

(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@ownahar.com Web Site : www.ownahar.com CIN No. : L45202PB2006PLC029968

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Revenue from Operations						
	Interest Income	191.51	103.66	253.76	295.17	531.65	864.57
	Dividend Income	977.93	67.81	733.42	1045.74	741.66	1493.95
	Rental Income	112.11	92.92	84.68	205.03	153.65	327.53
	Net gain on fair value changes	218.10	266.73	376.19	484.83	483.45	988.86
	Total revenue from operations	1499.65	531.12	1448.05	2030.77	1910.41	3674.91
2	Other Income						
	Net gain on fair value changes	465.27	(618.79)	417.08	(153.52)	1004.87	1074.43
	Net gain on derecognition of financial instruments under amortised cost category	12.57	136.65	96.72	149.22	103.57	181.52
	Other Income	8.10	11.01	20.01	19.11	23.73	57.65
	Total other income	485.94	(471.13)	533.81	14.81	1132.17	1313.60
3	Total Income (1+2)	1985.59	59.99	1981.86	2045.58	3042.58	4988.51
4	Expenses						
	Finance costs	4.24	7.46	1.49	11.70	5.04	9.07
	Fees and commission expense	0.00	17.82	0.00	17.82	3.79	27.22
	Employee benefits expenses	128.19	131.71	119.27	259.90	239.58	487.47
	Depreciation and amortisation	26.03	25.75	25.81	51.78	51.33	102.40
	Other expenses	42.41	37.16	25.13	79.57	145.45	265.60
	Total Expenses	200.87	219.90	171.70	420.77	445.19	891.76
5	Profit before tax	1784.72	(159.91)	1810.16	1624.81	2597.39	4096.75
6	Tax Expense						
	Current Tax	210.17	0.00	350.08	210.17	530.17	949.65
	Deferred Tax Charge/Credit (See note 3)	(209.89)	(169.37)	107.93	(379.26)	74.36	104.35
	Total Tax Expense	0.28	(169.37)	458.01	(169.09)	604.53	1054.00
7	Net Profit for the period	1784.44	9.46	1352.15	1793.90	1992.86	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)	(0.30)	(0.30)	(0.60)	(0.60)	1.19
	-Changes in fair value of FVOCI equity instruments	3114.27	1957.05	1558.51	5071.32	3596.65	6837.47
	Income tax relating to these items	(67.33)	(16.25)	(107.02)	(83.58)	(174.90)	(55.22)
	Other comprehensive income/(loss) for the period	3046.64	1940.50	1451.19	4987.14	3421.15	6783.44
9	Total comprehensive income/(loss) for the period	4831.08	1949.96	2803.34	6781.04	5414.01	9826.19
10	Paid up Equity Share Capital (Face Value Rs. 5/- per share)	837.31	837.31	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.)	10.65	0.06	8.07	10.71	11.90	18.17
	-Diluted (amount in Rs.)	10.65	0.06	8.07	10.71	11.90	18.17

1	These Financial Results have been prepared in accordance with Indian Accounting Standard (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.



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4	The Operating Segments have been identified on the basis of the business activities carried on by the company. The Company is operating 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 10th November, 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: 00607290Place : Ludhiana
Dated : 10.11.2022

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Annexure (Note 4)
STANDALONE SEGMENT WISE REVENUE, RESULT, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022
(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22 (Un-audited)	30-Jun-22 (Un-audited)	30-Sep-21 (Un-audited)	30-Sep-22 (Un-audited)	30-Sep-21 (Un-audited)	31-Mar-22 (Audited)
1	SEGMENT REVENUE						
	a) Investment/Financial Activity	1873.47	(32.92)	1897.18	1840.55	2888.93	4660.98
	b) Real Estate Activity	112.11	92.92	84.68	205.03	153.65	327.53
	Total Revenue	1985.58	60.00	1981.86	2045.58	3042.58	4988.51
2	SEGMENT RESULT						
	a) Investment/Financial Activity	1814.62	(122.65)	1842.25	1691.97	2684.52	4296.53
	b) Real Estate Activity	90.14	60.80	54.30	150.94	87.71	204.37
	Sub Total	1904.76	(61.85)	1896.55	1842.91	2772.23	4500.90
	Less: Finance Cost	4.24	7.46	1.49	11.70	5.04	9.07
	Less: Other Unallocated Expenses	115.80	90.60	84.90	206.40	169.80	395.08
	Profit before exceptional items, tax and share of Profit/(Loss)	1784.72	(159.91)	1810.16	1624.81	2597.39	4096.75
	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
	Profit before tax and share of Profit/(Loss)	1784.72	(159.91)	1810.16	1624.81	2597.39	4096.75
	Less: Tax Expenses	0.28	(169.37)	458.01	(169.09)	604.53	1054.00
	Net Profit/(Loss) for the period/year	1784.44	9.46	1352.15	1793.90	1992.86	3042.75
3	SEGMENT ASSETS						
	a) Investment/Financial Activity	81289.51	76430.66	69527.99	81289.51	69527.99	73962.80
	b) Real Estate Activity	6202.00	7168.27	8423.57	6202.00	8423.57	7636.71
	c) Unallocable	394.08	322.32	121.56	394.08	121.56	207.66
	Total	87885.59	83921.25	78073.12	87885.59	78073.12	81807.17
4	SEGMENT LIABILITIES						
	a) Investment/Financial Activity	192.31	636.53	423.42	192.31	423.42	165.30
	b) Real Estate Activity	256.01	348.41	608.35	256.01	608.35	399.40
	c) Unallocable	519.98	598.90	814.88	519.98	814.88	855.18
	Total	968.30	1583.84	1846.65	968.30	1846.65	1419.88

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.


