

Nandani Creation Limited

(A NSE Listed Company)

JAIPUR KURTI

AMAIVA
BY JAIPUR KURTI

Desi Fusion

SYMBOL: JAIPURKURT
ISIN: INE696V01013

Dated: 25.10.2022

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building,
Bandra Kurla Complex,
Bandra East, Mumbai – 400 051
Fax: 022-26598237, 022-26598238

Subject: Outcome of Board Meeting of "Nandani Creation Limited" ("Company") held on Tuesday, 25th Day of October, 2022 at 2:30 P.M.

Ref: Un-Audited Standalone & Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2022.

Respected Sir,

We are enclosing herewith the Un-audited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2022 in the prescribed format as required under Regulation 33(3) of Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 25th October, 2022.

Further, as required under Regulation 33(2)(c) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, also enclosed herewith a copy each of "Limited Review Report" by the Statutory Auditors on the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2022. The "Limited Review Report" has been placed before the Board of Directors in their meeting held on 25th October, 2022.

The meeting commenced at 2.30 P.M. and
concluded at 10:15 P.M.

You are requested to take the same on record and inform all those concerned accordingly.

Thanking You,
Yours faithfully,

For NANDANI CREATION LIMITED

GUNJAN JAIN
COMPANY SECRETARY & COMPLIANCE OFFICER
M No.: A45068

CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
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RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

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ASHOK HOLANI & CO.

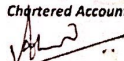
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS
NANDANI CREATION LIMITED
JAIPUR

1. We have reviewed the accompanying statement of **unaudited financial results of Nandani Creation Limited for the quarter and six months ended September 30, 2022**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ASHOK HOLANI & Co.
Chartered Accountants


(ASHOK HOLANI)

PARTNER

M.NO.079684

UDIN 22079686AUGAHTT70



Place: Jaipur

Date: 25.10.2022

Nandani Creation Limited

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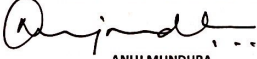
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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2022
STANDALONE INCOME AND EXPENDITURE FOR THE PERIOD SEPTEMBER 30, 2022

(₹ in Lakhs)

Sl. No.	Particulars	Quarter ended September 30,	Quarter ended June 30,	Quarter ended September 30,	Six Months ended September 30,		Year Ended March 31,
		2022	2022	2021	2022	2021	2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from Operations	1,247.18	1,311.83	1,568.41	2,559.01	2,947.85	5,520.18
2	Other Income	11.19	7.88	3.38	19.07	12.20	30.84
3	Total Income (1 + 2)	1,258.38	1,319.71	1,571.79	2,578.09	2,960.05	5,551.02
4	Expenses :						
a)	Cost of materials consumed	471.95	367.56	649.00	839.51	859.11	1,720.03
b)	Purchase of Stock-in-Trade	128.33	115.35	266.48	243.68	348.15	877.40
c)	Change in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(98.89)	(68.34)	(395.98)	(167.23)	(49.28)	(66.83)
d)	Employee Benefit Expenses	56.79	56.77	51.09	113.56	99.93	212.68
e)	Finance Costs	50.38	57.25	26.79	107.63	48.98	121.56
f)	Depreciation and Amortisation Expenses	26.86	37.14	24.07	64.00	46.16	94.35
g)	Other Expenses	597.15	697.62	820.43	1,294.77	1,357.91	2,570.24
	Total Expenses	1,232.56	1,263.35	1,441.88	2,495.91	2,710.96	5,529.43
5	Profit/(Loss) before an exceptional items and tax (3-5)	25.81	56.36	129.91	82.17	249.09	21.59
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) before Tax (6-7)	25.81	56.36	129.91	82.17	249.09	21.59
8	Tax Expense						
	(a) Current Tax	1.16	17.45	35.18	18.61	68.14	19.20
	(b) Earlier Year Tax	-	-	-	-	-	-
	(c) Deferred Tax	(7.13)	(0.27)	(10.33)	(7.40)	(8.76)	(7.81)
	Total Tax Expense	17.72	17.18	24.85	17.72	59.38	11.39
9	Net Profit for the period (5-6)	17.52	38.64	105.06	56.16	189.71	10.20
10	Other Comprehensive Income (OCI)						
	Items that will not be reclassified to profit or loss						
	- Remeasurements of defined benefit plans						
	- Income Tax relating to above						
	Items that will not be reclassified to profit or loss						
	Remeasurement of Investments	0.12	(0.15)	(0.03)	(0.03)	0.07	0.65
	- Income Tax relating to above	(0.03)	-	0.01	(0.03)	(0.02)	(0.16)
	Total Other Comprehensive Income for the period	0.09	(0.15)	(0.02)	(0.06)	0.05	0.49
11	Total Comprehensive Income for the period (7+8)	17.61	38.49	105.04	56.10	189.76	10.69
12	Paid up Equity Share capital (face value ₹ 10 each)	1,003.39	1,003.39	1,003.39	1,003.39	1,003.39	1,003.39
13	Other Equity						
14	Earnings per Share (not annualised for quarters) (Face value of ₹ 10/- each)						
	- Basic EPS (in ₹)	0.18	0.38	1.05	0.56	1.89	0.11
	- Diluted EPS (in ₹)	0.18	0.38	1.05	0.56	1.89	0.11
	See accompanying notes to the financial results						

