

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 24	As at 31st Mar 2024
Creme 21 GmbH	Emami Limited	Parent Company	Royalty Payable	BS		881
Creme 21 GmbH	Emami Limited	Parent Company	Royalty Expense	PL	881	



Creme 21 GMBH
BALANCE SHEET
As at 31st Mar 2024
Amount in Local Currency

Particulars	Notes	As at 31st Mar 2024		As at 31st Mar 2023	
ASSETS					
1. Non-Current Assets					
(a) Property, Plant and Equipment	3.1	2		2	
(b) Capital Work-in-Progress		-		-	
(c) Investment Property		-		-	
(d) Goodwill on Consolidation		-		-	
(e) Right of Use Assets		-		-	
(f) Intangible Assets	3.1	3,503		4,241	
(g) Intangible Assets under Development		-		-	
(h) Financial Assets		-		-	
(i) Investments		-		-	
(ii) Loans	3.2	-		-	
(iii) Others		-		-	
(i) Other Non-Current Assets		750	4,255	2,334	6,577
2. Current Assets					
(a) Inventories	3.3	-		947	
(b) Financial Assets		-		-	
(i) Investments		-		-	
(ii) Trade Receivables	3.4	-		-	
(iii) Cash and Cash Equivalents	3.5	48,219		54,949	
(iv) Bank Balance other than (iii) above		-		-	
(v) Loans		-		-	
(vi) Other Financial Assets		-		-	
(c) Current Tax Assets (Net)		-		-	
(d) Other Current Assets	3.6	2,533	50,752	-	55,896
Total Assets			55,007		62,473
EQUITY AND LIABILITIES					
EQUITY					
(a) Equity Share Capital	3.7	25,000		25,000	
(b) Other Equity	3.8	(11,181)	13,819	1,732	26,732
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	41,188		22,191	
(iii) Other Financial Liabilities		-		-	
(b) Other Current Liabilities	3.10	-		265	
(c) Provisions		-		-	
(d) Current Tax Liabilities (Net)		-		13,285	
			41,188		35,741
Total Equity and Liabilities			55,007		62,473

Date: 10th May, 2024

Chirag Sheth



Chirag Sheth
Managing Director

Creme 21 GMBH
STATEMENT OF PROFIT AND LOSS ACCOUNT
For the Year Ended Mar 24

Particulars		Year Ended Mar 24	Year Ended Mar 23
Income			
Revenue from Operations		44,036	95,976
Other Income		-	950
Total Income	(A)	44,036	96,926
Expenses			
Cost of Materials Consumed			
Purchases of Stock-in-Trade		27,729	3,740
(Increase)/Decrease in Inventories of Finished Goods, Stock in Trade and Work-in-Progress		947	52,737
Excise duty on sale of Goods		-	13,188
Employee Benefits Expense		-	13,188
Other Expenses		28,242	49,331
Total Expenses Before Interest, Depreciation, Amortisation and Tax	(B)	56,918	118,996
Earning Before Interest, Depreciation, Amortisation and Tax	(A-B)	(12,882)	(22,070)
Finance Costs	(C)	-	-
Depreciation, Amortisation & Impairment Expense:			
a) Amortisation & Impairment of Intangible Assets		738	839
b) Depreciation on Right of use assets		-	-
c) Depreciation of Tangible Assets		-	2,941
	(D)	738	3,780
Total Expenses	(B+C+D)=E	57,656	122,776
Profit Before tax and exceptional items	(A-E)=F	(13,620)	(25,850)
Exceptional items	(G)		
Profit Before tax	(F-G)=H	(13,620)	(25,850)
Tax Expense:	(I)		
Current Tax (MAT)		-	-
Provision of Earlier Years		(706)	
MAT Credit Entitlement			
Deferred Tax charge			
Profit for the year	(H-I)=J	(12,913)	(25,850)
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		(12,913)	(25,850)

