Nandani Creation Limited

SYMBOL: JAIPURKURT
ISIN: INE696V01013

To, **Dated: 24-05-2025**

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: Audited Standalone & Consolidated Financial Results and the Statement of Assets & Liabilities for the fourth quarter and the year ended March 31, 2025 along with the Auditor's report thereon under Regulation 33 of Securities & Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("SEBI LODR").

Respected Sir,

The Board of Directors of the Company at their Board Meeting held on **Saturday. 24th Day of May, 2025 at 6.30 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 Audited Standalone & Consolidated Financial Results, Statement of Assets & Liabilities of the Company for the fourth quarter and the year ended March 31, 2025 under Regulation 33 of Securities & Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("SEBI LODR") along with the Auditor's report thereon.

You are requested to take the same on record and inform all those concerned.
The meeting of the Board of Directors started at 6.30 P.M. and concluded at 7:45 PM.

Thanking You,
Yours faithfully,
For NANDANI CREATION LIMITED

GUNJAN JAIN Digitally signed by GUNJAN JAIN Date: 2025.05.24 19:46:14 +05'30'

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

SYMBOL: JAIPURKURT
ISIN: INE696V01013

To, **Dated: 24-05-2025**
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building,
Bandra Kurla Complex, Bandra East, Mumbai – 400 051

Subject: Outcome of Board Meeting-pursuant to Regulation 30 of Securities and Exchange Board of India {Listing Obligations and Disclosure Requirements) Regulations, 2015 {"Listing Regulations")

Respected Sir,

The Board of Directors of the Company at their Board Meeting held today i.e. on **Saturday, 24th Day of May, 2025 at 6.30 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:

- Approved and taken on record the Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and financial year ended March 31, 2025 along with the Statement of Assets and Liabilities as on that date and Cash Flow Statement of the Company for the financial year ended on March 31, 2025.
- Taken on record the Statutory Audit Report of **M/s PC Modi & Co., Chartered Accountants, Jaipur** (FRN: 000239C) on the above Audited Financial Results (Standalone & Consolidated) with an un-modified opinion, in enclosed herewith as ***Annexure-1*** (enclosed herewith);
- Based on the recommendations of the Audit Committee, the Board of Directors of the Company approved the appointment of Abhishek Goswami & Co., Practicing Company Secretaries, a Peer Reviewed Firm, having Firm Registration No. S2019RJ714800 as the Secretarial Auditors of the Company for a term of five (5) consecutive financial years commencing from FY 2025-26 to 2029-30, subject to the approval of shareholders of the Company at the ensuing Annual General Meeting ("AGM"). Brief details regarding the appointment are encapsulated in ***Annexure -2*** (enclosed herewith);

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 affect 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, 2025 is also enclosed herewith.

Pursuant to Regulation 47 of the SEBI (LODR) Regulations, 2015 and above-mentioned SEBI circular, we would be publishing an extract of the above financial results in the prescribed format in English and Hindi Newspapers within the stipulated time. The financial results (Standalone & Consolidated) would be available on the website of the Company i.e. www.nandanicreation.com and also on the websites of stock exchanges i.e. www.nseindia.com .

Also, pursuant to the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015 and the Company's Code of Conduct for. Prohibition of Insider Trading, the "Trading Window" for trading in securities of the Company shall be open after 48 hours of declaration of financial results for the quarter and financial year ended on March 31, 2025.

