

# Nandani Creation Limited



SYMBOL: JAIPURKURT

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: 14.11.2021

**Subject:** Submission of Un-Audited Standalone & Consolidated Financial Results for the Quarter/Half Year ended on 30<sup>th</sup> September, 2021 of “**NANDANI CREATION LIMITED**” (“**Company**”).

This is to inform you that the Board of Directors of the Company have considered and adopted the **Un-Audited Standalone & Consolidated Financial Results** for the Quarter/Half year ended on **30<sup>th</sup> September, 2021** and the Limited Review Report thereon in the Board Meeting held on **14<sup>th</sup> November, 2021**.

In accordance with the requirement of **Regulation 33 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015** we are herewith enclosing the **Un-Audited Standalone & Consolidated Financial Results** for the Quarter/Half year ended on 30<sup>th</sup> September, 2021 and the **Limited Review Report** thereon.

We request you to kindly take the above information on record and inform all those concerned.

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,  
Bais Godown, Jaipur-302 006 Rajasthan INDIA



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# Nandani Creation Limited



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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: 14.11.2021

**Subject: OUTCOME OF THE BOARD MEETING HELD ON 14<sup>TH</sup> NOVEMBER, 2021.**

Respected Sir,

Pursuant to **Regulation 30 read with Part A of Schedule III & Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015** we would like to inform you that the Board of Directors of the Company has, at its meeting held on Sunday, the 14<sup>th</sup> Day of November, 2021 (i.e. today), which commenced at 5:00 P.M. and concluded at 11:00 P.M., Inter-alia, considered and approved the following:

- Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter/Half Year ended on September 30, 2021;
- Considered and approved the Limited review report on Standalone and Consolidated Financial Results of the Company for the Quarter/half year ended on September 30, 2021;

(Copy of the said results along with the Limited Review Report thereon by **M/s Ashok Holani & Company, Chartered Accountants, Statutory Auditors** of the Company, is submitted herewith.)

Further in accordance with provisions of **Regulation 46** of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the said information will also be available on the company website at [www.nandanicreation.com](http://www.nandanicreation.com).

Submitted for your kind reference and records.

Thanking You,  
Yours faithfully,

For **NANDANI CREATION LIMITED**

  
**ANUJ MUNDHRA**  
**CHAIRMAN & MANAGING DIRECTOR**  
**DIN: 05202504**

CIN No.: L18101RJ2012PLC037976



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**ASHOK HOLANI & CO.**

**CHARTERED ACCOUNTANTS**

**Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors,  
**Nandani Creation Limited**  
G-13, Kartarpura Industrial Area,  
Near 22, Godam Jaipur-302006, Rajasthan

We have reviewed the accompanying statement of unaudited standalone financial results of **Nandani Creation Limited** ("the company") for the quarter ended 30.09.2021 ("the statements") 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.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Statement have been prepared in accordance with the recognition and measurement principals laid down by the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2013, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

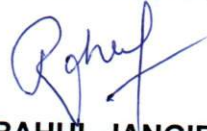
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 Indian accounting standards prescribed under section 133 of the Companies Act, 2013, and rules thereunder 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.

Place: Jaipur  
Date : 14.11.2021

**For, ASHOK HOLANI & COMPANY**  
Chartered Accountants  
FRN: 009840C



  
**RAHUL JANGIR**

(Partner)

