



# 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 UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2018

Sr. No.	Particulars	(Rs. in Lakhs except EPS)	
		Quarter Ended	
		30th June, 2018 (Un-audited)	30th June, 2017 (Refer Note 4)
I	Revenue from Operation/Other Operating Income	93.32	96.19
II	Other Income	275.63	752.73
III	<b>Total Revenue</b>	<b>368.95</b>	<b>848.92</b>
IV	Expenses:		
	a. Employee benefits expenses	104.87	51.42
	b. Finance Cost	26.63	8.21
	c. Depreciation and amortisation expense	8.43	8.43
	d. Loan Losses and provisions	-	106.42
	e. Other Expenses	28.30	23.06
	<b>Total Expenses</b>	<b>168.23</b>	<b>197.54</b>
V	<b>Profit before exceptional items and tax</b>	<b>200.72</b>	<b>651.38</b>
VI	Exceptional Items	0.00	0.00
VII	<b>Profit before Tax</b>	<b>200.72</b>	<b>651.38</b>
VIII	Tax Expense:		
	a) Current tax	142.83	264.94
	b) Deferred tax charge/(credit)	(56.98)	(99.53)
	<b>Total Tax Expense</b>	<b>85.85</b>	<b>165.41</b>
IX	<b>Profit for the period from continuing operations</b>	<b>114.87</b>	<b>485.97</b>
X	Profit from discontinuing operations	0.00	0.00
XI	Tax expense of discontinuing operations	0.00	0.00
XII	Profit from discontinuing operations (after tax)	0.00	0.00
XIII	<b>Profit for the period</b>	<b>114.87</b>	<b>485.97</b>
XIV	<b>Other comprehensive income</b>		
	<b>Items that will not be reclassified to profit or loss</b>		
	i. Changes in fair value of FVOCI equity instruments	(970.98)	2155.50
	ii. Remeasurements of post employment benefit obligations	(3.41)	0.19
	iii. Income tax relating to items that will not be reclassified to profit or loss	0.99	(0.06)
	<b>Total other comprehensive income</b>	<b>(973.40)</b>	<b>2155.63</b>
XV	<b>Total comprehensive income</b>	<b>(858.53)</b>	<b>2641.60</b>
XVI	Paid up equity share capital (Face Value Rs. 5 per equity share)	837.31	837.31
XVII	Earning per share (EPS) (face value of Rs. 5 per equity share) (EPS for the quarter not annualised)		
	Basic/Diluted (Rs.)	0.69	2.90

#### NOTES:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 29th August 2018. The financial results have been subjected to Limited Review by Statutory Auditors of the Company. The Ind AS financial results and financial information for the quarter ended 30 June, 2016 have not been subjected to any Limited Review or Audit. However, the Management has exercised due diligence to ensure that the financial results provide a true and fair value of the results in accordance with Ind AS.

2. With effect from 1 April 2018, the Company is required to comply with Indian Accounting Standards ('Ind-AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder. Accordingly, these standalone results have been prepared in accordance with Ind-AS.

3. The changes in the financial reporting requirements arising from new standards, modification to the existing standards, guidelines issued by the Ministry of Corporate Affairs and the Reserve Bank of India, if any, may result in adjustments to these financial results for the current and previous period.

4. The comparative financial information for the corresponding quarter ended 30 June, 2017 are based on the previously issued unaudited standalone financial results, prepared in accordance with the accounting standards specified under Section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India ('the previous GAAP'). The financial information in respect of quarter ended 30 June, 2017 have been adjusted for the differences in the accounting principles adopted by the Group upon transition to the Ind AS.

5. 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 the disclosure for better understanding of financials.

Mumbai : 414, Raheja Chambers, 213, Nariman Point, Mumbai - 400 021  
 Phones : 91-22-22835262, 22835362  
 Fax : 91-22-22872863  
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Gurgaon : Flat No. 22-B, Sector-18, Gurgaon-120 015 (India)  
 Ph. : 91-124-2430532, 2430533  
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6. 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.
7. The balance sheet as at 1 April 2017 (the transition date) and financial statements for the year ended 31 March 2018 would be finalised and subjected to audit at the time of annual financial statements for the year ending 31 March 2019.
8. Reconciliation of net profit after tax reported in accordance with previous GAAP to total comprehensive income in accordance with Ind AS is given below for the quarter ended 30 June 2018 and 30 June 2017. The management has also provided a reconciliation of net profit after tax that would have determined under the previously applicable Indian GAAP with net profit after tax under Ind AS.

Particulars	Standalone 30-06-2018  Amount (In Rs. Lakhs)	Standalone 30-06-2017 (Refer Note 4) Amount (In Rs. Lakhs)
<b>Net Profit for the quarter ended 30 June, 2017 under the previous GAAP</b>	<b>466.83</b>	<b>1039.50</b>
- Measurement of financial assets and financial liabilities at amortised cost	0.02	0.15
- Allowance for expected credit losses	-	(106.42)
- Fair valuation of financial assets at fair value through profit and loss	(411.38)	(546.66)
- Remeasurement of defined benefit obligations	3.41	(0.19)
- Tax impact on above	55.99	99.59
<b>Net Profit as per Ind AS</b>	<b>114.87</b>	<b>485.97</b>
Other comprehensive income (net of tax)	(973.40)	2155.63
<b>Total comprehensive income as per Ind AS</b>	<b>(858.53)</b>	<b>2641.60</b>

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

Place : Ludhiana  
Dated : 29.08.2018

  
S.K. SHARMA  
(DIRECTOR)  
(DIN:00402712)

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### SEGMENT WISE REVENUE, RESULT, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2018

(Rs. in Lakhs)

Sr. No.	Particulars	Three Months Ended 30.06.2018 (Un-audited)	Corresponding 3 Months ended in the previous year 30.06.2017 (Un-audited)
1	<b>SEGMENT REVENUE</b>		
	a) Investment/Financial Activity	328.49	822.73
	b) Real Estate Activity	40.46	26.20
	<b>Total Revenue</b>	<b>368.95</b>	<b>848.93</b>
2	<b>SEGMENT RESULT</b>		
	a) Investment/Financial Activity	261.55	675.54
	b) Real Estate Activity	32.40	14.75
	<b>Sub Total</b>	<b>293.95</b>	<b>690.29</b>
	Less: Finance Cost	26.63	8.21
	Less: Other Unallocated Expenses	66.60	30.70
	<b>Profit before exceptional items, tax and share of Profit/(loss)</b>	<b>200.72</b>	<b>651.38</b>
	Exceptional Items	0.00	0.00
	<b>Profit before tax and share of Profit/loss</b>	<b>200.72</b>	<b>651.38</b>
	Less: Tax Expenses		
	i. Current Tax	142.83	264.94
	ii. Deferred Tax Charge/ (Credit)	(56.98)	(99.53)
	<b>Net Profit for the period/year</b>	<b>114.87</b>	<b>485.97</b>
3	<b>SEGMENT ASSETS</b>		
	a) Investment/Financial Activity	60700.44	63625.62
	b) Real Estate Activity	5627.80	2520.55
	c) Unallocable	1896.51	1462.14
	<b>Total</b>	<b>68224.75</b>	<b>67608.31</b>
4	<b>SEGMENT LIABILITIES</b>		
	a) Investment/Financial Activity	1212.94	608.88
	b) Real Estate Activity	661.51	72.36
	c) Unallocable	907.36	145.43
	<b>Total</b>	<b>2781.81</b>	<b>826.67</b>

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

Place : Ludhiana

Dated : 29.08.2018

  
**S.K. SHARMA**  
(DIRECTOR)  
(DIN: 00402712)