

**Nahar****SPINNING MILLS LTD.**

**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

**STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021**

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
I	Income from operations				
	(a) Revenue from operations	73817.87	72670.44	20978.61	211186.75
	(b) Other income	135.04	166.31	121.81	696.49
	<b>Total income from operations</b>	<b>73952.91</b>	<b>72836.75</b>	<b>21100.42</b>	<b>211883.24</b>
II	Expenses				
	(a) Cost of materials consumed	43744.36	41160.83	21359.02	132433.06
	(b) Purchases of stock-in-trade	38.75	90.64	10.50	292.27
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-5741.39	1057.03	-10084.60	-1913.10
	(d) Employee benefits expense	5814.94	5692.99	3027.24	19002.96
	(e) Power & Fuel	6853.53	6496.90	4345.55	24576.79
	(f) Depreciation and amortisation expense	2002.33	2042.02	2050.72	8201.84
	(g) Finance Cost	1783.99	1649.12	1829.56	6526.17
	(h) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6076.89	5853.83	2464.15	17409.76
	<b>Total expenses</b>	<b>60573.40</b>	<b>64043.36</b>	<b>25002.14</b>	<b>206529.75</b>
III	Profit / (Loss) from operations before exceptional items and Tax	13379.51	8793.39	-3901.72	5353.49
IV	Exceptional items	0.00	0.00	0.00	0.00
V	Corporate social Responsibility Expenses (U/S 135 of Companies Act., 2013)	0.00	0.00	0.00	0.00
VI	Profit / (Loss) from ordinary activities before Tax	13379.51	8793.39	-3901.72	5353.49
VII	Tax expense(Including Deffered Tax etc.)	3346.00	2452.00	-1360.00	1212.00
VIII	Net Profit / (Loss) from ordinary activities after Tax	10033.51	6341.39	-2541.72	4141.49
IX	Other Comprehensive Income (Net off Tax)	2719.29	947.58	1571.99	3792.17
X	Total Comprehensive Income	12752.80	7288.97	-969.73	7933.66
XI	Paid-up equity share capital (Face Value of Rs. 5/- each)	1803.27	1803.27	1803.27	1803.27
XII	Reserves excluding revaluation reserves	0.00	0.00	0.00	87985.57
XIII	Earnings per equity share (Face Value of Rs. 5/- each)	27.81	17.43	-7.05	11.33
	(a) Basic/Diluted (Rs.)				

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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 above financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standard) Rules, 2016 as specified under section 133 of the Companies Act, 2013.
- 3 Figures for the quarter ended 31st March 2021 as reported in these financial results are the balancing figures between audited figures in respect of full financial year and published year to date figures upto third quarter of the financial year.
- 4 Pursuant to the approval granted by the Union Cabinet on July 14, 2021 for continuation of Rebate of State and Central Taxes and Levies (RoSCTL) with the same rates as notified by Ministry of Textiles vide notification dated March 8, 2019 on exports of Garments, benefits of RoSCTL of Rs. 318.27 Lakhs has been recognized during the quarter ended June 30, 2021, out of which Rs. 159.41 Lakhs pertains to the eligible export sales for the period from January 1, 2021 to March 31, 2021.
- 5 On account of Covid-19 pandemic, the Government of India imposed a complete nation-wide lockdown on March 24, 2020 leading to temporarily shut down of company's activities and operations for some period during first quarter ended 30th June, 2020. Hence, results of the quarter ended 30th June, 2021 are not comparable with corresponding quarter ended 30th June, 2020. The Company has made assessment of its liquidity position for the current year and the recoverability and carrying value of its assets. The Company has considered internal and external sources of information for making said assessment. On the basis of said assessment, the Company expects to recover the carrying amount of these assets and no material adjustments is required in the financial results. Given the uncertainties associated with nature, condition and duration of Covid-19, the Company will closely monitor any material changes arising out of the future economic conditions and its impact on the business of the company.
- 6 The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 2nd August, 2021. The financial results have been subjected to Limited Review by Statutory Auditors of the Company.

FOR NAHAR SPINNING MILLS LIMITED



DINESH OSWAL  
MANAGING DIRECTOR  
DIN: 00607290

PLACE: LUDHIANA  
DATE: 2nd AUGUST, 2021

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