M. No.: 0435804

UDIN: 2143584-AAAAFW 9768



# Nandani Creation Limited



## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021 (₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from Operations	1,568.41	1,379.44	1,276.45	2,947.85	2,206.53	4,568.86
2 Other Income	3.38	8.81	3.55	12.20	7.09	40.62
3 Total Income (1 + 2)	1,571.80	1,388.25	1,280.00	2,960.05	2,213.62	4,609.48
4 Expenses :						
a) Cost of materials consumed	649.00	210.12	90.82	859.11	107.55	679.37
b) Purchase of Stock-in-Trade	266.48	81.68	143.00	348.15	250.42	964.58
c) Change in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(395.98)	346.70	198.81	(49.28)	731.24	225.24
d) Employee Benefit Expenses	51.09	48.84	38.61	99.93	60.64	149.10
e) Finance Costs	26.79	22.19	51.53	48.98	53.96	147.13
f) Depreciation and Amortisation Expenses	24.07	22.09	20.27	46.16	40.53	89.14
g) Power & Fuel Expenses	6.90	2.58	3.70	9.48	5.13	13.56
h) Other Expenses	813.53	534.89	660.90	1,348.43	933.62	2,133.24
5 Total Expenses	1,441.88	1,269.09	1,207.64	2,710.97	2,183.09	4,401.36
6 Profit/(Loss) from operation before an exceptional and extraordinary items and tax (3-5)	129.91	119.17	72.36	249.08	30.53	208.12
7 Exceptional Items			1.15	-	2.30	4.60
8 Profit/(Loss) from operation before an Extraordinary items and Tax (6-7)	129.91	119.17	71.21	249.08	28.23	203.52
9 Extra Ordinary Items				-	-	
10 Profit before tax (8-9)	129.91	119.17	71.21	249.08	28.23	203.52
11 Tax Expense						
(a) Current Tax	35.18	32.96	17.92	68.14	14.57	63.73
(b) Earlier Year Tax	-	-	-	-	-	0.19
(c) Deferred Tax	(10.33)	1.57	3.49	(8.76)	5.24	(10.29)
Total Tax Expense	24.85	34.53	21.41	59.38	19.81	53.62
12 Net Profit for the period / year (5-6)	105.07	84.63	49.80	189.70	8.42	149.90
13 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	(0.03)	0.10	0.14	0.07	1.02	0.62
- Income Tax relating to above	0.01	(0.03)	(0.04)	(0.02)	(0.26)	(0.15)
Total Other Comprehensive Income for the period / year	(0.03)	0.08	0.11	0.05	0.76	0.46
14 Total Comprehensive Income for the period / year (7+8)	105.04	84.71	49.90	189.75	9.18	150.36
15 Paid up Equity Share capital ( face value ₹ 10 per share )	1,003.39	1,003.39	823.39	1,003.39	823.39	1,003.39
16 Other Equity	-	-	-	-	-	-
17 Earnings per Share (not annualised for quarters) (Face value of ₹ 10/- each)						
- Basic EPS (in ₹)	1.05	0.84	0.61	1.89	0.11	1.82
- Diluted EPS (in ₹)	1.05	0.84	0.61	1.89	0.11	1.82
See accompanying notes to the financial results						

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
NANDANI CREATION LIMITED



ANUJ MUNDHRA  
(MANAGING DIRECTOR)  
DIN:- 05202504

Place : Jaipur  
Date : 14.11.2021

CIN No.: L18101RJ2012PLC037976



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# Nandani Creation Limited



## Unaudited Standalone Statement of Assets and Liabilities as at September 30, 2021

(₹ in Lakhs)

Particulars	As at September 30, 2021	As at March 31, 2021
	(Unaudited)	(Audited)
<b>I ASSETS</b>		
<b>1 NON-CURRENT ASSETS</b>		
(a) Property, Plant and Equipment	299.62	280.50
(b) Capital work-in-progress	0.27	0.54
(c) Financial Assets		
(i) Investments	54.61	54.55
(ii) Loans	23.58	22.66
(iii) Other Financial Assets	37.36	33.89
(d) Other Non-current Assets		
(e) Deferred Tax Assets	27.92	19.18
	<b>443.36</b>	<b>411.31</b>
<b>2 CURRENT ASSETS</b>		
(a) Inventories	1,425.06	1,387.53
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	678.79	514.89
(iii) Cash and Cash Equivalents	27.73	12.94
(iv) Bank Balances other than (iii) above		
(v) Other Financial Assets	431.42	287.06
(c) Other Current Assets	6.82	6.68
	<b>2,569.83</b>	<b>2,209.11</b>
<b>TOTAL ASSETS</b>	<b>3,013.19</b>	<b>2,620.42</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>1 EQUITY</b>		
(a) Equity Share Capital	1,003.40	1,003.40
(b) Other Equity	663.03	473.28
<b>TOTAL EQUITY</b>	<b>1,666.43</b>	<b>1,476.68</b>
<b>2 LIABILITIES</b>		
<b>(i) NON-CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings	145.19	175.81
(ii) Lease Liabilities	168.08	154.80
(iii) Other Financial liabilities		0.18
(b) Provisions	19.97	9.85
(c) Deferred Tax Liabilities (Net)		
	<b>333.25</b>	<b>340.65</b>
<b>(ii) CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings	194.79	166.97
(ii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises	178.11	110.36
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	313.19	212.02
(iii) Other Financial Liabilities	229.80	281.67
(b) Other Current Liabilities	4.30	2.96
(c) Provisions	93.32	29.12
	<b>1,013.51</b>	<b>803.09</b>
<b>TOTAL LIABILITIES</b>	<b>1,346.76</b>	<b>1,143.74</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,013.19</b>	<b>2,620.42</b>