FOR NANDANI CREATION LIMITED



ANUJ MUNDHRA
CHAIRMAN & MANAGING DIRECTOR
DIN: 05202504

Place : Jaipur
Date : 25.10.2022

CIN No.: L18101RJ2012PLC037976



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STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2022

(Amount in Lacs)

Particulars	As at 30 September, 2022	As at 31 March, 2022
A. ASSETS		
(1) NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	184.82	131.56
(b) Capital Work-in-Progress	-	-
(c) Other Intangible Assets	3.14	3.32
(d) Right to use assets	406.91	305.63
(e) Financial Assets	-	-
(i) Investments	55.17	55.19
(ii) Trade Receivables	68.04	39.93
(iii) Loans	-	-
(iv) Other Financial Assets	76.36	74.81
(f) Deferred Tax Assets (Net)	20.09	26.99
(g) Other Non-current Assets	-	-
SubTotal Non Current Assets	814.52	637.43
(2) CURRENT ASSETS		
(a) Inventories	1,548.09	1,439.48
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	817.76	720.75
(iii) Cash and Cash Equivalents	17.04	8.78
(iv) Bank Balance other than (iii) above	16.27	11.44
(v) Other Financial Asset	435.06	488.76
SubTotal Current Assets	2,834.22	2,669.21
Total Assets (1+2)	3,648.74	3,306.65
EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity Share capital	1,003.40	1,003.40
(b) Other Equity	540.08	483.98
Total Equity	1,543.47	1,487.38
(2) LIABILITIES		
(1) Non Current Liabilities		
(a) Financial liabilities	-	-
(i) Borrowings	549.43	373.85
(iia) Lease liabilities	445.37	324.61
(iii) Trade payables	-	-
A. Total outstanding dues of micro enterprises and small	-	-
B. Total outstanding dues of creditors other than micro	0.48	0.71
(ii) Other financial liabilities	-	-
(b) Provisions	24.28	18.28
(c) Deferred tax liabilities (net)	-	-
(d) Other non current liabilities	-	-
Sub Total Non Current Liabilities	1,019.55	717.45
(2) Current Liabilities		
(a) Financial liabilities	-	-
(i) Borrowings	685.79	759.51
A. Total outstanding dues of micro enterprises and small	204.67	182.96
B. Total outstanding dues of creditors other than micro	102.02	90.84
(ii) Other financial liabilities	-	-
(b) Other current liabilities	44.38	24.80
(c) Provisions	30.24	26.63
(d) Current tax liabilities (net)	18.61	17.08
Sub Total Current Liabilities	1,085.72	1,101.82
Total Liabilities (1+2)	2,105.27	1,819.27
Total Equity and Liabilities (1+2)	3,648.74	3,306.65

FOR NANDANI CREATION LIMITED

Anuj Mundhra

ANUJ MUNDHRA

CHAIRMAN & MANAGING DIRECTOR

DIN: 05202504

Place : Jaipur

Date : 25.10.2022

CIN No.: L18101RJ2012PLC037976



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Nandani Creation Limited

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER ENDING ON 30 SEPTEMBER, 2022
Cash Flow Statement for the half year ended 30th September, 2022 (₹ in Lakhs)

