



CIN : L52100WB1983PLCO35857

REGD OFFICE : AA-47, Salt Lake City Sec:1, BL-AA Kolkata, West Bengal : 700064.

Corporate Office : Harihar Corporation, A-12, Gala No.10/11, Mankoli Road, Dapoda, Bhiwandi, Thane: 421302.

**Date: 14.02.2025**

<b>To,</b> Department of Corporate Services, <b>BSE LIMITED</b> P. J. Towers, Dalal Street, Mumbai – 400 001. Scrip Code: 542206	<b>To,</b> <b>Department of Corporate Services,</b> <b>Metropolitan Stock Exchange of India</b> <b>Limited,</b> Building A, Unit 205A, 2nd Floor, Piramal Agastya Corporate Park, L.B.S Road, Kurla West, Mumbai - 400 070 <b>MCX-SX Symbol: NIVAKA</b>
---	--

**Sub: Integrated Filing (Financial) for the quarter ended December 31, 2024.**

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter ended December 31, 2024.

Kindly take same on your records.

Thanking You,

**FOR NIVAKA FASHIONS LIMITED****MR. BHAVIN JAIN**  
**MANAGING DIRECTOR**  
**DIN: 00741604****Encl:** As above



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

**Review Report to  
The Board of Directors  
Nivaka Fashions Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Nivaka Fashions Limited (the "Company")**, for the Quarter ended 31<sup>st</sup> December, 2024 and the nine months ended results for the period 01<sup>st</sup> April 2024 to 31<sup>st</sup> December, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as amended (the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Standalone financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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.



4. 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.
  
5. **Other Matter**  
Balances of Loans & Advances, Sundry Debtors and Sundry Creditors are subject to Management Confirmation.

For and on behalf of  
**ADV & Associates**  
Chartered Accountants  
FRN: 128045W

