

Nandani Creation Limited



SYMBOL: NANDANI

ISIN: INE696V01013

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

Dated: 30.06.2021

Subject: Outcome of 2nd Board Meeting of "Nandani Creation Limited" ("Company") held on **Wednesday, 30th June, 2021 at 5:30 P.M.** which concluded at **8:00 P.M.**

Respected Sir,

The Board of Directors of the Company at their 2nd Board Meeting held on **Wednesday, 30th June, 2021 at 5:30 P.M.** at the registered office of the Company situated at G-13, Kartarpura Industrial Area, Near 22 Godam, Jaipur-302006, Rajasthan, inter alia transacted and approved the following businesses:

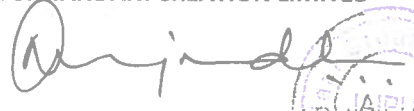
- Considered and approved the Audited Standalone and Consolidated Financial Results for the half year and the year ended March 31, 2021 along with the Statement of Assets and Liabilities as on 31st March, 2021 in compliance with Regulation 33 of the Listing Regulations;
- Took on record the Auditor's Report on the audited Standalone & Consolidated financial results of the Company for the half year and the year ended on March 31, 2021;

Further, a declaration pursuant to Regulation 33(3)(d) of the Listing Regulations (as amended) read with SEBI circular CIR/CFD/CMD/56/2016 dated May 27, 2016, to the effect that the Auditor's Report has been issued with unmodified opinion on the Audited Financial Results (Both Standalone & Consolidated) of the Company for the year ended on March 31, 2021 is also enclosed herewith.

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

Thanking You,
Yours faithfully,

For **NANDANI CREATION LIMITED**


ANUJ MUNDHRA
CHAIRMAN & MANAGING DIRECTOR
DIN: 05202504



CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

WEST BENGAL



INDEPENDENT AUDITORS REPORT

To,

**Board of Directors of
NANDANI CREATION LIMITED,
JAIPUR**

Opinion

1. We have audited the accompanying standalone annual financial results of **NANDANI CREATION LIMITED ("the Company")** for the half year ended on 31st March, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")
2. In our opinion and to the best of our information and according to the explanations given to us these standalone annual financial results:
 - (i). are presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
 - (ii). Give a true and fair view in conformity with the recognition and measurement principal laid down in the applicable accounting standard and other accounting principal generally accepted in India of the net profit and other financial information for the half year ended 31 march , 2021.

Basis of Opinion

3. We conducted our audit in accordance with the standard on accounting (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those standards are further described under Auditor's responsibilities for the Audit of Standalone Financial Results 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 together with ethical requirement that are relevant to our Audit of Financial results under the provision of Companies Act ,2013 and the Rules thereunder ,and we have fulfilled our ethical responsibilities in accordance with these requirement and the Code of Ethics , We believe that Audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Managements Responsibilities for the Standalone Financial Results

4. These standalone annual Financial Results have been prepared on the basis of standalone financial statements. The company Board of Directors are responsible for the preparation of financial results that give true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principle laid down in applicable Indian Accounting standards prescribed in 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 of the listing Regulation. This responsibility also includes maintaining of adequate accounting records in accordance with the provision of the Act for the safeguarding of the assets of the Company and preventing and detecting fraud and irregularities, selection and application of appropriate accounting policies, making judgement and estimate that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of standalone financial results that give true and fair view and are free from material misstatements, whether due to fraud or error.
5. In preparing the standalone annual financial results, the Board of Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matter related to going concern and using going concern basis of accounting unless the board of directors either intend to liquidate the company or to cease operation, or has no realistic alternative to do so.
6. The Board of Directors are also responsible for overseeing company's financial reporting process.

Auditors Responsibilities for the Audit of the standalone financial Results

7. Our objective is to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatements, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but it does not guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements arise due to fraud or error and are considered material if, individually and in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these standalone annual financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit, we also:



- Identify and assess the risk of material misstatements 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 audit opinion. The risk of non detection material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation, or the override of internal control.
 - Obtain understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure 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 exist related to event 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 exist ,we required to draw attention in our auditor's report to the related discloser in the financial results or, if such discloser are inadequate ,to modify our opinion . Our conclusion is 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 annual financial results, including the disclosure, and whether the financial results represent the underlying transaction and event in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matter, 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 requirement 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

10. The standalone annual results includes the results for the half year, ended March 31st, 2021 being the balancing figure between the audited figure in respect of the full financial year ended March 31, 2021 and published unaudited year to date figures up to the first half year of the current financial year, which were subject to limited review by us required under listing regulation.



For Ashok Holani & Company
Chartered Accountants
FRN. 009840C

A handwritten signature in black ink, appearing to read "Rahul".

