



# CREATIVE EYE LIMITED

# ANNEXURE - A

(CIN: L99999MH1986PLC125721)

Registered Office: "Kallash 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 31-03-2026

(₹ IN LACS)

Sr. No.	Particulars	Quarter Ended			YEAR ENDED	
		31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Revenue from operations	42.16	0.00	119.81	42.16	260.81
2	Other Income	23.78	21.90	15.59	74.72	87.54
3	Total Revenue (1+2)	65.94	21.90	135.40	116.88	348.35
4	Expenses					
	a) Cost of production/materials consumed	0.00	0.00	0.00	0.00	0.00
	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	0.00	0.00	0.00	0.00	0.00
	d) Employee benefits' expense	23.11	12.48	47.97	92.42	159.60
	e) Finance costs	14.02	14.20	20.48	73.05	90.28
	f) Depreciation and amortization expense	1.42	1.45	1.52	5.78	6.50
	g) Other Expenses	38.07	27.09	42.39	125.75	163.73
	Total Expenses	76.62	55.22	112.36	296.98	420.11
5	Profit/(Loss) before exceptional and extraordinary items and tax (3-4)	(10.68)	(33.32)	23.04	(180.10)	(71.76)
6	Exceptional Items	(3.00)	(334.79)	0.00	(337.79)	0.00
7	Profit/(Loss) before extraordinary items and tax (5-6)	(13.68)	(368.11)	23.04	(517.89)	(71.76)
8	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
9	Profit before tax (7-8)	(13.68)	(368.11)	23.04	(517.89)	(71.76)
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)	(13.68)	(368.11)	23.04	(517.89)	(71.76)
12	Other Comprehensive Income (OCI)	(7.58)	(0.13)	0.97	(7.20)	5.55
13	Total Comprehensive Income for the period (11+12)	(21.26)	(368.24)	24.01	(525.09)	(66.21)
14	Paid-up Equity Share Capital	1,002.91	1,002.91	1,002.91	1,002.91	1,002.91
15	Other Equity				470.67	995.77
16	Earning Per Share- (₹ 5/- each)					
	i) Basic :	(0.07)	(1.84)	0.11	(2.58)	(0.36)
	ii) Diluted:	(0.07)	(1.84)	0.11	(2.58)	(0.36)

### Notes:

- The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 26.05.2026 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.
- Exceptional Item Rs. 337.79 Lacs arise due to settlement awards with PBBCI - Doordarshan New Delhi.
- The company does not have any subsidiary/associate/joint venture company(ies), as on March 31st, 2026.

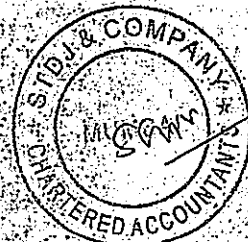
For CREATIVE EYE LIMITED



*(Signature)*

(ASHUTOSH KOCHHAR)  
MANAGING DIRECTOR  
DIN: 11251298

Dated : 26th May, 2026  
Place : Mumbai



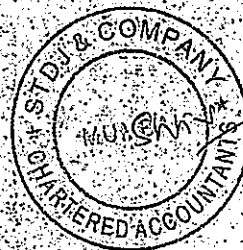
Statement of Assets and Liabilities		₹ IN LACS	
Sr. No.	Particulars	As at 31st March 2026 Audited	As at 31st March 2025 Audited
A	<b>ASSETS</b>		
1	Non-current assets		94.85
	(a) Property, plant and equipment	87.47	
	(b) Investment property		
	(c) Financial assets		11.31
	Investment	10.26	
	(d) Other non current assets	53.41	410.00
	Sub-total - Non-current assets	151.14	516.16
2	Current assets	1,277.88	1,277.88
	(a) Inventories		
	(b) Financial assets		3.12
	Trade Receivables	9.06	8.76
	Cash and cash equivalents	801.71	905.92
	Bank balances and other than cash and cash equivalents	8.58	8.58
	Loans	17.39	23.18
	Others financial assets	0.56	7.50
	(c) Other current assets		
	Sub-total - current assets	2,115.18	2,234.94
	<b>TOTAL - ASSETS</b>	<b>2,266.32</b>	<b>2,751.10</b>
B	<b>EQUITY AND LIABILITIES</b>		
1	Equity	1,002.91	1,002.91
	(a) Equity share capital	470.57	995.77
	(b) Other equity	1,473.58	1,998.68
	Sub-total - Equity		
2	Liabilities		
	Non-current liabilities		43.94
	(a) Provisions	13.41	43.94
	Sub-total - Non-current liabilities	13.41	43.94
3	Current liabilities		
	(a) Financial liabilities	668.43	574.87
	Borrowings		
	Trade payables		
	(a) Micro and Small Medium Enterprises	36.20	43.10
	(b) Others		
	Other financial liabilities	54.62	79.70
	(b) Other current liabilities	20.08	10.81
	(c) Provisions	779.33	708.48
	Sub-total - Current liabilities	2,266.32	2,751.10
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,266.32</b>	<b>2,751.10</b>