Date: 10th May, 2024

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 2023	Additions	Disposals/ Transfer	Exchange Fluctuation	As at 31st Mar, 2024	As at 1st April 2023	For the year	Disposals/ Transfer	As at 31st Mar, 2024	As at 31st Mar, 2024	As at 31st March 2023
Office Equipment	87	-	-	-	87	86	-	-	86	1	1
Computer	6,687	-	-	-	6,687	6,686	-	-	6,686	1	1
Property, Plant & Equipment Total	6,773	-	-	-	6,773	6,771	-	-	6,771	2	2
Capital Work- In-Progress	-	-	-	-	-	-	-	-	-	-	-
Total	6,773	-	-	-	6,773	6,771	-	-	6,771	2	2

3.2 Intangible Assets

Particulars	Gross Block					Amortisation				Net Block	
	As at 1st April 2023	Additions	Disposals/ Transfer	Exchange Fluctuation	As at 31st Mar, 2024	As at 1st April 2023	For the year	Disposals/ Transfer	As at 31st Mar, 2024	As at 31st Mar, 2024	As at 31st March 2023
Computer Software	-	-	-	-	-	-	-	-	-	-	-
Others	7,375	-	-	-	7,375	3,134	738	-	3,872	3,503	4,241
Intangible Assets Total	7,375	-	-	-	7,375	3,134	738	-	3,872	3,503	4,241
Grand Total	7,375	-	-	-	7,375	3,134	738	-	3,872	3,503	4,241



Creme 21 GMBH
Notes to Financial Statements
As at 31st Mar 2024

3.1 Property Plant & Equipment

3.7 Other Non-current Assets

	As at 31st Mar 2024		As at 31st Mar 2023
Unsecured, Considered Good unless otherwise stated			
Security Deposits To Others		750	2,334
Total	-	750	2,334

3.3: Inventories

	As at 31st Mar 2024		As at 31st Mar 2023
(At lower of cost and net realisable value)			
Traded Goods		-	947
Total	-	-	947

3.4: Trade Receivables

	As at 31st Mar 2024		As at 31st Mar 2023
At amortised cost			
Secured			
Considered Good - Covered under Credit insurance and LC		-	-
Unsecured			
Considered Good		-	-
Total	-	-	-

3.5: Cash and Cash Equivalents

	As at 31st Mar 2024		As at 31st Mar 2023
Cash and Cash Equivalents			
Balances with Banks		48,176	54,907
Cash on hand		43	43
Total	-	48,219	54,949

3.6: Other Current Assets

	As at 31st Mar 2024		As at 31st Mar 2023
Unsecured, considered good			
Balances with Excise and Sales Tax Department		2,533	-
Prepaid Expenses			-
Total		2,533	-

3.7 Equity Share Capital

	As at 31st Mar 2024		As at 31st Mar 2023
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 2024		As at 31st Mar 2023
Retained Earnings			
Opening balance	1,732		27,583
Net Profit for the Year	(12,913)		(25,850)
Closing Balance		(11,181)	-
Total		(11,181)	1,732

3.9 Trade Payables

	As at 31st Mar 2024		As at 31st Mar 2023
At amortised cost			
Total outstanding dues of creditors Other than MSME		41,188	22,191
Total	-	41,188	22,191

3.10 Other Current Liabilities

	As at 31st Mar 2024		As at 31st Mar 2023
Advance from Customers		-	
Duties & Taxes		-	265
Total	-	-	265



Creme 21 GMBH
Notes to Financial Statements
For the Year Ended Mar 24

3.1 Property Plant & Equipment

3.10: Revenue from operations

	Year Ended Mar 24	Year Ended Mar 23
Sale of Products	44,036	95,976
Other Operating Revenues	-	-
Total	44,036	95,976

3.11: Other Income

	Year Ended Mar 24	Year Ended Mar 23
Interest Received on financial assets carried at amortised cost		
Loans & Deposits		-
Others	-	-
Profit/ (loss) on Sales of Property, Plant & Equipments	-	350
Miscellaneous Receipts	-	600
Net foreign exchange gain	-	-
Total	-	950

