

**Nahar****CAPITAL AND FINANCIAL SERVICES LTD.****(A NON-BANKING FINANCIAL COMPANY)**

Regd. Office & Corporate Office : "Nahar Tower", 375, Industrial Area-A, Ludhiana-141 003 (INDIA)

Phones : 91-161-2600701 to 705, 2606977 to 980 Fax : 91-161-2222942, 2601956

Email : secncfs@owmnahar.com Web Site : www.owmnahar.com CIN No. : L45202PB2006PLC029968

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

Sr. No.	Particulars	Quarter Ended			(Rs. in Lakhs)
				Year Ended	
		30-Jun-22 (Un-audited)	31-Mar-22 (Audited)	30-Jun-21 (Un-audited)	31-Mar-22 (Audited)
1	Revenue from Operations				
	Interest Income	103.66	111.68	277.89	864.57
	Dividend Income	67.81	229.68	8.24	1493.95
	Rental Income	92.92	68.62	68.97	327.53
	Net gain on fair value changes	266.73	18.54	107.26	988.86
	Total revenue from operations	531.12	428.52	462.36	3674.91
2	Other Income				
	Net gain on fair value changes	(618.79)	(210.39)	587.79	1074.43
	Net gain on derecognition of financial instruments under amortised cost category	136.65	39.46	6.85	181.52
	Other Income	11.01	29.02	3.72	57.65
	Total other income	(471.13)	(141.91)	598.36	1313.60
3	Total Income (1+2)	59.99	286.61	1060.72	4988.51
4	Expenses				
	Finance costs	7.46	0.39	3.55	9.07
	Fees and commission expense	17.82	23.43	3.79	27.22
	Employee benefits expenses	131.71	130.84	120.31	487.47
	Depreciation and amortisation	25.75	25.25	25.52	102.40
	Other expenses	37.16	56.44	120.32	265.60
	Total Expenses	219.90	236.35	273.49	891.76
5	Profit before tax	(159.91)	50.26	787.23	4096.75
6	Tax Expense				
	Current Tax				
	-Current Year	0.00	74.38	180.09	949.65
	Deferred Tax Charge/Credit (See note 3)	(169.37)	(38.21)	(33.57)	104.35
	Total Tax Expense	(169.37)	36.17	146.52	1054.00
7	Net Profit for the period	9.46	14.09	640.71	3042.75
8	Other comprehensive income/(loss)				
	Items that will not be reclassified to profit or loss				
	-Re-measurement gains/(losses) on defined benefit plans	(0.30)	2.09	(0.30)	1.19
	-Changes in fair value of FVOCI equity instruments (Inclusive of Realised Gain/Loss thereon)	1957.05	(771.34)	2038.14	6837.47
	Income tax relating to these items	(16.25)	123.45	(67.88)	(55.22)
	Other comprehensive income/(loss) for the period	1940.50	(645.80)	1969.96	6783.44
9	Total comprehensive income/(loss) for the period	1949.96	(631.71)	2610.67	9826.19
10	Paid up Equity Share Capital (Face Value Rs. 5/- per share)	837.31	837.31	837.31	837.31
11	Reserves & Surplus (as per audited balance sheet at 31 March)	-	-	-	79550.14
12	Basic & Diluted Earnings per Equity Share (in Rs. for an equity share of Rs. 5/- each)				
	-Basic (amount in Rs.)	0.06	0.08	3.83	18.17
	-Diluted (amount in Rs.)	0.06	0.08	3.83	18.17



Mumbai : 414, Raheja Chambers, 213 Nariman Point, Mumbai - 400 021
 Phones : 91-22-22835262, 22835362
 Fax : 91-22-22872863
 Email: mumbai@owmnahar.com

Gurgaon : Flat No. 22-B, Sector-18, Gurgaon-120 015 (India)
 Ph. : 91-124-2430532-2430533
 Fax : 91-124-2430536
 Email: delhi@owmnahar.com



Nahar

CAPITAL AND FINANCIAL SERVICES LTD.