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Digitally signed by GUNJAN JAIN
Date: 2025.05.24 19:48:12 +05'30'

We further wish to inform that the Meeting of the Board of Directors of the Company commenced at **6:30 P.M. and concluded at 7:45 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 Digitally signed by GUNJAN JAIN Date: 2025.05.24 19:48:24 +05'30'

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

PC MODI & CO
SINCE 1976
INDIA Chartered Accountants

"ShreeDham" F-01-02
R -20 Yudhishter Marg, C- Scheme
Jaipur Rajasthan 302005
Contact No.: +91-141-4018502-03
E Mail ID: pcmcompany@gmail.com

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Nandani Creation Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of **Nandani Creation Limited** ('the Company') for the year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBl (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, the Statement:

   (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and

   (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('lnd AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the Audit of the Statement* section 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 (the 'lCAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

P C MODI & CO
FRN 000239C
Chartered Accountants

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit or Loss and other comprehensive income and other financial information of the Company in accordance with the lnd AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, 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 is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

    - Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

P. MODY & CO.
FRN 000239C
Chartered Accountants

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of Such controls;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 exists related to events 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 exists, we are required to draw attention in our auditor`s report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are 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; and

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

9. We communicate with those charged with governance regarding, among other matters, 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.

10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements 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.

P C MODI & CO
FRN 000239C
Chartered Accountants

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Other Matters

11. The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For P C Modi & Co.
Chartered Accountants
Firm Registration Number: 000239C

P C MODI & CO. FRN 000239C Chartered Accountants

Hkaushik

Hemant Koushik
Partner
Membership Number: 412112

Place: Jaipur
Date: 24 May 2025

UDIN: 25412112BMNSYW3187

Nandani Creation Limited

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QTR-4, F.Y. 2024-25
Standalone
Financial Results

NANDANI CREATION LIMITED
CIN : L18101RJ2012PLC037976
Registered Office: G-13, Kartarpura Industrial Area, Near 22 Godam, Jaipur-302006, Rajasthan
Website: www.nandanicreation.com E-mail: info@jaipurkurti.com Tel. 0141-4037596

Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31st March 2025

(Rs. in Lacs, unless otherwise stated)

Particulars	Quarter Ended			Year Ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	(Audited)**	(Unaudited)	(Audited)**	(Audited)	(Audited)
INCOME					
Revenue from Operations	1,977.53	1,344.00	1,934.30	6,951.74	4,374.90
Other Income	52.95	2.15	10.58	114.13	48.35
Total Income	**2,030.48**	**1,346.15**	**1,944.88**	**7,065.87**	**4,423.25**
EXPENSES					
Cost of Material Consumed	1,124.64	1,063.28	516.24	3,129.22	1,004.38
Purchases of Stock-in-Trade	1,308.90	307.77	253.61	2,528.33	1,300.25
Change in Inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	(1,064.77)	(720.54)	325.92	(1,807.30)	(129.50)
Employee Benefit Expenses	144.05	128.03	103.98	496.83	396.95
Finance Costs	94.86	66.30	59.89	282.69	226.34
Depreciation and Amortization Expenses	38.51	41.63	51.16	163.35	135.08
Other Expenses	322.34	405.56	377.93	1,777.13	1,434.81
Total Expenses	**1,968.53**	**1,292.03**	**1,688.73**	**6,570.25**	**4,368.31**
Profit /(Loss) Before Tax	**61.95**	**54.12**	**256.15**	**495.62**	**54.94**
Tax Expenses					
(a) Current Tax	14.41	20.30	20.54	139.55	20.54
(b) Deffered Tax	0.75	(6.90)	35.11	(8.37)	(14.82)
(c) Tax Relating to Earlier Years	-	-	-	7.25	-
Total Tax Expenses	**15.16**	**13.40**	**55.65**	**138.43**	**5.72**
Net Profit/(Loss) for the Period	**46.79**	**40.72**	**200.50**	**357.19**	**49.22**
Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
- Remeasurements of defined benefit plans	1.18	1.48	(0.63)	4.19	1.46
- Income Tax relating to above	(0.30)	(0.37)	0.16	(1.05)	(0.37)
Items that will be reclassified to profit or loss					
Remeasurement of Investments	0.83	0.10	0.56	1.85	0.90
- Income Tax relating to above	(0.21)	(0.03)	(0.14)	(0.47)	(0.23)
Total Other Comprehensive Income	**1.50**	**1.18**	**(0.05)**	**4.52**	**1.76**
Total Comprehensive Income for the period	**48.29**	**41.90**	**200.45**	**361.71**	**50.98**
Paid up Equity Share Capital (Face Value Rs 10 per share)	**1,726.16**	**1,726.16**	**1,148.40**	**1,726.16**	**1,148.40**
Earnings per equity share*					
- Basic EPS (in Rs)	0.27	0.24	1.75	2.32	0.45
- Diluted EPS (in Rs)	0.27	0.24	1.75	2.32	0.45

