



CREATIVE EYE LIMITED

30th June, 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 4000 51

Sub: Outcome of Board Meeting held on 30th June, 2021.

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

Dear Sir/Madam,

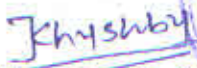
This is to inform you that the Board of Directors of the Company at their Meeting held today i.e. Wednesday 30th June, 2021 through Video Conferencing commence at 12.00 P.M. and concluded at 2.00 P.M. inter-alia considered and approved the following matters namely:

1. Considered and Approved the Standalone Audited Financial Results of the Company for the Fourth Quarter and Year ended 31st March, 2021 along with Statement of Assets and Liabilities and cash flow statement for the year ended 31st March, 2021 (copy of Audited Financial results are enclosed herewith as Annexure A)
2. Approved Statutory Auditor's Report on the Financial results for the quarter and year ended 31st March, 2021. (Copy of the Auditor Report are enclosed herewith as Annexure B)
3. Declaration to confirm that statutory Auditor have issued the Audit report with unmodified opinion on the audited Financial results of the company for the quarter and Year ended 31st March, 2021. (Copy of Declaration is enclosed herewith as Annexure C)

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

ANNEXURE- A

(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

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

(₹ IN LACS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2021	31/12/2020	31/03/2020	31/03/2021	31/03/2020
		Audited	Un-Audited	Audited	Audited	Audited
1	Revenue from operations	55.00	-	99.75	612.80	1,810.60
2	Other Income	26.03	18.76	20.95	95.14	87.33
3	Total Revenue (1+2)	81.03	18.76	120.70	707.94	1,897.93
4	Expenses					
	a) Cost of production/materials consumed	186.18	25.31	80.04	227.80	1,610.90
	b) Purchases of Stock-in-Trade	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	(179.50)	(22.64)	24.87	(213.96)	148.54
	d) Employee benefits expense	53.70	41.53	54.56	175.93	181.70
	e) Finance costs	12.81	8.66	8.93	46.36	43.12
	f) Depreciation and amortization expense	2.81	2.87	3.84	11.40	15.57
	g) Other Expenses	125.66	116.82	101.13	487.84	348.37
	Total Expenses	201.66	172.55	273.37	735.37	2,348.20
5	Profit/(Loss) before exceptional and extraordinary items and tax (3-4)	(120.63)	(153.79)	(152.67)	(27.43)	(450.27)
6	Exceptional items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before extraordinary items and tax (5-6)	(120.63)	(153.79)	(152.67)	(27.43)	(450.27)
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00
9	Profit before tax (7-8)	(120.63)	(153.79)	(152.67)	(27.43)	(450.27)
10	Tax Expenses :					
	Current tax	0.00	0.00	0.00	0.00	0.00
	Deferred tax	0.00	0.00	0.00	0.00	0.00
	Tax adjustment of MAT	0.00	0.00	0.00	0.00	0.00
11	Profit/(Loss) After tax for the period (9-10)	(120.63)	(153.79)	(152.67)	(27.43)	(450.27)
12	Other Comprehensive Income (OCI)	2.66	(1.30)	(25.71)	34.38	(23.21)
13	Total Comprehensive Income for the period (11+12)	(117.97)	(155.09)	(178.38)	6.95	(473.48)
14	Paid-up Equity Share Capital	1,002.91	1,002.91	1,002.91	1,002.91	1,002.91
15	Other Equity				1,377.70	1,370.75
16	Earning Per Share- (₹ 5/- each)					
	i) Basic :	(0.60)	(0.77)	(0.76)	(0.14)	(2.24)
	ii) Diluted:	(0.60)	(0.77)	(0.76)	(0.14)	(2.24)

Notes:

- The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 30.06.2021.
- The statement of audited financial results for the quarter and year ended on 31st March 2021 are in compliance with the Indian Accounting Standards (Ind As) prescribed under the Companies Act, 2013 and its Rules.
- 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.

