



# Creative Eye Limited

9<sup>th</sup> November, 2023

**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. 9<sup>th</sup> November, 2023.**

**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, 9<sup>th</sup> November, 2023 commence at 11.30 a.m. and concluded at 2.20 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 30<sup>th</sup> September, 2023 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 30<sup>th</sup> September, 2023.

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

Thanking you,

Yours Faithfully,  
**For Creative Eye Limited**

**KHUSHBU  
GIRISHKUMAR  
SHAH**

**Khushbu Shah  
Company Secretary & Compliance Officer**

Digitally signed by KHUSHBU  
GIRISHKUMAR SHAH  
Date: 2023.11.09 14:23:31  
+05'30'

**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 30-09-2023

(` IN LACS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from operations	0.00	31.20	18.50	31.20	18.50	196.18
2	Other Income	16.69	16.64	22.23	33.33	140.61	197.03
3	Total Revenue (1+2)	16.69	47.84	40.73	64.53	159.11	393.21
4	Expenses						
	a) Cost of production/materials consumed	0.78	0.78	1.86	1.56	3.35	16.54
	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	0.00	0.00	0.00	0.00	0.00
	d) Employee benefits expense	36.79	36.81	38.15	72.68	75.70	165.16
	e) Finance costs	20.56	22.69	16.44	43.25	30.68	70.07
	f) Depreciation and amortization expense	1.85	1.83	2.10	3.68	4.09	8.25
	g) Other Expenses	25.47	57.17	37.67	83.56	74.28	170.42
	Total Expenses	85.45	119.28	96.22	204.73	188.11	430.44
5	Profit/(Loss) before exceptional and extraordinary items and tax (3-4)	(68.76)	(71.44)	(55.49)	(140.20)	(28.99)	(37.23)
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)	(68.76)	(71.44)	(55.49)	(140.20)	(28.99)	(37.23)
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit before tax (7-8)	(68.76)	(71.44)	(55.49)	(140.20)	(28.99)	(37.23)
10	Tax Expenses :						
	Current tax	0.00	0.00	0.00	0.00	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)	(68.76)	(71.44)	(55.49)	(140.20)	(28.99)	(37.23)
12	Other Comprehensive Income (OCI)	2.53	15.90	6.92	18.43	6.44	3.70
13	Total Comprehensive Income for the period (11+12)	(66.23)	(55.54)	(48.57)	(121.77)	(22.55)	(33.53)
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						1,266.39
16	Earning Per Share- (` 5/- each)						
	i) Basic :	(0.34)	(0.36)	(0.28)	(0.70)	(0.14)	(0.19)
	ii) Diluted:	(0.34)	(0.36)	(0.28)	(0.70)	(0.14)	(0.19)

### 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 09.11.2023 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.

For CREATIVE EYE LIMITED



(DHEERAJ KUMAR)  
Chairman & Executive Director  
DIN: 00018094

Dated : 09.11.2023  
Place : Mumbai

S. No.	Particulars	As at 30th September 2023	As at 31st March 2023
		Un-Audited	Audited
<b>A</b>	<b>ASSETS</b>		
1	Non-current assets		
	(a) Property, plant and equipment	105.73	109.41
	(b) Investment property	-	-
	(c) Financial assets Investment	128.38	109.95
	(d) Other non current assets	405.03	398.63
	Sub-total - Non-current assets	639.14	617.99
2	Current assets		
	(a) Inventories	1,277.88	1,277.88
	(b) Financial assets		
	Trade Receivables	3.00	3.00
	Cash and cash equivalents	8.21	7.80
	Bank balances and other than cash and cash equivalents	967.71	1,059.86
	Loans	8.24	8.24
	Others financial assets	44.78	21.84
	(c) Other current assets	10.58	8.12
	Sub-total - current assets	2,320.40	2,386.74
	<b>TOTAL - ASSETS</b>	<b>2,959.54</b>	<b>3,004.73</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	Equity		
	(a) Equity share capital	1,002.91	1,002.91
	(b) Other equity	1,144.62	1,266.39
	Sub-total - Equity	2,147.53	2,269.30
2	Liabilities		
	Non-current liabilities		
	(a) Provisions	49.02	37.78
	Sub-total - Non-current liabilities	49.02	37.78
3	Current liabilities		
	(a) Financial liabilities		
	Borrowings	625.37	559.86
	Trade payables		
	(a) Micro and Small Medium Enterprises		
	(b) Others	126.60	108.76
	Other financial liabilities	-	-
	(b) Other current liabilities	11.02	16.17
	(c) Provisions	-	12.86
	Sub-total - Current liabilities	762.99	697.65
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,959.54</b>	<b>3,004.73</b>

