

Regd. Office & Corporate Office : 376, Industrial Area-A, LUDHIANA-141 003 (INDIA)
 Phone : 91-161-2600701 to 705, 2606977 to 980, Fax : 91-161-2222942, 2601956.
 E-mail : secnel@owmnahar.com Website : www.owmnahar.com
 CIN. : L17115PB1988PLC008820

NPFL/SD/2018/

February 11, 2019

<u>The NATIONAL STOCK EXCHANGE OF INDIA LTD</u> The General Manager Exchange Plaza, 5th Floor, Plot No. C/1, G-Block Bandra-Kurla Complex, Bandra (E) MUMBAI – 400 051	<u>The BSE LTD</u> The General Manager, 25th Floor, P.J. Tower, Dalal Street, MUMBAI – 400 001
SYMBOL: NAHARPOLY	SCRIP CODE: 523391

SUB: UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER, 2018
(OUTCOME OF BOARD MEETING)

Sir,

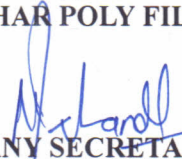
Pursuant to the Regulation 30 read with Part A of Schedule III And Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith copy of the Un- Audited Standalone Financial Results for the quarter / nine months ended 31st December, 2018 duly approved by the Board of Directors in their meeting held on February 11, 2019 along with Limited Review Report on the above said Financial Results for the quarter ended 31.12.2018 by M/s. YAPL & Co., Chartered Accountants, Ludhiana.

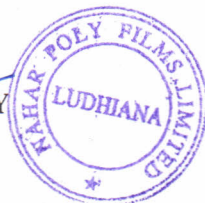
The meeting of the Board of Directors Commenced at 4:00 p.m. and concluded at 4:30 p.m.

Kindly display the same on the notice board/website of the Exchange for the information of the general public as well as members of the Exchange.

Thanking you,
 Yours faithfully,

For NAHAR POLY FILMS LTD


 COMPANY SECRETARY
 Encls: As above





Nahar

POLY FILMS LTD.



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UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2018

Rs (In lacs)

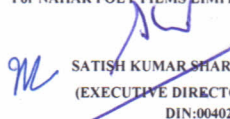
Sr No	PARTICULARS	For the quarter ended			For the Nine Months ended		Year ended
		3 months ended	Preceding 3	Corresponding	9 months ended	Corresponding	Previous year
		(31.12.2018)	months ended	3 months ended	(31.12.2018)	9 months ended	ended
		(31.12.2018)	(30.09.2018)	(31.12.2017)	(31.12.2018)	(31.12.2017)	(31.03.2018)
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
1	Revenue from Operations	5829.43	6597.66	6631.30	19549.83	19131.34	25966.70
2	Other Income	20.75	152.79	10.87	180.09	310.41	365.92
3	Total Revenue	5850.18	6750.45	6642.17	19729.92	19441.75	26332.62
4	Expenses:						
a	Cost of materials consumed	4639.63	5236.55	5073.61	15605.63	13772.87	19183.78
b	Purchase of Stock-in-Trade	0.00	8.70	0.00	8.70	0.00	0.00
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	66.42	88.42	9.60	173.55	-2.99	-244.00
d	Employee benefit expense	192.77	193.83	179.88	569.61	544.48	731.65
e	Excise duty expense	0.00	0.00	0.15	0.00	770.10	770.10
f	Finance costs	19.17	30.93	63.86	88.19	196.43	261.97
g	Depreciation and amortization expense	57.45	52.25	358.97	161.95	1077.06	1435.39
h	Other expenses						
	Power & Fuel	388.59	408.12	432.60	1225.01	1262.90	1656.10
	Others	379.59	480.13	470.07	1315.15	1325.37	1821.92
	Total Expenses	5743.62	6498.93	6588.74	19147.79	18946.22	25616.91
5	Profit before exceptional items, Corporate Social Responsibility Expenditure and tax	106.56	251.52	53.43	582.13	495.53	715.71
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax	106.56	251.52	53.43	582.13	495.53	715.71
8	Tax expense:						
	(1) Current tax	11.79	16.86	25.19	82.55	310.00	473.34
	(2) Deferred tax	44.08	48.78	-57.75	125.52	-190.13	-267.15
9	Profit for the Period	50.69	185.88	85.99	374.06	375.66	509.52
10	Other Comprehensive Income						
(i)	(a) Items that will not be reclassified to profit or loss	1050.13	-1152.26	2185.61	-298.48	-648.90	-4428.36
	(b) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii)	(a) Items that will be reclassified to profit or loss	-5.23	1.91	-1.28	0.90	0.07	-2.81
	(b) Income tax relating to items that will be reclassified to profit or loss	0.61	-0.22	0.14	-0.10	-0.01	0.30
	Total Other Comprehensive Income for the Period	1045.51	-1150.57	2184.47	-297.68	-648.84	-4430.87
11	Total Comprehensive Income for the Period	1096.20	-964.69	2270.46	76.38	-273.18	-3921.35
12	Paid up equity share capital (Rs 5 per share (Face value of the share shall be indicated)	1229.40	1229.40	1229.40	1229.40	1229.40	1229.40
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year						18022.09
14	Earning per equity share:						
	Basic/Diluted	0.21	0.76	0.35	1.52	1.53	2.07

NOTES:

- 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 Previous period figures have been recast/regrouped/rearranged wherever necessary to make them comparable.
- The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 11th February, 2019. The financial results have been subjected to Limited Review by Statutory Auditors of the Company.

For NAHAR POLY FILMS LIMITED

PLACE: LUDHIANA
 DATED: FEBRUARY 11, 2019


 SATISH KUMAR SHARMA
 (EXECUTIVE DIRECTOR)
 DIN:00402712

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Ph. : 97805 58951
e Mail : yaplca.16@gmail.com

GST No:-03AACFL3265A2ZZ

Chartered Accountants
102-Kismat Complex, G. T. Road,
Miller Ganj, LUDHIANA-141 003. (Punjab)

Ref. No.....

Dated

LIMITED REVIEW REPORT

To
**The Board of Directors,
Nahar Poly Films Limited
Ludhiana**

We have reviewed the accompanying statement of Un-audited Financial Results of **M/s. Nahar Poly Films Limited** having Registered Office at 376, Industrial Area-A, Ludhiana, for the quarter ended 31st December, 2018 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No .CIR/CFD/FAC/62/2016 dated July 05, 2016. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review of Interim Financial Information performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India*. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Un-Audited Financial Results prepared in accordance with applicable accounting standards (Ind-AS) and other recognized accounting practices and Policies has not disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Y A P L & CO.
Chartered Accountants
(FRN 017800N)

Neha Kansal

Neha Kansal
(PARTNER)
M. No. 540386

Place: Ludhiana
Date: 11.02.2019