Particulars	For The Period Ended 30 September, 2022	For The Period Ended 30 September, 2021
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	82.17	249.08
Adjustments for:		
Exceptional item	-	-
Depreciation and amortisation	64.00	46.16
Finance costs	107.63	48.98
Operating profit / (loss) before working capital changes	253.80	344.22
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Current Investment	-	-
Inventories	(108.61)	(37.53)
Trade receivables	(125.12)	(163.91)
Short-term financial asset	53.70	(144.36)
Other Current assets	-	(0.14)
	(180.02)	(345.93)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	32.66	168.92
Other current liabilities	19.58	1.34
Short-term provisions	3.61	64.20
Current tax liabilities	1.53	-
	57.39	234.47
Cash generated from operations	131.16	232.76
Net income tax (paid) / refunds	(18.61)	(68.14)
Net cash flow from operating activities (A)	112.55	164.62
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(218.89)	(119.90)
Gain on sale of fixed assets	-	-
Investment Purchased	-	-
Long - Term Loans & Advances	-	(0.92)
Other financial asset	(1.55)	(3.47)
	(220.44)	(124.28)
Net cash flow used in investing activities (B)	(220.44)	(124.28)
C. Cash flow from financing activities		
Proceeds from Issue of Share Capital	-	-
Proceeds from Security Premium	-	-
Disposal of lease asset	-	54.89
Increase in long-term borrowings	175.58	(30.62)
Increase in other long-term Provisions	6.00	10.12
Net (increase) / decrease in working capital borrowings	(73.72)	27.82
Finance cost	(107.63)	48.98
Increase in long term Lease liability	120.76	13.28
Increase in other financial liability	-	(51.87)
Increase in short term other financial liability	-	(0.18)
Net cash flow used in financing activities (C)	120.98	72.42
Net increase / (decrease) in Cash and cash equivalents (A-B-C)	13.09	14.79
Cash and cash equivalents at the beginning of the year	20.22	12.94
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	33.31	27.73
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet	33.31	27.73
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow	-	-
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)	33.31	27.73
Add: Current investments considered as part of Cash and cash equivalents	-	-
* Comprises:		
(a) Cash on hand	17.04	17.81
(b) Cheques, drafts on hand	-	-
(c) Balances with banks		
(i) In current accounts	16.27	9.91
(ii) In EEFC accounts	-	-
(iii) In deposit accounts with original maturity of less than 3 months	-	-
(iv) In earmarked accounts (give details)	-	-
(d) Others (specify nature)	-	-
Deposits	-	-
(e) Current investments considered as part of Cash and cash equivalents	-	-

See Accompanying Notes forming part of the Financial Results

FOR NANDANI CREATION LIMITED

ANUJ MUNDHRA

CHAIRMAN & MANAGING DIRECTOR

DIN: 05202504

Place : Jaipur

Date : 25.10.2022

CIN No.: L18101RJ2012PLC037976



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ASHOK HOLANI & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS
NANDANI CREATION LIMITED
JAIPUR**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Nandani Creation Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the **quarter ended September 30, 2022 and for the period from April 1st, 2022 to September 30, 2022 ("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.
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.
4. The Statement includes the results of the Desi Fusion India Private Limited, wholly owned subsidiary company.



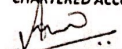


ASHOK HOLANI & CO.

CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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.

FOR ASHOK HOLANI & CO.
CHARTERED ACCOUNTANTS


ASHOK HOLANI
PARTNER

M.NO.079684

UDIN:

22079684BAUPMD2627

Place: Jaipur

Date : 25.10.2022



Nandani Creation Limited

(A NSE Listed Company)

JAIPUR SKURTI

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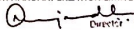
Desi Fusion