CA Rahul Jangir
Partner

Membership No.435804
UDIN: 21435804AAAADF9870

Place: Jaipur
Date: 30.06.2021

Nandani Creation Limited



NANDANI CREATION LIMITED CIN: L18101RJ2012PLC037976

STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2021						
(Amount in Lacs except share data)						
Sr. No.	Particulars	6 months ended			Year ended	Year ended
		31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
A.	Date of Start of reporting period	01.10.2020	01.04.2020	01.10.2019	01.04.2020	01.04.2019
B.	Date of end of reporting period	31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
C.	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D.	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
1	Revenue from operations					
	(a) Net Sales/Income from operations (net excise duty)	2,362.33	2,206.53	2031.59	4,568.86	4,352.59
	(b) Other Income	33.53	7.09	15.29	40.62	21.41
	Total Revenue	2,395.86	2,213.62	2,046.87	4,609.48	4,374.00
2	Expenses					
	(a) Cost of material Consumed	571.82	107.55	436.03	679.37	819.99
	(b) Purchase of Stock in Trade	714.16	250.42	690.79	964.58	1,102.26
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(506.00)	731.24	-569.89	225.24	(532.03)
	(d) Employee benefit expenses	88.46	60.64	95.52	149.10	175.94
	(e) Finance Cost	81.46	36.99	77.03	118.45	128.98
	(f) Depreciation and Amortization expense	19.32	14.30	17.27	33.62	34.25
	(g) Rent	28.34	28.10	31.69	56.44	61.58
	(h) Other expenses	1,205.22	931.19	1265.10	2,136.41	2,470.81
	Total Expenses	2,202.77	2,160.43	2,043.54	4,363.20	4,261.78
	Profit/(Loss) from operations before an Exceptional and Extraordinary Items and Tax (1-2)	193.09	53.19	3.33	246.28	112.22
4	Exceptional Items	2.30	2.30	2.30	4.60	4.60
5	Profit/(Loss) from operations before an Extraordinary Items and Tax (3-4)	190.79	50.89	1.03	241.68	107.62
6	Extra Ordinary Items					
7	Profit/(Loss) from ordinary activities before tax (5-6)	190.79	50.89	1.03	241.68	107.62
8	Tax Expense (net)					
	Current Tax	49.35	14.57	5.23	63.92	34.93
	Deferred Tax	0.23	(0.47)	0.24	(0.24)	(1.48)
	Total tax Expenses	49.58	14.10	5.47	63.68	33.45
9	Net Profit (Loss) for the period from continuing operations	141.22	36.79	(4.44)	178.01	74.17
10	Profit (Loss) from Discontinuing operations before tax					
11	Tax Expenses of Discontinuing operations before tax					
12	Net Profit (Loss) from Discontinuing operations after tax					
13	Profit/(Loss) for period before minority interest	141.22	36.79	(4.44)	178.01	74.17
14	Share of Profits(loss) of subsidiary					
15	Profit/(Loss) of minority interest					
16	Net Profit/(Loss) for the period	141.22	36.79	(4.44)	178.01	74.17
17	Details of Equity Share capital					
	(a) Paid up Equity Share capital	1,003.40	823.39	823.39	1,003.40	823.39
	(b) Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00

CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

WEST BENGAL

Nandani Creation Limited



18	Details of Debt securities					
	(a)Paid up Debt capital					
	(b)Face value of Debt Securities					
19	Reserve excluding Revaluation Reserves as per balance sheet of Previous accounting year	487.78	220.57	184.00	487.78	183.78
20	Debt redemption Reserve					
21	Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):					
	(a)Basic	1.70	0.45	(0.06)	2.15	0.99
	(b)Diluted	1.70	0.45	(0.06)	2.15	0.99
22	Earnings per share (After extra ordinary items) (of Rs. 10 each) (not annualised):					
	(a)Basic	1.70	0.45	(0.06)	2.15	0.99
	(b)Diluted	1.70	0.45	(0.06)	2.15	0.99
23	Restated Earning per share(Face value of Rs-10/-each)					
	Basic	1.70	0.45	(0.06)	2.15	0.99
	Diluted	1.70	0.45	(0.06)	2.15	0.99
23	Debt Equity Ratio	0.28	0.83	0.49	0.28	0.49
24	Debt Service Coverage Ratio	1.40	1.46	0.30	1.40	0.56
25	Interest Service Coverage Ratio	3.50	2.61	1.27	3.50	2.14