For CREATIVE EYE LIMITED



(DHEERAJ KUMAR)
Chairman & Managing Director
DIN: 00018094

Dated : 30.06.2021
Place : Mumbai



Statement of Assets and Liabilities

(₹ IN LACS)

Sr. No.	Particulars	As at 31st March 2021 Audited	As at 31st March 2020 Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	126.19	137.60
	(b) Investment property	4.60	4.60
	(c) Financial assets Investment	94.41	61.68
	(d) Other non current assets	101.72	180.07
	Sub-total - Non-current assets	326.92	383.95
2	Current assets		
	(a) Inventories	1,396.08	1,182.12
	(b) Financial assets		
	Trade Receivables	9.67	392.57
	Cash and cash equivalents	6.60	7.44
	Bank balances and other than cash and cash equivalents	1,230.29	1,214.65
	Loans	13.24	10.74
	Others financial assets	22.30	26.41
	(c) Other current assets	363.19	359.26
	Sub-total - current assets	3,041.37	3,193.19
	TOTAL - ASSETS	3,368.29	3,577.14
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,002.91	1,002.91
	(b) Other equity	1,377.70	1,370.75
	Sub-total - Equity	2,380.61	2,373.66
2	Liabilities		
	Non-current liabilities		
	(a) Provisions	40.70	38.59
	Sub-total - Non-current liabilities	40.70	38.59
3	Current liabilities		
	(a) Financial liabilities		
	Borrowings	509.93	472.22
	Trade payables		
	(a) Micro and Small Medium Enterprises		
	(b) Others	369.65	616.82
	Other financial liabilities		
	(b) Other current liabilities	60.68	65.36
	(c) Provisions	6.72	10.49
	Sub-total - Current liabilities	946.98	1,164.89
	TOTAL - EQUITY AND LIABILITIES	3,368.29	3,577.14

For CREATIVE EYE LIMITED



(DHEERAJ KUMAR)
Chairman & Managing Director
DIN: 00018094

Dated : 30.06.2021
Place : Mumbai



CREATIVE EYE LIMITED

CIN : L99999MH1986PLC125721

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

<u>PARTICULARS</u>	CURRENT YEAR March 31, 2021	PREVIOUS YEAR March 31, 2020
A- Cash Flow From Operating Activities		
Net Profit/(Loss) Before Tax	(2,743,449)	(45,027,394)
Adjustments for:-		
Depreciation	1,140,054	1,556,749
Interest & Dividend Received	(8,472,223)	(8,640,033)
Interest Expense	4,427,427	3,498,059
Defined benefit plan expense-Gratuity	165,989	(357,476)
Expected credit loss	35,032,736	17,516,372
Sundry balances write off/ back	(1,041,892)	(81,300)
Change in operating assets and liabilities:		
Decrease (Increase) in Inventories	(21,396,329)	14,853,691
Decrease (Increase) in Trade Receivable	3,257,540	64,891,200
Decrease (Increase) in Current Financial Assets - Loans	(250,000)	1,350,000
Decrease (Increase) in Other Current Assets	(392,729)	(1,268,336)
Decrease (Increase) in Current Financial Assets- Others	411,012	26,609
Increase (decrease) in Trade Payables	(23,674,870)	(39,669,639)
Increase (decrease) in Current Other Financial Liabilities	-	-
Increase (decrease) in Other Current Liabilities	(467,884)	(5,039,452)
Increase (decrease) in Long Term Provision	211,449	647,162
Increase (decrease) in Short Term Provision	(377,523)	32,386
Cash generated from operations	(14,170,692)	4,288,658
Income Tax - Received (Paid)	7,834,739	(3,025,591)
Taxation adjustment for earlier year	-	-
MAT Credit Entitlement	-	-
Net Cash generated by/ (used in) operating activities - (A)	<u>(6,335,953)</u>	<u>1,263,067</u>
B- Cash Flow From Investing Activities		
Purchases of Fixed Assets	-	-
Interest & Dividend Received	8,472,223	8,640,033
Net Cash generated by investing activities - (B)	<u>8,472,223</u>	<u>8,640,033</u>
C- Cash Flow From Financing Activities		
Proceeds from/(Repayment to) Loan Fund	3,770,951	(5,884,128)
Interest Expense	(4,427,427)	(3,498,059)
Net Cash provided by financing activities - (C)	<u>(656,476)</u>	<u>(9,382,187)</u>
Net Increase in Cash and cash Equivalents (A+B+C)	<u>1,479,794</u>	<u>520,913</u>
Add: op. Balance of cash and cash Equivalents	<u>122,208,946</u>	<u>121,688,033</u>
Closing Cash and cash Equivalents	<u>123,688,740</u>	<u>122,208,946</u>

