



Creative Eye Limited

14th November, 2024

The DCS - CRD

Bombay Stock Exchange Limited
Pheeroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai 400 001

The DCS - CRD

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No - C Block, G Block,
Bandra Kurla Complex,
Mumbai 400 051

Sub: Outcome of Board Meeting held Today i.e. 14th November, 2024.

Ref: BSE Scrip Code: 532392 & NSE Scrip Code: CREATIVEYE

Dear Sir/Madam,

This is to inform you that the Board of Directors of the company at their Meeting held today i.e. Thursday 14th November, 2024 commence at 12.00 p.m. and concluded at 3.20 p.m. inter-alia considered and approved the following matters namely.

- 1 Approved Standalone Un-audited Financial Results of the company for the quarter and half year ended 30th September, 2024 along with Statement of Assets and Liabilities and cash flow statement.
- 2 Limited review report issued by the Statutory Auditors of the Company for the quarter and half year ended 30th September, 2024.

Kindly take the same on your record, and acknowledge the receipt of the same.

Thanking you,

Yours Faithfully,
For Creative Eye Limited

Khushbu Shah
Company Secretary & Compliance Officer

Encl: As above



CREATIVE EYE LIMITED

(CIN: L99999MH1986PLC125721)

Registered Office: "Kailash Plaza", Plot No.12-A, New Link Road, Andheri (W), Mumbai-400 053

Tel. No. 2673 26 13 (7 Lines) Fax: 2673 22 96

Website: www.creativeeye.com, E-mail- contact@creativeeye.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-09-2024

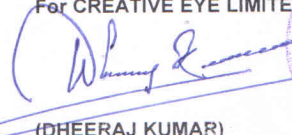
(` IN LACS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from operations	125.00	16.00	-	141.00	31.20	47.20
2	Other Income	37.68	16.88	16.69	54.56	33.33	90.49
3	Total Revenue (1+2)	162.68	32.88	16.69	195.56	64.53	137.69
4	Expenses						
	a) Cost of production/materials consumed	-	0.63	0.78	-	1.56	2.99
	b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade (Increase) / Decrease	-	-	-	-	-	-
	d) Employee benefits expense	36.81	37.01	36.79	73.83	72.68	161.20
	e) Finance costs	21.79	25.70	20.56	47.49	43.25	85.61
	f) Depreciation and amortization expense	1.69	1.68	1.85	3.37	3.68	7.41
	g) Other Expenses	56.83	28.64	25.47	86.10	83.56	139.45
	Total Expenses	117.12	93.66	85.45	210.79	204.73	396.66
5	Profit/(Loss) before exceptional and extraordinary items and tax (3-4)	45.56	(60.78)	(68.76)	(15.23)	(140.20)	(258.97)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before extraordinary items and tax (5-6)	45.56	(60.78)	(68.76)	(15.23)	(140.20)	(258.97)
8	Extraordinary items	-	-	-	-	-	-
9	Profit before tax (7-8)	45.56	(60.78)	(68.76)	(15.23)	(140.20)	(258.97)
10	Tax Expenses :						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	Tax adjustment of MAT	-	-	-	-	-	-
11	Profit/(Loss) After tax for the period (9-10)	45.56	(60.78)	(68.76)	(15.23)	(140.20)	(258.97)
12	Other Comprehensive Income (OCI)	0.30	6.20	2.53	6.51	18.43	54.57
13	Total Comprehensive Income for the period (11+12)	45.86	(54.58)	(66.23)	(8.72)	(121.77)	(204.40)
14	Paid-up Equity Share Capital	1,002.91	1,002.91	1,002.91	1,002.91	1,002.91	1,002.91
15	Other Equity	-	-	-	-	-	1,061.98
16	Earning Per Share- (` 5/- each)						
	i) Basic :	0.23	(0.30)	(0.34)	(0.08)	(0.70)	(1.29)
	ii) Diluted:	0.23	(0.30)	(0.34)	(0.08)	(0.70)	(1.29)

Notes:

- The above un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14.11.2024 and a limited review has been carried out by the statutory auditors of the company.
- The Company operates in a single business segment namely " T.V. Content Production".
- The figures have been rounded off / re-arranged / re-stated wherever necessary.
- The Company does not have any subsidiary/associate/joint venture company(ies), as on September 30,2024

For CREATIVE EYE LIMITED


(DHEERAJ KUMAR)
Chairman & Executive Director
DIN: 00018094



Dated : 14.11.2024

Place : Mumbai

Statement of Assets and Liabilities

(` IN LACS)