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

	Year Ended Mar 24	Year Ended Mar 23
(I) Opening Stock		
Work-in-progress	-	-
Finished Goods	947	53,683
Stock-in-Trade	-	-
(II) Closing Stock		
Work-in-progress	-	-
Finished Goods	-	947
Stock-in-Trade	-	-
(I) - (II)	947	52,737

3.13: Employee Benefit Expenses

	Year Ended Mar 24	Year Ended Mar 23
Salaries and Wages	-	10,675
Contribution to Provident and Other Funds	-	2,513
Total	-	13,188

3.14: Finance Cost

	Year Ended Mar 24	Year Ended Mar 23
Interest expenses	-	-
Total	-	-

3.15: Other Expenses

	Year Ended Mar 24	Year Ended Mar 23
Rent	3,000	11,460
Electric Charges	-	-792
Postage & Telegram	-	368
Provision for Doubtful Debts	-	-
Telephone Charges	-	676
Insurance	80	265
Rates and Taxes	682	1,302
Freight & Forwarding	-	5,425
Recruitment Expenses	-	-
Advertisement & Sales Promotion	-	-2,498
Maint & Service Charges	6,810	8,550
Legal and Professional Fees	12,836	14,229
Travelling and Conveyance	244	2,422
Sundry Balance Written off	-	-
Miscellaneous Expenses	3,510	3,493
Royalty	881	2,116
Bank Charges	199	2,316
Total	28,242	49,331

Depreciation, Amortisation & Impairment Expense

	Year Ended Mar 24	Year Ended Mar 23
a. Amorisation & Impairment of Intangible Assets	738	839
b. Depreciation of Other Assets	-	2,941
Total	738	3,779



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
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
	-	-
Aggregate amount of Unquoted Investments and Market Value thereof	-	-
Aggregate amount of Quoted Investments and Market Value thereof	-	-



Creme 21 GMBH
Details required for Stock Reserve Computation

Particulars	Amount		
	Purchase from Related Party	Purchase from third Party/OWN Manufacturing	Total Closing Stock as on reporting Date
Raw Material	-	-	-
Packing Material	-	-	-
WIP	-	-	-
Finished Goods	-	-	-
Goods in Transit	-	-	-



Creme 21 GMBH
Statement Of Exchange Gain / Loss Account
For the Year Ended Mar 24

Particulars	Amount
Exchange Gain/Loss as per PL	-
Realised Portion	-
Unrealised Portion	-



Trade Receivables Ageing - As at March 31, 2024

Particulars	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months to 1 Year	1 to 2 Years	2 to 3 Years	More than 3 Years	
(i) Undisputed Trade	-						-
(ii) Undisputed	-						-
(iii) Undisputed	-						-
(iii) Disputed Trade	-						-
(iv) Disputed Trade	-						-
(vi) Disputed Trade	-						-

Trade Receivables Ageing - As at March 31, 2023

Particulars	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months to 1 Year	1 to 2 Years	2 to 3 Years	More than 3 Years	
(i) Undisputed Trade	-						-
(ii) Undisputed	-						-

There are no disputed trade receivable outstanding as on March 31, 2024 and March 31, 2023



Trade Payables Ageing - As at March 31, 2024

Particulars	Current but not due	Outstanding for following periods from due date of payment				
		Less than 1 Year	1 to 2 Years	2 to 3 Years	More than 3 Years	Total
Total outstanding dues of Micro & Small Enterprises						-
Total outstanding dues of creditors other than Micro & Small Enterprises	41,188					41,188
Disputed dues of Micro & Small enterprises - MSME						-
Disputed dues of creditors other than Micro & Small Enterprises						-

Trade Payables Ageing - As at March 31, 2023

Particulars	Current but not due	Outstanding for following periods from due date of payment				
		Less than 1 Year	1 to 2 Years	2 to 3 Years	More than 3 Years	Total
Total outstanding dues of Micro & Small Enterprises						-
Total outstanding dues of creditors other than Micro & Small Enterprises	22,191					22,191
Disputed dues of Micro & Small enterprises - MSME						-
Disputed dues of creditors other than Micro & Small Enterprises						-