Dated : 09.11.2023  
Place : Mumbai

For CREATIVE EYE LIMITED

(DHEERAJ KUMAR)  
Chairman & Executive Director  
DIN: 00018094



# CREATIVE EYE LIMITED

CIN : L99999 H1986PLC125721

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

PARTICULARS	Unaudited	Audited	Unaudited
	September 30, 2023	March 31, 2023	September 30, 2022
<b>A- Cash Flow From Operating Activities</b>			
Net Profit/(Loss) Before Tax	-140.20	-37.23	-28.99
Adjustments for:-			
Depreciation	3.68	8.25	4.09
Interest & Dividend Received	-33.33	-66.66	-32.52
Expected Credit Loss on Financial Assets reversed	-	-	-100.00
Profit from Sales of Flat	-	-	-
Profit from Sales of Car	-	-1.95	-1.95
Interest Expense	40.55	67.36	29.47
Defined benefit plan expense-Gratuity	-	-	-
Sundry balances write off/ back	-	-28.42	-
<b>Change in operating assets and liabilities:</b>			
Decrease (Increase) in Inventories	-	-	-
Decrease (Increase) in Trade Receivable	-	6.68	0.01
Decrease (Increase) in Current Financial Assets - Loans	-	-	-
Decrease (Increase) in Other Current Assets	-2.45	8.05	-19.01
Decrease (Increase) in Current Financial Assets- Others	-22.94	-1.65	-8.11
Decrease (Increase) in Non Current Financial Assets- Others	-6.40	0.74	-
Increase ( decrease) in Trade Payables	17.83	-51.96	-37.34
Increase ( decrease) in Current Other Financial Liabilities	-	-	-
Increase ( decrease) in Other Current Liabilities	-5.15	-12.44	6.12
Increase ( decrease) in Long Term Provision	11.24	-2.39	8.28
Increase ( decrease) in Short Term Provision	-12.86	0.33	-12.53
<b>Cash generated from operations</b>	<b>-150.02</b>	<b>-111.28</b>	<b>-193.48</b>
Income Tax - Received (Paid)	-	65.81	50.16
Taxation adjustment for earlier year	-	-	-
MAT Credit Entitlement	-	-	-
<b>Net Cash generated by/ (used in) operating activities - (A)</b>	<b>-150.02</b>	<b>-45.47</b>	<b>-143.32</b>
<b>B- Cash Flow From Investing Activities</b>			
(Purchase)\Sale of Fixed Assets	-	1.41	-0.54
Remeasurement of defined employee benefit plans	-	2.60	-
Sale of Fixed Assets	-	0.00	1.95
Expected Credit Loss on Financial Assets reversed	-	0.00	100.00
Interest & Dividend Received	33.33	66.66	32.52
<b>Net Cash generated by investing activities - (B)</b>	<b>33.33</b>	<b>70.66</b>	<b>133.92</b>
<b>C- Cash Flow From Financing Activities</b>			
Proceeds from/(Repayment to) Loan Fund	65.51	-79.06	-9.14
Interest Expense	-40.55	-67.36	-29.47
<b>Net Cash provided by financing activities - (C)</b>	<b>24.96</b>	<b>-146.42</b>	<b>-38.61</b>
<b>Net Increase in Cash and cash Equivalents (A+B+C)</b>	<b>-91.73</b>	<b>-121.23</b>	<b>-47.00</b>
Add: op. Balance of cash and cash Equivalents	1,067.66	1,188.89	1,188.89
<b>Closing Cash and cash Equivalents</b>	<b>975.93</b>	<b>1,067.66</b>	<b>1,141.89</b>

For CREATIVE EYE LIMITED  
(DHEERAJ KUMAR)

Chairman & Executive Director  
DIN: 00018094



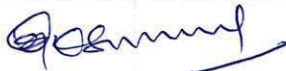
Dated : 9th November 2023  
Place : Mumbai

**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, 2023 (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



**Ganesh Toshniwal**  
**Partner**

Membership No. 046669  
Mumbai

November 09, 2023

UDIN:23046669BGWVGD1475





# Creative Eye Limited

November 15, 2023.

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 Un-audited Financial Results of the Company for the Quarter and half year ended September 30, 2023 published in "The Free Press Journal", and "Navshakti", dated. November 10, 2023 for the Board Meeting held on 9<sup>th</sup> November, 2023.

You are requested to kindly take note of the above.

Thanking you.

Yours faithfully,

For Creative Eye Limited

KHUSHBU

GIRISHKUMAR

SHAH

Khusbhu Shah

Company Secretary & Compliance Officer

Digitally signed by  
KHUSHBU GIRISHKUMAR  
SHAH  
Date: 2023.11.15 17:15:05  
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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

**EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-09-2023**

(₹ in lacs)

Sr. No.	Particulars	Quarter Ended		Half Year Ended		Year Ended
		30/09/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Total Income from Operations		18.50	31.20	18.50	196.18
2	Net Profit / (Loss) for the period (before tax, Exceptional and / or Extraordinary items)	(68.76)	(55.49)	(140.20)	(28.99)	(37.23)
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary Items)	(68.76)	(55.49)	(140.20)	(28.99)	(37.23)
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	(68.76)	(55.49)	(140.20)	(28.99)	(37.23)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax)]	(66.23)	(48.57)	(121.77)	(22.55)	(33.53)
6	Paid Up Equity Share Capital	1,002.91	1,002.91	1,002.91	1,002.91	1,002.91
7	Reserves excluding revaluation reserves as per Balance Sheet of Previous Accounting Year					1266.39
8	Earning Per Share- (₹ 5/- each) (for continuing and discontinued operations)					
	- Basic :	(0.34)	(0.28)	(0.70)	(0.14)	(0.19)
	- Diluted :	(0.34)	(0.28)	(0.70)	(0.14)	(0.19)

