

**Nahar****POLY FILMS LTD.****Regd. Office & Corporate Office :** 376, Industrial Area-A, Ludhiana - 141 003 (INDIA)**Phones :** 91-161-2600701 to 705, 2606977 to 980 **Fax :** 91-161-2222942, 2601956.**E-mail :** secnel@owmnahar.com **Website :** www.owmnahar.com**CIN No. :** L17115PB1988PLC008820**UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2023**

Sr No	PARTICULARS	Quarter Ended			Nine Months Ended		Rs. (In lakhs)
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	Year Ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	<b>Revenue</b>						
2	Revenue from Operations	15,362.14	13,700.79	15,964.06	44,682.85	57,436.86	72,319.01
3	Other Income	198.47	367.99	111.65	771.74	514.91	585.36
4	<b>Total Revenue</b>	<b>15,560.61</b>	<b>14,068.78</b>	<b>16,075.71</b>	<b>45,454.59</b>	<b>57,951.77</b>	<b>72,904.37</b>
5	<b>Expenses:</b>						
a	Cost of materials consumed	12,407.02	9,305.08	11,776.95	33,397.17	41,312.24	52,856.99
b	Purchase of Stock-in-Trade	-	-	-	-	-	11.14
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(59.68)	49.23	60.40	529.07	555.44	1.65
d	Employee benefits expense	639.86	605.68	552.44	1,829.60	1,457.04	2,033.56
e	Finance costs	297.05	304.87	422.76	915.66	927.62	1,237.60
f	Depreciation and amortization expense	814.91	815.06	803.01	2,436.31	2,411.46	3,224.22
g	Other expenses						
	- Power & Fuel	894.92	836.50	785.90	2,681.81	2,524.73	3,311.69
	- Others	1,505.23	1,257.44	1,670.04	4,284.81	4,618.62	5,935.91
	<b>Total Expenses</b>	<b>16,499.31</b>	<b>13,173.86</b>	<b>16,071.50</b>	<b>46,074.43</b>	<b>53,807.15</b>	<b>68,612.76</b>
6	<b>Profit before exceptional items and tax</b>	<b>(938.70)</b>	<b>894.92</b>	<b>4.21</b>	<b>(619.84)</b>	<b>4,144.62</b>	<b>4,291.61</b>
7	Exceptional Items	-	-	-	-	-	-
8	<b>Profit before tax</b>	<b>(938.70)</b>	<b>894.92</b>	<b>4.21</b>	<b>(619.84)</b>	<b>4,144.62</b>	<b>4,291.61</b>
9	<b>Tax expense:</b>						
	(1) Current tax	-	32.20	29.99	32.20	904.77	906.32
	(2) Deferred tax	(43.74)	28.38	58.69	(6.08)	158.04	190.88
10	<b>Profit/(Loss) for the Period</b>	<b>(894.96)</b>	<b>834.34</b>	<b>(84.47)</b>	<b>(645.96)</b>	<b>3,081.81</b>	<b>3,194.41</b>
11	<b>Other Comprehensive Income</b>						
(i)	(a) Items that will not be reclassified to profit or loss	1,263.11	(410.68)	(1,611.67)	2,988.67	(15,819.94)	(20,094.82)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(144.03)	46.99	184.38	(341.43)	1,806.23	2,293.35
(ii)	(a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income for the Period</b>	<b>1,119.08</b>	<b>(363.69)</b>	<b>(1,427.29)</b>	<b>2,647.24</b>	<b>(14,013.71)</b>	<b>(17,801.47)</b>
12	<b>Total Comprehensive Income for the Period</b>	<b>224.12</b>	<b>470.65</b>	<b>(1,511.76)</b>	<b>2,001.28</b>	<b>(10,931.90)</b>	<b>(14,607.06)</b>
13	Paid up equity share capital (Rs 5 per share (Face value of the share shall be indicated)	1,229.40	1,229.40	1,229.40	1,229.40	1,229.40	1,229.40
14	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	46,738.45
15	<b>Earning per equity share:</b>						
	Basic/Diluted	(3.64)	3.39	(0.34)	(2.63)	12.53	12.99

**NOTES:**

- These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter.
- The Company is operating in single segment i.e. "BOPP Films". Hence, Segment Reporting as required under Ind-AS 108 (Operating Segments) is not applicable.
- The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 10th February, 2024. The financial results have been Reviewed by Statutory Auditors of the Company.

