



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 Website : www.owmnahar.com
 CIN : L17115PB1988PLC008820



AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31-03-2021

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-21 (Audited)	31-Dec-20 (Un-Audited)	31-Mar-20 (Audited)	31-Mar-21 (Audited)	31-Mar-20 (Audited)
	Revenue					
1	Revenue from Operations	9064.35	8068.78	6476.66	30348.23	27724.88
2	Other Income	107.84	129.97	96.18	513.05	485.57
3	Total Revenue	9172.19	8198.75	6572.84	30861.28	28210.45
4	Expenses:					
a	Cost of materials consumed	6164.93	4935.71	4363.53	19002.03	19081.42
b	Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-437.41	25.98	-167.06	-19.93	-52.90
d	Employee benefit expense	373.03	302.15	199.04	1098.56	815.96
e	Finance costs	17.75	4.13	13.55	33.86	28.42
f	Depreciation and amortization expense	50.41	36.38	57.13	187.05	220.28
g	Other expenses					
	- Power & Fuel	440.35	442.87	378.52	1690.91	1718.27
	- Others	624.24	452.80	543.93	2015.95	1945.38
	Total Expenses	7233.30	6200.02	5388.64	24008.43	23756.83
5	Profit before exceptional items, Corporate Social Responsibility Expenditure and tax	1938.89	1998.73	1184.20	6852.85	4453.62
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit before tax	1938.89	1998.73	1184.20	6852.85	4453.62
8	Tax expense:					
	(1) Current tax	483.52	450.62	189.63	1639.69	1001.44
	(2) Deferred tax	-5.94	24.99	60.43	69.53	162.52
9	Profit for the Period	1461.31	1523.12	934.14	5143.63	3289.66
10	Other Comprehensive Income					
(i)	(a) Items that will not be reclassified to profit or loss	2103.54	2664.27	-1155.40	5578.82	-5052.41
	(b) Income tax relating to items that will not be reclassified to profit or loss	-0.34	0.00	6.89	-0.34	6.89
(ii)	(a) Items that will be reclassified to profit or loss	-9.02	-2.30	-30.77	20.25	4.86
	(b) Income tax relating to items that will be reclassified to profit or loss	1.05	0.27	3.58	-2.36	-0.57
	Total Other Comprehensive Income for the Period	2095.23	2662.24	-1175.70	5596.37	-5041.23
11	Total Comprehensive Income for the Period	3556.54	4185.36	-241.56	10740.00	-1751.57
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
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year				26874.98	16380.86
14	Earning per equity share:					
	Basic/Diluted	5.94	6.19	3.80	20.92	13.38

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.

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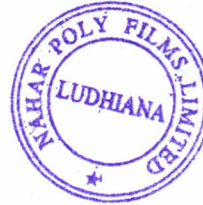
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3	On account of COVID-19 pandemic, the Government of India imposed complete nation-wide lockdown on March 24, 2020 leading to temporarily shut down of company's manufacturing facilities and operations for some period during first quarter, since then the Government of India progressively relaxed lockdown Conditions and allowed industry to resume/continue its operations. The company has considered the possible effects that may result from the COVID-19 pandemic on the company's operations, capital and financial resources, profitability, liquidity, ability to service debt and other financial arrangements, assets, internal financial reporting and controls, supply chain and demand for its products etc. So far the COVID-19 has not impacted the normal business operations of the company. The carrying amount of 'Assets' will be recovered and sufficient liquidity would be available. Further, The company will continue to monitor current and future conditions and impact thereof on Company's operation.
4	The Board has recommended Dividend @30% i.e. Rs. 1.50/- per equity shares of Rs 5/- each for the year ended 31st March, 2021 subject to approval of the members at the ensuing Annual General Meeting.
5	The figures for the current quarter and the corresponding previous quarter are the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the relevant financial year.
6	The above results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 31st May, 2021. These financial results have been Audited by the Statutory Auditors of the Company.

