



CREATIVE EYE LIMITED

13th November, 2021

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. 13th November, 2021.

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. Saturday, 13th November, 2021 commence at 11.30 a.m. and concluded at 2.45 p.m inter-alia considered and approved the un-audited Financial Results of the Company for the quarter and Half year ended 30th September, 2021.

Please find enclosed herewith the following:

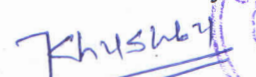
- 1 Approved Standalone Unaudited Financial Results of the company for the quarter and half year ended 30th September, 2021 along with Statement of Assets and Liabilities and cash flow statement.
- 2 Limited review report issued by the Statutory Auditors of the Company for the quarter and half year ended 30th September, 2021.

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

Thanking you,

Yours Faithfully,

For Creative Eye Limited


Khushbu G. 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 30-09-2021

(₹ IN LACS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from operations	67.30	196.61	152.68	263.91	557.80	612.80
2	Other Income	75.83	16.87	25.36	92.71	50.35	95.14
3	Total Revenue (1+2)	143.13	213.48	178.04	356.62	608.15	707.94
4	Expenses						
	a) Cost of production/materials consumed	5.16	40.59	10.97	45.75	16.31	227.80
	b) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade (Increase) / Decrease	0.00	118.21	(7.91)	118.21	(11.80)	(213.96)
	d) Employee benefits expense	37.45	37.91	40.43	75.36	80.69	175.93
	e) Finance costs	19.97	13.02	7.97	32.98	24.89	46.36
	f) Depreciation and amortization expense	2.29	2.26	2.87	4.55	5.72	11.40
	g) Other Expenses	31.32	39.17	137.58	70.50	245.35	487.84
	Total Expenses	96.19	251.16	191.91	347.35	361.16	735.37
5	Profit/(Loss) before exceptional and extraordinary items and tax (3-4)	46.94	(37.68)	(13.87)	9.27	246.99	(27.43)
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before extraordinary items and tax (5-6)	46.94	(37.68)	(13.87)	9.27	246.99	(27.43)
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit before tax (7-8)	46.94	(37.68)	(13.87)	9.27	246.99	(27.43)
10	Tax Expenses :						
	Current tax	4.25	0.00	0.00	4.25	0.00	0.00
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
	Tax adjustment of MAT	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit/(Loss) After tax for the period (9-10)	42.69	(37.68)	(13.87)	5.02	246.99	(27.43)
12	Other Comprehensive Income (OCI)	12.55	9.09	11.32	21.63	33.03	34.38
13	Total Comprehensive Income for the period (11+12)	55.24	(28.59)	(2.55)	26.65	280.02	6.95
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						1,377.70
16	Earning Per Share- (₹ 5/- each)						
	i) Basic :	0.21	(0.19)	(0.07)	0.03	1.23	(0.14)
	ii) Diluted:	0.21	(0.19)	(0.07)	0.03	1.23	(0.14)

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 13.11.2021 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.

Dhruv Prasad



Statement of Assets and Liabilities

(₹ IN LACS)

Sr. No.	Particulars	As at 30th September 2021	As at 31st March 2021
		Un-Audited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	121.64	126.19
	(b) Investment property	-	4.60
	(c) Financial assets	-	-
	Investment	116.05	94.41
	(d) Other non current assets	120.11	101.72
	Sub-total - Non-current assets	357.80	326.92
2	Current assets		
	(a) Inventories	1,277.88	1,396.08
	(b) Financial assets		
	Trade Receivables	9.67	9.67
	Cash and cash equivalents	6.13	6.60
	Bank balances and other than cash and cash equivalents	1,227.17	1,230.29
	Loans	8.24	13.24
	Others financial assets	43.07	22.30
	(c) Other current assets	356.86	363.19
	Sub-total - current assets	2,929.02	3,041.37
	TOTAL - ASSETS	3,286.82	3,368.29
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,002.91	1,002.91
	(b) Other equity	1,404.36	1,377.70
	Sub-total - Equity	2,407.27	2,380.61
2	Liabilities		
	Non-current liabilities		
	(a) Provisions	40.70	40.70
	Sub-total - Non-current liabilities	40.70	40.70
3	Current liabilities		
	(a) Financial liabilities		
	Borrowings	553.73	509.93
	Trade payables		
	(a) Micro and Small Medium Enterprises		
	(b) Others	259.92	369.65
	Other financial liabilities	-	-
	(b) Other current liabilities	15.89	60.68
	(c) Provisions	9.31	6.72
	Sub-total - Current liabilities	838.85	946.98
	TOTAL - EQUITY AND LIABILITIES	3,286.82	3,368.29