For CREATIVE EYE LIMITED

(DHEERAJ KUMAR)

Chairman & Managing Director

DIN: 00018094

Mumbai

30th June, 2021

ANNEXURE B

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

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

Report on the audit of the Financial Results

Opinion

We have Audited the accompanying statement of quarterly and year to date financial results of Creative Eye Limited (the "Company") for the quarter ended March 31, 2021 and for the year ended March 31, 2021 ("Statement"), attached herewith, being submitted by the Company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. is presented in accordance with the requirements of the Listing Regulation in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2021 and for the year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the

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www.ngsco.in



provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also;

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances. Under Section 143(1)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that material uncertainty exists, we



are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the Statement represents the underlying transaction and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirement regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year March 31, 2021 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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


Ganesh Toshniwal
Partner
Membership Number: 046669
Mumbai
June 30, 2021



UDIN: 21046669AAAAKZ3510

ANNEXURE -C



CREATIVE EYE LIMITED

June 30, 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 4000 51

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

Sub: Declaration pursuant to Regulation 33 (3) (d) of the Securities & Exchange Board of India [Listing Obligations and Disclosure Requirements] Regulations, 2015

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No, DCS/COMP/04/2016-17 dated June 01, 2016. I hereby declare and confirm that the Statutory Auditors of the Company M/s NGS & Co LLP, Chartered Accountants (Firm Registration No-119850W) have issued an Audit Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the quarter and financial year ended March 31, 2021.

Kindly Take this Declaration on your Record.

Yours faithfully,

For CREATIVE EYE LIMITED

Dheeraj Kumar Kochhar
Chairman and Managing Director.
DIN-00018094



CREATIVE EYE LIMITED

July 2, 2021.

The DCS-CRD,
Bombay Stock Exchange Limited
Pheeroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 00

The DCS-CRD,
National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor
Plot No- 'C' Block, G Block
Bandra-Kurla Complex
Mumbai-400051

Sub:- Regulation 47 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 - Newspaper Publication of Financial Results.

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

Dear Sir(s),

In terms of Regulation 47 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015, the Financial Results of the Company have to be published in an English daily circulating in the whole or substantially the whole of India and in one daily newspaper published in the language of the region, where the registered office of the company is situated within 48 hours of conclusion of the Board Meeting.

Accordingly, please find enclosed herewith the Newspaper Publication of the Audited Financial Results of the Company for the Fourth Quarter and Year ended March 31, 2021 published in "The Free Press Journal", and "Navshakti", dated 1st July, 2021.

You are requested to kindly take note of the above.

Thanking you.

Yours faithfully,
For Creative Eye Limited


Khusbhu Shah
Company Secretary & Compliance Officer



Encl:- As Above

Regd Office: "Kailash Plaza" Plot No. 12-A, New Link Road, Opp. Laxmi Industrial Estate Andheri (West), Mumbai- 400 053.

