



# Nahar

## CAPITAL AND FINANCIAL SERVICES LTD.



(A NON-BANKING FINANCIAL COMPANY)

Regd. Office & Corporate Office : "Nahar Tower", 375, Industrial Area-A, Ludhiana-141 003 (INDIA)

Phones : 91-161-2600701 to 705, 2606977 to 980 Fax : 91-161-2222942, 2601956

Email : secncfs@owmnahar.com Web Site : www.owmnahar.com CIN No. : L45202PB2006PLC029968

### STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

(Rs. in Lakhs)

Sr. No.	Particulars	STANDALONE				CONSOLIDATED		
		3 Months Ended 31.03.2018 (Audited)	Preceding 3 months Ended 31.12.2017 (Un-audited)	Corresponding 3 Months ended in the previous year 31.03.2017 (Audited)	Year Ended 31.03.2018 (Audited)	Year Ended 31.03.2017 (Audited)	Year Ended 31.03.2018 (Audited)	Year Ended 31.03.2017 (Audited)
I	Revenue from Operation/Other Operating Income	166.49	47.75	168.05	504.56	304.49	504.56	304.49
II	Other Income	756.77	413.85	381.39	3588.35	3037.49	3280.68	2729.82
III	<b>Total Revenue</b>	<b>923.26</b>	<b>461.60</b>	<b>549.44</b>	<b>4092.91</b>	<b>3341.98</b>	<b>3785.24</b>	<b>3034.31</b>
IV	Expenses							
	a. Employee benefits expenses	35.93	22.76	18.43	103.61	77.66	103.61	77.66
	b. Finance Cost	21.64	3.15	7.69	32.91	17.24	32.91	17.24
	c. Depreciation and amortisation expense	8.35	8.53	6.27	32.25	16.61	32.25	16.61
	d. Legal & Professional Charges	27.24	16.24	8.00	76.07	39.15	76.07	39.15
	e. Managerial Remuneration	66.00	150.00	30.00	276.00	120.00	276.00	120.00
	f. Other Expenses	44.70	29.35	33.56	167.32	69.55	167.32	69.55
	<b>Total Expenses</b>	<b>203.86</b>	<b>230.03</b>	<b>103.95</b>	<b>688.16</b>	<b>340.21</b>	<b>688.16</b>	<b>340.21</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax	719.40	231.57	445.49	3404.75	3001.77	3097.08	2694.10
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before extraordinary items and Tax	719.40	231.57	445.49	3404.75	3001.77	3097.08	2694.10
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) before Tax	719.40	231.57	445.49	3404.75	3001.77	3097.08	2694.10
X	Tax Expense	99.67	49.00	46.68	549.67	471.68	549.67	471.68
XI	Profit/(Loss) for the period from continuing operations	619.73	182.57	398.81	2855.08	2530.09	2547.41	2222.42
XII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) from discontinuing operations (after tax)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XV	<b>Profit/(Loss) for the period</b>	<b>619.73</b>	<b>182.57</b>	<b>398.81</b>	<b>2855.08</b>	<b>2530.09</b>	<b>2547.41</b>	<b>2222.42</b>
	Share of Profit/(Loss) from Associates	-	-	-	-	-	(2532.55)	4071.96
	Profit/(Loss) of Minority Interest	-	-	-	-	-	0.00	0.00
	<b>Profit/(Loss) for the period</b>	<b>619.73</b>	<b>182.57</b>	<b>398.81</b>	<b>2855.08</b>	<b>2530.09</b>	<b>14.86</b>	<b>6294.38</b>
XVI	Paid up equity share capital (Face Value Rs. 5/- each)	837.31	837.31	837.31	837.31	837.31	837.31	837.31
XVII	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	54846.57	52293.81	67190.01	67540.15
XVIII	Earning per equity share: Basic/Diluted (Rs.)	3.70	1.09	2.38	17.05	15.11	0.11	46.64

#### NOTES:

- The Company's Investment Activity comprises of (I) Investment Portfolio consisting of securities/other assets held as capital assets and (II) Trading Portfolio consisting of securities/other assets held as Stock in Trade.
- Though the Company is not required to disclose the Real Estate Segment, being below the threshold limit as per Accounting Standards, yet the Company is giving disclosure for better understanding of Financials.
- The previous year/quarterly figures have been recasted/regrouped/rearranged, wherever necessary, to make them comparable. The figures for the last quarter are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- The Board has recommended Dividend @ 30% on Equity Share Capital i.e. Rs. 1.50/- per Equity Share of Rs. 5/- each for the year ended 31st March, 2018 subject to the approval of the members at the ensuing Annual General Meeting.
- The above results have been consolidated in respect of Associate Companies namely; Nahar Spinning Mills Ltd., Nahar Poly Films Ltd. and Nahar Industrial Enterprises Ltd. u/s 129(3) of the Companies Act, 2013.