* Refer Note 3
** Refer Note 7

Nandani Creation Limited JAIPUR

P C MODI & CO. FRN 000239C Chartered Accountants

Nandani Creation Limited

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QTR-4, F.Y. 2024-25
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Statement of Audited Standalone Assets And Liabilities

(Rs. in Lacs, unless otherwise stated)

Particulars	**As at 31-Mar-2025 (Audited)**	**As at 31-Mar-2024 (Audited)**
ASSETS		
Non-Current Assets		
Property Plant and Equipment	202.40	201.68
Right-of-use Assets	431.13	666.63
Intangible Assets	7.81	9.84
Investment in Subsidiary	50.00	50.00
Financial Assets		
(i) Other Financial Assets	30.44	60.89
Deferred Tax Assets	54.73	47.88
Other Non-Current Asset	29.90	47.38
Total Non-Current Assets	**806.41**	**1,084.30**
Current Assets		
Inventories	3,965.92	2,066.10
Financial Assets		
(i) Investments	8.73	6.88
(ii) Trade Receivables	3,552.65	2,087.76
(iii) Cash and Cash Equivalents	42.07	23.50
(iv) Bank Balances other than (iii) above	-	-
(v) Other Financial Asset	49.72	33.76
Other Current Assets	309.98	695.15
Total Current Assets	**7,929.07**	**4,913.15**
TOTAL - ASSETS	**8,735.48**	**5,997.45**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,726.16	1,148.40
Other Equity	3,388.17	1,739.29
Total Equity	**5,114.33**	**2,887.69**
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
(i) Borrowings	238.16	707.30
(ii) Lease Liabilities	449.83	700.03
(iii) Other Financial Liabilities	78.12	34.62
Provisions	20.72	20.02
Total Non-Current Liabilites	**786.83**	**1,461.97**
Current Liabilities		
Financial Liabilities		
(i) Borrowings	1,720.79	925.44
(ii) Lease Liabilities	73.01	66.72
(iii) Trade Payables		
Total outstanding dues of Micro Enterprises & Small Enterprises	500.18	425.79
Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	319.92	150.97
(iv) Other Financial Liabilities	35.80	43.06
Other Current Liabilities	48.77	31.69
Provisions	8.57	4.12
Current Tax Liabilities (Net)	127.28	-
Total Current Liabilites	**2,834.32**	**1,647.79**
TOTAL - EQUITY AND LIABILITIES	**8,735.48**	**5,997.45**

Nandani Creation Limited JAIPUR

P C MODI & CO * Chartered Accountants * FRN 000239C

Nandani Creation Limited

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QTR-4, F.Y. 2024-25
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Statement of Audited Standalone Cash Flows for the Year Ended 31 March 2025

(Rs. in Lacs, unless otherwise stated)

