

Creme 21 GMBH
BALANCE SHEET
As at 31st Mar 2023
Amount in Local Currency

Particulars	Notes	As at 31st Mar 2023		As at 31st March 2022	
ASSETS					
1. Non-Current Assets					
(a) Property, Plant and Equipment	3.1	2		2,943	
(b) Capital Work-in-Progress		-		-	
(c) Investment Property		-		-	
(d) Goodwill on Consolidation		-		-	
(e) Right of Use Assets		-		-	
(f) Intangible Assets	3.1	4,241		5,079	
(g) Intangible Assets under Development		-		-	
(h) Financial Assets		-		0	
(i) Investments		-		-	
(ii) Loans	3.2	2,334		3,000	
(iii) Others		-		-	
(i) Other Non-Current Assets		-	6,577	-	11,022
2. Current Assets					
(a) Inventories	3.3	947		53,683	
(b) Financial Assets					
(i) Investments		-		-	
(ii) Trade Receivables	3.4	-		324,448	
(iii) Cash and Cash Equivalents	3.5	54,949		55,159	
(iv) Bank Balance other than (iii) above		-		-	
(v) Loans		-		-	
(vi) Other Financial Assets		-		-	
(c) Current Tax Assets (Net)		-		-	
(d) Other Current Assets	3.6	-	55,896	92,384	525,675
Total Assets			62,473		536,697
EQUITY AND LIABILITIES					
EQUITY					
(a) Equity Share Capital	3.7	25,000		25,000	
(b) Other Equity	3.8	1,732	26,732	27,582	52,582
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		-	-	-	-
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	22,191		470,829	
(iii) Other Financial Liabilities		-		-	
(b) Other Current Liabilities	3.10	265		-	
(c) Provisions		-		-	
(d) Current Tax Liabilities (Net)		13,285		13,285	
			35,741		484,114
Total Equity and Liabilities			62,473		536,697

Date: 14th Apr, 2023

Chirag Sheth



Chirag Sheth
Managing Director

Creme 21 GMBH
STATEMENT OF PROFIT AND LOSS ACCOUNT
For the Year Ended Mar 23

Particulars		Year Ended Mar 23	Year Ended Mar 22
Income			
Revenue from Operations		95,976	1,140,992
Other Income		950	(2,749)
Total Income	(A)	96,926	1,138,243
Expenses			
Cost of Materials Consumed			
Purchases of Stock-in-Trade		3,740	650,561
(Increase)/Decrease in Inventories of Finished Goods, Stock in Trade and Work-in-Progress		52,737	34,984
Excise duty on sale of Goods			
Employee Benefits Expense		13,188	105,879
Other Expenses		49,331	342,320
Total Expenses Before Interest, Depreciation, Amortisation and Tax	(B)	118,996	1,133,745
Earning Before Interest, Depreciation, Amortisation and Tax	(A-B)	(22,070)	4,498
Finance Costs	(C)	-	-
Depreciation, Amortisation & Impairment Expense:			
a) Amortisation & Impairment of Intangible Assets		839	1,844
b) Depreciation on Right of use assets		-	-
c) Depreciation of Tangible Assets		2,941	4,710
	(D)	3,779	6,554
Total Expenses	(B+C+D)=E	122,776	1,140,299
Profit Before tax and exceptional items	(A-E)=F	(25,850)	(2,056)
Exceptional items	(G)		
Profit Before tax	(F-G)=H	(25,850)	(2,056)
Tax Expense:	(I)		
Current Tax (MAT)		-	-
Provision of Earlier Years			
MAT Credit Entitlement			
Deferred Tax charge			
Profit for the year	(H-I)=J	(25,850)	(2,056)
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		(25,850)	(2,056)

Date: 14th Apr, 2023

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 2022	Additions	Disposals/ Transfer	Exchange Fluctuation	As at 31st Mar 2023	As at 1st April 2022	For the year	Disposals/ Transfer	As at 31st Mar 2023	As at 31st Mar 2023	As at 31st March 2022
Office Equipment	3,734	-	3,648	-	87	1,621	2,112	3,648	86	1	2,113
Computer	11,463	-	4,776	-	6,687	10,633	829	4,776	6,686	1	830
Property, Plant & Equipment Total	15,198	-	8,424	-	6,773	12,255	2,941	8,424	6,771	2	2,943
Capital Work- In-Progress	-	-	-	-	-	-	-	-	-	-	-
Total	15,198	-	8,424	-	6,773	12,255	2,941	8,424	6,771	2	2,943

3.2 Intangible Assets

Particulars	Gross Block					Amortisation				Net Block	
	As at 1st April 2022	Additions	Disposals/ Transfer	Exchange Fluctuation	As at 31st Mar 2023	As at 1st April 2022	For the year	Disposals/ Transfer	As at 31st Mar 2023	As at 31st Mar 2023	As at 31st March 2022
Computer Software	5,944	-	1,710	-	4,234	5,843	101	1,710	4,234	-	101
Others	7,375	-	-	-	7,375	2,397	738	-	3,134	4,241	4,978
Intangible Assets Total	13,319	-	1,710	-	11,609	8,239	839	1,710	7,368	4,241	5,079
Grand Total	13,319	-	1,710	-	11,609	8,239	839	1,710	7,368	4,241	5,079

Creme 21 GmbH
 Kaiser-Friedrich-Promenade 28
 61348 Bad Homburg v.d.H.
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Creme 21 GMBH
Notes to Financial Statements
As at 31st Mar 2023

3.1 Property Plant & Equipment

3.2: Loans

	As at 31st Mar 2023	As at 31st March 2022
At amortised cost		
Security Deposits To Others	2,334	3,000
Total	2,334	3,000

