20
- FMEG	66.79	71.00	124.88	66.79	124.88	76.82
- FMCT	5,348.66	5,797.66	7,555.39	5,348.66	7,555.39	6,281.41
Total	**21,732.79**	**17,255.91**	**19,169.31**	**21,732.79**	**19,169.31**	**18,118.30**
Total Liability						
- EB	-885.76	-741.36	-269.20	-885.76	-269.20	349.04
- FMSG	2,903.97	1,426.58	1,399.92	2,903.97	1,399.92	1,298.76
- FMEG	-33.85	-31.90	-130.94	-33.85	-130.94	-91.88
- FMCT	196.08	1,091.09	1,691.60	196.08	1,691.60	-1,294.34
Total	**2,180.44**	**1,744.41**	**2,691.38**	**2,180.44**	**2,691.38**	**261.58**

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

For Creative Newtech Limited

Ketan Patel (DIN 00127633)
Chairman and Managing Director
October 29, 2024 , Mumbai

For Creative Newtech Limited

Abhijit Knavinde
Chief Financial Officer
October 29, 2024 , Mumbai

CREATIVE NEWTECH LIMITED

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GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

MUMBAI: 2-C, MAYUR APARTMENTS, DADABHAI CROSS RD. NO.3, VILE PARLE (WEST), MUMBAI 400056, PH. NO. 022-31210901/31210902.

DELHI: 101, KD BLOCK, PITAMPURA, NEAR KOHAT ENCLAVE, NEW DELHI 110034, PH. NO. 011-41045200.

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, 2024 ("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. 424.35 lakhs and Rs. 6843.90 Lakhs respectively as at September 30, 2024, revenues of Rs. 2399.55 Lakhs and Rs. 8016.48 Lakhs respectively for the half year ended September 30, 2024, total net profit/ (loss) after tax before elimination of inter balance transactions between companies are loss of Rs. (37.30) Lakhs and Profit of Rs. 1358.85 lakhs respectively for the half year ended September 30, 2024. 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. 23.88 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

GUPTA RAJ & CO. MUMBAI CHARTERED ACCOUNTANTS

NIKUL JALAN
PARTNER
Membership No. 0112353

PLACE: MUMBAI
DATED: 29/10/2024
UDIN : 24112353BKEZWJ3055

CREATIVE NEWTECH LIMITED

Unaudited Consoldiated Balance Sheet as at Sep 30, 2024

Rs. In Lacs

Particulars	As at 30-09-2024 (Unaudited) Rs. In Lacs	As at 31-03-2024 (Audited) Rs. In Lacs
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	873.89	883.31
(b) Intangible Assets	-	-
(c) Financial Assets		
(i) Investments	-	-
(ii) Other Financial Assets	-	-
(d) Deferred Tax Assets (Net)	41.20	32.10
(e) Other Non Current Assets	-	-
Total Non - Current Assets	**915.09**	**915.41**
Current Assets		
(a) Inventories	10,572.47	7,775.11
(b) Financial Assets		
(i) Trade Receivables	15,353.93	14,702.24
(ii) Cash and Cash Equivalents	680.97	719.73
(iii) Bank Balances other than (ii) above	1,076.50	999.49
(v) Other Financial Assets	452.71	141.98
(c) Other Current assets	10,288.31	10,883.69
Total Current Assets	**38,424.89**	**35,222.24**
Total Assets	**39,339.98**	**36,137.65**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,424.17	1,411.37
(b) Other Equity	21,815.97	19,143.63
(c) Money Received Against Share Warrant	871.88	1,015.88
Sub Total -Equity Attributable to the owners of the company	**24,112.02**	**21,570.88**
Non-Controlling Interest	1,139.67	833.92
Total Equity	**25,251.69**	**22,404.80**
Share application money pending Allotment		
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	554.63	728.32
(b) Provisions	128.89	105.95
Total Non - Current Liabilities	**683.52**	**834.27**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,910.52	6,627.56
(ii) Trade Payables		
- total outsatnding dues of micro enterprises and small enterprises	102.42	174.40
- total outsatnding dues of creditors other than micro enterprises and small enterprises	5,466.10	5,037.22
(iii) Other Financial Liablities	567.17	508.85
(b) Other Current Liabilities	255.43	281.80
(c) Provisions	38.65	38.12
(d) Current Tax Liabilities (Net)	64.48	230.63
Total Current Liabilities	**13,404.77**	**12,898.58**
Total Equity and Liabilities	**39,339.98**	**36,137.65**

CREATIVE NEWTECH LIMITED

For Creative Newtech Limited

Ketan Patel (DIN 00127633)
Chairman and Managing Director
October 29, 2024 , Mumbai