**Notes:**

1 The above is an extract of the detailed format of Quarterly/Half 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/Half 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)

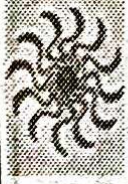
Chairman & Executive Director

DIN: 00018094

Dated : 09.11.2023

Place : Mumbai

नवशक्ति | मुंबई, शुक्रवार, १० नोव्हेंबर २०२३



## क्रिएटिव्ह आय लिमिटेड

(सीआयएन : एल९९९एमएच१८६पीएलसी१२५७२१)

नोंदणीकृत कार्यालय : कैलाश प्लाझा, प्लॉट क्र. १२-ए, न्यू लिंक रोड, अंधेरी (प.), मुंबई - ४०००५३ फोन क्र. २६७३२६ १३ (७ लाईन्स),  
फॅक्स : २६७३२२ ९६, वेबसाईट : www.creativeeye.com, ईमेल : contact@creativeeye.com

३०.०९.२०२३ रोजी संपलेल्या तिमाही आणि अर्ध वर्षाकरिता अलेखापरिहित वित्तीय निष्कर्षांचा उतारा  
(रु. लाखात)

अ. क्र.	तपशील	संपलेली तिमाही		संपलेले अर्ध वर्ष		संपलेले वर्ष
		३०.०९.२०२३	३०.०९.२०२२	३०.०९.२०२३	३०.०९.२०२२	
१	प्रवर्तनातून एकूण उत्पन्न	-	१८.५०	३९.२०	१८.५०	१९६.१८
२	कालावधीकरिता निव्वळ नफा/(तोटा) (कर अपवादात्मक आणि/किंवा अनन्य साधारण बाबीपूर्व)	(६८.७६)	(५५.४९)	(१४०.२०)	(२८.९९)	(३७.२३)
३	करपूर्व कालावधीकरिता निव्वळ नफा/(तोटा) (अपवादात्मक आणि/किंवा अनन्यसाधारण बाबी पश्चात)	(६८.७६)	(५५.४९)	(१४०.२०)	(२८.९९)	(३७.२३)
४	करपश्चात कालावधीकरिता निव्वळ नफा/(तोटा) (अपवादात्मक आणि/किंवा अनन्य साधारण बाबी पश्चात)	(६८.७६)	(५५.४९)	(१४०.२०)	(२८.९९)	(३७.२३)
५	कालावधीकरिता एकूण सर्वसमावेशक उत्पन्न (कालावधीकरिता नफा/(तोटा) (करपश्चात) आणि इतर सर्वसमावेशक उत्पन्न (करपश्चात) समाविष्ट)	(६६.२३)	(४८.५७)	(१२३.७७)	(२२.५५)	(३७.५३)
६	भरणा झालेले समभाग भांडवल	१,००२.९१	१,००२.९१	१,००२.९१	१,००२.९१	१,००२.९१
७	मागील लेखा वर्षाच्या ताळेबंदानुसार पुनर्मुल्यांकित राखीव वागवून राखीव	-	-	-	-	१,२६६.३९
८	प्रती समभाग प्रप्ती (रु. ५/- प्रत्येकी) (अखंडीत आणि खंडीत परिचालनाकरिता)	-	-	-	-	-
	- मुलाभूत :	(०.३४)	(०.२८)	(०.७०)	(०.१४)	(०.१९)
	- सौम्यिकृत :	(०.३४)	(०.२८)	(०.७०)	(०.१४)	(०.१९)

टिपा :

१. सेबी (लिस्टिंग अॅण्ड अदर डिस्कलोजर रिक्वायरमेंट्स) रेग्युलेशन्स २०१५ च्या रेग्युलेशन ३३ अंतर्गत स्टॉक एक्सचेंजेसकडे दाखल केलेल्या तिमाही/अर्ध वर्ष वित्तीय निष्कर्षांच्या तपशिलवार विवरणाचा वरील एक उतारा आहे. तिमाही/अर्ध वर्ष वित्तीय निष्कर्षांचे संपूर्ण विवरण स्टॉक एक्सचेंजची वेबसाईट (www.bseindia.com आणि www.nseindia.com) वर आणि कंपनीची वेबसाईट (www.creativeeye.com) वर उपलब्ध आहे.

क्रिएटिव्ह आय लिमिटेड करिता  
सही/-

(धीरज कुमार)

अध्यक्ष आणि व्यवस्थापकीय संचालक

डीआयएन : ००१८०९४

दिनांक : ०९.११.२०२३

ठिकाण : मुंबई