See Accompanying Notes forming part of the Financial Results

FOR AND ON BEHALF OF BOARD OF DIRECTORS  
NANDANI CREATION LIMITED



*[Signature]*  
ANUJ MUNDHRA  
MANAGING DIRECTOR  
DIN: 05202504

Place : Jaipur  
Date : 14.11.2021

CIN No.: L18101RJ2012PLC037976



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# Nandani Creation Limited



Cash Flow Statement for the half year ended 30th September, 2021 (₹ in Lakhs)		
Particulars	For The Period Ended 30 September, 2021	For The Year Ended 31st March, 2021
<b>A. Cash flow from operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax	249	208
<b>Adjustments for:</b>		
Exceptional Item	-	(5)
Depreciation and amortisation	46	89
Finance costs	49	147
Operating profit / (loss) before working capital changes	344	440
<b>Changes in working capital:</b>		
Adjustments for (increase) / decrease in operating assets:		
Current Investment	-	
Inventories	(38)	165
Trade receivables	(164)	19
Short-term Financial asset	(144)	(91)
Other Current assets	(0)	(1)
	(346)	92
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	169	(332)
Other current liabilities	1	1
Short-term provisions	64	(11)
	234	(343)
Cash generated from operations	233	189
Net income tax (paid) / refunds	(68)	(64)
<b>Net cash flow from operating activities (A)</b>	<b>165</b>	<b>125</b>
<b>B. Cash flow from investing activities</b>		
Capital expenditure on fixed assets, including capital advances	(120)	(42)
Investment Purchased	-	-
Long - Term Loans & Advances	(1)	(2)
Other financial asset	(3)	(14)
	(124)	(58)
<b>Net cash flow used in investing activities (B)</b>	<b>(124)</b>	<b>(58)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from Issue of Share Capital	-	180
Proceeds from Security Premium	-	126
Disposal of lease asset	55	-
Increase in long-term borrowings	(31)	(210)
Increase in other long-term Provisions	10	2
Net (increase) / decrease in working capital borrowings	28	64
Finance cost	(49)	(147)
Increase in long term Lease liability	13	(39)
Increase in other financial liability	(52)	(36)
Increase in short term other financial liability	(0)	(5)
<b>Net cash flow used in financing activities (C)</b>	<b>(26)</b>	<b>(65)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A-B-C)</b>	<b>15</b>	<b>3</b>
Cash and cash equivalents at the beginning of the year	13	10
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents	-	-
<b>Cash and cash equivalents at the end of the year</b>	<b>28</b>	<b>13</b>
<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>		
Cash and cash equivalents as per Balance Sheet	28	13
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)	28	13
Add: Current investments considered as part of Cash and cash equivalents	-	-
* Comprises:		
(a) Cash on hand	18	7
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	10	6
(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 : 14.11.2021

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
NANDANI CREATION LIMITED



ANUJ MUNDHRA  
MANAGING DIRECTOR )  
DIN: 5202504

CIN No.: L18101RJ2012PLC037976



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**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors,  
**Nandani Creation Limited**  
G-13, Kartarpura Industrial Area,  
Near 22, Godam Jaipur-302006, Rajasthan

We have reviewed the accompanying statement of unaudited Consolidated financial results of **Nandani Creation Limited** ("the company") for the quarter ended 30.09.2021 ("the statements") 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.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Statement have been prepared in accordance with the recognition and measurement principals laid down by the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2013, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The statement includes results of Desi Fusion India Private Limited being fully owned subsidiary of the Holding Company.