Tel.: (91-22) 2673 26 13 (7 Lines) Fax: 2673 22 96 • Email: contact@creativeeye.com • Visit Our Website : www.creativeeye.com • CIN :L99999MH1986PLC125721



CREATIVE EYE LIMITED

(CIN: L59999MH1986PLC125721)

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

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EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31-03-2021

(₹ in lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2021	31/12/2020	31/03/2020	31/03/2021	31/03/2020
		Audited	Un-Audited	Audited	Audited	Audited
1	Total Income from Operations	55.00	-	89.75	517.80	1,810.50
2	Net Profit / (Loss) for the period (before tax, Exceptional and / or Extraordinary Items)	(120.63)	(153.79)	(152.67)	(27.43)	(450.27)
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary Items)	(120.63)	(153.79)	(152.67)	(27.43)	(450.27)
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary Items)	(120.63)	(153.79)	(152.67)	(27.43)	(450.27)
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax))	(117.97)	(155.09)	(178.38)	6.95	(473.48)
6	Fixed Up Equity Share Capital	1,003	1,003	1,003	1,003	1,003
7	Reserves excluding revaluation reserves as per Balance Sheet of Previous Accounting Year				1,377.70	1,370.75
8	Earning Per Share- (₹ 1/- each) (for continuing and discontinued operations)					
	Basic	(0.60)	(0.77)	(0.76)	(0.14)	(2.24)
	Diluted	(0.60)	(0.77)	(0.76)	(0.14)	(2.24)

Notes:

- The above is an extract of the detailed format of Quarterly and Yearly Financial Results filed with the Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of Quarterly and Yearly Financial Results are available on the website of the Stock Exchange's (www.bseindia.com and www.nseindia.com) and on Company's website (www.creativeeye.com)

For CREATIVE EYE LIMITED

SD/-

[DHEERAJ KUMAR]

Chairman & Managing Director

DIN: 00018084

Dated : 30.06.2021

Place : Mumbai



CREATIVE EYE LIMITED

July 2, 2021.

The DCS-CRD,
Bombay Stock Exchange Limited
Pheeroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 00

The DCS-CRD,
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Exchange Plaza, 5th Floor
Plot No- 'C' Block, G Block
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Ref: BSE Scrip Code: 532392 & NSE Scrip Code: CREATIVEYE

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Accordingly, please find enclosed herewith the Newspaper Publication of the Audited Financial Results of the Company for the Fourth Quarter and Year ended March 31, 2021 published in "The Free Press Journal", and "Navshakti", dated 1st July, 2021.

You are requested to kindly take note of the above.

Thanking you.

Yours faithfully,
For Creative Eye Limited


Khusbhu Shah
Company Secretary & Compliance Officer



Encl:- As Above

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(₹ in lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2021	31/12/2020	31/03/2020	31/03/2021	31/03/2020
		Audited	Un-Audited	Audited	Audited	Audited
1	Total Income from Operations	55.00	-	89.75	517.80	1,810.50
2	Net Profit / (Loss) for the period (before tax, Exceptional and / or Extraordinary Items)	(120.63)	(153.79)	(152.67)	(27.43)	(450.27)
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary Items)	(120.63)	(153.79)	(152.67)	(27.43)	(450.27)
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5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax))	(117.97)	(155.09)	(178.38)	6.95	(473.48)
6	Fixed Up Equity Share Capital	1,003	1,003	1,003	1,003	1,003
7	Reserves excluding revaluation reserves as per Balance Sheet of Previous Accounting Year				1,377.70	1,370.75
8	Earning Per Share- (₹ 1/- each) (for continuing and discontinued operations)					
	Basic	(0.60)	(0.77)	(0.76)	(0.14)	(2.24)
	Diluted	(0.60)	(0.77)	(0.76)	(0.14)	(2.24)

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For CREATIVE EYE LIMITED

SD/-

[DHEERAJ KUMAR]

Chairman & Managing Director

DIN: 00018084

Dated : 30.06.2021

Place : Mumbai

