



# Nahar

## POLY FILMS LTD.



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](mailto:secnel@owmnahar.com) Website : [www.owmnahar.com](http://www.owmnahar.com)

CIN No. : L17115PB1988PLC008820

### STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2023

Sr. No.	PARTICULARS	Quarter Ended			(Rs. In Lakhs)
		30-Jun-23	31-Mar-23	30-Jun-22	Year Ended
		(Un-Audited)	(Audited)	(Un-Audited)	31-Mar-23
					(Audited)
	<b>Revenue</b>				
1	Revenue from Operations	15,619.92	14,882.15	22,443.19	72,319.01
2	Other Income	205.28	70.45	49.79	585.36
3	<b>Total Revenue</b>	<b>15,825.20</b>	<b>14,952.60</b>	<b>22,492.98</b>	<b>72,904.37</b>
4	<b>Expenses:</b>				
a	Cost of materials consumed	11,685.07	11,544.75	15,188.78	52,856.99
b	Purchase of Stock-in-Trade	-	11.14	-	11.14
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	539.52	(553.79)	123.43	1.65
d	Employee benefit expense	584.06	576.52	438.66	2,033.56
e	Finance costs	313.74	309.98	300.52	1,237.60
f	Depreciation and amortization expense	806.34	812.76	801.03	3,224.22
g	Other expenses				
	- Power & Fuel	950.39	786.96	919.01	3,311.69
	- Others	1,522.14	1,317.29	1,476.96	5,935.91
	<b>Total Expenses</b>	<b>16,401.26</b>	<b>14,805.61</b>	<b>19,248.39</b>	<b>68,612.76</b>
5	<b>Profit before exceptional items and tax</b>	<b>(576.06)</b>	<b>146.99</b>	<b>3,244.59</b>	<b>4,291.61</b>
6	Exceptional Items	-	-	-	-
7	<b>Profit before tax</b>	<b>(576.06)</b>	<b>146.99</b>	<b>3,244.59</b>	<b>4,291.61</b>
8	<b>Tax expense:</b>				
	(1) Current tax	-	1.55	780.31	906.32
	(2) Deferred tax	9.28	32.84	34.46	190.88
9	<b>Profit for the Period</b>	<b>(585.34)</b>	<b>112.60</b>	<b>2,429.82</b>	<b>3,194.41</b>
10	<b>Other Comprehensive Income</b>				
(i)	(a) Items that will not be reclassified to profit or loss	2,136.24	(4,274.88)	(13,138.42)	(20,094.82)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(244.39)	487.12	1,504.20	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>1,891.85</b>	<b>(3,787.76)</b>	<b>(11,634.22)</b>	<b>(17,801.47)</b>
11	<b>Total Comprehensive Income for the Period</b>	<b>1,306.51</b>	<b>(3,675.16)</b>	<b>(9,204.40)</b>	<b>(14,607.06)</b>
12	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
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	46,738.45
14	<b>Earning per equity share:(Face value of Rs. 5/- each)</b>				
	Basic/Diluted (Rs.)	(2.38)	0.46	9.88	12.99

#### NOTES:

1	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.
2	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.
3	The above financial results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 9th August, 2023. These results have been subjected to limited review by the Statutory Auditors of the Company.

PLACE: LUDHIANA  
DATED: 09.08.2023



FOR NAHAR POLY FILMS LIMITED

*Sambhav Oswal*

SAMBHAV OSWAL  
(MANAGING DIRECTOR)  
DIN: 07619112

Gurugram Office : Plot No. 22-B, Sector-18, Gurugram-120 015 (INDIA)

Ph. : 91-124-2430532 - 2430533

Fax : 91 -124-2430536

Email: [delhi@owmnahar.com](mailto:delhi@owmnahar.com)





# Nahar

## POLY FILMS LTD.



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](mailto:secnel@owmnahar.com) Website : [www.owmnahar.com](http://www.owmnahar.com)

