Independent Auditors' Limited Review Report on Unaudited Half-yearly Standalone Financial Results of Creative Graphics Solutions India Limited (Formerly Known as Creative Graphics Solutions India Private Limited) pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors
Creative Graphics Solutions India Limited
3F-305, 3rd Floor, SSG East Plaza, Plot No. 1 & 2 Mamram Complex,
Mayur Vihar Phase-III, Near SFS Flats, Pocket-C, East Delhi, Delhi- 110096

Dear Sir,

LIMITED REVIEW REPORT

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Creative Graphics Solutions India Limited** ("the Company") **(CIN: L22219DL2014PLC263964)** for the half year ended 30th September 2026, having submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended. ("the Listing Regulation")

2. This statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'interim Financial Reporting' (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under 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 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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 and matters referred to in paragraph 5 and 6 below, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the aforesaid Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Company has not recognized provision towards gratuity and leave encashment liability for the half year ended September 30, 2026, as required under Ind AS 19 – Employee Benefits. Accordingly, the employee benefit expenses and related liabilities have been understated to that extent. The impact of the same on the financial results has not been determined.

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6. The Company has not identified its creditors registered under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) and, accordingly, has not determined or provided for any interest payable to such enterprises for delayed payments, as required under the said Act. Consequently, the impact, if any, on the financial results for the half year ended September 30, 2026, is presently not ascertainable.

Our conclusion on the Statement is not modified in respect of these matters.

For RCA & Company LLP
Chartered Accountants



CA Gaurav Mittal
Partner
M.No.: 554473
UDIN: 26554473MKOUKK4600
Place:Noida
Dated: 14.11.2026

Creative Graphics
Reliability Through Technology

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Mamram Complex, Mayur Vihar, Phase-3, Delhi-110096 India
E-mail : accounts@creativegraphics.net.in, Mob. : 9560799003
CIN : L22219DL2014PLC263964

Statement of Standalone Unadited Financials Results for the half year ended September 30, 2026

(in Rupees lacs)

Particulars	Half year ended			Year ended	
	September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026	March 31, 2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
I. Revenue from operations	7,932	8,720	6,760	15,480	11,146
II. Other Income	5	35	24	59	405
III. Total Income (I+II)	**7,937**	**8,755**	**6,784**	**15,539**	**11,551**
IV. Expenses					
(a) Cost of Material Consumed	4,754	5,866	3,753	9,619	6,242
(b) Purchase of Stock-In-Trade	-	-	-	-	-
(c) Change in Inventories of Finished Goods, Work in Progress and Stock-in-trade	-	-	-	-	-
(d) Employee Benefits Expenses	1,274	1,178	997	2,175	1,842
(e) Finance Costs	110	119	89	208	104
(f) Depreciation and amortisation expenses	154	191	159	350	313
(g) Other expenses	916	673	750	1,423	1,189
Total Expenses	**7,208**	**8,027**	**5,748**	**13,775**	**9,690**
V. Profit/(loss) before exceptional items and tax (III-IV)	**730**	**728**	**1,036**	**1,765**	**1,861**
VI. Exceptional Items					
VII. Profit/(loss) before tax (V-VI)	**730**	**728**	**1,036**	**1,765**	**1,861**
VIII. Tax Expenses					
(a) Current Tax	184	183	261	444	479
(b) Previous Year Tax		-	-	-	27
(c) Deferred Tax	(1)	(21)	6	(15)	12
IX. Profit/ (loss) for the period from continuing Operations (VII-VIII)	**547**	**566**	**769**	**1,335**	**1,342**
X. Profit/(Loss) from discontinued Operations					
Xi. Tax expenses of discontinued operations					
XII. Profit/(Loss) from Discontinued Operations(after Tax) (X-XI)	**-**	**-**	**-**	**-**	**-**
XIII. Profit/(Loss) for the period (IX+XII)	**547**	**566**	**769**	**1,335**	**1,342**
XIV. Other Comprehensive Income					
(A)(i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
(B)(i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV) (comprising profit (loss) and other Comprehensive Income for the Period)	**547**	**566**	**769**	**1,335**	**1,342**
XVI. Paid-up Equity Capital (Face valu of Rs. 10/-each)	**2,429**	**2,429**	**2,429**	**2,429**	**2,429**
XVII. Other Equity	**9,403**	**8,856**	**8,291**	**8,856**	**7,521**
XVIII. Earnings per Equity Shares (For Continuing Operations)					
(1)Basic	2.25	2.33	3.17	5.50	5.54
(2) Diluted	2.25	2.33	3.17	5.50	5.54
XIX. Earnings per Equity Shares (For discontinued Operations)					
(1)Basic					
(2) Diluted	-	-	-	-	-
	-	-	-	-	-
XX. Earnings per Equity Shares (For Continuing & discontinued Operations)					
(1)Basic	2.25	2.33	3.17	5.50	5.54
(2) Diluted	2.25	2.33	3.17	5.50	5.54

