



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: 30.05.2023

To, Department of Corporate Services, BSE LIMITED P. J. Towers, Dalal Street, Mumbai - 400 001. Scrip Code: 542206	To, Department of Corporate Services, Metropolitan Stock Exchange of India Limited, Vibgyor Towers, 4th floor, Plot No C 62, G - Block, Opp. Trident Hotel, BandraKurla Complex, Bandra (E), Mumbai - 400 098, India.
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Subject: Outcome of Board Meeting held on Tuesday, May 30, 2023.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today, i.e, Tuesday, 29th May, 2023, inter alia, has approved the following items:

1. Standalone Audited Financial Results of the Company for the quarter and year ended on 31st March 2023 along with Auditor's Report with Unmodified Opinion and Declaration by the Company.
2. Consider and Approved the Appointment of Mr. Manoj Saraf of Saraf & Saraf Associates as Internal Auditor of the Company for the financial year ended 2023-2024 pursuant to the provisions of Section 138 of the Companies Act, 2013.
3. Considered, approved & taken on record the appointment of M/s Jaymin Modi & Co. Company Secretaries, as Secretarial Auditor for the year 2023-2024.

The detailed profile of Mr. Manoj Saraf of Saraf & Saraf Associates, and M/s Jaymin Modi & Co. Company Secretaries, as per the requirement of Regulation 30 of Listing Regulations read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 the information is given in Annexure 1 & 2.

The meeting commenced at 5.30 p.m. and ended at 6:30 p.m.

Kindly take same on your records.

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

Thanking You.
Yours Faithfully,
FOR NIVAKA FASHIONS LIMITED



MR. BHAVIN JAIN
MANAGING DIRECTOR
DIN: 00741604

Encl:

1. Audited Financial Results for the quarter and year ended March 31, 2023 and Statement of Assets and Liabilities along with Cash Flow Statement.
2. Auditors Report on Audited Financial Results.
3. Declaration of the Unmodified Auditor's Report.



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Annexure 1**Appointment of M/s. YogeshBhuva& Co., Chartered Accountants, as the Internal Auditor of the Company**

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s Saraf&Saraf Associates
2.	Reason for appointment	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3.	Date of appointment & term of Appointment	M/s Saraf&Saraf Associates was appointed as Internal Auditor of the Company at the Board Meeting held 30.05.2023 for the financial year 2023-24 at a remuneration as decided by the Board of Directors and the firm mutually.
4.	Brief profile	Saraf & Saraf Associates is a Chartered Accountant Firm having office in Malad. We provide quality Services in the areas of Audit, Accounting Outsourcing, Taxation (Direct and Indirect), Company Law Matters for Domestic Companies and Management Consultancy. The Firm is well geared up to take up any professional assignments in the above areas. It has association with Firms of Chartered Accountants, Management Consultants and Company Secretary etc. to provide complete range of services
5.	Disclosure of relationships between directors	None

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Annexure 2

Appointment of M/s. JayminModi& Co., Company Secretaries, as the Secretarial Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s JayminModi& Co.
2.	Reason for appointment	Appointment: to Comply with the Companies Act, 2013. and the requirements under SEBI (LODR) Amendment Regulations, 2015
3.	Date of appointment & term of Appointment	30.05.2023 JayminModi of M/s JayminModi& Co., Practicing Company Secretaries is appointed as Secretarial Auditor of the Company.
4.	Brief profile	JayminModi& Co is Practicing Company Secretaries firm registered with the Institute of Company Secretaries of India (ICSI), providing quality services in the Corporate Law field. JayminModi& Co has extensive knowledge and experience in dealing with matters relating to Company Law, Securities Laws - Initial Public Offers, Direct Listing, Secretarial Due Diligence, Listings and Capital Market Transactions, JayminModi is an Associate member of Institute of Company Secretaries of India and a Commerce and Law graduate from Mumbai University. He has more than 9 years of experience in the field of Corporate Law and more than 8 years of practice experience as a Practicing Company Secretary. He provides advisory in array of field of corporate laws related matters through his firm.
5.	Disclosure of relationships between directors	None



Independent Auditor's Report on the quarterly and year-to-date Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
Nivaka Fashions Limited

Report on the audit of the Financial Results

Opinion

1. We have audited the accompanying statement of financial results of **Nivaka Fashions Limited** ("the Company") for the quarter year ended 31st March 2023 and the year to date results for the period from 1 April 2022 to 31 March 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:
 - 2.1. are presented in accordance with the requirements of the Listing Regulations in this regard; and
 - 2.2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards ("AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended 31 March 2023 and the year to date results for the period from 1st April 2022 to 31st March 2023.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SA") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 is sufficient and appropriate to provide a basis for our opinion on the financial results.