Notes on Financial Results

1	The above results for the half year and year ended 31.03.2021 were reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 30 June ,2021.
2	The Company prepares its Financial Statements on annual basis and hence half year figures pertaining to statement of Assets and Liabilities could not be ascertained and thus not provided
2	As per MCA notification dated 16th February, 2015 companies whose share are listed on SME Exchange as referred to chapter XB of SEBI (Issue of Capital and Disclosure Requirements)regulation, 2009, are exempted from the compulsory requirements of adoption of IND-AS.
3	The Company is primarily engaged in the Manufacturing and sale of Women apparels both on Online Portals and Retail Outlets under the brand "Jaipurkurti.com" & "Amaiva" 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. During the current FY, in order to cater to the needs of the country to combat the spread of Coronavirus, our company is also manufacturing of "N95 Masks" with the brand name "Value Plus".
4	The Company has one Wholly-owned Subsidiary Company as on 31st March 2021. Therefore the Company has prepared both Standalone and Consolidated Financial Results.
5	The Above Financials Results are available on Companies Website www.nandanicreation.com .
6	Provisions of Tax has been made as per Income Tax Act, 1961. The Tax Expense Includes provisions for Current tax and provision for Deferred Tax. The Company calculated tax as per section 115BAA of the Income Tax Act,1961. Under this regime company is liable to be paid at 22% tax rate plus applicable cess and surcharge and no concession or deduction for the sections as prescribed in section 115BAA will be available to the company from this year onwards.
7	The results have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards notified under Section 133 of the Companies Act, 2013 read with the rules issued thereunder and other accounting principles generally accepted in India.
8	The Bank Balance is included in Cash and Cash Equivalents of the Company.
9	The Status of Investor Complaints received by the Company are as follows: No. of Investor Complaints received during the Quarter: NIL No. of Investor Complaints received during the Quarter: NIL No. of Investor Complaints disposed off during the Quarter: NIL No. of Investor Complaints unresolved at the end of the Quarter : NIL
10	The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of Economic Activity. In many countries, businesses are being forced to cease or limit their operations for long or indefinite period of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closure of non essential services have triggered significant disruptions to businesses resulting in economic slowdown.
11	Previous year's/period's figure have been regrouped/rearranged wherever necessary.

Date 30.06.2021
Place Jaipur

For Nandani Creation Limited

(Anuj Mundra)
Managing Director
DIN 05202504

CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

WEST BENGAL

Nandani Creation Limited



NANDANI CREATION LIMITED
CIN: L18101RJ2012PLC037976

STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE YEAR ENDED 31.03.2021

(Amount in Lacs)

Sr. No.	PARTICULARS	Year ended	Year ended
		31.03.2021	31.03.2020
A.	Date of start of reporting period	01.04.2020	01.04.2019
B.	Date of end of reporting period	31.03.2021	31.03.2020
C.	Whether results are audited or unaudited	Audited	Audited
D.	Nature of report standalone or consolidated	Standalone	Standalone
A	EQUITY AND LIABILITIES		
1	Shareholder's funds		
	(a) Share Capital	1,003.40	823.39
	(b) Reserves and Surplus	487.78	183.77
	(c) Money Received against share warrants		
	Total Shareholder's funds	1,491.18	1,007.16
2	Share Application money pending allotment		
3	Deferred Government Grants		
4	Non-current Liabilities		
	(a) Long-term Borrowings	179.11	395.39
	(b) Deferred tax liabilities (net)		
	(c) Foreign Currency Monetary item transaction difference liability account		
	(d) Other long-term liabilities	10.03	13.35
	(e) Long-term provisions	-	-
	Total Non-current Liabilities	189.14	408.74
5	Current Liabilities		
	(a) Short-term borrowings	166.97	102.78
	(b) Trade Payables		-
	(i) Total outstanding dues of micro enterprises and small enterprises	110.44	411.37
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	211.94	243.00
	(c) Other Current Liabilities	243.85	293.91
	(d) Short term Provisions	29.12	40.49
	Total Current Liabilities	762.32	1,091.55
	Total Equity And Liabilities	2,442.64	2,507.45
B	ASSETS		
1	Non-current assets		
	(i) Fixed Assets		
	(a) Tangible assets	112.47	103.59
	(b) Producing Properties		
	(c) Intangible Assets	4.07	4.85
	(d) Preproducing Properties		
	(e) Tangible Assets Capital work-in-progress	0.54	
	(f) Intangible assets under development or work-in-progress		
	Total Fixed Assets	117.08	108.44
	(ii) Non-current investments	52.90	52.90
	(iii) deferred tax assets(net)	7.00	6.76
	(iv) Foreign currency monetary item translation difference asset account		
	(v) Long-term loans and advances	56.55	41.10
	(vi) Other non-current assets	-	
	Total Non-current assets	233.53	209.20

CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

WEST BENGAL

Nandani Creation Limited



Sr. No.	PARTICULARS	For the period ended	Year ended
		31.03.2021	31.03.2020
A.	Date of start of reporting period	01.04.2020	01.04.2019
B.	Date of end of reporting period	31.03.2021	31.03.2020
C.	Whether results are audited or unaudited	Audited	Audited
D.	Nature of report standalone or consolidated	Standalone	Standalone
2	Current Assets		
	(a) Current Investments		
	(b) Inventories	1,387.53	1,552.54
	(c) Trade Receivables	514.89	533.60
	(d) Cash and cash equivalents	12.94	10.26
	(e) Bank balance other than cash and cash equivalents		
	(f) Short term loans and advances	287.06	195.88
	(g) Other current assets	6.68	5.97
	Total Current Assets	2,209.11	2,298.25
	Total Assets	2,442.64	2,507.45