For Creative Newtech Limited

Abhijit Knavinde
Chief Financial Officer
October 29, 2024 , Mumbai

CREATIVE NEWTECH LIMITED

CREATIVE NEWTECH LIMITED

Unaudited Consolidated Statement of Profit and Loss for the Quarter and Half year ended Sep 30, 2024

Rs. In Lacs

Particular	For the Quarter Ended			'For the Half Year ended		'For the Year ended
	30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
Revenue from Operations	41,142.02	30,100.91	42,982.87	71,242.93	89,816.33	1,71,311.56
Other Income from Operation						
Exports Incentives	186.55	140.87	174.82	327.42	365.52	750.79
Other Income	340.05	306.96	123.44	647.01	233.38	2,028.65
Total Income	**41,668.62**	**30,548.74**	**43,281.13**	**72,217.36**	**90,415.23**	**1,74,091.00**
Expenses						
(a) Purchases of Stock in Trade	40,875.32	26,933.15	39,907.90	67,808.47	85,978.05	1,59,469.04
(b) Changes in inventories of finished goods and work-in progress	(3,083.95) -	411.91	120.23	(2,672.04)	(1,336.03)	439.94
(c) Employee Benefits Expenses	480.59	481.76	372.58	962.35	765.59	1,571.02
(d) Finance Costs	221.19	144.76	233.28	365.95	476.21	966.36
(e) Depreciation and Amortisation Expense	28.31	26.55	33.60	54.86	64.93	132.74
(f) Other Expenses	1,641.71	1,470.60	1,381.82	3,112.31	2,518.21	5,689.38
Total Expenses	**40,163.17**	**29,468.73**	**42,049.41**	**69,631.90**	**88,466.96**	**1,68,268.48**
Profit/(Loss) before Exceptional and Extraordinary Item	**1,505.45**	**1,080.01**	**1,231.72**	**2,585.46**	**1,948.27**	**5,822.52**
Exceptional and Extraordinary Item						
Loss by Fire						
Total Exceptional and Extraordinary Item						
Profit/(Loss) before Tax	**1,505.45**	**1,080.01**	**1,231.72**	**2,585.46**	**1,948.27**	**5,822.52**
Tax Expense						
(a) Current Tax	187.85	171.79	181.91	359.64	317.84	1,003.79
(b) Tax adjustments relating to prior years	-					
(c) Deferred Tax	(4.72)	(0.57)	3.75	(5.29)	(3.67)	(6.39)
Total Tax Expense	**183.13**	**171.22**	**185.66**	**354.35**	**314.17**	**997.40**
Profilt/(Loss) for the year	**1,322.32**	**908.79**	**1,046.06**	**2,231.11**	**1,634.10**	**4,825.12**
Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
(a) Remeasurements of Defined Benefit Plans	(15.14)	-	(6.38)	(15.14)	(6.38)	(2.16)
(b) Income Tax on above	3.81	-	1.61	3.81	1.61	0.54
(ii) Items that will be reclassified to profit or loss						
Total Other Comprehensive Income for the year	**(11.33)**	**-**	**(4.77)**	**(11.33)**	**(4.77)**	**(1.62)**
Total Comprehensive Income for the year	**1,310.99**	**908.79**	**1,041.29**	**2,219.78**	**1,629.33**	**4,823.50**
Equity Shareholders for Parent Company	**1,108.28**	**805.76**	**897.09**	**1,914.04**	**1,390.15**	**4,404.56**
Non controlling Interest	**202.71**	**103.03**	**144.20**	**305.74**	**239.18**	**418.94**
Earnings per Equity Share of Rs. 10 par value :						
Basic (Rs. per share)	7.85	5.71	6.79	13.56	10.52	32.58
Diluted (Rs. per share)	7.69	5.58	6.71	13.28	10.40	31.85

For Creative Newtech Limited

Ketan Patel (DIN 00127633)
Chairman and Managing Director
October 29, 2024 , Mumbai

For Creative Newtech Limited

Abhijit Knavinde
Chief Financial Officer
October 29, 2024 , Mumbai

CREATIVE NEWTECH LIMITED

CREATIVE NEWTECH LIMITED

Unaudited Consolidated Statement of Cash Flow for the Half Year ended September 30, 2024