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 Indian accounting standards prescribed under section 133 of the Companies Act, 2013, and rules thereunder 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.

Place: Jaipur  
Date : 14.11.2021

For, **ASHOK HOLANI & COMPANY**  
Chartered Accountants  
FRN: 009840C



  
**RAHUL JANGIR**  
(Partner)

M. No.: 0435804  
UDIN: 21435804AAAAFX3107



# Nandani Creation Limited



## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021 (₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from Operations	1,753.32	1,352.49	1,383.36	3,105.81	2,259.84	4,780.94
2 Other Income	1.43	31.03	4.36	32.46	7.58	58.77
3 Total Income (1 + 2)	1,754.75	1,383.52	1,387.72	3,138.27	2,267.42	4,839.72
4 Expenses :						
a) Cost of materials consumed	167.78	195.41	164.54	363.19	266.10	412.43
b) Purchase of Stock-in-Trade	679.50	172.58	155.60	852.08	428.18	1,802.01
c) Change in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(243.09)	197.51	198.81	(45.58)	394.00	(265.38)
d) Employee Benefit Expenses	57.22	52.87	38.61	110.09	70.65	195.07
e) Finance Costs	34.92	27.61	57.91	62.53	66.08	176.97
f) Depreciation and Amortisation Expenses	32.89	27.57	25.84	60.47	51.67	111.47
g) Power & Fuel Expenses	8.62	3.26	4.71	11.88	6.52	16.89
h) Other Expenses	861.43	569.71	660.06	1,431.13	954.36	2,155.06
5 Total Expenses	1,599.27	1,246.52	1,306.08	2,845.79	2,237.56	4,604.51
6 Profit/(Loss) from operation before an exceptional and extraordinary items and tax (3-5)	155.48	137.00	81.64	292.48	29.86	235.21
7 Exceptional Items			1.15	-	2.50	5.00
8 Profit/(Loss) from operation before an Extraordinary items and Tax (6-7)	155.48	137.00	80.49	292.48	27.36	230.21
9 Extra Ordinary Items				-	-	
10 Profit before tax (8-9)	155.48	137.00	80.49	292.48	27.36	230.21
11 Tax Expense						
(a) Current Tax	45.54	34.80	20.26	80.34	15.38	67.70
(b) Earlier Year Tax	-	-	-	-	-	0.19
(c) Deferred Tax	(15.02)	3.16	0.06	(11.87)	0.09	(7.78)
Total Tax Expense	30.52	37.96	20.32	68.48	15.47	60.12
12 Net Profit for the period / year (5-6)	124.96	99.05	60.17	224.01	11.88	170.10
13 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	(0.03)	0.10	0.14	0.07	1.02	0.62
- Income Tax relating to above	0.01	(0.03)	(0.04)	(0.02)	(0.26)	(0.15)
Total Other Comprehensive Income for the period / year	(0.03)	0.08	0.11	0.05	0.76	0.46
14 Total Comprehensive Income for the period / year (7+8)	124.93	99.12	60.28	224.06	12.65	170.56
15 Paid up Equity Share capital ( face value ₹ 10 per share )	1,003.39	1,003.39	823.39	1,003.39	823.39	1,003.39
16 Other Equity	-	-	-	-	-	-
17 Earnings per Share (not annualised for quarters) (Face value of ₹ 10/- each)						
- Basic EPS (in ₹)	1.25	0.99	0.73	2.23	0.15	2.06
- Diluted EPS (in ₹)	1.25	0.99	0.73	2.23	0.15	2.06
See accompanying notes to the financial results						

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
NANDANI CREATION LIMITED

Place : Jaipur  
Date : 14.11.2021



ANUJ MUNDHRA  
MANAGING DIRECTOR  
DIN:- 05202504

CIN No.: L18101RJ2012PLC037976



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# Nandani Creation Limited



Unaudited Consolidated Statement of Assets and Liabilities as at September 30, 2021

(₹ in Lakhs)