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER ENDED JUNE 30, 2022

Sl. No.	Particulars	Quarter ended September 30,	Quarter ended June 30,	Quarter ended September 30,	Six Months ended September 30,	Year Ended March 31,
		2022	2022	2021	2022	2021
		Audited	Audited	Audited	Audited	Audited
1	Revenue from Operations	1,418.52	1,452.96	1,753.32	2,871.48	3,105.81
2	Other Income	16.44	13.13	1.43	29.57	32.46
3	Total Income (1 + 2)	1,434.97	1,466.09	1,754.75	2,901.06	3,138.27
4	Expenses :					
a)	Cost of materials consumed	178.39	383.63	167.78	562.02	363.19
b)	Purchase of Stock-in-Trade	593.18	272.01	679.50	865.19	852.08
c)	Change in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(192.50)	(199.37)	(243.09)	(391.87)	(45.58)
d)	Employee Benefit Expenses	61.80	61.30	57.22	123.10	110.09
e)	Finance Costs	60.99	69.46	34.92	130.45	62.53
f)	Depreciation and Amortisation Expenses	41.67	51.69	32.89	93.36	60.47
g)	Power & Fuel Expenses	654.36	-	8.62	654.36	11.88
g)	Other Expenses	-	770.45	861.43	770.45	1,431.13
	Total Expenses	1,397.90	1,409.17	1,599.27	2,807.07	2,845.79
5	Profit/(Loss) before an exceptional items and tax	37.07	56.92	155.48	93.99	292.48
6	Exceptional Items	-	-	-	-	-
7	Profit/(Loss) before Tax (6-7)	37.07	56.92	155.48	93.99	292.48
8	Tax Expense					
(a)	Current Tax	4.83	17.45	45.54	22.28	80.34
(b)	Earlier Year Tax	-	-	-	-	2.29
(c)	Deferred Tax	(4.60)	0.73	(15.02)	(5.33)	(11.87)
	Total Tax Expense	0.23	18.18	30.52	16.95	68.47
9	Net Profit for the period (5-6)	27.64	38.74	124.96	66.38	224.01
10	Other Comprehensive Income (OCI)					
	Items that will not be reclassified to profit or loss					
-	Remeasurements of defined benefit plans					
-	Income Tax relating to above					
	Items that will not be reclassified to profit or loss					
	Remeasurement of Investments	0.37	0.05	(0.03)	0.42	0.07
-	Income Tax relating to above	(0.09)	(0.05)	0.01	(0.14)	(0.02)
	Total Other Comprehensive Income for the period	0.27	-	(0.02)	0.27	0.05
11	Total Comprehensive Income for the period (7+8)	27.91	38.74	124.94	66.65	224.06
12	Paid up Equity Share capital (face value ₹ 10 each)	1,003.39	1,003.39	1,003.39	1,003.39	1,003.39
13	Other Equity					
14	Earnings per Share (not annualised for quarters) (Face value of ₹ 10/- each)					
-	Basic EPS (in ₹)	0.28	0.39	1.25	0.66	2.23
-	Diluted EPS (in ₹)	0.28	0.39	1.25	0.66	2.23
	See accompanying notes to the financial results					

Place : Jaipur
Date : 25.10.2022

FOR NANDANI CREATION LIMITED


Director

ANUJ MUNDHRA
CHAIRMAN & MANAGING DIRECTOR
DIN: 05202504

CIN No.: L18101RJ2012PLC037978



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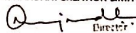
JAIPUR KURTI

AMAIVA
CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2022

Desi Fusion

Particulars	As at 30 September, 2022	(Amount In Lacs) As at 31 March, 2022
A. ASSETS		
(1) NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	217.76	166.10
(b) Capital Work-in-Progress	-	-
(c) Other Intangible Assets	152.75	3.79
(d) Right to use assets	407.36	372.97
(e) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	6.39	5.97
(iii) Loans	88.19	60.08
(iv) Other Financial Assets	-	-
(f) Deferred Tax Assets (Net)	86.77	82.64
(g) Other Non-current Assets	24.87	29.81
SubTotal Non Current Assets	-	-
(2) CURRENT ASSETS	984.08	721.36
(a) Inventories	-	-
(b) Financial Assets	2,357.23	2,041.97
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Cash and Cash Equivalents	1,372.73	1,159.07
(iv) Bank Balance other than (iii) above	18.91	11.29
(v) Other Financial Asset	16.27	11.44
SubTotal Current Assets	367.21	369.66
Total Assets (1+2)	4,132.34	3,593.43
	5,116.42	4,314.80
EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity Share capital	1,003.40	1,003.40
(b) Other Equity	642.54	575.90
(c) Non-controlling interest	0.01	0.01
Total Equity	1,645.95	1,579.30
(2) LIABILITIES		
(1) Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	614.13	437.36
(ia) Lease liabilities	599.40	377.96
(ii) Trade payables	-	-
A. Total outstanding dues of micro enterprises and small enterprises	-	-
B. Total outstanding dues of creditors other than micro enterprises and small enterprises	1.34	0.77
(iii) Other financial liabilities	-	-
(b) Provisions	26.68	18.97
(c) Deferred tax liabilities (net)	-	-
(d) Other non current liabilities	-	-
Sub Total Non Current Liabilities	1,241.54	835.06
(2) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	818.42	896.15
(ii) Trade payables	-	-
A. Total outstanding dues of micro enterprises and small enterprises	391.84	474.56
B. Total outstanding dues of creditors other than micro enterprises and small enterprises	913.03	423.79
(iii) Other financial liabilities	-	-
(b) Other current liabilities	41.30	46.76
(c) Provisions	33.17	30.92
(d) Current tax liabilities (net)	31.47	28.26
Sub Total Current Liabilities	2,228.93	1,900.44
Total Liabilities (1+2)	3,470.47	2,735.50
Total Equity and Liabilities (1+2)	5,116.42	4,314.80