Management's Responsibilities for the Financial Results

4. The Statement has been prepared on the basis of the annual audited financial statements and has been approved by the company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulations 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 the 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 give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Statement 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 Standard on Auditing (SAs), 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 the Statement.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - 8.1 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.

- 8.2 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 through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - 8.3 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - 8.4 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.
 - 8.5 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. Materiality is the magnitude of misstatements in the financial statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statement.
 10. 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.
 11. 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.



sOther Matter

12. The Statement includes the results for the quarter ended 31st March, 2023 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2023 and the published unaudited year-to-date figures up to the third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
13. Balances of Trade receivables, Trade Payables, Advance and deposits received/ given, from / to customers are subject to confirmations and subsequent reconciliation.
14. The annual financial results dealt with by this report have been prepared for the purpose of filing with the stock exchanges. These results are based on and should be read with the audited financial statement of the Company for the year ended 31 March, 2023 on which we issued an unmodified audit opinion vide our report dated 30th May, 2023.

For and on behalf of
A D V & Associates
Chartered Accountant
FRN: 128045W

Prakash Mandhaniya



Prakash Mandhaniya

Partner

Membership No.: 421679

Date: 30.05.2023

Place: Mumbai

UDIN: 23421679BGYAQB7043

Part I

Statement of Standalone Audited Results for the Quarter and Year Ended 31/03/2023

(IN RS. LAKH)

Particulars	Quarter Ended			Year Ended	
	3 months ended (31/03/2023)	Preceding 3 months ended (31/12/2022)	Corresponding 3 months ended in the previous year (31/03/2022)	Year to date figures for current period ended (31/03/2023)	Previous year ended (31/03/2022)
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Revenue From Operation					
2. Other Operating Income	54.79	115.52	352.43	412.16	1200.89
3. Total Revenue (1+2)	57.47	0.4	2.83	50.57	3.13
4. Expenses	112.26	115.92	355.26	462.73	1204.02
(a) Cost of Materials consumed					
(b) Purchase of stock-in-trade	0	0	0	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-25.62	2.85	120.03	51.06	460.52
(d) Employee benefits expense	40.61	25.54	7.22	28.09	125.01
(e) Depreciation and amortisation expense	13.23	35.73	42.39	104.44	119.35
(f) Finance Cost	2.86	6.78	7.62	23.74	28.56
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0	0	0	4.85	3.54
Total Expenses	89.15	102.75	319.11	455.99	1173.42
5. Profit / (Loss) Before exceptional items and Tax (3-4)	23.11	13.17	36.15	6.74	30.60
6. Exceptional Items	0	0	0	0	0
7. Profit / (Loss) before tax (5-6)	23.11	13.17	36.15	6.74	30.60
8. Tax expense					
Current Tax	6.51	3.29	0	7.41	-4.90
Deffered Tax	-2.94	0	0	-2.94	3.14
9. Profit / (Loss) from continuing operations (7-8)	19.54	9.88	36.15	2.27	28.84
10. Profit / (Loss) from discontinuing operations	0	0	0	0	0
11. Tax expense of discounting operations	0	0	0	0	0
12. Profit / (Loss) from Discontinuing operations (after tax)	0	0	0	0	0
13. Profit / (Loss) for the period (9+12)	19.54	9.88	36.15	2.27	28.84
14. Other Comprehensive income ;					
A (i) Items that will not be reclassified to profit or loss	0	0	0	0	0
(ii) Income Tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0
B (i) Items that will be reclassified to profit or loss	0	0	0	0	0
(ii) Income tax relating to items that will be reclassified to profit or loss	0	0	0	0	0
15. Total Comprehensive Income for the Period (13+14) (Comprising profit / (loss) and other Comprehensive income for the period)	19.54	9.88	36.15	2.27	28.84
16. Paid up Equity Share Capital (Face value of Rs.1 Each)	1026.9	1026.9	1026.9	1026.9	1026.9
16. Earning per equity share (Face value of Rs.1 each)					
(a) Basic	0.02	0.01	0.04	0.002	0.03
(b) Diluted	0.02	0.01	0.04	0.002	0.03

* Applicable in the case of consolidated results.