**FOR NAHAR POLY FILMS LIMITED**
**DINESH OSWAL**  
**(DIRECTOR)**

DIN: 00607290

PLACE: LUDHIANA

DATED: 10TH FEBRUARY, 2024

**Gurugram :** Plot No. 22-B, Sector-18, Gurugram-120 015 (INDIA)**Phones :** 91-124-2430532 - 2430533**Fax :** 91-124-2430536**Email :** delhi@owmnahar.com



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CIN No. : L17115PB1988PLC008820

**UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2023**

Sr No	PARTICULARS	Quarter Ended			Nine Months Ended		Rs. (In lakhs)
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	Year Ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	<b>Revenue</b>						
1	Revenue from Operations	15,362.14	13,700.79	15,964.06	44,682.85	57,436.86	72,319.01
2	Other Income	198.47	268.82	111.65	672.57	415.74	486.19
3	<b>Total Revenue</b>	<b>15,560.61</b>	<b>13,969.61</b>	<b>16,075.71</b>	<b>45,355.42</b>	<b>57,852.60</b>	<b>72,805.20</b>
4	<b>Expenses:</b>						
a	Cost of materials consumed	12407.02	9,305.08	11776.95	33397.17	41312.24	52,856.99
b	Purchase of Stock-in-Trade	-	-	-	-	-	11.14
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(59.68)	49.23	60.40	529.07	555.44	1.65
d	Employee benefit expense	639.86	605.68	552.44	1,829.60	1,457.04	2,033.56
e	Finance costs	297.05	304.87	422.76	915.66	927.62	1,237.60
f	Depreciation and amortization expense	814.91	815.06	803.01	2,436.31	2,411.46	3,224.22
g	Other expenses						
	- Power & Fuel	894.92	836.50	785.90	2,681.81	2,524.73	3,311.69
	- Others	1,505.23	1,257.44	1,670.04	4,284.81	4,618.62	5,935.91
	<b>Total Expenses</b>	<b>16,499.31</b>	<b>13,173.86</b>	<b>16,071.50</b>	<b>46,074.43</b>	<b>53,807.15</b>	<b>68,612.76</b>
5	<b>Profit before exceptional items and tax</b>	<b>(938.70)</b>	<b>795.75</b>	<b>4.21</b>	<b>(719.01)</b>	<b>4,045.45</b>	<b>4,192.44</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit before tax</b>	<b>(938.70)</b>	<b>795.75</b>	<b>4.21</b>	<b>(719.01)</b>	<b>4,045.45</b>	<b>4,192.44</b>
8	<b>Tax expense:</b>						
	(1) Current tax	-	32.20	29.99	32.20	904.77	906.32
	(2) Deferred tax	(43.74)	28.38	58.69	(6.08)	158.04	190.88
9	<b>Profit/(loss) for the Period</b>	<b>(894.96)</b>	<b>735.17</b>	<b>(84.47)</b>	<b>(745.13)</b>	<b>2,982.64</b>	<b>3,095.24</b>
10	<b>Share of Net Profit/(Loss) of Associates</b>	<b>374.78</b>	<b>483.23</b>	<b>230.70</b>	<b>1,220.70</b>	<b>938.95</b>	<b>1,224.95</b>
11	<b>Profit for the year after share of Profit of Associates</b>	<b>(520.18)</b>	<b>1,218.40</b>	<b>146.23</b>	<b>475.57</b>	<b>3,921.59</b>	<b>4,320.19</b>
12	<b>Other Comprehensive Income</b>						
(i)	(a) Items that will not be reclassified to profit or loss	1,263.11	(410.68)	(1,611.67)	2,988.67	(15,819.94)	(20,094.82)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(144.03)	46.99	184.38	(341.43)	1,806.23	2,293.35
(ii)	(a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
(iii)	Share of other comprehensive income/(loss) from Associates	124.00	(1,499.59)	(2.10)	331.18	1,966.87	750.77
	<b>Total Other Comprehensive Income for the Period</b>	<b>1,243.08</b>	<b>(1,863.28)</b>	<b>(1,429.39)</b>	<b>2,978.42</b>	<b>(12,046.84)</b>	<b>(17,050.70)</b>
	<b>Total Comprehensive Income for the Period</b>	<b>722.90</b>	<b>(644.88)</b>	<b>(1,283.16)</b>	<b>3,453.99</b>	<b>(8,125.25)</b>	<b>(12,730.51)</b>
13	<b>Paid up equity share capital (Rs 5 per share (Face value of the share shall be indicated))</b>	<b>1,229.40</b>	<b>1,229.40</b>	<b>1,229.40</b>	<b>1,229.40</b>	<b>1,229.40</b>	<b>1,229.40</b>
14	<b>Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,679.61</b>
15	<b>Earning per equity share:</b>						
	Basic/Diluted	(2.12)	4.96	0.59	1.93	15.95	17.57

**NOTES**

- The accounts of the Associate Company, Nahar Capital and Financial Services Limited have been consolidated in accordance with the Indian Accounting Standards 110 'Consolidated Financial Statements', Indian Accounting Standard 111 'Joint Arrangement' and Indian Accounting Standard 'Investments in Associates and Joint Ventures'.
- These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter.
- The Company is operating in single segment i.e. "BOPP Films". Hence, Segment Reporting as required under Ind-AS 108 (Operating Segments) is not applicable.
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(DIRECTOR)

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