Notes on Financial Results

1	The above results for the Half year and year ended 31.03.2021 were reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 30 June, 2021
2	As per MCA notification dated 16th February, 2015 companies whose share are listed on SME Exchange as referred to chapter XB of SEBI (Issue of Capital and Disclosure Requirements) regulation, 2009, are exempted from the compulsory requirements of adoption of IND-AS.
3	The Company is primarily engaged in the Manufacturing and sale of Women apparels both on Online Portals and Retail Outlets under the brand "Jaipurkurti.com" & "Amaiva" 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. During the current FY, in order to cater to the needs of the country to combat the spread of Coronavirus, our company is also manufacturing of "N95 Masks" with the brand name "Value Plus".
4	The Company has one Wholly-owned Subsidiary Company as on 31st March, 2021. Therefore the Company has prepared both Standalone and Consolidated Financial Results.
5	The Above Financials Results are available on Companies Website www.nandanicreation.com
6	Provisions of Tax has been made as per Income Tax Act, 1961. The Tax Expense Includes provisions for Current tax and provision for Deferred Tax. The Company calculated tax as per section 115BAA of the Income Tax Act, 1961. Under this regime company is liable to be paid at 22% tax rate plus applicable cess and surcharge and no concession or deduction for the sections as prescribed in section 115BAA will be available to the company from this year onwards.
7	The results have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards notified under Section 133 of the Companies Act, 2013 read with the rules issued thereunder and other accounting principles generally accepted in India.
8	The Bank Balance is included in Cash and Cash Equivalents of the Company.
9	The Status of Investor Complaints received by the Company are as follows:
	No. of Investor Complaints received during the Quarter: NIL
	No. of Investor Complaints received during the Quarter: NIL
	No. of Investor Complaints disposed off during the Quarter: NIL
	No. of Investor Complaints unresolved at the end of the Quarter : NIL
10	The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of Economic Activity. In many countries, businesses are being forced to cease or limit their operations for long or indefinite period of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closure of non essential services have triggered significant disruptions to businesses resulting in economic slowdown.
11	Previous year's/period's figure have been regrouped/rearranged wherever necessary.

For NANDANI CREATION LIMITED

Date 30.06.2021
Place Jaipur


(Anuj Mundra)
Managing Director
DIN05202504

CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

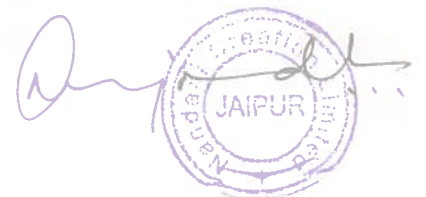
WEST BENGAL

Nandani Creation Limited



NANDANI CREATION LIMITED
CIN: L18101RJ2012PLC037976
Standalone Cash Flow Statement for the period ended 31.03.2021

Particulars	For the period ended 31st March, 2021	For the period ended 31st March, 2020
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	246.28	112.21
Adjustments for:		
Exceptional item	(4.60)	(4.60)
Depreciation and amortisation	33.62	34.25
Finance costs	118.45	128.98
Operating profit / (loss) before working capital changes	393.75	270.84
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Current Investment		
Inventories	165.00	(462.14)
Trade receivables	18.72	91.02
Short-term loans and advances	(91.18)	(105.20)
Other Current assets	(0.71)	4.50
	91.83	(471.82)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(331.99)	337.35
Other current liabilities	(50.05)	(20.68)
Short-term provisions	(11.37)	(8.35)
	(393.41)	308.32
Cash generated from operations	92.17	107.34
Net income tax (paid) / refunds	(63.92)	(34.93)
Net cash flow from operating activities (A)	28.26	72.41
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(42.26)	(21.20)
Investment Purchased		-
Long - Term Loans & Advances	(15.45)	(8.86)
	(57.71)	(30.06)
Net cash flow used in investing activities (B)	(57.71)	(30.06)
C. Cash flow from financing activities		
Proceeds from Issue of Share Capital	180.00	86.00
Proceeds from Security Premium	126.00	-
Increase in long-term borrowings	(216.28)	84.61
Increase in other long-term borrowings	(3.32)	2.32
Net (increase) / decrease in working capital borrowings	64.18	(93.11)
Finance cost	(118.45)	(128.98)
Net cash flow used in financing activities (C)	32.13	(49.16)
Net increase / (decrease) in Cash and cash equivalents (A-B-C)	2.68	(6.81)
Cash and cash equivalents at the beginning of the year	10.26	17.07
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents		
Cash and cash equivalents at the end of the year	12.94	10.26
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet	12.94	10.26
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash		
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)	12.94	10.26
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS		
Cash and cash equivalents at the end of the year *	12.94	10.26



CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

WEST BENGAL

Nandani Creation Limited



* Comprises:		
(a) Cash on hand	7.42	6.95
(b) Cheques, drafts on hand		
(c) Balances with banks	5.52	3.31
(i) In current accounts		
(ii) In EEFC accounts		
(iii) In deposit accounts with original maturity of less than 3 months		
(iv) In earmarked accounts (give details) (Refer Note (ii) below)		
(d) Others (specify nature)		
Notes: (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations. (ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.		
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Place: Jaipur Date: 30.06.2021</p> </div> <div style="text-align: right;"> <p>For Nandani Creation Limited</p>  <p>(Anuj Mundra) Managing Director DIN05202504</p> </div> </div>		

CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

WEST BENGAL



INDEPENDENT AUDITORS REPORT

To,

**Board of Directors of
NANDANI CREATION LIMITED,
JAIPUR**

Opinion

1. We have audited the accompanying statement of consolidated annual financial results (the statement) , of **NANDANI CREATION LIMITED ('the holding Company')** and its subsidiary (the holding and its subsidiary together referred to as "**the GROUP**") for the year ended on 31st March, 2021, being submitted by the holding pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")
2. In our opinion and to the best of our information and according to the explanations given to us these consolidated annual financial results:

Includes the results of DESI Fusion India Private Limited

- (i). Is presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
- (ii). Give a true and fair view in conformity with the recognition and measurement principal laid down in the applicable accounting standard and other accounting principal generally accepted in India of the net profit and other financial information for the half year ended 31st March 2021 as well as the results for the year ended 31 march , 2021.

Basis of Opinion

3. We conducted our audit in accordance with the standard on accounting (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those standards are further described under Auditor's responsibilities for the Audit of Consolidated Financial Results 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 together with ethical requirement that are relevant to our Audit of Financial results under the provision of Companies Act ,2013 and the Rules thereunder ,and we have fulfilled our ethical responsibilities in accordance with these requirement and the Code of Ethics , We believe that Audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Managements Responsibilities for the Consolidated Financial Results

4. These consolidated annual Financial Results have been prepared on the basis of consolidated financial statements. The company Board of Directors are responsible for the preparation of financial results that give true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principle laid down in applicable Indian Accounting standards prescribed in 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 of the listing Regulation. This responsibility also includes maintaining adequate accounting records in accordance with the provision of the Act for the safeguarding of the assets of the Company and preventing and detecting fraud and irregularities, selection and application of appropriate accounting policies, making judgement and estimate that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of consolidated financial results that give true and fair view and are free from material misstatements, whether due to fraud or error.
5. In preparing the consolidated annual 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 going concern basis of accounting unless the board of directors either intend to liquidate the company or to cease operation, or has no realistic alternative to do so.
6. The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditors Responsibilities for the Audit of the consolidated financial Results

7. Our objective is to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatements, 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 it does not guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements arise due to fraud or error and are considered material if, individually and in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit, we also:



- Identify and assess the risk of material misstatements of the consolidated 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 audit opinion. The risk of non detection material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation, or the override of internal control.
 - Obtain understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure 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 exist related to event 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 exist ,we required to draw attention in our auditor's report to the related discloser in the financial results or, if such discloser are inadequate ,to modify our opinion . Our conclusion is 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 consolidated annual financial results, including the disclosure, and whether the financial results represent the underlying transaction and event in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matter, 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 requirement 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

10. The consolidated annual results includes the results for the half year, ended March 31st, 2021 being the balancing figure between the audited figure in respect of the full financial year ended March 31, 2021 and published unaudited year to date figures up to the first half year of the current financial year, which were subject to limited review by us required under listing regulation.

**For Ashok Holani & Company
Chartered Accountants
FRN. 009840C**



A handwritten signature in black ink, appearing to read "Rahul Jangir".

**CA Rahul Jangir
Partner**

Membership No.0435804

UDIN: 21435804AAAADG7973

**Place: Jaipur
Date: 30.06.2021**

Nandani Creation Limited



NANDANI CREATION LIMITED
CIN: L18101RJ2012PLC037976

CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2021						
(Amount in Lacs except share data)						
Sr. No	Particulars	6 months ended			Year ended	Year ended
		31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
A.	Date of Start of reporting period	01.10.2020	01.04.2020	01.10.2019	01.04.2020	01.04.2019
B.	Date of end of reporting period	31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
C.	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D.	Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
1	Revenue from operations					
	(a) Net Sales/income from operations	2521.11	2259.84	2171.96	4780.95	4687.10
	(b) Other Income	38.00	7.58	16.16	45.58	22.28
	Total Revenue	2559.10	2267.42	2188.12	4826.52	4709.38
2	Expenses					
	(a) Cost of material Consumed	146.33	266.10	382.01	412.43	849.84
	(b) Purchase of Stock in Trade	1373.83	428.18	884.51	1802.01	1118.71
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-662.38	394.00	-643.53	-268.38	-392.71
	(d) Employee benefit expenses	134.85	70.65	215.36	205.50	305.42
	(e) Finance Cost	95.25	46.59	96.53	141.84	161.42
	(f) Depreciation and Amortization expense	20.72	15.66	19.18	36.38	38.38
	(g) Rent	40.04	38.23	51.64	78.27	86.45
	(h) Other expenses	1203.77	951.63	1157.71	2155.40	2404.06
	Total Expenses	2352.41	2211.04	2163.39	4563.45	4571.57
3	Profit/(Loss) from operations before an Exceptional and Extraordinary Items and Tax (1-2)	206.69	56.38	24.72	263.07	137.81
4	Exceptional Items	2.50	2.50	9.71	5.00	12.01
5	Profit/(Loss) from operations before an Extraordinary Items and Tax (3-4)	204.20	53.88	15.01	258.08	125.80
6	Extra Ordinary Items					
7	Profit/(Loss) from ordinary activities before tax (5-6)	204.20	53.88	15.01	258.08	125.80
8	Tax Expense (net)					
	Current Tax	52.51	15.38	11.58	67.89	42.55
	Deferred Tax	0.29	-0.53	-0.11	-0.24	-1.97
	Total tax Expenses	52.80	14.85	11.46	67.65	40.58
9	Net Profit (Loss) for the period from continuing operations	151.40	39.03	3.55	190.43	85.22
10	Profit (Loss) from Discontinuing operations before tax	-	-	-		-
11	Tax Expenses of Discontinuing operations before tax	-	-	-		-
12	Net Profit (Loss) from Discontinuing operations after tax	-	-	-		-
13	Profit(Loss) for period before minority interest	151.40	39.03	3.55	190.43	85.22
14	Share of Profits(loss) of subsidiary	10.18	2.24	6.73	12.42	11.06
15	Profit(Loss) of minority interest					
16	Net Profit(Loss) for the period	151.40	39.03	3.55	190.43	85.22



CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

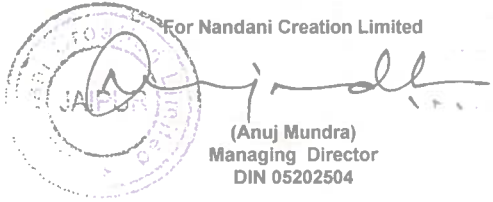
KARNATAKA

HARYANA

WEST BENGAL

Nandani Creation Limited



17	Details of Equity Share capital					
	(a)Paid up Equity Share capital	1003.40	823.39	823.39	1003.40	823.39
	(b)Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
18	Details of Debt securities					
	(a)Paid up Debt capital					
	(b)Face value of Debt Securities					
19	Reserve excluding Revaluation Reserves as per balance sheet of Previous accounting year	533.32	253.21	214.19	533.32	214.19
20	Debt redemption Reserve					
21	Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):					
	(a)Basic	1.83	0.47	0.05	2.30	1.14
	(b)Diluted	1.83	0.47	0.05	2.30	1.14
22	Earnings per share (After extra ordinary items) (of Rs. 10 each) (not annualised):					
	(a)Basic	1.83	0.47	0.05	2.30	1.14
	(b)Diluted	1.83	0.47	0.05	2.30	1.14
23	Restated Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):					
	(a)Basic	1.83	0.47	0.05	2.30	1.14
	(b)Diluted	1.83	0.47	0.05	2.30	1.14
24	Debt Equity Ratio	0.32	1.02	0.78	0.32	1.02
25	Debt Service Coverage Ratio	1.35	1.32	0.36	1.35	0.60
26	Interest Service Coverage Ratio	2.92	3.17	1.38	2.92	2.05
Notes on Financial Results						
1	The above results for the half year and year ended 31.03.2021 were reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 30, June 2021.					
2	As per MCA notification dated 16th February, 2015 companies whose share are listed on SME Exchange as referred to chapter XB of SEBI (Issue of Capital and Disclosure Requirements)regulation, 2009, are exempted from the compulsory requirements of adoption of IND-AS.					
3	The Company is primarily engaged in the Manufacturing and sale of Women apparels both on Online Portals and Retail Outlets under the brand "Jaipurkurti.com" & "Amaiva" 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. During the current FY, in order to cater to the needs of the country to combat the spread of Coronavirus, our company has started manufacturing of "N95 Masks" with the brand name "Value Plus".					
4	The Above Financials Results are available on Companies Website www.nandanicreation.com .					
5	Provisions of Tax has been made as per Income Tax Act, 1961. The Tax Expense Includes provisions for Current tax and provision for Deferred Tax. The Company calculated tax as per section 115BAA of the Income Tax Act,1961. Under this regime company is liable to be paid at 22% tax rate plus applicable cess and surcharge and no concession or deduction for the sections as prescribed in section 115BAA will be available to the company from this year onwards.					
6	The results have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards notified under Section 133 of the					
7	The Bank Balance is included in Cash and Cash Equivalents of the Company.					
8	The Status of Investor Complaints received by the Company are as follows: No. of Investor Complaints received during the Quarter: NIL No. of Investor Complaints received during the Quarter: NIL No. of Investor Complaints disposed off during the Quarter No. of Investor Complaints unresolved at the end of the Quarter : NIL					
10	The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of Economic Activity. In many countries, businesses are being forced to cease or limit their operations for long or indefinite period of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closure of non essential services have triggered significant disruptions to businesses resulting in economic slowdown.					
11	Previous year's/period's figure have been regrouped/rearranged wherever necessary.					
Date 30.06.2021 Place Jaipur		 For Nandani Creation Limited (Anuj Mundra) Managing Director DIN 05202504				

CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

WEST BENGAL

Nandani Creation Limited



NANDANI CREATION LIMITED
CIN: L18101RJ2012PLC037976

Consolidated Cash Flow Statement for the period ended 31st March, 2021

Particulars	For the period year 31st March, 2021	For the period year 31st March, 2020
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	258.08	125.81
Adjustments for:		
Depreciation and amortisation	36.38	38.38
(Profit)/loss on sale/writeoff of assets	(0.57)	7.01
Finance costs	141.84	161.42
Exceptional Item (Reversal of gratuity provision)	2.72	-
Operating profit / (loss) before working capital changes	438.44	332.62
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	106.51	(576.19)
Trade receivables	84.96	(34.95)
Short-term loans and advances	(48.41)	(103.15)
Other Non Current Assets	0.40	0.40
Other Current assets	(13.80)	4.50
	129.66	(709.39)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(299.54)	551.61
Other current liabilities	(18.43)	(19.70)
Short-term provisions	(13.38)	(6.08)
	(331.36)	525.83
Cash generated from operations	236.74	149.06
Net income tax (paid) / refunds	(67.89)	(42.55)
Net cash flow from operating activities (A)	168.85	106.51
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(42.77)	(26.26)
Proceed from Sale of Fixed Assets	1.25	-
Investment Sold	2.18	-
Investment Purchased	-	-
Long - Term Loans & Advances	(13.68)	(6.85)
	(53.02)	(33.11)
Net cash flow used in investing activities (B)	(53.02)	(33.11)
C. Cash flow from financing activities		
Increase in long-term borrowings	(306.36)	66.51
Proceed from issue of share capital	180.00	86.00
Increase in securities premium	126.00	-
Increase in other long-term Liability	(6.03)	5.63
Net (increase) / decrease in working capital borrowings	34.84	(81.16)
Finance cost	-141.84	(161.42)
Net cash flow used in financing activities (C)	(113.39)	(84.44)
Net increase / (decrease) in Cash and cash equivalents (A-B-C)	2.44	(11.04)
Cash and cash equivalents at the beginning of the year	11.52	22.56
Effect of exchange differences on restatement of foreign currency Cash and cash		
Cash and cash equivalents at the end of the year	13.96	11.52
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet	13.96	11.52
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3		
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) included	13.96	11.52
Add: Current investments considered as part of Cash and cash equivalents (as		
Cash and cash equivalents at the end of the year *	13.96	11.52

CIN No.: L18101RJ2012PLC037976

(Signature)
JAIPUR



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

WEST BENGAL

Nandani Creation Limited

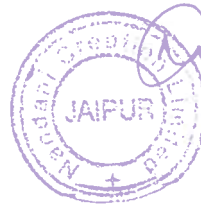


* Comprises:		
(a) Cash on hand	8.21	7.99
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	5.75	3.53
(ii) In EEFC accounts		
(iii) In deposit accounts with original maturity of less than 3 months		
(iv) In earmarked accounts (give details) (Refer Note (ii) below)		
(d) Others (specify nature)		

Notes:

- (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.

For Nandani Creation Limited



(Anuj Mundra)
Managing Director
DIN05202504

Date : 30.06.2021

Place : Jaipur

CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

WEST BENGAL

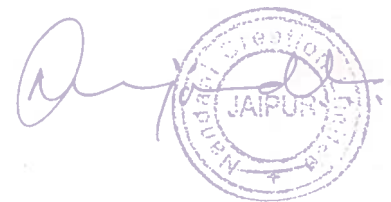
Nandani Creation Limited



NANDANI CREATION LIMITED
CIN: L18101RJ2012PLC037976
STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES FOR THE YEAR ENDED 31.03.2021

(Amount in Lacs)

Sr. No.	PARTICULARS	Year ended	Year ended
		31.03.2021	31.03.2020
A.	Date of start of reporting period	01.04.2020	01.04.2019
B.	Date of end of reporting period	31.03.2021	31.03.2020
C.	Whether results are audited or unaudited	Audited	Audited
D.	Nature of report standalone or consolidated	Consolidated	Consolidated
A	EQUITY AND LIABILITIES		
1	Shareholder's funds		
	(a) Share Capital	1,003.40	823.39
	(b) Reserves and Surplus	533.33	214.19
	(c) Money Received against share warrants		
	Total Shareholder's funds	1,536.72	1,037.58
2	Share Application money pending allotment		
3	Deferred Government Grants		
4	Non-current Liabilities		
	(a) Long-term Borrowings	221.61	527.98
	(b) Deferred tax liabilities (net)		
	(c) Foreign Currency Monetary item transaction difference liability account		
	(d) Other long-term liabilities	12.40	18.43
	(e) Long-term provisions		
	Total Non-current Liabilities	234.01	546.41
5	Current Liabilities		
	(a) Short-term borrowings	259.71	224.87
	(b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	388.23	475.17
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	652.97	865.58
	(c) Other Current Liabilities	277.64	296.07
	(d) Short term Provisions	33.86	47.24
	Total Current Liabilities	1,612.41	1,908.93
	Total Equity And Liabilities	3,383.15	3,492.92
B	ASSETS		
1	Non-current assets		
	(i) Fixed Assets		
	(a) Tangible assets	120.47	114.46
	(b) Producing Properties		
	(c) Intangible Assets	4.59	5.42
	(d) Preproducing Properties		
	(e) Tangible Assets Capital work-in-progress	27.76	27.23
	(f) Intangible assets under development or work-in-progress		
	Total Fixed Assets	152.82	147.11
	(ii) Non-current investments	18.63	20.81
	(iii) deferred tax assets(net)	8.03	7.79
	(iv) Foreign currency monetary item translation difference asset account		
	(v) Long-term loans and advances	39.19	25.51
	(vi) Other non-current assets		0.40
	Total Non-current assets	218.67	201.62



CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

WEST BENGAL

Nandani Creation Limited



Sr. No.	PARTICULARS	Year ended 31.03.2021	Year ended 31.03.2020
A.	Date of start of reporting period	01.04.2020	01.04.2019
B.	Date of end of reporting period	31.03.2021	31.03.2020
C.	Whether results are audited or unaudited	Audited	Audited
D.	Nature of report standalone or consolidated	Consolidated	Consolidated
2	Current Assets		
	(a) Current investments		
	(b) Inventories	2,219.54	2,326.05
	(c) Trade Receivables	660.15	745.11
	(d) Cash and cash equivalents	13.96	11.52
	(e) Bank balance other than cash and cash equivalents		
	(f) Short term loans and advances	251.06	202.65
	(g) Other current assets	19.78	5.97
	Total Current Assets	3,164.48	3,291.30
	Total Assets	3,383.15	3,492.92

Notes on Financial Results

1	The above results for the Half year and year ended 31.03.2021 were reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 30 June, 2021.
2	As per MCA notification dated 16th February, 2015 companies whose share are listed on SME Exchange as referred to chapter XB of SEBI (Issue of Capital and Disclosure Requirements) regulation, 2009, are exempted from the compulsory requirements of adoption of IND-AS.
3	The Company is primarily engaged in the Manufacturing and sale of Women apparels both on Online Portals and Retail Outlets under the brand "Jaipurkurti.com" & "Amaiva" 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. During the current FY, in order to cater to the needs of the country to combat the spread of Coronavirus, our company also manufacturing "N95 Masks" with the brand name "Value Plus".
4	The Company has one Wholly-owned Subsidiary Company as on 31st March, 2021. Therefore the Company has prepared both Standalone and Consolidated Financial Results.
5	The Above Financials Results are available on Companies Website www.nandanicreation.com
6	Provisions of Tax has been made as per Income Tax Act, 1961. The Tax Expense Includes provisions for Current tax and provision for Deferred Tax as per 115BAA of the Income Tax Act, 1961. Under this regime company is liable to be paid at 22% tax rate plus applicable cess and surcharge and no concession or deduction for the sections as prescribed in section 115BAA will be available to the company from this year onwards.
7	The results have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards notified under Section 133 of the Companies Act, 2013 read with the rules issued thereunder and other accounting principles generally accepted in India.
8	The Bank Balance is included in Cash and Cash Equivalents of the Company.
9	The Status of Investor Complaints received by the Company are as follows:
	No. of Investor Complaints received during the Quarter: NIL
	No. of Investor Complaints received during the Quarter: NIL
	No. of Investor Complaints disposed off during the Quarter: NIL
	No. of Investor Complaints unresolved at the end of the Quarter : NIL
10	The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of Economic Activity. In many countries, businesses are being forced to cease or limit their operations for long or indefinite period of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closure of non essential services have triggered significant disruptions to businesses resulting in economic slowdown.
11	Previous year/s/period's figure have been regrouped/rearranged wherever necessary.

For NANDANI CREATION LIMITED



(Anuj Mundra)
Managing Director
DIN05202504

Date 30.06.2021
Place Jaipur

CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

WEST BENGAL

Nandani Creation Limited



SYMBOL: NANDANI

ISIN: INE696V01013

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

Dated: 30.06.2021

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("SEBI LODR").

Dear Sir,

In compliance with the provisions of Regulation 33(3)(d) of Securities & Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, we hereby declare that the Statutory Auditors of the Company **M/s Ashok Holani & Company**, Chartered Accountants, Jaipur have issued an audit report with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended on 31st March, 2021, duly reviewed and recommended by the Audit Committee of the Company and approved by the Board of Directors of the Company at their respective meeting/s held on Wednesday, 30th June, 2021.

Kindly take the same on record.

Your's faithfully,

FOR NANDANI CREATION LIMITED

ANUJ MUNDHRA
CHAIRMAN & MANAGING DIRECTOR
DIN: 05202504

CIN No.: L18101RJ2012PLC037976



G-13, AARNA-3, Kartarpura Industrial Area,
Bais Godown, Jaipur -302 006 Rajasthan INDIA



+91-141-4037596
+91-141-4029596



info@jaipurkurti.com
www.jaipurkurti.com

RAJASTHAN

MAHARASHTRA

KARNATAKA

HARYANA

WEST BENGAL