3.3: Inventories

	As at 31st Mar 2023	As at 31st March 2022
(At lower of cost and net realisable value)		
Traded Goods	947	53,683
Total	-	53,683

3.4: Trade Receivables

	As at 31st Mar 2023	As at 31st March 2022
At amortised cost		
Secured		
Considered Good - Covered under Credit insurance and LC	-	203,974
Unsecured		
Considered Good	-	120,474
Total	-	324,448

3.5: Cash and Cash Equivalents

	As at 31st Mar 2023	As at 31st March 2022
Cash and Cash Equivalents		
Balances with Banks	54,907	54,771
Cash on hand	43	388
Total	-	55,159

3.6: Other Current Assets

	As at 31st Mar 2023	As at 31st March 2022
Unsecured, considered good		
Balances with Excise and Sales Tax Department	-	92,384
Prepaid Expenses	-	-
Total	-	92,384

3.7 Equity Share Capital

	As at 31st Mar 2023	As at 31st March 2022
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 2023	As at 31st March 2022
Retained Earnings		
Opening balance	27,583	29,638
Net Profit for the Year	(25,850)	(2,056)
Closing Balance	1,732	-
Total	1,732	27,582

3.9 Trade Payables

	As at 31st Mar 2023	As at 31st March 2022
At amortised cost		
Total outstanding dues of creditors Other than MSME	22,191	470,829
Total	-	470,829

3.10 Other Current Liabilities

	As at 31st Mar 2023	As at 31st March 2022
Duties & Taxes	265	-
Total	-	-

Creme 21 GMBH
Notes to Financial Statements
For the Year Ended Mar 23

3.1 Property Plant & Equipment

3.10: Revenue from operations

	Year Ended Mar 23	Year Ended Mar 22
Sale of Products	95,976	1,140,992
Other Operating Revenues	-	-
Total	95,976	1,140,992

3.11: Other Income

	Year Ended Mar 23	Year Ended Mar 22
Interest Received on financial assets carried at amortised cost		
Loans & Deposits		-
Others	-	2,251
Profit/ (loss) on Sales of Property, Plant & Equipments	350	-
Miscellaneous Receipts	600	-
Net foreign exchange gain	-	(5,000)
Total	950	(2,749)

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

	Year Ended Mar 23	Year Ended Mar 22
(I) Opening Stock		
Work-in-progress	-	-
Finished Goods	53,683	88,668
Stock-in-Trade	-	-
(II) Closing Stock		
Work-in-progress	-	-
Finished Goods	947	53,683
Stock-in-Trade	-	-
(I) - (II)	52,737	34,984

3.13: Employee Benefit Expenses

	Year Ended Mar 23	Year Ended Mar 22
Salaries and Wages	10,675	89,143
Contribution to Provident and Other Funds	2,513	16,736
Total	13,188	105,879

3.14: Finance Cost

	Year Ended Mar 23	Year Ended Mar 22
Interest expenses	-	-
Total	-	-

3.15: Other Expenses

	Year Ended Mar 23	Year Ended Mar 22
Rent	11,460	18,090
Electric Charges	-792	-532
Postage & Telegram	368	2,334
Provision for Doubtful Debts	-	-
Telephone Charges	676	1,522
Insurance	265	2,762
Rates and Taxes	1,302	-63
Freight & Forwarding	5,425	53,781
Recruitment Expenses	-	-
Advertisement & Sales Promotion	-2,498	150,982
Maint & Service Charges	8,550	10,056
Legal and Professional Fees	14,229	45,234
Travelling and Conveyance	2,422	2,156
Sundry Balance Written off	-	-
Miscellaneous Expenses	5,608	48,961
Bank Charges	2,316	7,040
Total	49,331	342,320.37

Depreciation, Amortisation & Impairment Expense

	Year Ended Mar 23	Year Ended Mar 22
a. Amorisation & Impairment of Intangible Assets	839	1,844
b. Depreciation of Other Assets	2,941	4,710
Total	3,779	6,554

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Creme 21 GmbH

In Local Currency

Reporting Company Name	Related Party Name	Nature of Relationship	Transaction Details	Item Type	For PL Items	For BS Items
				PL/BS	Year Ended Mar 23	As at 31st Mar 2023
Creme 21 GmbH	Emami International FZE	Parent Company	Sales	PL	-	
Creme 21 GmbH	Emami International FZE	Parent Company	Sundry Debtors	BS		-
Creme 21 GmbH	Emami Limited	Parent Company	Royalty Payable	BS		2,116
Creme 21 GmbH	Emami Limited	Parent Company	Royalty Expense	PL	2,116	

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Particulars	As at	
	As at 30.09.2022	As at 31.03.2022
Non Current		
Investment Carried at Cost		
Investment in Equity instruments(Unquoted, Fully Paid)		
In Subsidiaries		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
In Associate		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
Investment In Government & Trust Securities (Unquoted)		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
(i)	-	-
Investment Carried at FVTPL (Unquoted, Fully Paid)		
Equity Shares		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
Preference Shares		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
Less: Fair value loss		
Investment in Mutual Fund (Unquoted)		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
(ii)	-	-
Investment Carried at Fair Value through Other Comprehensive Income		
Investment in Equity instruments(Quoted, Fully paid)		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
(iii)	-	-
Total (i) + (ii) + (iii)	-	-
Aggregate Book Value of Quoted Investments and Market Vaue thereof	-	-
Aggregate Book Value of Unquoted Investments	-	-

Particulars	As at	
	As at 30.09.2022	31-Mar-21
Current		
Investment carried at fair value through Profit or loss		
Investment in Mutual Fund (Unquoted)		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
Investment in Mutual Fund (Quoted)		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
Total	-	-
Aggregate amount of Unquoted Investments and Market Value thereof	-	-
Aggregate amount of Quoted Investments and Market Value thereof	-	-