

Creme 21 GMBH
BALANCE SHEET
As at 31st Mar 2022
Amount in Local Currency

Particulars	Notes	As at 31st Mar 2022		As at 31st March 2021	
ASSETS					
1. Non-Current Assets					
(a) Property, Plant and Equipment	3.1	2,943		7,652	
(b) Capital Work-in-Progress		-		-	
(c) Investment Property		-		-	
(d) Goodwill on Consolidation		-		-	
(e) Intangible Assets	3.1	5,079		6,923	
(f) Intangible Assets under Development		-		-	
(g) Financial Assets					
(i) Investments		-		-	
(ii) Loans	3.2	3,000		3,000	
(iii) Others		-		-	
(h) Other Non-Current Assets		-	11,022	-	17,576
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2. Current Assets					
(a) Inventories	3.3	53,683		88,668	
(b) Financial Assets					
(i) Investments		-		-	
(ii) Trade Receivables	3.4	324,448		407,790	
(iii) Cash and Cash Equivalents	3.5	55,159		56,885	
(iv) Bank Balance other than (iii) above		-		-	
(v) Loans		-		-	
(vi) Other Financial Assets		-		-	
(c) Current Tax Assets (Net)		-		-	
(d) Other Current Assets	3.6	92,384	525,675	74,119	627,461
Total Assets		536,697		645,037	
EQUITY AND LIABILITIES					
EQUITY					
(a) Equity Share Capital	3.7	25,000		25,000	
(b) Other Equity	3.8	27,582	52,582	29,638	54,638
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1. Non-Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings		-		-	
(ii) Other Financial Liabilities		-		-	
(b) Provisions		-		-	
(c) Deferred Tax Liabilities (Net)		-		-	
(d) Other Non-Current Liabilities		-	-	-	-
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2. Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings		-		-	
(ii) Trade Payables					
Total outstanding dues of Micro, Small & Medium Enterprises (MSME)		-		-	
Total outstanding dues of creditors Other than MSME	3.9	470,829		577,114	
(iii) Other Financial Liabilities		-		-	
(b) Other Current Liabilities		-		-	
(c) Provisions		-		-	
(d) Current Tax Liabilities (Net)		13,285		13,285	
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Total Equity and Liabilities		536,697		645,037	

Date: 21st Apr, 2022

Chirag Sheth



Chirag Sheth
 Managing Director

Creme 21 GMBH
STATEMENT OF PROFIT AND LOSS ACCOUNT
For the Year Ended Mar 22

Particulars	Year Ended Mar 22	Twelve month ended Mar 21
Income		
Revenue from Operations	1,140,992	2,077,413
Other Income	(2,749)	2,117
Total Income	1,138,243	2,079,530
Expenses		
Cost of Materials Consumed		
Purchases of Stock-in-Trade	650,561	1,063,317
(Increase)/Decrease in Inventories of Finished Goods, Stock in Trade and Work-in-Progress	34,984	131,862
Excise duty on sale of Goods		
Employee Benefits Expense	105,879	188,101
Other Expenses	342,320	594,994
Total Expenses Before Interest, Depreciation, Amortisation and Tax	1,133,745	1,978,275
Earning Before Interest, Depreciation, Amortisation and Tax	4,498	101,256
Finance Costs	-	2,077
Depreciation, Amortisation & Impairment Expense:		
a) Amortisation & Impairment of Intangible Assets	1,844	4,483
b) Depreciation of Tangible Assets	4,710	4,638
	6,554	9,121
Total Expenses	1,140,299	1,989,472
Profit Before tax and exceptional items	(2,056)	90,058
Exceptional items		
Profit Before tax	(2,056)	90,058
Tax Expense:		
Current Tax (MAT)	-	13,285
Provision of Earlier Years		
MAT Credit Entilement		
Deferred Tax charge		
Profit for the year	(2,056)	76,773
Other Comprehensive Income		
Items that will not be reclassified to Profit or Loss in subsequent periods		
Equity Instrument through Other Comprehensive Income (net of tax)		
Remeasurement of the net defined benefit liability/ asset (net of tax)		
Income Tax Effect		
Total Other Comprehensive Income, net of tax	-	-
Total Comprehensive Income for the year	(2,056)	76,773

Date: 21st Apr, 2022

Chirag Sheth



Chirag Sheth
Managing Director

Notes to Financial statements

3.1 Property Plant & Equipment

Particulars	Gross Block					Depreciation					Net Block	
	As at 1st April 2021	Additions	Disposals/ Transfer	Exchange Fluctuation	As at 31st Mar 2022	As at 1st April 2021	For the year	Disposals/ Transfer	Exchange Fluctuation	As at 31st Mar 2022	As at 31st Mar 2022	As at 31st March 2021
Office Equipment	3,834	-	100	-	3,734	1,175	547	100	-	1,621	2,113	2,660
Computer	12,753	-	1,290	-	11,463	7,761	4,163	1,290	-	10,633	830	4,992
Property, Plant & Equipment Total	16,588	-	1,390	-	15,198	8,935	4,710	1,390	-	12,255	2,943	7,652
Capital Work- In-Progress	-	-	-	-	-	-	-	-	-	-	-	-
Total	16,588	-	1,390	-	15,198	8,935	4,710	1,390	-	12,255	2,943	7,652

3.2 Intangible Assets

Particulars	Gross Block					Amortisation					Net Block	
	As at 1st April 2021	Additions	Disposals/ Transfer	Exchange Fluctuation	As at 31st Mar 2022	As at 1st April 2021	For the year	Disposals/ Transfer	Exchange Fluctuation	As at 31st Mar 2022	As at 31st Mar 2022	As at 31st March 2021
Computer Software	5,944	-	-	-	5,944	4,736	1,107	-	-	5,843	101	1,208
Others	7,375	-	-	-	7,375	1,659	738	-	-	2,397	4,978	5,716
Intangible Assets Total	13,319	-	-	-	13,319	6,395	1,844	-	-	8,239	5,079	6,923
Grand Total	13,319	-	-	-	13,319	6,395	1,844	-	-	8,239	5,079	6,923