FOR NANDANI CREATION LIMITED

 Director

ANUJ MUNDHRA
CHAIRMAN & MANAGING DIRECTOR
DIN: 05202504

Place: Jaipur
Date: 25.10.2022

CIN No.: L18101RJ2012PLC037976

G-13, AARNA-3, Kartarpura Industrial Area,
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Nandani Creation Limited

(A NSE Listed Company)

JAIPUR SKURTI

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDING ON 30 SEPTEMBER, 2022 Cash Flow Statement for the half year ended 30th September, 2022 (₹ in Lakhs)

Particulars	For The Period Ended 30 September 2022	For The Period Ended 30 September 2021
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	93.99	292.00
Adjustments for:		
Exceptional item	-	-
Depreciation and amortisation	93.36	60.00
Finance costs	130.45	64.00
Operating profit / (loss) before working capital changes	317.80	416.00
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Current Investment	-	-
Inventories	(315.26)	(46.00)
Trade receivables	(241.77)	(246.00)
Short-term Financial asset	2.45	(77.00)
Other Current assets	-	(3.00)
	(554.57)	(374.00)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	407.09	137.00
Other current liabilities	(5.46)	(37.00)
Short-term borrowings	-	20.00
Short-term provisions	2.25	76.00
Current tax liabilities	2.91	4.00
	406.78	200.00
Cash generated from operations	170.01	242.00
Net income tax (paid) / refunds	(16.95)	(80.00)
Net cash flow from operating activities (A)	153.07	162.00
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(342.06)	(213.00)
Gain on sale of fixed assets	-	-
Investment (Purchased)/Sold	(0.42)	26.00
Long - Term Loans & Advances	4.13	21.00
Other financial assets	-	(3.00)
Net cash flow used in investing activities (B)	(338.35)	(169.00)
C. Cash flow from financing activities		
Proceeds from Issue of Share Capital	-	-
Proceeds from Security Premium	-	-
Disposal of lease asset	-	54.89
Increase in long-term borrowings	176.77	(22.00)
Increase in other long-term Provisions	7.71	10.12
Net (increase) / decrease in working capital borrowings	(77.73)	28.00
Finance cost	(130.45)	(64.00)
Increase in long term Lease liability	221.44	67.00
Increase in other financial liability	-	(51.87)
Increase in short term other financial liability	-	-
Net cash flow used in financing activities (C)	197.74	22.14
Net increase / (decrease) in Cash and cash equivalents (A+B-C)	12.45	14.79
Cash and cash equivalents at the beginning of the year	22.73	14.00
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	35.18	28.79
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet	35.18	28.79
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements (give details)	-	-
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)	35.18	28.79
Add: Current investments considered as part of Cash and cash equivalents	-	-
* Comprises:		
(a) Cash on hand	18.91	17.81
(b) Cheques, drafts on hand	-	-
(c) Balances with banks		
(i) In current accounts	16.27	9.91
(ii) In EEFC accounts	-	-
(iii) In deposit accounts with original maturity of less than 3 months	-	-
(iv) In earmarked accounts (give details)	-	-
(d) Others (specify nature)	-	-
Deposits	-	-
(e) Current investments considered as part of Cash and cash equivalents	-	-

