



RMR & Co.

Chartered Accountants

LIMITED REVIEW REPORT

To,
Board of Director
Nandini Texcom (India) Limited

We have reviewed the accompanying statement of unaudited financial results of **NANDINI TEXCOM (INDIA) LIMITED** for the quarter ended **September, 2021**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Engagements to Review of Interim Financial Information performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

UDIN : 21043384AAAABV9812

For, **RMR & Co.**
Chartered Accountants
FRN: 106467W

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CA M.M. Modani
Membership No.: 043384

Date: 27th October, 2021
Place: Surat

NANDINI TEXCOM (INDIA) LIMITED

Regd. Office : B-304, International Commerce Centre, Near Kadiwala School, Ring Road, Surat, Gujarat-395002

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2021

(Rs. in Lacs)

PARTICULARS	QUARTER ENDED			Half Year Ended		Year ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
PART I						
1. Net Income from Operation	1,699.44	615.19	745.50	2,314.63	745.50	3,451.32
2. Expenditure						
a. Consumption of Raw Material	-	-	-	-	-	-
b. Purchase of Stock-in-Trade	1,040.00	1,101.08	892.64	2,141.08	892.64	3,663.91
c. Change in Inventories of Finished Goods & Work-in-progress	470.25	(536.83)	(167.54)	(66.58)	(167.54)	(367.88)
d. Employees Benefits Expenses	5.65	5.46	10.82	11.11	10.83	22.36
e. Depreciation	-	-	-	-	-	5.79
f. Other Expenses	29.65	24.63	27.51	54.28	27.49	93.59
g. Total Expenditure	1,545.55	594.34	763.43	2,139.89	763.42	3,417.77
3. Profit from Operations before Other Income, Interest & Exceptional Items(1-2)	153.89	20.85	(17.93)	174.74	(17.92)	33.55
4. Other Income	(0.13)	0.15	5.90	0.03	5.93	8.17
5. Profit before Interest and Exceptional Items (3+4)	153.77	21.00	(12.03)	174.77	(11.99)	41.72
6. Financial Cost	13.75	15.33	23.52	29.08	23.52	41.64
7. Profit after Interest but before Exceptional Items (5-6)	140.02	5.67	(35.55)	145.69	(35.51)	0.08
8. Exceptional Item	-	-	-	-	-	-
9. Profit/(Loss) from Ordinary Activities before Tax (7+8)	140.02	5.67	(35.55)	145.69	(35.51)	0.08
10. Taxation Expenses						
a. Current Tax	-	-	-	-	-	0.06
b. Deferred Tax Liability/(Assets)	-	-	-	-	-	0.04
c. Total Tax Expenses	-	-	-	-	-	0.10
11. Net Profit/(Loss) from Ordinary activities after tax (9-10)	140.02	5.67	(35.55)	145.69	(35.51)	(0.02)
12. Extraordinary Items	-	-	-	-	-	-
13. Net Profit/(Loss) for the period (11-12)	140.02	5.67	(35.55)	145.69	(35.51)	(0.02)
14. Paid up Equity Share capital (Face value of Rs. 1/- each per share)	50.00	50.00	50.00	50.00	50.00	50.00
15. Reserve excluding Revaluation Reserver as per previous Balance Sheet	-	-	-	-	-	-
16. Earning Per Share						
Before Extraordinary Items						
a. Basic & Diluted EPS	2.80	0.11	(0.71)	2.91	(0.71)	(0.00)
After Extraordinary Items						
a. Basic & Diluted EPS	2.80	0.11	(0.71)	2.91	(0.71)	(0.00)

NOTES

1. The above unaudited results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 27th October, 2021.

2. The company is not carrying any segment in its business activities therefore no segment reporting has been done.

3. Previous Period's/Year's figures have been regrouped /recast wherever necessary to make them comparable with those of the current period.

Place : Surat

Date : 27/10/2021



FOR, NANDINI TEXCOM (INDIA) LIMITED

Ashok Tekiwal

Director

Statement of Assets and Liabilities	Unaudited		Audited
	Particulars		
	Six Months Ended	Six Months Ended	
	30-09-21	30-09-20	31-03-21
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	500.01	500.01	500.01
(b) Reserves and Surplus	354.86	173.66	209.17
(2) Non-Current Liabilities			
(a) Long-term borrowings	277.57	48.02	5.00
(b) Deferred tax liabilities (Net)	-	-	-
(c) Other Long Term Liabilities	-	-	-
(d) Long term provisions	-	-	-
(3) Current Liabilities			
(a) Short-Term borrowings	710.27	384.08	932.13
(a) Trade payables	143.51	87.63	66.88
(b) Other current liabilities	76.06	54.75	3.77
(c) Short-term provisions	-	-	-
Total	2,062.28	1,248.15	1,716.97
II.Assets			
(1) Non-current assets			
(a) Fixed Assets	31.97	36.66	31.55
(b) Non-current investments	-	-	-
(c) Deferred Tax Assets (Net)	1.20	1.24	1.20
(d) Long term loans and advances	0.87	71.83	2.02
(e) Other non-current assets	-	-	-
(2) Current assets			
(a) Current investments	-	-	-
(b) Inventories	695.62	428.70	555.88
(c) Trade receivables	716.61	445.60	629.04
(d) Cash and cash equivalents	0.21	0.87	0.20
(e) Short-term loans and advances	615.79	263.25	497.07
Total	2,062.28	1,248.15	1,716.97