CIN No. : L17115PB1988PLC008820

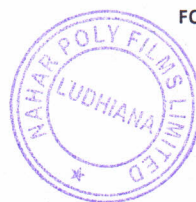
STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2023

Sr. No.	PARTICULARS	Quarter Ended			(Rs. In Lakhs)	
		30-Jun-23	31-Mar-23	30-Jun-22	Year Ended	
		(Un-Audited)	(Audited)	(Un-Audited)	31-Mar-23	
				(Un-Audited)	(Audited)	
	Revenue					
1	Revenue from Operations	15,619.92	14,882.15	22,443.19		72,319.01
2	Other Income	205.28	70.45	49.79		486.19
3	<b>Total Revenue</b>	<b>15,825.20</b>	<b>14,952.60</b>	<b>22,492.98</b>		<b>72,805.20</b>
4	Expenses:					
a	Cost of materials consumed	11,685.07	11,544.75	15,188.78		52,856.99
b	Purchase of Stock-in-Trade	-	11.14	-		11.14
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	539.52	(553.79)	123.43		1.65
d	Employee benefit expense	584.06	576.52	438.66		2,033.56
e	Finance costs	313.74	309.98	300.52		1,237.60
f	Depreciation and amortization expense	806.34	812.76	801.03		3,224.22
g	Other expenses					
	- Power & Fuel	950.39	786.96	919.01		3,311.69
	- Others	1,522.14	1,317.29	1,476.96		5,935.91
	<b>Total Expenses</b>	<b>16,401.26</b>	<b>14,805.61</b>	<b>19,248.39</b>		<b>68,612.76</b>
5	<b>Profit before exceptional items and tax</b>	<b>(576.06)</b>	<b>146.99</b>	<b>3,244.59</b>		<b>4,192.44</b>
6	Exceptional Items	-	-	-		-
7	<b>Profit before tax</b>	<b>(576.06)</b>	<b>146.99</b>	<b>3,244.59</b>		<b>4,192.44</b>
8	Tax expense:					
	(1) Current tax	-	1.55	780.31		906.32
	(2) Deferred tax	9.28	32.84	34.46		190.88
9	<b>Profit for the Period</b>	<b>(585.34)</b>	<b>112.60</b>	<b>2,429.82</b>		<b>3,095.24</b>
10	Share of Net profit/(loss) of Associates	362.69	286.01	3.73		1,224.95
11	<b>Profit for the year after share of Profit of Associates</b>	<b>(222.65)</b>	<b>398.61</b>	<b>2,433.55</b>		<b>4,320.19</b>
12	Other Comprehensive Income					
(i)	(a) Items that will not be reclassified to profit or loss	2,136.24	(4,274.88)	(13,138.42)		(20,094.82)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(244.39)	487.12	1,504.20		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	1,706.77	(1,216.11)	766.13		750.77
	<b>Total Other Comprehensive Income for the</b>	<b>3,598.62</b>	<b>(5,003.87)</b>	<b>(10,868.09)</b>		<b>(17,050.70)</b>
	<b>Total Comprehensive Income for the Period</b>	<b>3,375.97</b>	<b>(4,605.26)</b>	<b>(8,434.54)</b>		<b>(12,730.51)</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
14	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-		76,679.61
15	Earning per equity share:(Face value of Rs. 5/- each)					
	Basic/Diluted (Rs.)	(0.91)	1.62	9.90		17.57

NOTES:

1	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 28 'Investments in Associates and Joint Ventures'.
2	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.
3	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.
4	The above financial results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 9th August, 2023. These results have been subjected to limited review by the Statutory Auditors of the Company.

PLACE LUDHIANA  
DATE 09.08.2023



FOR NAHAR POLY FILMS LIMITED

*Sambhav Oswal*

SAMBHAV OSWAL  
(MANAGING DIRECTOR)  
DIN: 07619112

Gurugram Office : Plot No. 22-B, Sector-18, Gurugram-120 015 (INDIA)

Ph. : 91-124-2430532 - 2430533

Fax : 91 -124-2430536

Email: [delhi@owmnahar.com](mailto:delhi@owmnahar.com)