

the Income Tax Act, 1961 and rules frame there under. Further current tax for the quarter ended 30th June, 2021 has been provided based on provisions of section 115JB of the Income Tax Act, 1961 i.e. as per MAT (Minimum Alternate Tax).

- 4 Due to outbreak of COVID 19 pandemic globally and in India, the Company's management has made initial assessment of likely adverse impact on business and financial risks on account of COVID 19 pandemic, and believes that the impact is likely to be short term in nature. The management does not see any medium to long term risks in the company's ability to continue as going concern and meeting its liabilities as and when they fall due. Further, on account of outbreak of COVID 19 pandemic and rapidly spreading throughout the world including in India. As a result of COVID 19 pandemic, the volume of the business for the quarter ended 30th June 2021 has been decreased during current quarter.
- 5 Other income includes net gain arising on investment measured at FVPTL i.e. unrealised net gain of Rs. 97.20 lacs and loss of Rs. 49.58 lacs for the quarter ended 30th June 2021 and 31st March 2021 respectively. Further, other income includes realised gain on disposal of investments Rs. 40.41 lacs and Rs. 118.55 Lacs respectively for the quarter 30th June 2021 and 31st March 2021 respectively.
- 6 The Figures of previous quarter / year have been regrouped / reclassified, wherever necessary, to make them comparable.
- 7 The figures for the three months ended March 31, 2021 are arrived at as difference between audited figures in respect of full financial year and the unaudited published figures up to nine months of the relevant financial year. Also the figures up to the end of third quarter had only been reviewed and not subjected to audit.
- 8 The code on Social Security 2020 ('Code') relating to employee benefit during the employment and post employment benefits received Presidents assent in September 2020. The Code has been published in official budget in India. The effective date from which the Code is applicable and the rules from the frame under the Code are to be notified. The Company will assess the impact of the Code when it comes to effects and will record any related impact in the period of the Codes become effected.
- 9 As per requirements of Regulation 33 of the Securities and Exchange Board of India, the Company is required to publish financial results. The financial results are available for perusal on the Company's website www.shilpgravures.com as well as on the stock exchange websites www.bseindia.com.

For, Shilp Gravures Limited

Place: Rakanpur
Date: August 14, 2021

Sd/-
Mr. Ambar Patel
Managing Director
(DIN: 00050042)



NANDAN DENIM LIMITED

CIN : L51909GJ1994PLC022719

Registered Office: Survey No. 198/1 & 203/2, Saijpur-Gopalpur, Pirana Road, Piplej, Ahmedabad-382405

Corporate Office: Chiripal House, Nr. Shivranjani Cross Roads, Satellite, Ahmedabad-380015

Tel.: 079-26734660/2/3 Website: www.nandan denim.com, Email: cs.ndl@chiripalgroup.com

Statement of Standalone Unaudited Results for the Quarter ended June 30, 2021

Sr No	Particulars	(Rs. in lakhs)			
		Quarter ended on			Year ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Refer Note.5	Unaudited	Audited
1.	Total Income from operations	36,026.75	37,222.05	5516.00	1,09,023.15
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	1494.70	1784.06	(2497.03)	(3138.25)
3.	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	1494.70	1784.06	(2497.03)	(3138.25)
4.	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	1041.86	1525.60	(1931.35)	(1871.84)
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after Tax) and Other Comprehensive Income (after Tax)]	1031.33	1455.76	(1925.96)	(1925.52)
6.	Equity Share Capital	4,804.91	4,804.91	4,804.91	4,804.91
8.	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)				
	i. Basic:	2.17	3.18	(4.02)	(3.90)
	ii. Diluted	2.17	3.18	(4.02)	(3.90)

NOTES:

1. The above Un-audited Financial Results for the Quarter ended June 30, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 14, 2021.
2. The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. Segment reporting as defined in IND-AS 108 is not applicable; since the Company has only one reportable segment i.e. Textiles.
4. The full impact of Covid-19 still remains uncertain and could be different from estimates considered while preparing these standalone financial results. The Company will continue to closely monitor any material changes to future economic conditions.
5. The figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the third quarter ended December 31, 2020 which are subjected to limited review.
6. The Company, based on assessment made by Technical expert and Management evaluation, has revised the estimates with respect to remaining useful life of Plant & Machinery. The remaining useful life of the Plant & Machinery has been increased by 10 years. Due to this, depreciation expense for the current quarter ended 30th June 2021 has decreased by Rs.1103.41 lakhs.
7. Figures of pervious reporting period have been regrouped / reclassified / restated whenever necessary to correspond with the figures of the current reporting period.