(A NON-BANKING FINANCIAL COMPANY)

Regd. Office & Corporate Office : "Nahar Tower", 375, Industrial Area-A, Ludhiana-141 003 (INDIA)

Phones : 91-161-2600701 to 705, 2606977 to 980 Fax : 91-161-2222942, 2601956

Email : secncfs@owmnahar.com Web Site : www.owmnahar.com CIN No. : L45202PB2006PLC029968

1	These Financial Results have been prepared in accordance with Indian Accounting Standards (Ind As) prescribed u/s 133 of the Companies Act, 2013 with relevant Rules issued there under.
2	Investments comprises of (i) Investment Portfolio consisting of Securities/Other Assets held as Capital Assets and (ii) Trading Portfolio consisting of Securities/Other Assets held as short term trading assets.
3	This amount in statement of Profit & Loss Account represents Deferred Tax on IND-AS adjustments only.
4	The Operating Segments have been identified on the basis of the business activities carried on by the company. The Company is operating in two segments i.e. Investments/Financial Segment and Real Estate Segment. Hence, as per Indian Accounting Standard 108, the Company made 'Segment Reporting' for operating segments as per annexure.
5	The above financial results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meetings held on 23rd July, 2022. These results have been subjected to Limited Review by Statutory Auditors of the Company.

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

(DINESH OSWAL)

MANAGING DIRECTOR

DIN: 00607290

Place : Ludhiana
Dated : 23.07.2022

Mumbai : 414, Raheja Chambers, 213 Nariman Point, Mumbai - 400 021
Phones : 91-22-22835262, 22833362
Fax : 91-22-22872863
Email: mumbai@owmnahar.com

Gurgaon : Flat No. 22-B, Sector-18, Gurgaon-120 015 (India)
Ph. : 91-124-2430532-2430533
Fax : 91-124-2430536
Email: delhi@owmnahar.com



Nahar CAPITAL AND FINANCIAL SERVICES LTD.



(A NON-BANKING FINANCIAL COMPANY)

Regd. Office & Corporate Office : "Nahar Tower", 375, Industrial Area-A, Ludhiana-141 003 (INDIA)

Phones : 91-161-2600701 to 705, 2606977 to 980 Fax : 91-161-2222942, 2601956

Email : secncfs@owmnahar.com Web Site : www.owmnahar.com CIN No. : L45202PB2006PLC029968

Annexure (Note 4)

STANDALONE SEGMENT WISE REVENUE, RESULT, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2022

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-22 (Un-audited)	31-Mar-22 (Audited)	30-Jun-21 (Un-audited)	31-Mar-22 (Audited)
1	SEGMENT REVENUE				
	a) Investment/Financial Activity	(32.92)	217.99	991.75	4660.98
	b) Real Estate Activity	92.92	68.62	68.97	327.53
	Total Revenue	60.00	286.61	1060.72	4988.51
2	SEGMENT RESULT				
	a) Investment/Financial Activity	(122.65)	114.11	842.27	4296.53
	b) Real Estate Activity	60.80	42.30	33.41	204.37
	Sub Total	(61.85)	156.41	875.68	4500.90
	Less: Finance Cost	7.46	0.39	3.55	9.07
	Less: Other Unallocated Expenses	90.60	105.76	84.90	395.08
	Profit before exceptional items, tax and share of Profit/(Loss)	(159.91)	50.26	787.23	4096.75
	Exceptional Items	0.00	0.00	0.00	0.00
	Profit before tax and share of Profit/(Loss)	(159.91)	50.26	787.23	4096.75
	Less: Tax Expenses	(169.37)	36.17	146.52	1054.00
	Net Profit/(Loss) for the period/year	9.46	14.09	640.71	3042.75
3	SEGMENT ASSETS				
	a) Investment/Financial Activity	76430.66	73962.95	66365.07	73962.95
	b) Real Estate Activity	7168.27	7636.71	8830.72	7636.71
	c) Unallocable	322.32	207.66	152.80	207.66
	Total	83921.25	81807.32	75348.59	81807.32
4	SEGMENT LIABILITIES				
	a) Investment/Financial Activity	636.53	165.30	174.37	165.30
	b) Real Estate Activity	348.41	399.40	741.99	399.40
	c) Unallocable	598.90	855.18	757.91	855.18
	Total	1583.84	1419.88	1674.27	1419.88

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

(DINESH OSWAL)
MANAGING DIRECTOR
DIN: 00607290

Place : Ludhiana
Dated : 23.07.2022

Mumbai : 414, Raheja Chambers, 213 Nariman Point, Mumbai - 400 021
Phones : 91-22-22835262, 22835362
Fax : 91-22-22872863
Email: mumbai@owmnahar.com