See Accompanying Notes forming part of the Financial Results

Place : Jaipur
Date : 25.10.2022

FOR NANDANI CREATION LIMITED

Annu Mundhra
Director

ANNU MUNDHRA
CHAIRMAN & MANAGING DIRECTOR
DIN: 05202504

CIN No.: L18101RJ2012PLC037976



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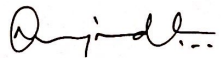
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BY JAIPUR KURTI

 Desi Fusion

NOTES TO FINANCIAL RESULTS (CONSOLIDATED AND STANDALONE)

1. The above Un-audited Standalone & Consolidated Financial results for the quarter and half year ended 30th September, 2022 have been prepared by the Company in accordance with Regulation 33 of SEBI (listing Obligations & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed by the Audit Committee and approved & taken on record by the Board of Directors at their respective Meeting held on Tuesday 25th October, 2022. The Results have been subjected to a "Limited Review" by the Statutory auditors – M/s Ashok Holani & Co., Chartered Accountants, Jaipur and they have issued an unmodified review report thereon.
2. These financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there-under and in terms of the Regulation 33 of the SEBI (LODR) Regulations, 2015, as modified by circular dated July 5, 2016.
3. The Company is engaged in Manufacturing and sale of Contemporary Indian wear for women like kurtis, kurtas, Suit-sets, different variety of bottom wears (palazzos, pants etc) , Top wears, Fusion wears, Lounge wears, Plus size garments etc. under the brand name "Jaipur kurti", "Amaiva-By Jaipur Kurti" & "Desi Fusion" which constitutes single business segment in terms of Accounting Standard 17 on Segment reporting. Accordingly, there are no other business segments to be reported under Accounting Standard-17. It is one of the few surviving brands, working harmoniously with multiple online platforms.
4. The Company with its brand Desi Fusion has entered the wholesale segment during the 2nd Qtr and is currently catering to prominent B2B fashion destinations across India. The Company has spent an amount of Rs. 30 lacs appx. in the Promotion, Exhibition, Advertisement and Job work Expenses for its brand Desi Fusion. These Expenses are included in the Expenses part of the Financial Results attached above.
5. The Company has launched the new logo as a part of the Ongoing evolution of its Brand "Jaipur Kurti." The Company believes that the new logo signifies trendiness and will give fresh appearance to the Company's D2C Business. The new logo is created in such a way that it is in tune with the rich history of our brand "Jaipur Kurti" and at the same time mirror of its future aspirations.
6. The Company has signed its 1st Exclusive Franchisee Store in the city of Jalandhar. The Store was opened on Saturday, 22nd October, 2022 and was spread over ~1800 sqft area and will offer the latest collection for women wear brands "JaipurKurti.com" and "Amaiva" by Jaipur Kurti. We have expanded our EBO networks to 6 in the 1st half of financial year 2022-23, the company generated sales of Rs. 1.12 Crores in 2nd Qtr as compared to Rs.1.42 Crores in 1st Qtr taking its total contribution in sales to 9.90% for the Half year ended on 30th September, 2022.
7. Since, the Company has revamped its own e-commerce website www.jaipurkurti.com during the Financial year and the amount spent towards the website marketing was Rs. 78 lacs appx. in the 2nd Qtr as compared to Rs. 84.15 lacs appx. in the 1st Qtr. of the Financial year under review.
8. Having revamped and relaunched our website www.jaipurkurti.com , the company generated sales of Rs. 60.86 lacs in 2nd Qtr as compared to Rs. 95.52 lacs in 1st Qtr taking its total contribution in sales to 6.11% for the Half year ended on 30th September, 2022.

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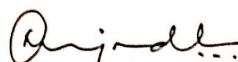
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BY JAIPUR KURTI

 Desi Fusion

9. The Company has one wholly-owned subsidiary company as on 30th September, 2022. Therefore, the Company has prepared both Un-audited Standalone and Consolidated Financial Results.

10. The Above Financial Results are available on companies website www.nandanicreation.com

11. Previous period figures of the company have been regrouped/re arranged wherever necessary to make them comparable with the reporting with current period.



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