PLACE: LUDHIANA
DATED: 31.05.2021



FOR NAHAR POLY FILMS LIMITED

Sambhav Oswal

SAMBHAV OSWAL
(EXECUTIVE DIRECTOR)
DIN: 07619112

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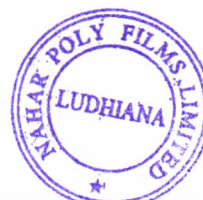
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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2021

(Rs. in lakhs)

Sr. No.	Particulars	As at 31.03.2021 (Audited)	As at 31.03.2020 (Audited)
A	ASSETS		
	Non-current assets		
	(i) Property, Plant and Equipment	2820.06	2882.46
	(ii) Capital work in progress	17171.17	2078.17
	(iii) Financial Assets		
	(a) Investments	12247.47	6508.30
	(b) Loans	219.66	202.14
	(iv) Deferred tax assets (net)	36.25	108.14
	Sub-total - Non-Current Assets	32494.61	11779.21
	Current assets		
	(i) Inventories	2059.70	1933.56
	(ii) Financial Assets		
	(a) Trade receivables	1129.71	930.57
	(b) Cash and cash equivalents	94.28	35.37
	(c) Other Bank Balances	31.46	22.72
	(d) Loans	4.06	3.73
	(e) Other Financial Assets	2217.15	3517.15
	(iii) Current tax assets (net)	149.04	115.20
	(iv) Other current assets	2736.82	675.58
	Sub-total - Current Assets	8422.22	7233.88
	TOTAL ASSETS	40916.83	19013.09
B.	EQUITY AND LIABILITIES		
	EQUITY		
	(i) Equity Share Capital	1257.77	1257.77
	(ii) Other Equity	26874.98	16380.86
	Total Equity	28132.75	17638.63
	LIABILITIES		
	Non-current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	4280.49	64.09
	(ii) Deferred tax liabilities (net)	0.00	0.00
	Sub-total - Non-Current Liabilities	4280.49	64.09
	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	1273.67	294.82
	(b) Trade and Other Payables		
	- MSME	155.95	89.24
	- Others	6157.07	468.94
	(c) Other Financial Liabilities	407.97	105.48
	(ii) Other current liabilities	469.18	309.16
	(iii) Provisions	0.00	42.73
	(iv) Current tax liabilities (net of advance tax)	39.75	0.00
	Sub-total - Current Liabilities	8503.59	1310.37
	TOTAL EQUITY AND LIABILITIES	40916.83	19013.09

FOR NAHAR POLY FILMS LIMITED



Sambhav Oswal
SAMBHAV OSWAL
 (EXECUTIVE DIRECTOR)
 DIN:07619112

PLACE: LUDHIANA
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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2021