Gurgaon : Flat No. 22-B, Sector-18, Gurgaon-120 015 (India)
Ph. : 91-124-2430532-2430533
Fax : 91-124-2430536
Email: delhi@owmnahar.com

(A NON-BANKING FINANCIAL COMPANY)

Regd. Office & Corporate Office : "Nahar Tower", 375, Industrial Area-A, Ludhiana-141 003 (INDIA)

Phones : 91-161-2600701 to 705, 2606977 to 980 Fax : 91-161-2222942, 2601956

Email : secncfs@owmnahar.com Web Site : www.owmnahar.com CIN No. : L45202PB2006PLC029968

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

Sr. No.	Particulars	Quarter Ended			(Rs. in Lakhs)
		30-Jun-22		31-Mar-22	
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-20
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
1	Revenue from Operations				
	Interest Income	103.66	111.68	277.89	864.57
	Dividend Income	67.81	229.68	8.24	821.94
	Rental Income	92.92	68.62	68.97	327.53
	Net gain on fair value changes	266.73	18.54	107.26	988.86
	Total revenue from operations	531.12	428.52	462.36	3002.90
2	Other Income				
	Net gain on fair value changes	(618.79)	(210.39)	587.79	1074.43
	Net gain on derecognition of financial instruments under amortised cost category	136.65	39.46	6.85	181.52
	Other Income	11.01	29.02	3.72	57.65
	Total other income	(471.13)	(141.91)	598.36	1313.60
3	Total Income (1+2)	59.99	286.61	1060.72	4316.50
4	Expenses				
	Finance costs	7.46	0.39	3.55	9.07
	Fees and commission expense	17.82	23.43	3.79	27.22
	Employee benefits expenses	131.71	130.84	120.31	487.47
	Depreciation and amortisation	25.75	25.25	25.52	102.40
	Other expenses	37.16	56.44	120.32	265.60
	Total Expenses	219.90	236.35	273.49	891.76
5	Share of Profit/(Loss) of Associates accounted for using equity method	4471.34	6488.05	5294.65	27127.73
6	Profit before tax	4311.43	6538.31	6081.88	30552.47
7	Tax Expense				
	Current Tax				
	-Current Year	0.00	74.38	180.09	949.65
	Deferred Tax Charge/(Credit) (See note 3)	(995.98)	2330.58	69.98	6956.37
	Total Tax Expense	(995.98)	2404.96	250.07	7906.02
8	Net Profit for the period	5307.42	4133.35	5831.82	22646.45
9	Other comprehensive income/(loss)				
	Items that will not be reclassified to profit or loss				
	-Re-measurement gains/(losses) on defined benefit plans	(0.30)	2.09	(0.30)	1.19
	-Changes in fair value of FVOCI equity instruments (Inclusive of Realised Gain/Loss thereon)	1957.05	(771.34)	2038.14	6837.47
	Income tax relating to these items	(16.25)	123.45	(67.88)	(55.22)
	Sub-total	1940.51	(645.80)	1969.97	6783.44
	Items that will not be reclassified to profit or loss				
	-Share of Other Comprehensive Income/(Loss) of Associates accounted for using equity method	(9,202.37)	7069.54	5196.05	22659.47
	Sub-total	(9,202.37)	7069.54	5196.05	22659.47
	Other comprehensive income/(loss) for the period	(7,261.86)	6423.75	7166.02	29442.92
10	Total comprehensive income/(loss) for the period	(1,954.44)	10557.10	12997.84	52089.37
11	Paid up Equity Share Capital (Face Value Rs. 5/- per share)	837.31	837.31	837.31	837.31
12	Reserves & Surplus (as per audited balance sheet at 31 March)	-	-	-	155091.33
13	Basic & Diluted Earnings per Equity Share (in Rs. for an equity share of Rs. 5/- each)				
	-Basic (amount in Rs.)	31.69	24.68	34.83	135.23
	-Diluted (amount in Rs.)	31.69	24.68	34.83	135.23





Nahar

CAPITAL AND FINANCIAL SERVICES LTD.