Particulars	Year Ended	
	31-Mar-2025 (Audited)	31-Mar-2024 (Audited)
(A) Cash Flows From Operating Activities		
Profit/ (Loss) Before Income Tax	495.62	54.94
Adjustments for:		
Depreciation & Amortization Expense	163.35	135.08
Gain on Remearsurment on Right to use Asset	(59.93)	(5.11)
Interest Income	(21.77)	(1.94)
Finance costs	282.69	226.34
Gratuity Expense	5.10	5.67
Operating Profit before Working Capital Changes	**865.06**	**414.98**
Change in Working Capital		
Increase(-) / Decrease in Inventories	(1,899.82)	(2.16)
Increase(-) / Decrease in Trade Receivables	(1,464.89)	(1,402.81)
Increase(-) / Decrease in Other Financial Asset	(15.97)	(158.79)
Increase(-) / Decrease in Other Assets	430.06	(5.31)
Increase / Decrease (-) in Trade Payables	243.34	406.85
Increase / Decrease (-) in Other Financial Liabilities	(7.26)	-
Increase / Decrease (-) in Other Liabilities	60.62	53.63
Change in Working Capital	**(2,653.92)**	**(1,108.59)**
Cash Generated from Operations	**(1,788.86)**	**(693.61)**
Net Income Tax (Including TDS) Paid / (Refunds)	**12.25**	20.54
Net Cash Flows from Operating Activities (A)	**(1,801.11)**	**(714.15)**
(B) Cash Flows from Investing Activities		
Acquisition of Fixed Assets	(57.75)	(90.93)
Acquisition of Intangible Assets	-	(3.11)
Interest Received	21.77	1.94
Proceeds from Sale of Fixed Assets	0.75	8.14
Net Cash Generated / (Used) in Investing Activities (B)	**(35.23)**	**(83.96)**
(C) Net Cash flow from Financing Activities		
Proceeds from Issue of Shares	1,864.92	29.62
Principle Payment of Lease Liability	(132.59)	(107.43)
Finance Cost	(203.61)	(161.42)
Net Proceeds/ (Repayment) of Borrowings	326.19	714.43
Net Cash Generated / (Used) in Financing Activities (C)	**1,854.91**	**475.20**
(D) Net Change in Cash & Cash Equivalents (A+B+C)	**18.57**	**(322.91)**
Cash and Cash Equivalents as at the Beginning	**23.50**	**346.41**
(E) Cash and Cash Equivalents as at the End	**42.07**	**23.50**

Nandani Creation Limited JAIPUR

P C MODI & CO FRN 000239C Chartered Accountants

EXPLANATORY NOTES TO STATEMENT OF STANDALONE FINANCIAL RESULTS

1. The above standalone financial results were reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on 24 May, 2025. Futher, the audit of standalone financial results for the year ended 31 March 2025, in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended time to time, has been carried out by the statutory auditor of the Company.

2. These results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS), specified under Section 133 of the Companies Act, 2013("the Act") read with the Companies (Indian Accounting Standards) Rule, 2015 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended).

3. Earnings per share for the quarter ended March 31, 2025, December 31, 2024 and March 31, 2024, have been calculated for three months and not annualized.

4. The Company is primarily engaged in the manufacturing and retailing of contemporary Indian women's wear. In accordance with Indian Accounting Standard 108 (IND AS) on Operating Segment, the Company consolidates all these product lines into a single business segment for reporting purposes. As such, no additional business segments require separate disclosure under Indian Accounting Standard 108.

5. Figures relating to the previous periods have been regrouped wherever necessary to conform to the figures of the current period.

6. No investor complaints were pending as on March 31, 2025.

7. The figures for the last quarter ended 31 March 2025 and 31 March 2024 are the balancing figures between the audited standalone figures in respect of the full financial year and the published standalone year to date figures up to the third quarter of the respective financial years. Also, the figures up to the end of third quarter were only reviewed and not subjected to audit.