NOTES:

(1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on November 14, 2026 The Statutory Auditors have carried out their audit for the above results

(2) The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

(3) The IND AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

(4) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification

(5) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable

(7) The above financial results of the Company are available on the Company's website

For Creative Graphics Solutions India limited

For Creative Graphics Solutions India Limited

Managing Director

Deepanshu Goel
Managing Director
DIN : 03118826
Place : Noida
Date : November 14, 2026

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Statement of Unaudited Standalone Assets and Liabilities

(in Rupees lacs)

Particulars	September 30, 2026 (Unaudited)	March 31, 2026 (Unaudited)
ASSETS		
(A) Non-current assets		
(a) Property, plant and equipment	2,993	3,025
(b) Intangible assets	-	-
(c) Right-of-use assets	317	324
(d) Financial assets	-	-
(i) Investments	106	109
(ii) Loans	1	1
(iii) Other financials assets	104	104
(e) Deferred tax assets (Net)	46	45
(f) Income tax assets	-	-
Total non-current assets	**3,567**	**3,607**
(B) Current assets		
(a) Inventories	1,499	1,219
(b) Financial assets	-	-
(i) Trade receivables	5,824	4,304
(ii) Cash and cash equivalents	229	259
(iii) Other financial assets	-	-
(c) Other assets	8,985	8,823
Total current assets	**16,536**	**14,605**
Total Assets	**20,104**	**18,212**
EQUITY AND LIABILITIES		
(A) Equity		
(a) Share capital	2,429	2,429
(b) Other equity	9,403	8,856
Total equity	**11,832**	**11,285**
(B) Liabilities		
(I) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,886	2,390
(ii) Lease obligation	170	177
(b) Deferred tax liabilities (Net)	-	-
Total non-current liabilities	**2,055**	**2,567**
(II) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,440	1,301
(ii) Lease obligation	88	88
(iii) Trade payables		
1. Dues of micro enterprises and small enterprises	-	705
2. Dues of creditors other than micro enterprises and small enterprises	2,654	1,460
(iv) Other financial liabilities	-	-
(b) Other liabilities	391	349
(c) Current tax liabilities	642	457
Total current liabilities	**6,216**	**4,360**
Total Equity and Liabilities	**20,103**	**18,212**

For Creative Graphics Solutions India Limited

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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(in Rupees lacs)

Particulars	September 30, 2026	March 31, 2026
(A) Cashflows from operating activites		
Profit before tax	**730**	**1,765**
Adjustment for:		
Depreciation and amortization	154	350
Interest cost	110	204
Foreign exchange Loss, (net)	14	(22)
Operating cash flow before working capital changes	**1,008**	**2,297**
Adjustment for changes in working capital:		
(Increase)/Decrease in inventories	(280)	(274)
(Increase)/Decrease in trade recievable	(1,534)	(735)
Decrease/(Increase) in other financial assets	1	(51)
Decrease/(Increase) in other assets	(162)	(2,010)
(Decrease) / Increase in trade payables	489	(118)
Increase / (Decrease) in other financial liabilities	-	(314)
Increase in other current liabilities	42	333
Cash generated from operations	**(435)**	**(872)**
Taxes paid (net of refunds)	2	(467)
Net cashflows from operating activities	**(434)**	**(1,339)**
(B) Cashflows from investing activities		
Purchase of property, plant and equipment and intangible assets	(122)	(764)
Investment made during the year	3	4
Net cashflows from investing activities	**(119)**	**(760)**
(C) Cashflows from financing activities		
Borrowings, net	635	872
Interest paid	(110)	(194)
Repayment of lease liabilities including interest (Refer note 34)	(2)	(81)
Net cashflows from financing activities	**523**	**597**
Net (decrease)/increase in cash and cash equivalents (A+B+C)	**(30)**	**(1,502)**
Cash and cash equivalents at the beginning of the year	259	1,762
Cash and cash equivalents at the end of the year	**229**	**259**
Cash and cash equivalents comprise of:		
Cash in hand	9	8
Balance with banks:		-
In current accounts	220	251
Total cash and cash equivalents	**229**	**259**

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