Note:

- Above financial result for the quarter ended 31st Mar, 2023 have been reviewed by the Audit Committee and the board of director at there respective meeting held on 30th May 2023.
- 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 Mar 2023 along with Auditor Report & Declaration has been approved by the Board of Directors of the Company.
- The above financials as on 31/03/2023 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 stanlone 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 unaudites published year to date figures upto the third quarter of the respective financial year.

NIVAKA FASHIONS LIMITED

BHAVIN SHANTILAL JAIN

DIRECTOR

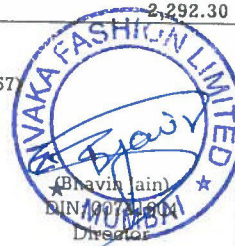
DIN : 00711004

NIVAKA FASHIONS LIMITED
(Formally known as B.T.Syndicate Limited)
Balance Sheet as at 31 March 2023

(IN LAKH)

Particulars	Note No.	As at 31 March 2023	As at 31 March 2022
ASSETS			
1 Non-current assets			
a Property, Plant and Equipment	1	48.66	67.84
b Capital work-in-progress		-	-
c Investment Property		-	-
d Right of use assets		182.83	-
e Other Intangible assets		-	-
f Intangible assets under development		-	-
g Biological Assets other than bearer plants		-	-
h Financial Assets			
i Investments	2	268.66	258.23
ii Trade receivables		-	-
iii Loans		437.28	501.00
iv Others (to be specified)		-	-
i Deferred tax assets (net)		-	5.12
j Other non-current assets	3	-	-
2 Current assets			
a Inventories	4	185.38	213.47
b Financial Assets			
i Investments		-	-
ii Trade receivables	5	279.78	1,070.65
iii Cash and cash equivalents		17.39	33.99
iv Bank balances other than (iii) above		-	-
v Loans		-	-
vi Others		-	-
c Current Tax Assets (Net)		-	-
d Other current assets	6	95.73	142.00
Total Assets		1,515.71	2,292.30
EQUITY AND LIABILITIES			
A Equity			
1 Equity Share capital	7	1,026.90	1,026.90
2 Other Equity	7	7.76	5.49
B Liabilities			
1 Non-current liabilities			
a Financial Liabilities			
i Borrowings	8	47.06	50.75
ii Trade payables		-	-
iii Other financial liabilities		-	-
b Provisions			
c Lease Liability	9	-	-
d Other non-current liabilities	10	179.07	-
2 Current liabilities			
a Financial Liabilities			
i Trade payables	11	-	-
- Dues to micro, small & medium enterprises	11(a)	-	-
- Dues to others than micro, small & medium enterprises	11(a)	215.88	1,162.38
- Dues to Related Parties	11(a)	-	-
ii Borrowings		-	-
iii Trade payables		-	-
iv Other financial liabilities		9.22	18.10
b Other current liabilities	12	-	-
c Provisions	13	29.82	28.68
d Current Tax Liabilities (Net)		-	-
Total EQUITY AND LIABILITIES		1,515.71	2,292.30

On Behalf of the Board
For Nivaka Fashions Limited
(CIN: L52100WB1982PLC035857)



Date : 30/05/2023
Place : Mumbai

Nivaka Fashions Limited
(Formally known as B.T.Syndicate Limited)
Statement of Profit and Loss for the period ended 31 March 2023

(IN RS. LAKH)

Particulars	As at 31 March 2023	As at 31 March 2022
I Revenue From Operations	412.16	1,200.90
II Other Income	50.57	3.14
III Share of profits/losses in a Partnership firms		
IV Total Income (I+II)	462.73	1,204.03
V EXPENSES		
Cost of materials consumed		-
Purchases of Stock-in-Trade	51.06	460.53
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	28.09	125.01
Employee benefits expense	104.44	119.35
Finance costs	4.85	3.54
Depreciation and amortization expense	23.75	28.56
Other expenses	243.81	436.44
Total expenses (IV)	455.99	1,173.44
VI Profit/(loss) before exceptional items and tax (I- IV)	6.74	30.60
VII Exceptional Items		
VIII Profit/(loss) before tax (V-VI)	6.74	30.60
IX Tax expense:		
(1) Current tax	7.41	4.90
(2) Deferred tax	(2.94)	3.14
(3) Excess/Short provision of tax	-	-
(4) MAT Credit Entitlement		
Profit (Loss) for the period from continuing operations (VII- VIII)	2.27	28.84
XI Profit/(loss) from discontinued operations		
XII Tax expense of discontinued operations		
XIII Profit/(loss) from Discontinued operations (after tax) (X-XI)		-
XIV Profit/(loss) for the period (IX+XII)	2.27	28.84
XV Other Comprehensive Income		
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		-
Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income XV. for the period)	2.27	28.84
XV. Earnings per equity share (for continuing operation):		
(1) Basic	0.0002	0.03
(2) Diluted	0.0002	0.03
XV. Earnings per equity share (for discontinued operation):		
(1) Basic		-
(2) Diluted		-
XIX Earnings per equity share (for discontinued & continuing operations)		
(1) Basic		-
(2) Diluted		-