8. The above Financial Results are also available on our company's website **www.nandanicreation.com** & stock exchange website **www.nseindia.com.**

For and on behalf of the Board of Directors

Nandani Creation Limited JAIPUR

P C MODI & CO Chartered Accountants FRN 000239C

Anuj Mundhra
Chairman and Managing Director
DIN: 05202504

Place: Jaipur
Date: May 24, 2025

PC MODI & CO
SINCE 1976
INDIA Chartered Accountants

"ShreeDham" F-01-02
R -20 Yudhishter Marg, C- Scheme
Jaipur Rajasthan 302005
Contact No.: +91-141-4018502-03
E Mail ID: pcmcompany@gmail.com

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Nandani Creation Limited

Opinion

1. We have audited the accompanying consolidated annual financial results (`the Statement') of **Nandani Creation Limited** (`the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the year ended 31 March 2025, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBl (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, the Statement:

(i) includes the annual financial results of the entity listed in Annexure 1;

(ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (`lnd AS') prescribed under section 133 of the Companies Act, 2013 (`the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the Audit of the Statement* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the 'lCAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

P C MODI & CO
FRN 000239C
Chartered Accountants

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income and other financial information of the Group in accordance with the lnd AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the statement. Further in terms of provisions of the Act, the respective Board of Directors of the Companies included in the Group, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that gives a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the statement by the Directors of the Holding Company, as aforesaid.

5. In preparing the Statement, the respective Board of Directors of the companies included in the Group, are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the Companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, 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 is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

P C MODI & CO
FRN 000239C
Chartered Accountants

8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of Such controls;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor`s report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and

- Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors.

9. We communicate with those charged with governance of the Holding Company regarding, among other matters, 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.

P C MODI & CO
FRN 000239C
Chartered Accountants

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements 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.

11. We also performed procedures in accordance with circular, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. The Statement includes the consolidated financial results for the quarter ended 31 March 2025, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For P C Modi & Co.
Chartered Accountants
Firm Registration Number: 000239C

P C MODI & CO
FRN 000239C
Chartered Accountants

Hkaushik

Hemant Koushik
Partner
Membership Number: 412112

Place: Jaipur
Date: 24 May 2025

UDIN: 25412112BMNSYY1468

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Annexure 1

List of entities included in the Statement

Name of the Holding Company:

Nandani Creation Limited

Name of subsidiary:

Desi Fusion India Private Limited

Nandani Creation Limited

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NANDANI CREATION LIMITED
CIN : L18101RJ2012PLC037976
Registered Office: G-13, Kartarpura Industrial Area, Near 22, Godam Jaipur-302006, Rajasthan
Website: www.nandanicreation.com E-mail: info@jaipurkurti.com Tel. 0141-4037596

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31st March 2025

(Rs. in Lacs, unless otherwise stated)

Particulars	Quarter Ended			Year Ended	
	31-Mar-25 (Audited)**	31-Dec-24 (Unaudited)	31-Mar-24 (Audited)**	31-Mar-25 (Audited)	31-Mar-24 (Audited)
INCOME					
Revenue from Operations	1,977.73	1,342.14	1,959.41	6,964.13	4,511.32
Other Income	53.47	3.30	35.97	116.55	75.01
Total Income	**2,031.20**	**1,345.44**	**1,995.38**	**7,080.68**	**4,586.33**
EXPENSES					
Cost of Material Consumed	1,124.64	1,063.28	516.24	3,129.22	973.36
Purchases of Stock-in-Trade	1,028.93	43.22	205.01	1,798.12	1,706.51
Change in Inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	(882.33)	(512.81)	291.36	(1,252.01)	(490.35)
Employee Benefit Expenses	159.14	136.15	111.14	531.30	425.42
Finance Costs	102.16	72.63	66.45	308.82	253.73
Depreciation and Amortization Expenses	38.66	54.86	64.95	203.02	190.35
Other Expenses	370.99	408.93	386.23	1,844.78	1,470.98
Total Expenses	**1,942.19**	**1,266.26**	**1,641.38**	**6,563.25**	**4,530.00**
Profit /(Loss) Before Tax	**89.01**	**79.18**	**354.00**	**517.43**	**56.33**
Tax Expenses					
(a) Current Tax	19.62	20.30	20.54	144.76	20.54
(b) Deffered Tax	0.75	(7.38)	59.19	(5.90)	(19.76)
(c) Tax Relating to Earlier Years	0.23	-	-	7.48	-
Total Tax Expenses	**20.60**	**12.92**	**79.73**	**146.34**	**0.78**
Net Profit/(Loss) for the Period	**68.41**	**66.26**	**274.27**	**371.09**	**55.55**
Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
- Remeasurements of defined benefit plans	1.17	1.76	(0.61)	4.54	1.62
- Income Tax relating to above	(0.29)	(0.44)	0.15	(1.14)	(0.41)
Items that will be reclassified to profit or loss					
Remeasurement of Investments	0.83	0.10	0.56	1.85	0.90
- Income Tax relating to above	(0.21)	(0.03)	(0.14)	(0.47)	(0.23)
Total Other Comprehensive Income	**1.50**	**1.39**	**(0.04)**	**4.78**	**1.88**
Total Comprehensive Income for the period	**69.91**	**67.65**	**274.23**	**375.87**	**57.43**
Paid up Equity Share Capital (Face Value Rs 10 per share)	**1,726.16**	**1,726.16**	**1,148.40**	**1,726.16**	**1,148.40**
Earnings per equity share*					
- Basic EPS (in Rs)	0.40	0.38	2.40	2.41	0.48
- Diluted EPS (in Rs)	0.40	0.38	2.40	2.41	0.48