Particulars	Rs. (In Lakhs)	
	Year ended (31.03.2021)	Year ended (31.03.2020)
Cash flow from operating activities:		
Profit/(loss) before Tax Expenses	6,852.85	4,453.63
Add: Adjustment for Non-Cash & Non-operating items		
Depreciation and amortisation expense	187.05	220.28
Finance Costs (Including dividend on preference shares)	33.86	28.42
Interest Income	(383.04)	(221.93)
Dividend Income	(33.06)	(168.20)
(Profit)/loss on sale of investments (net)	(2.16)	(33.62)
Fair valuation of Investments through Profit and gains	(67.32)	(59.92)
Employment expenses through OCI	1.34	(26.88)
(Profit)/loss on sale of fixed assets (net)	(1.06)	-
Provision for Employee Benefits	(42.73)	33.20
Operating profit before working capital changes (A)	6,545.73	4,224.98
Adjustments for movement in:		
Changes in Trade Receivables and other receivables	(199.14)	1,192.86
Changes in Inventories	(126.12)	(223.30)
Changes in Loan (Long Term)	(17.53)	(3.56)
Changes in Loans (Short term)	(0.33)	0.27
Changes in other current assets	(2,061.23)	(396.19)
Changes in other financial assets	-	8.48
Changes in Trade and other payables	5,754.83	(94.64)
Changes in other financial liabilities	17.12	2.75
Changes in other current liabilities	160.01	11.62
Changes in Current borrowings	978.86	294.10
Cash flow from operating activities before taxes	4,506.47	792.39
Direct taxes paid (net of refunds & demands)	(1,634.12)	(1,007.49)
Net cash flow from operating activities (B)	2,872.35	(215.10)
Cash flow from investing activities:		
Purchase of fixed assets (including capital advances and creditors for capital goods)	(15,218.13)	(2,116.55)
Proceeds from sale of fixed assets	1.53	-
Purchase of Investments	(824.11)	(1,400.00)
Proceeds from sale of Investments	752.16	2,462.71
Loans Given (ICD's)	(1,650.00)	(3,300.00)
Loan Received Back (ICD's)	2,950.00	-
Interest Income	383.04	221.93
Dividend Income	33.06	168.20
Net cash flow (used) in investing activities (C)	(13,572.45)	(3,963.71)
Cash flow from financing activities:		
Proceeds from issue of redeemable non-cumulative preference shares	-	-
Interest paid	(33.86)	(28.42)
Repayment of long term borrowings	-	-
Proceeds from long term borrowings	4,501.76	64.09
Dividend Paid	(245.88)	(122.94)
Corporate Dividend Tax Paid	-	(25.27)
Net cash flow (used) in financing activities (D)	4,222.02	(112.54)
Net Increase/(decrease) in cash and cash equivalents (A+B+C+D)	67.65	(66.37)
Cash and cash equivalents at the beginning of the year	58.09	124.46
Closing cash and cash equivalents	125.74	58.09
Cash and cash equivalents include:		
Cash and Cash equivalents	94.28	35.37
Other bank balances	31.46	22.72
Cash and bank balances	125.74	58.09

PLACE: LUDHIANA
 DATED: 31.05.2021



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AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31-03-2021

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-21 (Audited)	31-Dec-20 (Un-Audited)	31-Mar-20 (Audited)	31-Mar-21 (Audited)	31-Mar-20 (Audited)
	Revenue					
1	Revenue from Operations	9064.35	8068.78	6476.66	30348.23	27724.88
2	Other Income	107.84	129.97	96.18	479.99	386.40
3	Total Revenue	9172.19	8198.75	6572.84	30828.22	28111.28
4	Expenses:					
a	Cost of materials consumed	6164.93	4935.71	4363.53	19002.03	19081.42
b	Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-437.41	25.98	-167.06	-19.93	-52.90
d	Employee benefit expense	373.03	302.15	199.04	1098.56	815.96
e	Finance costs	17.75	4.13	13.55	33.86	28.42
f	Depreciation and amortization expense	50.41	36.38	57.13	187.05	220.28
g	Other expenses					
	- Power & Fuel	440.35	442.87	378.52	1690.91	1718.27
	- Others	624.24	452.80	543.93	2015.95	1945.38
	Total Expenses	7233.30	6200.02	5388.64	24008.43	23756.83
5	Profit before exceptional items, Corporate Social Responsibility Expenditure and tax	1938.89	1998.73	1184.20	6819.79	4354.45
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit before tax	1938.89	1998.73	1184.20	6819.79	4354.45
8	Tax expense:					
	(1) Current tax	483.52	450.62	189.63	1639.69	1001.44
	(2) Deferred tax	-5.94	24.99	60.43	69.53	162.52
9	Profit for the Period	1461.31	1523.12	934.14	5110.57	3190.49
10	Share of Net profit/(loss) of Associates	165.97	304.92	-156.63	1150.86	537.09
11	Profit for the year after share of Profit of Associates	1627.28	1828.04	777.51	6261.43	3727.58
12	Other Comprehensive Income					
(i)	(a) Items that will not be reclassified to profit or loss	2103.54	2664.27	-1155.40	5578.82	-5052.41
	(b) Income tax relating to items that will not be reclassified to profit or loss	-0.34	0.00	6.89	-0.34	6.89
(ii)	(a) Items that will be reclassified to profit or loss	-9.02	-2.30	-30.77	20.25	4.86
	(b) Income tax relating to items that will be reclassified to profit or loss	1.05	0.27	3.58	-2.36	-0.57
(iii)	Share of other comprehensive income/(loss) from associates	88.47	1212.26	-1901.47	1852.97	-5210.20
	Total Other Comprehensive Income for the Period	2183.70	3874.50	-3077.17	7449.34	-10251.43
	Total Comprehensive Income for the Period	3810.98	5702.54	-2299.66	13710.77	-6523.85
13	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
14	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year				51258.46	37793.57
15	Earning per equity share:					
	Basic/Diluted	6.62	7.43	3.16	25.47	15.16