Creme 21 GmbH
 Kaiser-Friedrich-Promenade 28
 61348 Bad Homburg v.d.H.
 GERMANY

Creme 21 GMBH
Notes to Financial Statements
As at 31st Mar 2022

3.1 Property Plant & Equipment

3.2: Loans

	As at 31st Mar 2022	As at 31st March 2021
At amortised cost		
Security Deposits To Others	3,000	3,000
Total	3,000	3,000

3.3: Inventories

	As at 31st Mar 2022	As at 31st March 2021
(At lower of cost and net realisable value)		
Traded Goods	53,683	88,668
Total	- 53,683	88,668

3.4: Trade Receivables

	As at 31st Mar 2022	As at 31st March 2021
At amortised cost		
Secured		
Considered Good - Covered under Credit insurance and LC	203,974	235,222
Unsecured		
Considered Good	120,474	172,568
Total	- 324,448	407,790

3.5: Cash and Cash Equivalents

	As at 31st Mar 2022	As at 31st March 2021
Cash and Cash Equivalents		
Balances with Banks	54,771	56,581
Cash on hand	388	304
Total	- 55,159	56,885

3.6: Other Current Assets

	As at 31st Mar 2022	As at 31st March 2021
Unsecured, considered good		
Balances with Excise and Sales Tax Department	92,384	74,119
Prepaid Expenses	-	-
Total	92,384	74,119

3.7 Equity Share Capital

	As at 31st Mar 2022	As at 31st March 2021
Authorised		
Issued		
Subscribed & Paid up*	25,000	25,000
Total Issued, Subscribed and Fully paid up Share Capital	25,000	25,000

3.8 Other Equity

	As at 31st Mar 2022	As at 31st March 2021
Retained Earnings		
Opening balance	29,638	(47,135)
Net Profit for the Year	(2,056)	76,773
Closing Balance	27,582	-
Total	27,582	29,638

3.9 Trade Payables

	As at 31st Mar 2022	As at 31st March 2021
At amortised cost		
Total outstanding dues of Micro, Small & Medium Enterprises (MSME)		
Total outstanding dues of creditors Other than MSME	470,829	577,114
Total	- 470,829	577,114



Creme 21 GMBH
Notes to Financial Statements
For the Year Ended Mar 22

3.1 Property Plant & Equipment

3.10: Revenue from operations

	Year Ended Mar 22	Twelve month ended Mar 21
Sale of Products	1,140,992	2,077,413
Other Operating Revenues	-	-
Total	1,140,992	2,077,413

3.11: Other Income

	Year Ended Mar 22	Twelve month ended Mar 21
Interest Received on financial assets carried at amortised cost		
Loans & Deposits		-
Others	2,251	1,063
Dividend Income from equity investment carried at cost		-
Profit/ (loss) on Sales of Property, Plant & Equipments	-	713
Net foreign exchange gain	(5,000)	342
Total	(2,749)	2,117

3.12: Change in inventories of finished goods, work-in-progress and Stock-in- Trade

	Year Ended Mar 22	Twelve month ended Mar 21
(I) Opening Stock		
Work-in-progress	-	-
Finished Goods	88,668	220,530
Stock-in-Trade	-	-
(II) Closing Stock		
Work-in-progress	-	-
Finished Goods	53,683	88,668
Stock-in-Trade	-	-
(I) - (II)	34,984	131,862

3.13: Employee Benefit Expenses

	Year Ended Mar 22	Twelve month ended Mar 21
Salaries and Wages	89,143	153,812
Contribution to Provident and Other Funds	16,736	34,289
Total	105,879	188,101

3.14: Finance Cost

	Year Ended Mar 22	Twelve month ended Mar 21
Interest expenses	-	2,077
Total	-	2,077

3.15: Other Expenses

	Year Ended Mar 22	Twelve month ended Mar 21
Rent	18,090	37,335
Electric Charges	-532	1,496
Postage & Telegram	2,334	1,980
Provision for Doubtful Debts	-	386
Telephone Charges	1,522	1,663
Insurance	2,762	2,514
Rates and Taxes	-63	7,645
Freight & Forwarding	53,781	83,803
Recruitment Expenses	-	-
Advertisement & Sales Promotion	150,982	282,077
Maint & Service Charges	10,056	12,543
Legal and Professional Fees	45,234	72,910
Travelling and Conveyance	2,156	289
Miscellaneous Expenses	48,961	84,979
Bank Charges	7,040	5,374
Total	342,320	594,994.17

Depreciation, Amortisation & Impairment Expense

	Year Ended Mar 22	Twelve month ended Mar 21
a. Amorisation & Impairment of Intangible Assets	1,844	4,483
b. Depreciation of Other Assets	4,710	4,638
Total	6,554	9,121

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GERMANY

In Local Currency

Reporting Company Name	Related Party Name	Nature of Relationship	Transaction Details	Item Type	For PL Items	For BS Items
				PL/BS	Twelve Month ended Mar 2022	As at 31st Mar 2022
Creme 21 GmbH	Emami International FZE	Parent Company	Sales	PL	67,555	
Creme 21 GmbH	Emami International FZE	Parent Company	Sundry Debtors	BS		-
Creme 21 GmbH	Emami Limited	Parent Company	Royalty Payable	BS		22,830
Creme 21 GmbH	Emami Limited	Parent Company	Royalty Expense	PL	22,830	

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