* Refer Note 3
** Refer Note 8

Nandani Creation Limited JAIPUR

P C MODI & CO FRN 000239C Chartered Accountants

Nandani Creation Limited

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Statement of Audited Consolidated Assets And Liabilities

(Rs. in Lacs, unless otherwise stated)

Particulars	**As at 31-Mar-2025**	**As at 31-Mar-2024**
	(Audited)	**(Audited)**
ASSETS		
Non-Current Assets		
Property Plant and Equipment	233.77	221.88
Right-of-use Assets	489.59	758.36
Intangible Assets	7.81	10.22
Financial Assets		
(i) Other Financial Assets	36.33	67.92
Deferred Tax Assets	66.14	61.85
Other Non-Current Asset	29.90	47.38
Total Non-Current Assets	**863.54**	**1,167.61**
Current Assets		
Inventories	4,166.03	2,821.51
Financial Assets		
(i) Investments	13.05	9.42
(ii) Trade Receivables	3,552.65	2,197.67
(iii) Cash and Cash Equivalents	45.82	25.70
(iv) Bank Balances other than (iii) above	-	-
(v) Other Financial Asset	50.72	34.78
Other Current Assets	578.91	717.16
Total Current Assets	**8,407.18**	**5,806.24**
TOTAL - ASSETS	**9,270.72**	**6,973.85**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,726.16	1,148.40
Other Equity	3,501.33	1,838.30
Non-controling interest	0.01	0.01
Total Equity	**5,227.50**	**2,986.71**
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
(i) Borrowings	251.61	709.68
(ii) Lease Liabilities	485.36	775.57
(iii) Other financial liabilities	78.12	34.62
Provisions	21.70	20.98
Total Non-Current Liabilites	**836.79**	**1,540.85**
Current Liabilities		
Financial Liabilities		
(i) Borrowings	1,817.20	1,061.30
(ii) Lease Liabilities	113.02	100.16
(iii) Trade Payables		
Total outstanding dues of Micro Enterprises & Small Enterprises	541.03	425.79
Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	502.19	772.44
(iv) Other Financial Liabilities	38.32	46.17
Other Current Liabilities	52.56	34.11
Provisions	11.06	6.32
Current Tax Liabilities (Net)	131.05	-
Total Current Liabilites	**3,206.43**	**2,446.29**
TOTAL - EQUITY AND LIABILITIES	**9,270.72**	**6,973.85**

Nandani Creation Limited JAIPUR

P C MODI & CO. FRN 000239C Chartered Accountants

Nandani Creation Limited

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Statement of Audited Consolidated Cash Flows for the Year Ended 31 March 2025