(A NON-BANKING FINANCIAL COMPANY)

Regd. Office & Corporate Office : "Nahar Tower", 375, Industrial Area-A, Ludhiana-141 003 (INDIA)

Phones : 91-161-2600701 to 705, 2606977 to 980 Fax : 91-161-2222942, 2601956

Email : secncfs@owmnahar.com Web Site : www.owmnahar.com CIN No. : L45202PB2006PLC029968

1	These Financial Results have been prepared in accordance with Indian Accounting Standards (Ind As) prescribed u/s 133 of the Companies Act, 2013 with relevant Rules issued there under.
2	The accounts of the Associate Companies i.e. Nahar Poly Films Limited and Nahar Spinning Mills 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'.
3	This amount in statement of Profit & Loss Account represents Deferred Tax on IND-AS adjustments of the Company plus Deferred Tax of Associates.
4	Investments comprises of (i) Investment Portfolio consisting of Securities/Other Assets held as Capital Assets and (ii) Trading Portfolio consisting of Securities/Other Assets held as short term trading assets.
5	The Operating Segments have been identified on the basis of the business activities carried on by the company. The Company is operating in two segments i.e. Investments/Financial Segment and Real Estate Segment. Hence, as per Indian Accounting Standard 108, the Company made 'Segment Reporting' for operating segments as per annexure.
6	The above financial results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meetings held on 23rd July, 2022. These results have been subjected to Limited Review by Statutory Auditors of the Company.

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

(DINESH OSWAL)

MANAGING DIRECTOR

DIN: 00607290

Place : Ludhiana

Dated : 23.07.2022

Mumbai : 414, Raheja Chambers, 213 Nariman Point, Mumbai - 400 021
Phones : 91-22-22835262, 22835362
Fax : 91-22-22872863
Email: mumbai@owmnahar.com

Gurgaon : Flat No. 22-B, Sector-18, Gurgaon-120 015 (India)
Ph. : 91-124-2430532-2430533
Fax : 91-124-2430536
Email: delhi@owmnahar.com

(A NON-BANKING FINANCIAL COMPANY)

Regd. Office & Corporate Office : "Nahar Tower", 375, Industrial Area-A, Ludhiana-141 003 (INDIA)

Phones : 91-161-2600701 to 705, 2606977 to 980 Fax : 91-161-2222942, 2601956

Email : secncfs@owmnaahar.com Web Site : www.owmnaahar.com CIN No. : L45202PB2006PLC029968

Annexure (Note 5)

CONSOLIDATED SEGMENT WISE REVENUE, RESULT, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2022

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
1	SEGMENT REVENUE				
	a) Investment/Financial Activity	(32.92)	217.99	991.75	3988.97
	b) Real Estate Activity	92.92	68.62	68.97	327.53
	Total Revenue	60.00	286.61	1060.72	4316.50
2	SEGMENT RESULT				
	a) Investment/Financial Activity	(122.65)	114.10	842.27	3624.52
	b) Real Estate Activity	60.80	42.30	33.41	204.37
	Sub Total	(61.85)	156.40	875.68	3828.89
	Less: Finance Cost	7.46	0.39	3.55	9.07
	Less: Other Unallocated Expenses	90.60	105.76	84.90	395.08
	Profit before exceptional items, tax and share of Profit/(Loss)	(159.91)	50.25	787.23	3424.74
	Exceptional Items	0.00	0.00	0.00	0.00
	Profit before tax and share of Profit/(Loss)	(159.91)	50.25	787.23	3424.74
	Less: Tax Expenses	(995.98)	2404.95	250.07	7906.02
	Net Profit/(Loss) for the period/year	836.07	(2,354.70)	537.16	(4,481.28)
	Profit/(Loss) from Associates	4471.34	6488.05	5294.65	27127.73
	Total Profit/(Loss) for the period/year	5307.42	4133.35	5831.82	22646.45
3	SEGMENT ASSETS				
	a) Investment/Financial Activity	163233.90	165497.23	119274.86	165497.23
	b) Real Estate Activity	7168.27	7636.71	8830.72	7636.71
	c) Unallocable	322.32	207.66	152.80	207.66
	Total	170724.49	173341.60	128258.38	173341.60
4	SEGMENT LIABILITIES				
	a) Investment/Financial Activity	636.53	165.30	174.37	165.30
	b) Real Estate Activity	348.41	399.40	741.99	399.40
	c) Unallocable	15765.37	16848.26	10002.52	16848.26
	Total	16750.31	17412.96	10918.88	17412.96

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.



(DINESH OSWAL)
MANAGING DIRECTOR
DIN: 00607290

Place : Ludhiana

Dated : 23.07.2022