Particulars	As at September 30, 2021 (Unaudited)	As at March 31, 2021 (Audited)
<b>I ASSETS</b>		
<b>1 NON-CURRENT ASSETS</b>		
(a) Property, Plant and Equipment	411.84	314.30
(b) Capital work-in-progress	0.27	0.54
(c) Right of use assets		
(d) Investment Property		
(e) Financial Assets		
(i) Investments	5.63	31.61
(ii) Loans	29.09	27.23
(iii) Other Financial Assets	45.16	39.19
(f) Other Non-current Assets		
(g) Deferred Tax Assets	30.01	18.16
	<b>521.99</b>	<b>431.03</b>
<b>2 CURRENT ASSETS</b>		
(a) Inventories	2,265.87	2,219.54
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	908.30	660.15
(iii) Cash and Cash Equivalents	27.81	13.96
(iv) Bank Balances other than (iii) above		
(v) Other Financial Assets	368.22	251.06
(c) Other Current Assets	20.28	19.78
	<b>3,590.48</b>	<b>3,164.48</b>
<b>TOTAL ASSETS</b>	<b>4,112.48</b>	<b>3,595.51</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>1 EQUITY</b>		
(a) Equity Share Capital	1,003.40	1,003.40
(b) Other Equity	749.78	525.24
<b>TOTAL EQUITY to Parent</b>	<b>1,753.18</b>	<b>1,528.64</b>
<b>Non Controlling Interest</b>	<b>0.01</b>	<b>0.01</b>
<b>2 LIABILITIES</b>		
<b>(i) NON-CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings	218.64	218.30
(ii) Lease Liabilities	228.24	161.54
(iii) Other Financial liabilities		0.18
(b) Provisions	22.03	12.22
(c) Deferred Tax Liabilities (Net)		
	<b>468.92</b>	<b>392.24</b>
<b>(ii) CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings	307.73	259.71
(ii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises	334.13	388.23
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	844.14	652.97
(iii) Other Financial Liabilities	288.30	336.49
(b) Other Current Liabilities	6.62	3.94
(c) Provisions	109.44	33.28
(d) Current Tax Liability (Net)		
	<b>1,890.37</b>	<b>1,674.62</b>
<b>TOTAL LIABILITIES</b>	<b>2,359.29</b>	<b>2,066.86</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,112.47</b>	<b>3,595.51</b>

See Accompanying Notes forming part of the Financial Results

Place : Jaipur  
Date : 14.11.2021

CIN No.: L18101RJ2012PLC037976



FOR AND ON BEHALF OF BOARD OF DIRECTORS  
NANDANI CREATION LIMITED

ANU MUNDHRA  
MANAGING DIRECTOR  
DIN: 05202504



# Nandani Creation Limited



## Cash Flow Statement for the half year ended 30th September, 2021

(In Lacs)

Particulars	For The Period Ended 30 September, 2021	For The Year Ended 31st March, 2021
<b>A. Cash flow from operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax	292	235
<b>Adjustments for:</b>		
Exceptional Item	-	(5)
Depreciation and amortisation	60	111
Finance costs	64	177
Remeasurement Gain/(loss) on defined benefit plan	0	3
(Profit) / loss on sale / write off of assets	-	(1)
Operating profit / (loss) before working capital changes	417	521
<b>Changes in working capital:</b>		
Adjustments for (increase) / decrease in operating assets:		
Current Investment	-	
Inventories	(46)	107
Trade receivables	(248)	225
Short-term Financial asset	(77)	(51)
Other Current assets	(0)	2
Other Non Current Asset	-	0
Other financial Assets	(3)	0
	(374)	282
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	137	(439)
Other current liabilities	(37)	(0)
Short-term provisions	76	(14)
Short Term borrowing	20	(29)
Other Financial Liabilities	4	37
Long-term Provisions	(0)	(3)
	199	(448)
Cash generated from operations	242	356
Net income tax (paid) / refunds	(80)	(68)
<b>Net cash flow from operating activities (A)</b>	<b>162</b>	<b>288</b>
<b>B. Cash flow from investing activities</b>		
Capital expenditure on fixed assets, including capital advances	(213)	(43)
Proceeds From Sale Of Fixed Assets	-	1
Long - Term Loans & Advances	21	21
Other financial asset	(3)	(14)
Net (Increase)/Decrease in Investment in Shares	26	(11)
Investment in Fixed Deposit	(0)	(13)
	(170)	(58)
<b>Net cash flow used in investing activities (B)</b>	<b>(170)</b>	<b>(58)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from Issue of Share Capital	-	180.00
Proceeds from Security Premium	-	126.00
Disposal of lease asset	55	-
Increase in long-term borrowings	(22)	-320.73
Increase in other long-term Provisions	10	2.01
Net (increase) / decrease in working capital borrowings	28	64.18
Finance cost	(64)	-176.97
Increase in long term Lease liability	67	-60.06
Increase in other financial liability	(52)	-35.97
Increase in short term other financial liability	(0)	-5.33
<b>Net cash flow used in financing activities (C)</b>	<b>22</b>	<b>(227)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A-B-C)</b>	<b>14</b>	<b>2</b>
Cash and cash equivalents at the beginning of the year	14	12
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents		
<b>Cash and cash equivalents at the end of the year</b>	<b>28</b>	<b>14</b>