(Rs. in Lacs, unless otherwise stated)

Particulars	**Year Ended**	
	31-Mar-2025 (Audited)	**31-Mar-2024 (Audited)**
(A) Cash Flows From Operating Activities		
Profit/ (Loss) Before Income Tax	517.43	56.33
Adjustments for:		
Depreciation & Amortization Expense	203.02	190.35
Gain on Remeasurement on Right to use Asset	(59.93)	(30.31)
Fair Value Gain on Investment	(1.77)	(1.78)
Interest Income	(21.61)	(1.94)
Finance costs	308.82	253.73
Gratuity Expense	5.76	6.39
Operating Profit before Working Capital Changes	**951.72**	**473.27**
Change in Working Capital		
Increase(-) / Decrease in Inventories	(1,344.53)	(363.01)
Increase(-) / Decrease in Trade Receivables	(1,354.97)	(1,458.18)
Increase(-) / Decrease in Other Financial Asset	(15.95)	(291.44)
Increase(-) / Decrease in Other Assets	184.39	(5.31)
Increase / Decrease (-) in Trade Payables	(155.00)	873.99
Increase / Decrease (-) in Other Financial Liabilities	(7.87)	-
Increase / Decrease (-) in Other Liabilities	61.66	57.39
Change in Working Capital	**(2,632.27)**	**(1,186.56)**
Cash Generated from Operations	**(1,680.55)**	**(713.29)**
Net Income Tax (Including TDS) Paid / (Refunds)	13.71	20.54
Net Cash Flows from Operating Activities (A)	**(1,694.26)**	**(733.83)**
(B) Cash Flows from Investing Activities		
Acquisition of Fixed Assets	(75.74)	(91.21)
Acquisition of Intangible Assets	-	(3.11)
Interest Received	21.61	1.94
Proceeds from Sale of Fixed Assets	1.55	8.14
Net Cash Generated / (Used) in Investing Activities (B)	**(52.58)**	**(84.24)**
(C) Net Cash flow from Financing Activities		
Proceeds from Issue of Shares	1,864.92	29.62
Principle Payment of Lease Liability	(177.33)	(150.07)
Finance Cost	(218.46)	(172.94)
Net Proceeds/ (Repayment) of Borrowings	297.83	786.11
Net Cash Generated / (Used) in Financing Activities (C)	**1,766.96**	**492.72**
(D) Net Change in Cash & Cash Equivalents (A+B+C)	**20.12**	**(325.35)**
Cash and Cash Equivalents as at the Beginning	**25.70**	**351.05**
(E) Cash and Cash Equivalents as at the End	**45.82**	**25.70**

Nandani Creation Limited JAIPUR

P C MODI & CO Chartered Accountants FRN 000239C

EXPLANATORY NOTES TO STATEMENT OF CONSOLIDATED FINANCIAL RESULTS

1. The above Consolidated financial results were reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on 24 May, 2025. Futher, the audit of Consolidated financial results for the year ended 31 March 2025, in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended time to time, has been carried out by the statutory auditor of the Holding Company.

2. These results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS), specified under Section 133 of the Companies Act, 2013("the Act") read with the Companies (Indian Accounting Standards) Rule, 2015 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended).

3. Earnings per share for the quarter ended March 31, 2025, December 31, 2024 and March 31, 2024, have been calculated for three months and not annualized.

4. The Company is primarily engaged in the manufacturing and retailing of contemporary Indian women's wear. In accordance with Indian Accounting Standard 108 (IND AS) on Operating Segment, the Company consolidates all these product lines into a single business segment for reporting purposes. As such, no additional business segments require separate disclosure under Indian Accounting Standard 108.

5. The Group has one subsidiary company as on March 31, 2025. Therefore, the company has prepared both Standalone and Consolidated financial results.

6. Figures relating to the previous periods have been regrouped wherever necessary to conform to the figures of the current period.