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'.
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3	On account of COVID-19 pandemic, the Government of India imposed complete nation-wide lockdown on March 24, 2020 leading to temporarily shut down of company's manufacturing facilities and operations for some period during first quarter, since then the Government of India progressively relaxed lockdown Conditions and allowed industry to resume/continue its operations. The company has considered the possible effects that may result from the COVID-19 pandemic on the company's operations, capital and financial resources, profitability, liquidity, ability to service debt and other financial arrangements, assets, internal financial reporting and controls, supply chain and demand for its products etc. So far the COVID-19 has not impacted the normal business operations of the company. The carrying amount of 'Assets' will be recovered and sufficient liquidity would be available. Further, The company will continue to monitor current and future conditions and impact thereof on Company's operation.
4	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.
5	The Board has recommended Dividend @30% i.e. Rs. 1.50/- per equity shares of Rs 5/- each for the year ended 31st March, 2021 subject to approval of the members at the ensuing Annual General Meeting.
6	The figures for the current quarter and the corresponding previous quarter are the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the relevant financial year.
7	The above results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 31st May, 2021. These financial results have been Audited by the Statutory Auditors of the Company.

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DATED: 31.05.2021

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SAMBHAV OSWAL
(EXECUTIVE DIRECTOR)

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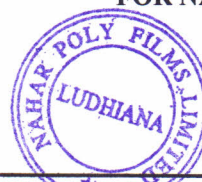
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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2021

(Rs. in lakhs)

Sr. No.	Particulars	As at 31.03.2021 (Audited)	As at 31.03.2020 (Audited)
A	ASSETS		
	Non-current assets		
(i)	Property, Plant and Equipment	2820.06	2882.46
(ii)	Capital work in progress	17171.17	2078.17
(iii)	Financial Assets		
(a)	Investments	36630.95	27921.01
(b)	Loans	219.66	202.14
(iv)	Deferred tax assets (net)	36.25	108.14
	Sub-total - Non-Current Assets	56878.09	33191.92
	Current assets		
(i)	Inventories	2059.70	1933.56
(ii)	Financial Assets		
(a)	Trade receivables	1129.71	930.57
(b)	Cash and cash equivalents	94.28	35.37
(c)	Other Bank Balances	31.46	22.72
(d)	Loans	4.06	3.73
(e)	Other Financial Assets	2217.15	3517.15
(iii)	Current tax assets (net)	149.04	115.20
(iv)	Other current assets	2736.82	675.58
	Sub-total - Current Assets	8422.22	7233.88
	TOTAL ASSETS	65300.31	40425.80
B.	EQUITY AND LIABILITIES		
	EQUITY		
(i)	Equity Share Capital	1257.77	1257.77
(ii)	Other Equity	51258.46	37793.57
	Total Equity	52516.23	39051.34
	LIABILITIES		
	Non-current Liabilities		
(i)	Financial Liabilities		
(a)	Borrowings	4280.49	64.09
(ii)	Deferred tax liabilities (net)	0.00	0.00
	Sub-total - Non-Current Liabilities	4280.49	64.09
	Current Liabilities		
(i)	Financial Liabilities		
(a)	Borrowings	1273.67	294.82
(b)	Trade and Other Payables		
- MSME		155.95	89.24
- Others		6157.07	468.94
(c)	Other Financial Liabilities	407.97	105.48
(ii)	Other current liabilities	469.18	309.16
(iii)	Provisions	0.00	42.73
(iv)	Current tax liabilities (net of advance tax)	39.75	0.00
	Sub-total - Current Liabilities	8503.59	1310.37
	TOTAL EQUITY AND LIABILITIES	65300.31	40425.80

FOR NAHAR POLY FILMS LIMITED



Sambhav Oswal
SAMBHAV OSWAL
 (EXECUTIVE DIRECTOR)

DIN:07619112

PLACE: LUDHIANA

DATED: 31.05.2021

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Phones : 91- 124-2430532-2430533.