FOR CREATIVE EYE LIMITED

(ASHUTOSH KOCHHAR)  
Managing Director  
DIN: 11251298

Dated : 26/05/2026  
Place : Mumbai





# CREATIVE EYE LIMITED

CIN : L99999MH1986PLC125721

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

PARTICULARS	CURRENT YEAR March 31, 2026	PREVIOUS YEAR March 31, 2025
<b>A- Cash Flow From Operating Activities</b>		
Net Profit/(Loss) Before Tax	(517.89)	(71.76)
Adjustments for:-		
Depreciation	5.76	6.50
Interest & Dividend Received	(58.20)	(66.10)
Sale of Car	(5.88)	
Interest Expense	69.38	86.66
Sundry balances write off/ back	(6.96)	(21.44)
Change in operating assets and liabilities:		
Decrease (Increase) in Inventories		(0.12)
Decrease (Increase) in Trade Receivable	3.12	
Decrease (Increase) in Current Financial Assets - Loans	6.94	(1.22)
Decrease (Increase) in Other Current Assets	5.79	(1.69)
Decrease (Increase) in Current Financial Assets- Others	334.39	
Decrease (Increase) in Non current assets - others	(6.90)	(31.84)
Increase ( decrease) in Trade Payables	(18.13)	6.33
Increase ( decrease) in Other Current Liabilities	(30.52)	3.18
Increase ( decrease) in Long Term Provision	9.27	0.85
Increase ( decrease) in Short Term Provision	(209.83)	(90.65)
Cash generated from operations	22.20	(21.40)
Income Tax - Received (Paid)		
Taxation adjustment for earlier year	(187.63)	(112.05)
<b>Net Cash generated by/ (used in) operating activities - (A)</b>	<b>(187.63)</b>	<b>(112.05)</b>
<b>B- Cash Flow From Investing Activities</b>		
Sales/(Purchases) of Fixed Assets	7.50	4.73
Other Comprehensive Income Through Investments		0.81
Remeasurement of defined employee benefit plans	(6.16)	151.97
Change in Investments / Sale of Mutual Funds		66.11
Interest & Dividend Received	58.20	
<b>Net Cash generated by investing activities - (B)</b>	<b>59.54</b>	<b>223.62</b>
<b>C- Cash Flow From Financing Activities</b>		
Proceeds from/(Repayment to) Loan Fund	93.56	(62.79)
Interest Expense	(69.38)	(86.66)
<b>Net Cash provided by financing activities - (C)</b>	<b>24.18</b>	<b>(149.45)</b>
<b>Net Increase in Cash and cash Equivalents (A+B+C)</b>	<b>(103.91)</b>	<b>(37.88)</b>
Add: op. Balance of cash and cash Equivalents	914.68	952.56
<b>Closing Cash and cash Equivalents</b>	<b>810.77</b>	<b>914.68</b>



For CREATIVE EYE LIMITED

(ASHUTOSH KOCHHAR)

Managing Director

DIN: 11251298

Dated : 26/05/2026

Place : Mumbai



Independent Auditor's Report on the Quarterly and Annual Audited Standalone Financial Results of the Company pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of  
Creative Eye Limited

#### Report on the Audit of the Standalone Financial Results

#### Opinion

We have audited the accompanying Statement of standalone financial results of Creative Eye Limited ("the Company") for the quarter and year ended March 31, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2026:

- i. is presented in accordance with the requirements of Regulation 33 and 52 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

#### Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Management's Responsibilities for the Standalone Financial Results

This Statement of standalone financial results has been prepared on the basis of standalone financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net loss and other comprehensive income and other



financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") 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 and 52 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the 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 judgments and estimates that are reasonable and prudent; and 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 intend 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 financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 fraud or 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 these standalone financial results.

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 standalone financial results, 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 the circumstances. Under Section 143(3)(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 a 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the Statement.

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 requirements regarding independence, and to 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**

- i) The figures of the standalone financial results as reported for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also, the figures up to the end of the third quarter of the current and previous financial year had only been subjected to limited review by us.

**For STDJ & Company**  
**Chartered Accountants**

Firm Registration No. 136551W

*Shiv*  
**Shiv Toshniwal**  
**Partner**

Membership No. 116563

Mumbai

May 26, 2026

UDIN: 26116563QYTXIT3638





# Creative Eye Limited

26<sup>th</sup> May, 2026

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

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

Dear Sir / Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, I hereby declare and confirm that the Statutory Auditors of the Company M/s STDJ & Co., Chartered Accountants (Firm Registration No. 136551W) have issued an Audit Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the fourth quarter and Financial year ended March 31,2026.

Kindly take this Declaration on your Record.

Yours faithfully,

**FOR CREATIVE EYE LIMITED**

**SACHIN V** Digitally signed by  
SACHIN V DEVARE  
**DEVARE** Date: 2026.05.26  
18:38:27 +05'30'

**Sachin Devare**  
**Director and Chief Financial Officer**  
**DIN- 11479822**