7. No investor complaints were pending as on March 31, 2025.

8. The figures for the last quarter ended 31 March 2025 and 31 March 2024 are the balancing figures between the audited Consolidated figures in respect of the full financial year and the published Consolidated year to date figures up to the third quarter of the respective financial years. Also, the figures up to the end of third quarter were only reviewed and not subjected to audit.

9. The above Financial Results are also available on our company's website **www.nandanicreation.com** & stock exchange website **www.nseindia.com.**

For and on behalf of the Board of Directors

Nandani Creation Limited JAIPUR

P.C. MODI & CO. FRN 000239C Chartered Accountants

Anuj Mundhra
Chairman and Managing Director
DIN: 05202504

Place: Jaipur
Date: May 24, 2025

ANNEXURE 2

BRIEF PROFILE OF THE SECRETARIAL AUDITOR

SR. NO.	PARTICULARS	DETAILS
1.	**NAME OF THE FIRM**	ABHISHEK GOSWAMI & CO.,
2.	**REASON FOR CHANGE VIZ. APPOINTMENT, RE-APPOINTMENT, RESIGNATION, REMOVAL, DEATH OR OTHERWISE**	APPOINTMENT OF ABHISHEK GOSWAMI & CO., COMPANY SECRETARIES, a peer reviewed firm, having FRN: **S2019RJ714800**, as the Secretarial Auditors of the company for a period of five (5) consecutive financial years commencing from FY 2025-26 to 2029-30 subject to the approval of the shareholders of the company at the ensuing AGM.
3.	**DATE OF APPOINTMENT / REAPPOINTMENT / CESSATION (AS APPLICABLE) & TERM OF APPOINTMENT/REAPPOINTMENT;**	***Date of appointment*** - May 24, 2025, subject to approval of shareholders of the Company at the ensuing AGM. ***Term of appointment* -** For a term of five (5) consecutive financial years commencing from FY 2025-26 to 2029-2030, subject to the approval of the shareholders of the Company at the ensuing AGM.
4.	**BRIEF PROFILE (IN CASE OF APPOINTMENT)**	ABHISHEK GOSWAMI & CO., a peer reviewed firm of Practicing Company Secretaries having FRN: S2019RJ714800 established and registered with the Institute of Companies Secretaries of India is one of the most reputed firms amongst professionals, several Companies including Listed Companies, multinationals and is best known for its client retention, high integrity, dedication, sincerity, quality of service and professionalism. The firm has been engaged in secretarial audits of various prominent companies and their expertise has earned the trust of industry leaders across sectors.
5.	**DISCLOSURE OF RELATIONSHIPS BETWEEN DIRECTORS (IN CASE OF APPOINTMENT OF A DIRECTOR)**	NOT APPLICABLE
6.	**MEMBERSHIP NO. OF AUDITORS**	**F12371**
7.	**EMAIL ID OF THE FIRM**	**CSABHISHEK.GOSWAMI@GMAIL.COM**

GUNJAN JAIN Digitally signed by GUNJAN JAIN Date: 2025.05.24 19:46:52 +05'30'

SYMBOL: JAIPURKURT
ISIN: INE696V01013
To, **Dated: 24-05-2025**

The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building,
Bandra Kurla Complex,
Bandra East, Mumbai – 400 051

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 confirm and declare that the Statutory Auditors of the Company **M/s PC Modi & Co., Chartered Accountants, Jaipur** (FRN: 000239C) 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, 2025, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting/s held on **Saturday, 24th May, 2025.**

The Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 as amended and **Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.**

Kindly take the same on record.

FOR NANDANI CREATION LIMITED

ANUJ MUNDHRA
Digitally signed by ANUJ MUNDHRA
Date: 2025.05.24 19:44:51 +05'30'

ANUJ MUNDHRA
CHAIRMAN & MANAGING DIRECTOR
DIN: 05202504