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Nahar

POLY FILMS LTD.



Regd. Office & Corporate Office : 376, Industrial Area-A, LUDHIANA-141 003 (INDIA)

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E-mail : secnel@owmnaahar.com Website : www.owmnaahar.com

CIN : L17115PB1988PLC008820

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2021

Particulars	Rs. (In Lakhs)	
	Year ended (31.03.2021)	Year ended (31.03.2020)
Cash flow from operating activities:		
Profit/(loss) before Tax Expenses	7,970.65	4,891.55
Add: Adjustment for Non-Cash & Non-operating items		
(Income)/Loss from Associates	(1,150.86)	(537.09)
Depreciation and amortisation expense	187.05	220.28
Finance Costs (Including dividend on preference shares)	33.86	28.42
Interest Income	(383.04)	(221.93)
Dividend Income	-	(69.03)
(Profit)/loss on sale of investments (net)	(2.16)	(33.62)
Fair valuation of Investments through Profit and gains	(67.32)	(59.92)
Employment expenses through OCI	1.34	(26.88)
(Profit)/loss on sale of fixed assets (net)	(1.06)	-
Provision for Employee Benefits	(42.73)	33.20
Operating profit before working capital changes (A)	6,545.73	4,224.98
Adjustments for movement in:		
Changes in Trade Receivables and other receivables	(199.14)	1,192.86
Changes in Inventories	(126.12)	(223.30)
Changes in Loans (Long Term)	(17.53)	(3.56)
Changes in Loans (Short term)	(0.33)	0.27
Changes in other current assets	(2,061.23)	(396.19)
Changes in other financial assets	-	8.48
Changes in Trade and other payables	5,754.83	(94.64)
Changes in other financial liabilities	17.12	2.75
Changes in other current liabilities	160.01	11.62
Changes in Current borrowings	978.86	294.10
Cash flow from operating activities before taxes	4,506.47	792.39
Direct taxes paid (net of refunds & demands)	(1,634.12)	(1,007.50)
Net cash flow from operating activities (B)	2,872.35	(215.11)
Cash flow from investing activities:		
Purchase of fixed assets (including capital advances and creditors for capital goods)	(15,218.13)	(2,116.55)
Proceeds from sale of fixed assets	1.53	-
Purchase of Investments	(824.11)	(1,400.00)
Proceeds from sale of Investments	752.16	2,462.71
Loan Given (ICD's)	(1,650.00)	(3,300.00)
Loan Received Back (ICD's)	2,950.00	-
Interest Income	383.04	221.93
Dividend Income	33.06	168.21
Net cash flow (used) in investing activities (C)	(13,572.45)	(3,963.70)
Cash flow from financing activities:		
Interest paid	(33.86)	(28.42)
Proceeds from long term borrowings	4,501.76	64.09
Dividend Paid	(245.88)	(122.94)
Corporate Dividend Tax Paid	-	(25.27)
Net cash flow (used) in financing activities (D)	4,222.02	(112.54)
Net Increase/(decrease) in cash and cash equivalents (A+B+C+D)	67.65	(66.37)
Cash and cash equivalents at the beginning of the year	58.09	124.46
Closing cash and cash equivalents	125.74	58.09
Cash and cash equivalents include:		
Cash and Cash equivalents	94.28	35.37
Other bank balances	31.46	22.72
Cash and bank balances	125.74	58.09

PLACE: LUDHIANA
DATED: 31.05.2021



FOR NAHAR POLY FILMS LIMITED

Sambhav Oswal

SAMBHAV OSWAL
(EXECUTIVE DIRECTOR)
DIN: 07619112

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