Independent Auditors' Limited Review Report on Unaudited Half-yearly Consolidated 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 Consolidated Unaudited Financial Results of Creative Graphics Solutions India Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as ("the Group"), and its share of the net profit/(loss) after tax and total comprehensive income of its associates for the half year ended 30th September, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30th September,2026 and the corresponding period from 01-04-2025 to 30-09-2025, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

RCA & CO. LLP New Delhi Chartered Accountants

712, New Delhi House, 27, Barakhamba Road, Connaught Place, New Delhi - 110001
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4. The Statement includes the results of the following entities:
   1. Wahren India Private Limited
   2. Creative Graphics Premedia Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 8 below and other matters referred to in para 6 and 7 below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Holding Company and its two Subsidiary Companies have not identified their creditors registered under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) and, accordingly, have not determined or provided for any interest payable for delayed payments to such enterprises for the half year ended September 30, 2026. Consequently, any potential impact of this non-compliance on the respective standalone financial results and on the consolidated financial results is presently not ascertainable.

7. The Holding Company and its two Subsidiary Companies have not recognized provisions towards gratuity and leave encashment liabilities for the half year ended September 30, 2026, as required under Ind AS 19 – Employee Benefits. Accordingly, the employee benefit expenses and related liabilities in the respective standalone financial results, as well as in the consolidated financial results, have been understated to that extent. The impact of the same on the consolidated financial results has not been determined.

8. We did not review the interim financial results of Two subsidiaries included in the unaudited consolidated financial results, whose interim financial results reflect total net assets of Rs. 1574.33 lakhs as at September 30, 2026, total revenues of Rs. 17201.92 lakhs for the half year ended September 30, 2026, total net profit/(loss) after tax of Rs. 174.51 lakhs for the half year ended September 30, 2026, as considered in the Statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified in respect of above matter.

For RCA & Company LLP
Chartered Accountants

RCA & CO. LLP * New Delhi * Chartered Accountants

CA Gaurav Mittal
Partner
M.No.: 554473
UDIN: 26554473FWDJBK7362
Place: Noida
Dated: 14.11.2016

Creative Graphics
Reliability Through Technology

Creative Graphics Solutions India Limited

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E-mail : accounts@creativegraphics.net.in, Mob. : 9560799003
CIN : L22219DL2014PLC263964

Statement of Consolidated Unudited 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)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
I. Revenue from operations	23,327	17,009	17,589	34,598	25,108
II. Other Income	5	196	99	295	541
III. Total Income (I+II)	23,332	17,205	17,688	34,893	25,649
IV. Expenses					
(a) Cost of Material Consumed	17,511	13,010	12,828	25,838	16,547
(b) Purchase of Stock-In-Trade	-	-	-	-	-
(c) Change in Inventories of Finished Goods, Work in Progress and Stock-in-trade	-	-	-	-	-
(d) Employee Benefits Expenses	1,809	1,578	1,277	2,855	2,279
(e) Finance Costs	531	370	299	669	472
(f) Depreciation and amortisation expenses	412	294	256	550	515
(g) Other expenses	2,061	1,178	1,388	2,566	3,052
Total Expenses	**22,324**	**16,430**	**16,048**	**32,478**	**22,865**
V. Profit/(loss) before exceptional items and tax (III-IV)	**1,009**	**775**	**1,641**	**2,415**	**2,784**
VI. Exceptional Items	-	-	-	-	-
VII. Profit/(loss) before tax (V-VI)	**1,009**	**775**	**1,641**	**2,415**	**2,784**
VIII. Tax Expenses					
(a) Current Tax	254	129	415	544	643
(b) Previous Year Tax	-	-	-	-	28
(c) Deferred Tax	27	(10)	6	(4)	37
IX. Profit/ (loss) for the period from continuing Operations (VII-VIII)	**728**	**656**	**1,221**	**1,875**	**2,076**
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)	**728**	**656**	**1,221**	**1,875**	**2,076**
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)	**728**	**656**	**1,221**	**1,875**	**2,076**
XVI. Paid-up Equity Capital (Face valu of Rs. 10/-each)	**2,429**	**2,429**	**2,429**	**2,429**	**2,429**
XVII. Other Equity	**10,849**	**10,121**	**9,465**	**10,121**	**8,245**
XVIII. Earnings per Equity Shares (For Continuing Operations)					
(1)Basic	3.00	2.70	5.03	7.72	8.55
(2) Diluted	3.00	2.70	5.03	7.72	8.55
XIX. Earnings per Equity Shares (For discontinued Operations)					
(1)Basic	-	-	-	-	-
(2) Diluted	-	-	-	-	-
XX. Earnings per Equity Shares (For Continuing & discontinued Operations)					
(1)Basic	3.00	2.70	5.03	7.72	8.55
(2) Diluted	3.00	2.70	5.03	7.72	8.55