Rs. In Lacs

	Particulars	For the Half Year ended Sep 30 ,2024	For the Half Year ended Sep 30 ,2023
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit / (Loss) Before Tax	2,585.46	1,948.27
	Adjustments for		
	Depreciation and Amortisation	54.86	64.93
	Finance Cost	285.09	413.20
	Interest on FD and ICD	(43.04)	(22.66)
	OCI Amount	(15.14)	(6.38)
	Provisions for expense	38.61	17.83
	Operating Profit Before Working Capital Changes	**2,905.84**	**2,415.19**
	Adjustments for increase / decrease in:		
	Trade receivables	(651.69)	(4,253.16)
	Other Financial Assets and other Current Assets	284.65	3,044.84
	Inventories	(2,672.04)	(1,336.03)
	Trade payable, Other Financial & Current Liabilities	388.85	(662.44)
	Other Non Current Assest	-	0.18
	Cash generated from operations	**255.61**	**(791.42)**
	Income-tax (paid) / refund (net)	(525.78)	(339.06)
	Net cash flow from operating activities	**(270.17)**	**(1,130.48)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of PPE, intangible assets and work in progress	(45.43)	(39.57)
	Income from Investments i.e. FD and ICD	43.04	22.66
	Investment in Subsidiary Company	-	(2,610.00)
	Investment in Deposits (Margin money with Bank)	(77.01)	(321.37)
	Net cash flow (used in) investing activities	**(79.40)**	**(2,948.28)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Repayment of Long-term Borrowings	(173.69)	(100.76)
	Repayment / Issue of Short-term Borrowings (net)	282.96	(1,829.68)
	Issue of Equity Share	432.00	6,542.33
	Issue of Share Warrant	-	1,018.69
	Finance Cost Paid	(285.09)	(413.20)
	Net cash flow from financing activities	**256.18**	**5,217.38**
	Net increase / (decrease) in cash and cash equivalents	**(93.39)**	**1,138.62**
	Cash and cash equivalents as at the beginning of the year	719.73	258.68
	Exchange difference on translation of Foreign currency	54.63	24.59
	Cash and cash equivalents as at the end of the year	**680.97**	**1,421.89**

CREATIVE NEWTECH LIMITED

For Creative Newtech Limited

Ketan Patel

Ketan Patel (DIN 00127633)
Chairman and Managing Director
October 29, 2024 , Mumbai

For Creative Newtech Limited

Abhijit Knavinde
Chief Financial Officer
October 29, 2024 , Mumbai

CREATIVE NEWTECH LIMITED

Notes on Consolidated Financial Results:

1. The above consolidated financial results for the half year ended September 30, 2024 were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 29th October, 2024 and also Limited Review were carried out by the Statutory Auditors.

2. The results for the half year ended September 30, 2024 are available on the National Stock Exchange website (URL: www.nseindia.com) and on the Company's website URL: **www.creativenewtech.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. 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".

5. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

For Creative Newtech Limited

CREATIVE NEWTECH LIMITED

Ketan Patel
Chairman and Managing Director
DIN - 00127633

Abhijit Kanvinde
Chief Financial Officer

CREATIVE NEWTECH LIMITED

Date – October 29, 2024
Place – Mumbai

CREATIVE NEWTECH LIMITED

Unaudited Consolidated Segment wise Revenue and Results For Quarter & Half Year Endned Sep 30, 2024

Rs. In Lacs

Particulars	Quarter Ended 30 Sep'24 Unaudited	Quarter Ended 30 June'24 Unaudited	Quarter Ended 30 Sep'23 Unaudited	Half Year Ended 30 Sep'24 Unaudited	Half Year Ended 30 Sep'23 Unaudited	Year Ended 31 March'24 Audited
Segment Revenue						
- EB	28,807.86	17,451.12	30,384.22	46,258.98	65,851.98	1,21,188.19
- FMSG	7,442.99	6,909.13	6,037.09	14,352.12	10,950.62	25,656.21
- FMEG	30.40	19.32	22.31	49.72	75.90	86.89
- FMCT	4,860.77	5,721.34	6,539.25	10,582.11	12,937.83	24,380.27
Revenue from Operations	**41,142.02**	**30,100.91**	**42,982.87**	**71,242.93**	**89,816.33**	**1,71,311.56**
Segment Results						
Net Revenue from each segment after deducting allocable cost						
- EB	478.23	290.23	989.71	768.46	1,845.03	3,175.37
- FMSG	2,347.33	1,853.62	1,572.00	4,200.95	2,596.80	6,595.01
- FMEG	-3.45	2.53	1.81	-0.92	1.80	0.03
- FMCT	528.54	609.48	391.22	1,138.02	730.68	1,632.17
Total	**3,350.65**	**2,755.86**	**2,954.74**	**6,106.51**	**5,174.31**	**11,402.58**
Less: Finance Cost	221.19	144.76	233.28	365.95	476.21	966.36
Less: Unallocable cost Including Unallocated Revenue	1,624.01	1,531.09	1,489.74	3,155.10	2,749.83	4,613.70
Total Profit before Tax	**1,505.45**	**1,080.01**	**1,231.72**	**2,585.46**	**1,948.27**	**5,822.52**