Sr. No.	Particulars	As at 30th September 2024	As at 31st March 2024
		Un-Audited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	97.98	101.35
	(b) Investment property	-	-
	(c) Financial assets Investment	13.08	163.28
	(d) Other non current assets	406.00	388.60
	Sub-total - Non-current assets	517.06	653.23
2	Current assets		
	(a) Inventories	1,277.88	1,277.88
	(b) Financial assets		
	Trade Receivables	3.00	3.00
	Cash and cash equivalents	8.44	8.62
	Bank balances and other than cash and cash equivalents	948.02	943.94
	Loans	8.58	8.58
	Others financial assets	46.90	21.48
	(c) Other current assets	13.07	6.29
	Sub-total - current assets	2,305.89	2,269.79
	TOTAL - ASSETS	2,822.95	2,923.02
B	EQUITY AND LIBILITIES		
1	Equity		
	(a) Equity share capital	1,002.91	1,002.91
	(b) Other equity	1,053.26	1,061.98
	Sub-total - Equity	2,056.17	2,064.89
2	Liabilities		
	Non-current liabilities		
	(a) Provisions	50.71	40.75
	Sub-total - Non-current liabilities	50.71	40.75
3	Current liabilities		
	(a) Financial liabilities		
	Borrowings	605.41	637.66
	Trade payables		
	(a) Micro and Small Medium Enterprises	-	-
	(b) Others	45.31	74.94
	Other financial liabilities	-	-
	(b) Other current liabilities	65.35	94.81
	(c) Provisions	-	9.97
	Sub-total - Current liabilities	716.07	817.38
	TOTAL - EQUITY AND LIBILITIES	2,822.95	2,923.02

For CREATIVE EYE LIMITED




(DHEERAJ KUMAR)
Chairman & Executive Director
DIN: 00018094

Dated : 14.11.2024
Place : Mumbai



CREATIVE EYE LIMITED

CIN : L99999MH1986PLC125721

(RS. IN LACS)

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

PARTICULARS	Unaudited	Audited	Unaudited
	September 30, 2024	March 31, 2024	September 30, 2023
A- Cash Flow From Operating Activities			
Net Profit/(Loss) Before Tax	(15.23)	(258.98)	(140.20)
Adjustments for:-			
Depreciation	3.37	7.41	3.68
Interest & Dividend Received	(33.14)	(67.60)	(33.33)
Expected Credit Loss on Financial Assets reversed	-	-	-
Profit from Sales of Car	-	(1.00)	-
Interest Expense	43.96	82.83	40.55
Defined benefit plan expense-Gratuity	-	-	-
Sundry balances write off/ back	(21.42)	(21.90)	-
Change in operating assets and liabilities:			
Decrease (Increase) in Inventories	-	-	-
Decrease (Increase) in Trade Receivable	-	-	-
Decrease (Increase) in Current Financial Assets - Loans	-	(0.34)	-
Decrease (Increase) in Other Current Assets	(6.77)	1.84	(2.45)
Decrease (Increase) in Current Financial Assets- Others	(25.42)	0.35	(22.94)
Decrease (Increase) in Non Current Financial Assets- Others	(17.40)	-	(6.40)
Increase (decrease) in Trade Payables	(29.64)	29.61	17.83
Increase (decrease) in Current Other Financial Liabilities	-	-	-
Increase (decrease) in Other Current Liabilities	(8.04)	37.11	(5.15)
Increase (decrease) in Long Term Provision	-	2.98	11.24
Increase (decrease) in Short Term Provision	-	(2.90)	(12.86)
Cash generated from operations	(109.72)	(190.59)	(150.02)
Income Tax - Received (Paid)	-	10.03	-
Taxation adjustment for earlier year	-	-	-
MAT Credit Entitlement	-	-	-
Net Cash generated by/ (used in) operating activities - (A)	(109.72)	(180.56)	(150.02)
B- Cash Flow From Investing Activities			
(Purchase)\Sale of Fixed Assets	-	1.65	-
Remeasurement of defined employee benefit plans	-	1.24	-
Sale of Shares Investment	156.70	-	-
Expected Credit Loss on Financial Assets reversed	-	-	-
Interest & Dividend Received	33.14	67.60	33.33
Net Cash generated by investing activities - (B)	189.84	70.48	33.33
C- Cash Flow From Financing Activities			
Proceeds from/(Repayment to) Loan Fund	(32.25)	77.80	65.51
Interest Expense	(43.96)	(82.83)	(40.55)
Net Cash provided by financing activities - (C)	(76.21)	(5.02)	24.96
Net Increase in Cash and cash Equivalents (A+B+C)	3.90	(115.10)	(91.73)
Add: op. Balance of cash and cash Equivalents	952.56	1,067.66	1,067.66
Closing Cash and cash Equivalents	956.47	952.56	975.93

For CREATIVE EYE LIMITED
(DHEERAJ KUMAR)Chairman & Executive Director
DIN: 00018094Dated : 14th November 2024
Place : Mumbai

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of
Creative Eye Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Creative Eye Limited (the "Company") for the quarter and half year ended on September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NGS & Co. LLP

Chartered Accountants

Firm Registration No. 119850W/W100013

Ganesh Toshniwal

Partner

Membership No. 046669

Mumbai

November 14, 2024

UDIN: 24046669BKATDI1213