On Behalf of the Board
For Nivaka Fashions Limited

CIN : L52100WB10002C035857

(Priyesh Jain)

DIN: 00741595

Director

(Bhavin Jain)

DIN: 00741604

Director

Date : 30-05-2023

Place : Mumbai

NIVAKA FASHIONS LIMITED
Formerly known as B. T. Syndicate Limited
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

Sr. No.	Particulars	Year Ended 31.03.2023	Year Ended 31.03.2022
A.	Cash Flow from Operating Activities		
	Net Profit/(Loss) before Tax and Extraordinary Income	6.74	30.60
	Other Changes		
	Depreciation & Amortization expense	23.75	28.56
	Operating Profit/(Loss) Before Working Capital Changes:	30.49	59.16
	Working Capital Changes		
	(Increase)/decrease in Trade Receivables	790.87	470.57
	(Increase)/decrease in Inventories	28.09	125.01
	(Increase)/decrease in Other Receivables		
	(Increase)/decrease in Other current Assets	54.33	(62.26)
	Increase/(decrease) in Short Term Provisions	1.14	(18.07)
	Increase/(decrease) in Other Current Liabilities	(8.88)	4.13
	Increase/(decrease) in Other Current Financial Liabilities	179.07	
	Increase/(decrease) in Trade Payables	(946.50)	(1,128.90)
	Net Cash From Operating Activities before Income Tax	98.12	(609.52)
	Less: Income Tax paid during the Year	7.41	4.90
	Net Cash From Operating Activities	121.20	(555.26)
B.	Cash Flow From Investing Activities:		
	(Increase)/decrease in Fixed Assets(Capital Work in Prog)	(4.57)	(11.29)
	(Increase)/decrease in Other Non Current Assets	(182.83)	
	(Increase)/decrease in Investments	(10.43)	(0.00)
	(Increase)/decrease in Long Term Loans & Advances	63.72	552.40
	Net Cash from Investing Activities	(134.11)	541.10
C.	Cash Flow From Financing Activities:		
	Issue of Equity Share Capital		
	Securities premium on issue of share		
	Increase/(decrease) in Long Term Borrowings	(3.69)	(0.01)
	Increase/(decrease) in Short Term Borrowings		
	Increase/(decrease) in Reserves		
	Net Cash used in Financing Activities	(3.69)	(0.01)
	Net Increase/(Decrease) in Cash and Cash equivalents	(16.60)	(14.17)
D.	Cash and Cash Equivalents:		
	Opening Balance	33.99	48.16
	Closing Balance	17.39	33.99

On Behalf of the Board
For Nivaka Fashions Limited
(CIN : L52100WB1983PLC035857)

(Priyesh Jain) (Bhawin Jain)
DIN: 00741595 DIN: 00741604
Director Director

CIN : LS2100WB1983PLCO35857

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: 30th May, 2023

To, Department of Corporate Services, BSE LIMITED P. J. Towers, Dalal Street, Mumbai - 400 001. Scrip Code: 542206	To, Department of Corporate Services, Metropolitan Stock Exchange of India Limited, Vibgyor Towers, 4th floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai - 400 098, India.
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Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board Of India (LODR) Regulations, 2015

Dear Sir/Madam,

This is hereby declared and confirmed that the Auditors' Report given by the Statutory Auditors of the Company on the Audited financials Results of the Company for the quarter and year ended on 31st March, 2023 is with Unmodified Opinion.

Thanking You.
Yours Faithfully,
FOR NIVAKA FASHIONS LIMITED


*MR. BHAVIN JAIN
MANAGING DIRECTOR
DIN: 00741604