CREATIVE NEWTECH LIMITED

Unaudited Consolidated Segment wise Assets and Liabilities as on Sep 30, 2024

Particulars	Quarter Ended 30 Sep'24 Unaudited Rs. In Lacs	Quarter Ended 30 June'24 Unaudited Rs. In Lacs	Quarter Ended 30 Sep'23 Unaudited Rs. In Lacs	Half Year Ended 30 Sep'24 Unaudited Rs. In Lacs	Half Year Ended 30 Sep'23 Unaudited Rs. In Lacs	Year Ended 31 March'24 Audited Rs. In Lacs
Total Assest						
- EB	6,321.20	4,318.43	4,468.35	6,321.20	4,468.35	4,955.87
- FMSG	13,876.84	11,729.58	10,478.02	13,876.84	10,478.02	10,823.06
- FMEG	66.79	71.00	124.88	66.79	124.88	76.83
- FMCT	5,413.07	5,876.84	7,568.41	5,413.07	7,568.41	6,361.82
Total	**25,677.90**	**21,995.85**	**22,639.66**	**25,677.90**	**22,639.66**	**22,217.58**
Total Liability						
- EB	-943.74	-772.42	-269.20	-943.74	-269.20	348.96
- FMSG	3,174.17	1,579.31	3,210.53	3,174.17	3,210.53	2,720.70
- FMEG	-33.85	-31.90	-130.94	-33.85	-130.94	-91.88
- FMCT	174.93	1,069.94	1,691.60	174.93	1,691.60	-1,315.39
Total	**2,371.51**	**1,844.93**	**4,501.99**	**2,371.51**	**4,501.99**	**1,662.39**

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

For Creative Newtech Limited

Ketan Patel (DIN 00127633)
Chairman and Managing Director
October 29, 2024 , Mumbai

For Creative Newtech Limited

Abhijit Knavinde
Chief Financial Officer
October 29, 2024 , Mumbai

CREATIVE NEWTECH LIMITED
Statement of Changes in Equity for the Year ended Sep 30, 2024

A. Equity Share Capital

(Rs in lacs)

	Total
As at April 1, 2024	1,411.37
Changes in Equity Share Capital	12.80
As at Sep 30, 2024	1,424.17
As at Sep 30, 2024	1,424.17

B. Other Equity

(Rs. in lacs)

Particulars	Reserves and Surplus		Total
	Share Premium	Retained Earnings	
Balance as at March 31, 2024	8,442.21	10,204.65	18,646.86
Profit / (Loss) for the year	-	1,074.61	1,074.61
	8,442.21	**11,279.26**	**19,721.47**
Remeasurement gain / (loss) on Defined Benefit Plan		(15.14)	(15.14)
Income Tax on above		3.81	3.81
Total Comprehensive Income for the year		**(11.33)**	**(11.33)**
Dividend		-	-
Dividend Distribution Tax			-
Bonus Shares issued			
Share Premium	563.20		563.20
Balance as at Sep 30, 2024	9,005.41	11,267.93	20,273.34

For Creative Newtech Limited

Ketan Patel (DIN 00127633)
Chairman and Managing Director
October 29, 2024 , Mumbai

For Creative Newtech Limited

Abhijit Knavinde
Chief Financial Officer
October 29, 2024 , Mumbai

CREATIVE
NEWTECH

To,
Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C/1, G Block,
Bandra Kurla Complex,
Bandra East, Mumbai- 400051

Symbol: CREATIVE

Dear Sir/ Madam,

Subject: Declaration pursuant to Regulation 33 (2) (a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Pursuant to Regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended we do hereby confirm, declare and certify that, the Financial Results of the Company for the quarter and half year ended on 30th September 2024 does not contain any false or misleading statement or figures and does not omit any material fact which may make the statements or figures contained therein misleading.

Please take the same on your records.

Thanking You.

For Creative Newtech Limited

CREATIVE NEWTECH LIMITED

Ketan Patel	**Abhijit Kanvinde**
Chairman and Managing Director	**Chief Financial Officer**
DIN – 00127633	

Date – October 29, 2024
Place – Mumbai

CREATIVE
NEWTECH

To,
Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C/1, G Block,
Bandra Kurla Complex,
Bandra East, Mumbai- 400051

Symbol: CREATIVE

Dear Sir/ Madam,

Subject: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby confirm and declare that the Statutory Auditor of the Company, Mr. Nikul Jalan, from M/s. Gupta Raj & Co., Chartered Accountants, (Firm Registration No. 001687N), Place: Mumbai, Maharashtra, have issued the Limited Review Report in respect of Financial Results of the Company for the quarter and half year ended on 30th September 2024.

Please take the same on your records.

Thanking You.

For Creative Newtech Limited

CREATIVE NEWTECH LIMITED

Ketan Patel
Chairman and Managing Director
DIN – 00127633

CREATIVE NEWTECH LIMITED

Abhijit Kanvinde
Chief Financial Officer

Date – October 29, 2024
Place – 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
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