**Mumbai :** 414, Raheja Chambers, 213, Nariman Point, Mumbai - 400 021  
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6. The Company is currently governed by Accounting Standards issued by MCA. India Accounting Standards (Ind-AS) issued by MCA has become applicable on the Company w.e.f. 1st April, 2018 (transition date being 1st April, 2017). However, the Associates of the Company has already adopted Ind-AS. Since it was impracticable to convert financial statements of Associates from Ind-AS to India GAAP, the Company has considered Ind-AS financial statements of said Associates for the purpose of preparing its own Consolidated Financial Statements.

7. The above results were reviewed by the Audit Committee and thereafter approved by the Board at its Meeting held on 30th May, 2018. The above financial results have been audited by the Statutory Auditors of the Company.

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

Place : Ludhiana  
Dated : 30.05.2018

  
(DINESH OSWAL)  
MANAGING DIRECTOR  
DIN: 00607290

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### SEGMENT WISE REVENUE, RESULT, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

(Rs. In Lakhs)

Sr. No.	Particulars	STANDALONE					CONSOLIDATED	
		3 Months Ended 31.03.2018 (Audited)	3 months Ended 31.12.2017 (Un-audited)	Corresponding 3 Months ended 31.03.2017 (Audited)	Year Ended 31.03.2018 (Audited)	Year Ended 31.03.2017 (Audited)	Year Ended 31.03.2018 (Audited)	Year Ended 31.03.2017 (Audited)
1	<b>SEGMENT REVENUE</b>							
	a) Investment/Financial Activity	884.62	427.20	549.44	3962.55	3341.98	3654.88	3034.31
	b) Real Estate Activity	38.64	34.40	0.00	130.36	0.00	130.36	0.00
	<b>Total Revenue</b>	<b>923.26</b>	<b>461.60</b>	<b>549.44</b>	<b>4092.91</b>	<b>3341.98</b>	<b>3785.24</b>	<b>3034.31</b>
2	<b>SEGMENT RESULT</b>							
	a) Investment/Financial Activity	777.45	361.86	483.88	3625.47	3142.21	3317.80	2834.54
	b) Real Estate Activity	30.39	23.76	0.00	91.29	0.00	91.29	0.00
	<b>Sub Total</b>	<b>807.84</b>	<b>385.62</b>	<b>483.88</b>	<b>3716.76</b>	<b>3142.21</b>	<b>3409.09</b>	<b>2834.54</b>
	Less: Finance Cost	21.64	3.15	7.69	32.91	17.24	32.91	17.24
	Less: Other Unallocated Expenses	66.80	150.90	30.70	279.10	123.20	279.10	123.20
	<b>Profit before exceptional items, tax and share of Profit/(Loss)</b>	<b>719.40</b>	<b>231.57</b>	<b>445.49</b>	<b>3404.75</b>	<b>3001.77</b>	<b>3097.08</b>	<b>2694.10</b>
	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Profit before tax and share of Profit/(Loss)</b>	<b>719.40</b>	<b>231.57</b>	<b>445.49</b>	<b>3404.75</b>	<b>3001.77</b>	<b>3097.08</b>	<b>2694.10</b>
	Less: Tax Expenses	99.67	49.00	46.68	549.67	471.68	549.67	471.68
	<b>Net Profit/(Loss) for the period/year</b>	<b>619.73</b>	<b>182.57</b>	<b>398.81</b>	<b>2855.08</b>	<b>2530.09</b>	<b>2547.41</b>	<b>2222.42</b>
	Profit/(Loss) from Associates	0.00	0.00	0.00	0.00	0.00	(2532.55)	4071.96
	<b>Total Profit/(Loss) for the period/year</b>	<b>619.73</b>	<b>182.57</b>	<b>398.81</b>	<b>2855.08</b>	<b>2530.09</b>	<b>14.86</b>	<b>6294.38</b>
3	<b>SEGMENT ASSETS</b>							
	a) Investment/Financial Activity	52828.06	52570.97	51196.86	52828.06	51196.86	65171.50	66443.17
	b) Real Estate Activity	5032.40	2058.28	1893.32	5032.40	1893.32	5032.40	1893.32
	c) Unallocable	1619.95	1470.50	2362.86	1619.95	2362.86	1619.95	2362.86
	<b>Total</b>	<b>59480.41</b>	<b>56099.75</b>	<b>55453.04</b>	<b>59480.41</b>	<b>55453.04</b>	<b>71823.85</b>	<b>70699.35</b>
4	<b>SEGMENT LIABILITIES</b>							
	a) Investment/Financial Activity	1139.64	212.70	302.81	1139.64	302.81	1139.64	302.81
	b) Real Estate Activity	697.48	73.72	75.57	697.48	75.57	697.48	75.57
	c) Unallocable	1425.82	191.35	1473.54	1425.82	1473.54	1425.82	1473.54
	<b>Total</b>	<b>3262.94</b>	<b>477.77</b>	<b>1851.92</b>	<b>3262.94</b>	<b>1851.92</b>	<b>3262.94</b>	<b>1851.92</b>