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 Consolidated Assets and Liabilities

(in Rupees lacs)

Particulars	September 30, 2026	March 31, 2026
	(Unaudited)	(Unaudited)
ASSETS		
(A) Non-current assets		
(a) Property, plant and equipment	4,948	7,246
(b) Intangible assets	9	-
(c) Capital Work in progress	1,855	-
(d) Right-of-use assets	1,425	324
(e) Goodwill	12	12
(f) Financial assets		
(i) Investments	92	96
(ii) Loans	1	1
(iii) Other financials assets	389	104
(g) Deferred tax assets (Net)	28	45
(h) Income tax assets	-	-
Total non-current assets	**8,758**	**7,828**
(B) Current assets		
(a) Inventories	7,354	5,573
(b) Financial assets		
(i) Trade receivables	17,333	11,416
(ii) Cash and cash equivalents	958	920
(iii) Other financial assets	-	187
(c) Other assets	3,575	2,042
Total current assets	**29,219**	**20,138**
Total Assets	**37,977**	**27,966**
EQUITY AND LIABILITIES		
(A) Equity		
(a) Share capital	2,429	2,429
(b) Other equity	10,849	10,121
Total equity	**13,277**	**12,550**
(B) Liabilities		
(I) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,471	2,990
(ii) Lease obligation	2,050	177
(b) Deferred tax liabilities (Net)		-
Total non-current liabilities	**3,521**	**3,167**
(II) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	11,454	6,200
(ii) Lease obligation	88	88
(iii) Trade payables		
1. Dues of micro enterprises and small enterprises	-	929
2. Dues of creditors other than micro enterprises and small enterprises	7,571	3,679
(iv) Other financial liabilities	-	10
(b) Other liabilities	1,219	530
(c) Current tax liabilities	846	814
Total current liabilities	**21,179**	**12,250**
Total Equity and Liabilities	**37,977**	**27,967**

For Creative Graphics Solutions India Limited

For Creative Graphics Solutions India limited
Managing Director

Deepanshu Goel
Managing Director
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UNAUDITED CONSOLIDATED 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	**1,009**	**2,415**
Adjustment for:		
Depreciation and amortization	412	550
Interest cost	531	497
Interest income	-	(48)
Foreign exchange Loss, (net)	(15)	(9)
Operating cash flow before working capital changes	**1,937**	**3,405**
Adjustment for changes in working capital:		
(Increase)/Decrease in inventories	(1,780)	(928)
(Increase)/Decrease in trade recievable	(5,902)	(3,896)
(Increase)/Decrease in loans	(0)	(1)
Decrease/(Increase) in other financial assets	(98)	(156)
Decrease/(Increase) in other assets	(1,533)	281
(Decrease) / Increase in trade payables	2,963	919
Increase / (Decrease) in other financial liabilities	(10)	(317)
Increase in other current liabilities	689	485
Cash generated from operations	**(3,733)**	**(208)**
Taxes paid (net of refunds)	(232)	(309)
Net cashflows from operating activities	**(3,965)**	**(517)**
(B) Cashflows from investing activities		
Purchase of property, plant and equipment and intangible assets	22	(3,099)
Investment made during the year	4	4
Interest Income		48
Net cashflows from investing activities	**26**	**(3,046)**
(C) Cashflows from financing activities		
Borrowings, net	3,735	2,796
Interest paid	(531)	(497)
Repayment of lease liabilities including interest (Refer note 34)	772	(71)
Net cashflows from financing activities	**3,976**	**2,228**
Cash acquired through business combination (D)	**-**	**-**
Net (decrease)/increase in cash and cash equivalents (A+B+C+D)	37	(1,335)
Cash and cash equivalents at the beginning of the year	920	2,255
Cash and cash equivalents at the end of the year	**957**	**920**
Cash and cash equivalents comprise of:		
Cash in hand	30	20
Balance with banks:		-
In current accounts	234	277
Fixed Deposit	693	623
Total cash and cash equivalents	**957**	**920**

For Creative Graphics Solutions India Limited

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Managing Director

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Managing Director
DIN : 03118826
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Date : November 14, 2026