

**Nahar****POLY FILMS LTD.****Regd. 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 : pkvashishth@owmnahar.com Website : www.owmnahar.com****UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2022**

Sr No	PARTICULARS	Quarter Ended		Nine Months Ended		Rs. (in lakhs)
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-21	Year Ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	31-Mar-22 Audited
1	Revenue					
2	Revenue from Operations	15,964.06	19,029.61	10,373.51	57,436.86	48,894.09
3	Other Income	111.65	254.30	152.36	415.74	440.91
4	Total Revenue	16,075.71	19,283.91	10,525.87	57,852.60	49,335.00
5	Expenses:					
a	Cost of materials consumed	11776.95	14346.51	6201.88	41312.24	31067.93
b	Purchase of Stock-in-Trade	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	60.40	371.61	70.74	555.44	(891.18)
d	Employee benefit expense	552.44	465.94	389.62	1,457.04	1,548.19
e	Finance costs	422.76	204.34	21.66	927.62	294.34
f	Depreciation and amortization expense	803.01	807.42	45.57	2,411.46	643.80
g	Other expenses					
- Power & Fuel		785.90	819.82	450.39	2,524.73	2,087.43
- Others		1,670.04	1,471.62	634.21	4,618.62	3,148.58
	Total Expenses	16,071.50	18,487.26	7,814.07	53,807.15	37,899.09
6	Profit before exceptional items and tax	4.21	796.65	2,711.80	4,045.45	11,435.91
7	Exceptional Items	-	-	-	-	-
8	Profit before tax	4.21	796.65	2,711.80	4,045.45	11,435.91
9	Tax expense:					
(1) Current tax		29.99	94.47	645.00	904.77	2,401.54
(2) Deferred tax		58.69	64.89	17.67	158.04	464.61
10	Profit/(loss) for the Period	(84.47)	637.29	2,049.13	2,982.64	8,569.76
11	Share of Net Profit/(Loss) of Associates	230.70	704.51	408.95	938.95	1,201.30
12	Profit for the year after share of Profit of Associates	146.23	1,341.80	2,458.08	3,921.59	9,771.06
13	Other Comprehensive Income					
(i)	(a) Items that will not be reclassified to profit or loss	(1,611.67)	(1,069.85)	5,062.80	(15,819.94)	29,522.14
	(b) Income tax relating to items that will not be reclassified to profit or loss	184.38	117.65	(579.09)	1,806.23	(2,794.88)
(ii)	(a) Items that will be reclassified to profit or loss	-	-	(54.44)	-	(46.77)
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	5.45
(iii)	Share of other comprehensive Income/(loss) from Associates	(2.10)	1,202.84	1,582.42	1,966.87	2,678.17
	Total Other Comprehensive Income for the Period	(1,429.39)	250.64	6,011.69	(12,046.84)	29,364.11
14	Total Comprehensive Income for the Period	(1,283.16)	1,592.44	8,469.77	(8,125.25)	39,135.17
15	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
16	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	90,024.82
17	Earning per equity share:					
Basic/Diluted		0.59	5.46	10.00	15.95	39.74

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.
- The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 4th February, 2023. The financial results have been Reviewed by Statutory Auditors of the Company.

FOR NAHAR POLY FILMS LIMITED

SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112

PLACE: LUDHIANA
DATED: 4TH FEBRUARY, 2023

Works : Village - Sarakia/Itaya Kalan, NH-12, Hoshangabad Road, Near Mandideep, Distt. Raisen (M.P.) INDIA
Phones : 07480-308167, 308236, 308237, Fax : 07480-308203

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Gurgaon : Plot No. 22-B, Sector-18, Udyog Vihar, Gurgaon -120 015 INDIA. Ph. : 91-124-2430531, 32, 33 Fax : 91-124-2430536

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UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2022

Sr No	PARTICULARS	Quarter Ended			Nine Months Ended		Rs. (In lakhs)
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	Year Ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue						
	Revenue from Operations	15,964.06	19,029.61	10,373.51	57,436.86	31,347.14	48,894.09
2	Other Income	111.65	353.47	251.54	514.91	621.60	639.26
3	Total Revenue	16,075.71	19,383.08	10,625.05	57,951.77	31,968.74	49,533.35
4	Expenses:						
a	Cost of materials consumed	11,776.95	14,346.51	6,201.88	41,312.24	19,550.83	31,067.93
b	Purchase of Stock-in-Trade						
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	60.40	371.61	70.74	555.44	274.19	(891.18)
d	Employee benefits expense	552.44	465.94	389.62	1,457.04	1,111.23	1,548.19
e	Finance costs	422.76	204.34	21.66	927.62	54.11	294.34
f	Depreciation and amortization expense	803.01	807.42	45.57	2,411.46	135.72	643.80
g	Other expenses						
	- Power & Fuel	785.90	819.82	450.39	2,524.73	1,392.57	2,087.43
	- Others	1,670.04	1,471.62	634.21	4,618.62	2,104.67	3,148.58
	Total Expenses	16,071.50	18,487.26	7,814.07	53,807.15	24,623.32	37,899.09
5	Profit before exceptional items and tax	4.21	895.82	2,810.98	4,144.62	7,345.42	11,634.26
6	Exceptional Items						
7	Profit before tax	4.21	895.82	2,810.98	4,144.62	7,345.42	11,634.26
8	Tax expense:						
	(1) Current tax	29.99	94.47	645.00	904.77	1,737.41	2,401.54
	(2) Deferred tax	58.69	64.89	17.67	158.04	55.49	464.61
9	Profit/(Loss) for the Period	(84.47)	736.46	2,148.31	3,081.81	5,552.52	8,768.11
10	Other Comprehensive Income						
(i)	(a) Items that will not be reclassified to profit or loss	(1,611.67)	(1,069.85)	5,062.80	(15,819.94)	27,087.86	29,522.14
	(b) Income tax relating to items that will not be reclassified to profit or loss	184.38	117.65	(579.09)	1,806.23	(2,508.84)	(2,794.88)
(ii)	(a) Items that will be reclassified to profit or loss	-	-	(54.44)	-	(46.77)	(46.77)
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	5.45
	Total Other Comprehensive Income for the Period	(1,427.29)	(952.20)	4,429.27	(14,013.71)	24,532.25	26,685.94
11	Total Comprehensive Income for the Period	(1,511.76)	(215.74)	6,577.58	(10,931.90)	30,084.77	35,454.05
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	1,229.40	1,229.40
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	61,960.21
14	Earning per equity share:						
	Basic/Diluted	(0.34)	3.00	8.74	12.53	22.58	35.66

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 4th February, 2023. The financial results have been Reviewed by Statutory Auditors of the Company.

FOR NAHAR POLY FILMS LIMITED

Sambhav Oswal

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 (MANAGING DIRECTOR)
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