For CREATIVE EYE LIMITED



(DHEERAJ KUMAR)
Chairman & Managing Director
DIN: 00018094

Dated : 13.11.2021
Place : Mumbai



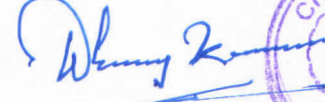

CREATIVE EYE LIMITED

CIN : L99999MH1986PLC125721

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

PARTICULARS	Unaudited	Audited	Unaudited
	SEPTEMBER 30, 2021	March 31, 2021	SEPTEMBER 30, 2020
A- Cash Flow From Operating Activities			
Net Profit/(Loss) Before Tax	926,941	(2,743,449)	24,699,438
Adjustments for:-			
Depreciation	455,353	1,140,054	571,589
Interest & Dividend Received	3,315,211	(8,472,223)	(4,546,724)
Interest Expense	3,157,015	4,427,427	2,480,696
Defined benefit plan expense-Gratuity	-	165,989	-
Expected credit loss	-	35,032,736	17,516,370
Sundry balances write off/ back	-	(1,041,892)	-
Change in operating assets and liabilities:			
Decrease (Increase) in Inventories	11,820,620	(21,396,329)	(1,180,630)
Decrease (Increase) in Trade Receivable	-	3,257,540	(3,360,000)
Decrease (Increase) in Current Financial Assets - Loans	500,000	(250,000)	150,000
Decrease (Increase) in Other Current Assets	(2,007,593)	(392,729)	845,617
Decrease (Increase) in Current Financial Assets- Others	633,379	411,012	(2,700,648)
Increase (decrease) in Trade Payables	(10,973,198)	(23,674,870)	(26,025,888)
Increase (decrease) in Current Other Financial Liabilities	-	-	-
Increase (decrease) in Other Current Liabilities	(4,478,916)	(467,884)	(1,347,066)
Increase (decrease) in Long Term Provision	-	211,449	1,049,308
Increase (decrease) in Short Term Provision	259,381	(377,523)	(1,049,308)
Cash generated from operations	3,538,193	(14,170,692)	7,102,755
Income Tax - Received (Paid)	(2,263,554)	7,834,739	3,516,735
Taxation adjustment for earlier year	-	-	-
MAT Credit Entitlement	-	-	-
Net Cash generated by/ (used in) operating activities - (A)	1,274,639	(6,335,953)	10,619,490
B- Cash Flow From Investing Activities			
(Purchase)\Sale of Fixed Assets	459,701	-	-
Interest & Dividend Received	(3,315,211)	8,472,223	4,546,724
Net Cash generated by investing activities - (B)	(2,855,510)	8,472,223	4,546,724
C- Cash Flow From Financing Activities			
Proceeds from/(Repayment to) Loan Fund	4,379,867	3,770,951	(11,680,728)
Interest Expense	(3,157,015)	(4,427,427)	(2,480,696)
Net Cash provided by financing activities - (C)	1,222,851	(656,476)	(14,161,424)
Net Increase in Cash and cash Equivalents (A+B+C)	(358,019)	1,479,794	1,004,790
Add: op. Balance of cash and cash Equivalents	123,688,740	122,208,946	122,208,946
Closing Cash and cash Equivalents	123,330,721	123,688,740	123,213,736

For CREATIVE EYE LIMITED

(DHEERAJ KUMAR)
Chairman & Managing Director
DIN: 00018094

Dated : 13.11.2021
Place : Mumbai

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

**Review Report to
The Board of Directors
Creative Eye Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Creative Eye Limited (the "Company") for the quarter and six months ended September 30, 2021 (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 ('the regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular')
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in India 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 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.

For **NGS & Co. LLP.**
Chartered Accountants
Firm Registration No.: 119850W



Ganesh Toshniwal
Partner
Membership No. 046669
Mumbai
November 13, 2021
UDIN: 21046669AAAAPQ8372