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

(DINESH OSWAL)  
MANAGING DIRECTOR  
(DIN: 00607290)

Place : Ludhiana  
Dated : 30.05.2018



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### BALANCE SHEET AS AT 31.03.2018

(Rs. in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	As at 31-03-2018	As at 31-03-2017	As at 31-03-2018	As at 31-03-2017
<b>A EQUITY AND LIABILITIES</b>				
<b>1 Shareholder's Fund</b>				
(a) Share Capital	837.31	837.31	837.31	837.31
(b) Reserves and Surplus	54846.57	52293.81	67190.01	67540.12
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>Sub Total - Share Holders Funds</b>	<b>55683.88</b>	<b>53131.12</b>	<b>68027.32</b>	<b>68377.43</b>
2 Share Application money pending allotment	0.00	0.00	0.00	0.00
<b>3 Non-current Liabilities</b>				
(a) Long term borrowings	0.00	0.00	0.00	0.00
(b) Deferred Tax Liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long Term Liabilities	0.00	0.00	0.00	0.00
(d) Long Term Provisions	0.00	0.00	0.00	0.00
<b>Sub Total Non Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4 Current Liabilities</b>				
(a) Short Term borrowings	2425.82	1473.54	2425.82	1473.54
(b) Trade Payables	3.98	159.99	3.98	159.99
(c) Other Current Liabilities	833.14	218.38	833.14	218.38
(d) Short Term Provisions	533.59	470.00	533.59	470.00
<b>Sub Total - Current Liabilities</b>	<b>3796.53</b>	<b>2321.91</b>	<b>3796.53</b>	<b>2321.91</b>
<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>59480.41</b>	<b>55453.03</b>	<b>71823.85</b>	<b>70699.34</b>
<b>B ASSETS</b>				
<b>1 Non-current assets</b>				
(a) Fixed Assets				
i Tangible Assets	1985.08	1739.35	1985.08	1739.35
ii Intangible Assets	0.00	0.00	0.00	0.00
iii Capital work in progress	1046.51	1839.21	1046.51	1839.21
iv Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non Current Investments	49850.96	48133.88	62194.40	63380.19
(c) Deferred tax assets (net)	0.00	0.00	0.00	0.00
(d) Long Term Loans & Advances	42.24	25.86	42.24	25.86
(e) Other non-current assets	0.00	0.00	0.00	0.00
<b>Sub Total - Non Current Assets</b>	<b>52924.79</b>	<b>51738.30</b>	<b>65268.23</b>	<b>66984.61</b>
<b>2 Current Assets</b>				
(a) Current Investments	0.00	0.00	0.00	0.00
(b) Inventories	3347.67	2674.25	3347.67	2674.25
(c) Trade receivable	0.00	0.00	0.00	0.00
(d) Cash and Cash Equivalents	56.64	142.76	56.64	142.76
(e) Short-term Loans and advances	41.04	147.46	41.04	147.46
(f) Other Current Assets	3110.27	750.26	3110.27	750.26
<b>Sub Total - Current Assets</b>	<b>6555.62</b>	<b>3714.73</b>	<b>6555.62</b>	<b>3714.73</b>
<b>TOTAL ASSETS</b>	<b>59480.41</b>	<b>55453.03</b>	<b>71823.85</b>	<b>70699.34</b>

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

PLACE: LUDHIANA  
DATED: 30.05.2018

  
(DINESH OSWAL)  
MANAGING DIRECTOR  
DIN:00607290

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