NOTES

1. The above unaudited results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 27th October, 2021.
2. The company is not carrying any segment in its business activities therefore no segment reporting has been done.
3. Previous Period's/Year's figures have been regrouped /recast wherever necessary to make them comparable with those of the current period.

Place : Surat
Date : 27/10/2021



FOR, NANDINI TEXCOM (INDIA) LIMITED

Ashok Tekriwal

Director

NANDINI TEXCOM (INDIA) LIMITED

Regd. Office : B-304, International Commerce Centre, Near Kadiwala School, Ring Road, Surat, Gujarat-395002

STATEMENT OF UNAUDITED FINANCIAL RESULTS Statement of Cash Flows for the period ended September 30th, 2021

	(Rs. in Lacs)	
Particulars	Period ended September 30th, 2021	Year ended March 31, 2021
Cash flow from Operating Activities		
Profit Before Tax	145.69	(0.03)
Adjustments for		
Depreciation and Amortisation Expense	-	5.79
Deferred Tax	-	0.04
Interest Income on Fixed Deposits and Security Deposits measured at Amortised Cost	-	-
Dividend Income on Current Investments	-	-
Net (Gain) on Sale of Current Investments	-	-
Net Unrealised (Gain) / Loss on Foreign Currency Transactions and Translations	-	-
Fair Valuation (Gain)/ loss on Derivative Financial Instruments	-	-
Allowances for Doubtful Trade Receivables (Expected Credit Loss Allowance)	-	-
Net loss on Disposal / Write off of Property, Plant, Equipment and Intangible Assets	-	-
Others	-	0.03
Operating Profit Before Working Capital Changes	145.69	5.83
Changes in Working Capital		
Adjustments for (Increase) / Decrease in Operating Assets		
Other Non-Current Assets	-	-
Trade Receivables	(87.57)	(32.68)
Other Financial Assets	-	-
Loans and Advances	(117.57)	(227.65)
Inventories	(139.74)	(367.88)
Adjustments for Increase / (Decrease) in Operating Liabilities		
Trade Payables	76.62	12.82
Other Financial Liabilities	-	0.87
Provisions	-	(8.39)
Other Current Liabilities	72.29	-
Cash Generated from Operations	(195.97)	(622.91)
Taxes Paid	-	-
Net Cash Generated from Operating Activities	(50.28)	(617.08)
Cash Flow from Investing Activities		
Payment for Purchase of Property, Plant, Equipment including Capital Work-in-Progress and Intangible Assets	(0.42)	(0.68)
Proceeds from Sale of Property, Plant, Equipment and Intangible Assets	-	-
Net Proceeds from Sale of Current Investments including investments under Scheme of Amalgamation	-	-
Interest Income Received	-	-
Dividend Income Received	-	-
Investment in Bank Deposits held as Margin Money	-	-
Net Cash Flow (Used in) Investing Activities	(0.43)	(0.68)
Cash Flow from Financing Activities		
Proceeds from Current Borrowings	272.58	623.78
Repayment of Current Borrowings	(221.86)	(7.19)
Repayment of Non-Current Borrowings	-	-
Dividend and Dividend Distribution Tax Paid	-	-
Finance Costs Paid including Interest on Lease Liabilities	-	-
Net Cash Flow (Used in) Financing Activities	50.72	616.59
Net Increase / (Decrease) in Cash and Cash Equivalents	0.01	(1.17)
Cash and Cash Equivalents at beginning of the period	0.20	1.37
Changes in Cash and Cash Equivalents under Scheme of Amalgamation	-	-
Exchange Fluctuation Gain / (Loss) on Foreign Currency Bank Balances	-	-
Cash and Cash Equivalents at end of the period	0.21	0.20
Components of Cash and Cash Equivalents (At end of the period)		
Balances with Banks on Current Accounts	-	-
Cash on Hand	0.21	0.20
Notes		
The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on . The Statutory Auditors have carried out their limited review of the above results.		

FOR, NANDINI TEXCOM (INDIA) LIMITED



Ashok Terival

Director

Place : Surat
Date : 27/10/2021