For, Nandan Denim Limited

Sd/-

Jyotiprasad Chiripal

Managing Director

DIN: 00155695

Place: Ahmedabad
Date : 14/08/2021

17/8/21 B-9

AHMEDABAD | TUESDAY, 17 AUGUST 2021

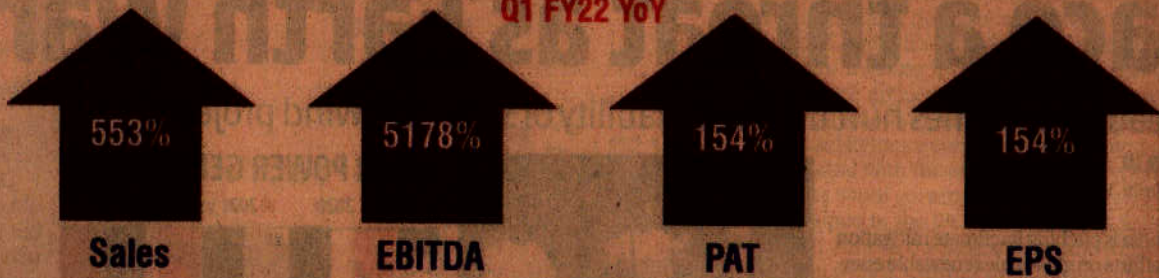
Business Standard**NANDAN DENIM LIMITED**

CIN: L51909GJ1994PLC022719

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Statement of Standalone Un-Audited Results for the Quarter ended June 30, 2021**Q1 FY22 YoY**

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter ended on			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Refer Note 5	Unaudited	Audited
1.	Total Income from operations	36,026.75	37,222.05	5,516.00	1,09,023.15
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	1,494.70	1,784.06	(2,497.03)	(3,138.25)
3.	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	1,494.70	1,784.06	(2,497.03)	(3,138.25)
4.	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	1,041.86	1,525.60	(1,931.35)	(1,871.84)
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after Tax) and Other Comprehensive Income (after Tax)]	1,031.33	1,455.76	(1,925.96)	(1,925.52)
6.	Equity Share Capital	4,804.91	4,804.91	4,804.91	4,804.91
7.	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)				
	i. Basic:	2.17	3.18	(4.02)	(3.90)
	ii. Diluted	2.17	3.18	(4.02)	(3.90)

NOTES:

- The above Un-Audited Financial Results for the Quarter ended June 30, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 14, 2021.
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- The full impact of Covid-19 still remains uncertain and could be different from estimates considered while preparing these standalone financial results. The Company will continue to closely monitor any material changes to future economic conditions.
- The figures for the quarter ended March 31, 2021 are the balancing figures between Audited figures in respect of the full financial year and the Un-Audited published year-to-date figures upto the third quarter ended December 31, 2020 which are subjected to limited review.
- The Company, based on assessment made by technical expert and management evaluation, has revised the estimates with respect to remaining useful life of Plant & Machinery. The remaining useful life of the Plant & Machinery has been increased by 10 years. Due to this, depreciation expense for the current quarter ended June 30, 2021 has decreased by Rs. 1103.41 lakhs.
- Figures of previous reporting period have been regrouped / reclassified / restated whenever necessary to correspond with the figures of the current reporting period.

Place: Ahmedabad

Date: 14.08.2021

For, Nandan Denim Limited
 Jyotiprasad Chiripal
 Managing Director
 DIN: 00155695