

Regd. Office & Corporate Office : 373, Industrial Area-A, Ludhiana - 141 003 (INDIA)  
 Phones : 91-161-2600701 to 705, 2606977 to 980 Fax : 91-161-2222942, 2601956  
 E-mail : secnsm@owmnahar.com Web Site : www.owmnahar.com  
 CIN No. : L17115PB1980PLC004341 GST No. : 03AAACN5710D1Z6

**AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ENDED 31<sup>ST</sup> MARCH, 2019**

Sr. No.	Particulars	(Rs.in Lakhs)				
		3 months ended	3 months ended	3 months ended	Year Ended	Year ended
		31.03.2019 (Audited)	31.12.2018 (Un-audited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
I	Income from operations					
	(a) Revenue from operations	61431.85	56833.41	55074.82	230519.75	213319.42
	(b) Other income	6.18	651.83	157.53	1265.26	899.57
	<b>Total income from operations</b>	<b>61438.03</b>	<b>57485.24</b>	<b>55232.35</b>	<b>231785.01</b>	<b>214218.99</b>
II	Expenses					
	(a) Cost of materials consumed	36453.85	35344.61	32631.21	142202.80	134628.07
	(b) Purchases of stock-in-trade	125.50	134.07	69.60	397.95	400.03
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3059.34	-1083.02	562.02	-3232.53	2610.58
	(d) Excise Duty Expense	0.00	0.00	0.00	0.00	0.26
	(e) Employee benefits expense	5829.67	5828.17	5554.39	22019.27	20448.35
	(f) Power & Fuel	6119.10	6425.62	5349.31	25696.58	25510.61
	(g) Depreciation and amortisation expense	1882.86	1979.50	2289.73	8361.24	9406.92
	(h) Finance Cost	1681.13	1071.44	1479.29	5505.13	4974.71
	(i) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	5069.15	4522.40	5697.26	20357.65	20870.06
	<b>Total expenses</b>	<b>60220.60</b>	<b>54222.79</b>	<b>53632.81</b>	<b>221308.09</b>	<b>218849.59</b>
III	Profit / (Loss) before exceptional items and Tax	1217.43	3262.45	1599.54	10476.92	-4630.60
IV	Exceptional items	0.00	0.00	0.00	0.00	0.00
V	Corporate social Responsibility Expenses (U/S 135 of the companies act., 2013)	66.85	0.00	0.00	66.85	0.00
VI	Profit / (Loss) from ordinary activities before Tax	1150.58	3262.45	1599.54	10410.07	-4630.60
VII	Tax expense(Including Deffered Tax etc.)	652.10	1130.50	512.75	3837.60	-1412.25
VIII	Profit for the period from continuing operations	498.48	2131.95	1086.79	6572.47	-3218.35
IX	Other Comprehensive Income	145.14	-275.37	-596.25	-234.61	97.89
X	Total Comprehensive Income	643.62	1856.58	490.54	6337.86	-3120.46
XI	Paid-up equity share capital (Face Value of Rs. 5/- each)	1803.27	1803.27	1803.27	1803.27	1803.27
XII	Reserves excluding revaluation reserves				85890.87	80049.92
XIII	Earnings per equity share face value of Rs. 5/- each					
	(a) Basic/Diluted (Rs.)	1.38	5.91	3.01	18.22	-8.92

*cont page no.2*

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**Notes:**

- 1 The Company is operating in single segment i.e Textiles, hence segment Reporting as required under IND AS 108 (Operating Segment) is not applicable .
- 2 The previous year/quarterly figures have been regrouped/rearranged wherever necessary to make them comparable.
- 3 The figures for the last 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.
- 4 The company has adopted IND AS 115 'Revenue from contracts with customers' which is mandatory for reporting period beginning on or after 1st April 2018. Adoption of such standard did not have any impact on the results of the company.
- 5 The Board has recommended Dividend @ 20% i.e Rs. 1.00 per Equity shares of Rs. 5 each for the year ended 31st March, 2019 subject to approval of the members at the ensuing Annual General Meeting.
- 6 The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 30th May, 2019 and have been audited by the Statutory Auditors.

**For Nahar Spinning Mills Limited**



**Dinesh Oswal**

**Managing Director  
DIN: 00607290**

Place: Ludhiana

Date : 30th May, 2019

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Balance Sheet as at 31st March, 2019

SR.	PARTICULARS	(Rs.in Lakhs)	(Rs.in Lakhs)
		As at 31 st March.2019 (Audited)	As at 31 st March.2018 (Audited)
1	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
	a) Property, plant and equipment	73861.17	69937.83
	b) Intangible assets	30.95	50.99
	c) Capital Work in progress	1309.75	590.58
	d) Investment Property	821.28	864.40
	e) Financial Assets		
	i) Investments	2188.85	2526.91
	ii) Loans	2455.79	2393.51
	iii) Other financial assets	0.00	0.00
	f) Other non-current assets	2853.02	2507.71
	<b>Total non-current assets</b>	<b>83520.81</b>	<b>78871.93</b>
	<b>Current Assets</b>		
	a) Inventories	62549.71	73488.04
	b) Financial Assets		
	i) Investments	0.00	0.00
	ii) Trade Receivables	30736.45	34534.93
	iii) Cash and Cash equivalents	118.70	178.21
	iv) Bank balances other than (iii) above	71.24	85.53
	v) Other Financial Assets	51.59	42.33
	c) Government grant receivables	1366.90	1426.80
	d) Other Current Assets	12429.52	9874.83
	<b>Total Current Assets</b>	<b>107324.11</b>	<b>119630.67</b>
	<b>TOTAL ASSETS</b>	<b>190844.92</b>	<b>198502.60</b>
II.	<b>EQUITY AND LIABILITIES</b>		
	a) Equity Share Capital	1805.31	1805.31
	b) Other equity	85890.87	80049.92
	<b>Total Equity</b>	<b>87696.18</b>	<b>81855.23</b>
	<b>Non-Current liabilities</b>		
	a) Financial Liabilities		
	i) Borrowings	6033.17	7293.84
	ii) Other financial liabilities	46.30	0.00
	b) Deferred tax liabilities(net)	2996.97	2469.07
	c) Other non-current liabilities	2.19	1.67
	<b>Total non current Liabilities</b>	<b>9078.63</b>	<b>9764.58</b>
	<b>Current liabilities</b>		
	a) Financial Liabilities		
	i) Borrowings	76044.83	81323.47
	ii) Trade and other payables	2836.88	6678.54
	iii) Other Financial liabilities	6655.42	11040.27
	b) Other current liabilities	7936.20	7382.66
	c) Provisions	507.34	442.35
	d) Current tax liability(Net)	89.44	15.50
	<b>Total Current liabilities</b>	<b>94070.11</b>	<b>106882.79</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>190844.92</b>	<b>198502.60</b>

FOR NAHAR SPINNING MILLS LIMITED

PLACE : LUDHIANA  
 DATED : 30.05.2019

  
 DINESH OSWAL  
 MANAGING DIRECTOR  
 DIN : 00607290