PRAKASH Digitally signed  
MANDHANI by PRAKASH  
YA MANDHANIYA

**Prakash Mandhaniya**  
Partner  
Membership No. 421679  
Date: 14.02.2025  
Place: Mumbai  
UDIN: 25421679BMTFBA9935

**NIVAKA FASHIONS LIMITED**

CIN NO.L24231WB1983PLC035857

Regd Office : AA-47, SALT LAKE CITY DEC : 1, BL-AA , KOLKATA ,WEST BENGAL : 700064 ,INDIA

Email Id : btsyndicateitd1983@gmail.com

**STATEMENT OF THE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED ON 31<sup>st</sup> DECEMBER 2024**

Sr. No	Particulars	Figures for the quarter ended on			Nine Months ended on		Year ended on
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	
<b>1</b>	<b>INCOME FROM OPERATIONS</b>						
	a) Revenue From Operation	4.70	5.47	9.46	16.26	110.94	160.00
	b) Other Operating Income	4.24	14.23	5.55	33.00	30.40	66.07
	<b>Total Income</b>	<b>8.94</b>	<b>19.71</b>	<b>15.01</b>	<b>49.26</b>	<b>141.34</b>	<b>226.07</b>
<b>2</b>	<b>EXPENSES</b>						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	0.94	2.17	3.27	4.69	14.45	15.70
	(c) Changes in inventories of finished goods, WIP and stock-in-trade	2.19	13.03	-	15.21	7.02	7.03
	(d) Employee benefits expense	4.30	8.50	8.74	21.89	29.12	62.44
	(e) Finance Cost	4.60	4.25	4.92	13.33	15.35	20.06
	(f) Depreciation and amortisation expense	12.87	12.80	3.46	38.46	11.03	55.93
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	4.17	7.55	25.32	29.81	84.51	91.76
	<b>Total Expenses</b>	<b>29.06</b>	<b>48.31</b>	<b>45.71</b>	<b>123.40</b>	<b>161.48</b>	<b>252.93</b>
<b>3</b>	<b>Profit / (Loss) Before exceptional items and Tax (1-2)</b>	<b>(20.13)</b>	<b>(28.60)</b>	<b>(30.70)</b>	<b>(74.14)</b>	<b>(20.14)</b>	<b>(26.86)</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before tax (3-4)</b>	<b>(20.13)</b>	<b>(28.60)</b>	<b>(30.70)</b>	<b>(74.14)</b>	<b>(20.14)</b>	<b>(26.86)</b>
<b>6</b>	<b>Tax expense</b>						
	Current Tax	-	-	-	-	4.96	-
	Deferred Tax	(0.24)	-	-	(0.37)	-	(1.23)
<b>7</b>	<b>Profit / (Loss) from continuing operations (5-6)</b>	<b>(19.89)</b>	<b>(28.60)</b>	<b>(30.70)</b>	<b>(73.77)</b>	<b>(25.10)</b>	<b>(25.63)</b>
<b>8</b>	<b>Profit / (Loss) from discontinuing operations</b>	-	-	-	-	-	-
<b>9</b>	<b>Tax expense of discounting operations</b>	-	-	-	-	-	-
<b>10</b>	<b>Profit / (Loss) from Discontinuing operations (after tax)</b>	-	-	-	-	-	-
<b>11</b>	<b>Profit / (Loss) for the period (9+12)</b>	<b>(19.89)</b>	<b>(28.60)</b>	<b>(30.70)</b>	<b>(73.77)</b>	<b>(25.10)</b>	<b>(25.63)</b>
<b>12</b>	<b>Other Comprehensive income :</b>						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>13</b>	<b>Total Comprehensive Income for the Period (13+14) (Comprising profit / (loss) and other Comprehensive income for the period)</b>	<b>(19.89)</b>	<b>(28.60)</b>	<b>(30.70)</b>	<b>(73.77)</b>	<b>(25.10)</b>	<b>(25.63)</b>
	<b>16. Paid up Equity Share Capital (Face value of Rs.1 Each)</b>	<b>1,026.90</b>	<b>1,026.90</b>	<b>1,026.90</b>	<b>1,026.90</b>	<b>1,026.90</b>	<b>1,026.90</b>
	<b>16. Earning per equity share (Face value of Rs.1 each)</b>						
	(a) Basic	(0.02)	(0.03)	(0.03)	(0.07)	(0.02)	(0.02)
	(b) Diluted	(0.02)	(0.03)	(0.03)	(0.07)	(0.02)	(0.02)

\* Applicable in the case of consolidated results.

Note:

- Above financial result for the quarter ended 31st December, 2024 have been reviewed by the Audit Committee and the board of director at their respective meeting held on 14th February 2025.
- Statutory Auditors have carried out a limited review of these financial result and their report is unqualified.
- The above results for the quarter & Year ended 31st December 2024 along with Auditor Report & Declaration has been approved by the Board of Directors of the Company.
- The above financials as on 31.12.2024 have been prepared as per the applicability of Ind AS.
- The financial result of the company have been prepared with india accounting standards notified under section 133 of the company act 2013 read with relevant rules issued thereunder and in terms of regulation 33 of the sebi regulations 2015.
- The company is engaged in the business of "Textiles Products" and has only one reportable segment in accordance with IND as 108 "Operating Segment".
- As per regulation 33 of SEBI (listing obligations and disclosure requirement) Regulation, 2015 the company has opted to publish quarterly and yearly audited standalone result.
- Previous periods figure have been regrouped wherever necessary to confirm to the current periods classification.
- The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.

FOR NIVAKA FASHIONS LIMITED

BHAVIN SHANTILAL JAIN  
(DIRECTOR)  
DIN : 00741604



CIN : L52100WB1983PLCO35857

REGD OFFICE : AA-47, Salt Lake City Sec:1, BL-AA Kolkata, West Bengal : 700064.

Corporate Office : Harihar Corporation, A-12, Gala No.10/11, Mankoli Road, Dapoda, Bhiwandi, Thane: 421302.

**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.**

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:**

Sr. No.	Particulars	Amt in ₹ crore
<b>1</b>	<b>Loans/revolving facilities like cash credit from banks/financial institutions</b>	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
<b>2</b>	<b>Unlisted debt securities i.e., NCDs and NCRPS</b>	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
<b>3</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	0

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not Applicable.**

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.**