  
Nandani Creation Limited  
JAIPUR  
Rajasthan

CIN No.: L18101RJ2012PLC037976



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# Nandani Creation Limited



<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>		
Cash and cash equivalents as per Balance Sheet	28	
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash		14
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) included in Note	28	14
Add: Current investments considered as part of Cash and cash equivalents (i)		
* Comprises:		
(a) Cash on hand	18	8
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	10	6
(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)		
Deposits		
(e) Current investments considered as part of Cash and cash equivalents (Refer Note (ii) to		
<b>Notes:</b>		
See accompanying notes forming part of the financial results		

Place: JAIPUR  
Date: 14.11.2021

FOR AND ON BEHALF OF BOARD OF DIRECTORS  
NANDANI CREATION LIMITED



ANUJ MUNDHRA  
MANAGING DIRECTOR  
DIN: 05202504

CIN No.: L18101RJ2012PLC037976



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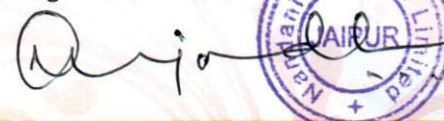
# Nandani Creation Limited



## NOTES TO FINANCIAL RESULTS (CONSOLIDATED & STANDALONE)

1. The above Un-audited standalone & Consolidated financial results of the Company have been reviewed & recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2021.
2. The Statutory Auditors have carried out limited review for the unaudited standalone & consolidated financial results for the quarter and half year ended on September 30, 2021.
3. These financial results have been prepared in accordance with 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 (Listing Obligation and Disclosures Requirements) Regulations, 2015 (the "Listing Regulations"), as modified by Circular dated July 5, 2016.
4. The Company is primarily engaged in the Manufacturing and sale of Women apparels both on Online Portals and Retail Stores under the brand "Jaipurkurti.com" & "Amaiva-By Jaipurkurti.com" 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.
5. The Company has one Wholly-owned Subsidiary Company as on September 30, 2021. Therefore, the Company has prepared both Standalone and Consolidated Financial Results.
6. The Above Financials Results are available on Companies Website [www.nandanicreation.com](http://www.nandanicreation.com).
7. Previous period figures of the Company have been regrouped/rearranged wherever considered necessary to make them comparable with current period.
8. The Company has received approval from National Stock Exchange of India Limited for listing and trading in Equity Shares of the Company on Capital Market Segment (Main Board) of the Exchange with effect from Thursday, September 02, 2021.
9. The figures for the three months ended September 30, 2020 were not subject to limited review by the statutory Auditors of the Company, as the Company was listed on SME Platform and Quarterly reporting is not applicable to the company. However, the Company management has exercised necessary due diligence to ensure that said Financial Results provide a true and fair view of the Company.
10. The Company has made assessment of possible impact of COVID-19 on business / operations of the group and believes that the impact may not be significant over the terms of its contracts. In developing the assumptions relating to the possible future uncertainties in the global economic

CIN No.: L18101RJ2012PLC037976



# Nandani Creation Limited



conditions because of this pandemic, the Company, as at date of approval of these results has used corroborative information. As on current date, the Company has concluded that the impact of Covid-19 is not material based on the evaluations. Due to the nature of the pandemic, the Company will continue to monitor developments to identify significant uncertainties in future periods, if any. The management does not see any long term risks in the Company's ability to continue as a going concern and meeting its liabilities as and when they fall due.

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