(Signature)
(DINESH OSWAL)
MANAGING DIRECTOR
DIN: 00607290

Place : Ludhiana
Dated : 10.11.2022

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STANDALONE BALANCE SHEET AS AT 30.09.2022

(Rs. in Lakhs)

Particulars		As at 30-09-2022 (Un-audited)	As at 31-03-2022 (Audited)
ASSETS			
(1)	Financial Assets		
	Cash and Cash equivalents	82.19	129.35
	Bank Balances other than above	148.91	566.63
	Loans	699.83	3.01
	Investments	80222.26	73705.62
	Other financial assets	267.79	175.52
	Total-Financial Assets	81420.98	74580.13
(2)	Non-Financial Assets		
	Inventories	612.13	1500.13
	Current tax assets	394.08	207.66
	Investment Property	5456.92	5461.93
	Property, Plant & Equipment	1.36	1.53
	Capital Work in Progress	0.05	53.66
	Other non-financial assets	0.07	2.28
	Total-Non-Financial Assets	6464.61	7227.19
	TOTAL ASSETS	87885.59	81807.32
LIABILITIES AND EQUITY			
LIABILITIES			
(1)	Financial Liabilities		
	Trade payables		
	(i) total outstanding dues of MSMEs	0.00	0.00
	(ii) total outstanding dues of creditors other than MSMEs	3.15	21.96
	Borrowings (other than debt securities)	111.29	150.80
	Other financial liabilities	381.42	482.93
	Total - Financial Liabilities	495.86	655.69
(2)	Non-Financial Liabilities		
	Provisions	4.32	5.14
	Deferred tax liabilities	408.69	704.37
	Other non-financial liabilities	59.42	54.67
	Total - Non-Financial Liabilities	472.43	764.18
(3)	EQUITY		
	Equity Share Capital	837.31	837.31
	Other Equity	86079.99	79550.14
	Total - Equity	86917.30	80387.45
	Total-LIABILITIES AND EQUITY	87885.59	81807.32

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

PLACE: LUDHIANA
DATED: 10.11.2022



(DINESH OSWAL)
MANAGING DIRECTOR
DIN: 00607290

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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. in Lakhs)

	Particulars	HALF YEAR ENDED	
		30-Sep-22 (Un-audited)	30-Sep-21 (Un-audited)
A	Cash Flow from Operating Activities	1624.81	2597.39
	Profit before Tax		
	Adjustments for:		
	Depreciation and Amortisation expense	51.78	51.33
	Interest Income on Fixed deposit and financial assets measured at amortised cost	(295.17)	(531.65)
	Dividend Income classified as investing cash flows	(1,045.74)	(741.66)
	Impairment on financial instruments	0.00	0.00
	Remeasurement gains and loss on employee benefit obligations	0.00	0.00
	Fair value gain/(loss) on investments	(484.83)	(483.45)
	Corporate social responsibility expenses	11.70	5.04
	Interest paid	(137.45)	897.00
	Operating profit before working capital changes		
	Inflow/(outflow) on account of:		
	Loans	(696.82)	908.99
	Investments	(6,516.64)	(6,269.87)
	Bank balance other than cash and cash equivalents	417.72	176.50
	Inventory	888.00	591.69
	Other financial assets	(92.27)	(408.10)
	Other non-financial assets	2.21	(32.19)
	Trade and other payables	(18.81)	(4.24)
	Short term borrowings	(39.51)	(587.69)
	Provisions	(0.82)	(0.42)
	Other financial liability	(101.51)	118.89
	Other non-financial liability	4.15	3.91
	Cash used in operating activities post working capital changes	(6,291.75)	(4,605.53)
	Income tax paid (net)	(396.58)	(434.02)
	Net cash inflow from/ (used in) operating activities (A)	(6,688.33)	(5,039.55)
B	Cash flow from Investing activities		
	Purchase of Property, plant and equipment and investment property	7.00	(46.61)
	Dividend received	1,045.74	741.66
	Fair value gain/(loss) on investments	484.83	483.45
	Impairment on Financial Instruments	0.00	0.00
	Interest received	295.17	531.65
	Investments of Equity Instruments on Other Comprehensive Income	5,071.32	3,596.64
	Net cash inflow from/ (used in) investing activities (B)	6,904.06	5,306.79
C	Cash flows from financing activities		
	Interest paid	(11.70)	(5.04)
	Dividend paid (including tax)	(251.19)	(251.19)
	Net cash inflow from/ (used in) financing activities (C)	(262.89)	(256.23)
	Net increase (decrease) in cash and cash equivalents (A+B+C)	(47.16)	11.01
	Cash and cash equivalents at the beginning of the period	129.35	72.87
	Cash and cash equivalents at the end of the period	82.19	83.88

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.



(DINESH OSWAL)
MANAGING DIRECTOR
DIN: 00607290

PLACE: LUDHIANA
DATED: 10.11.2022

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STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22 (Un-audited)	30-Jun-22 (Un-audited)	30-Sep-21 (Un-audited)	30-Sep-22 (Un-audited)	30-Sep-21 (Un-audited)	31-Mar-22 (Audited)
1	Revenue from Operations						
	Interest Income	191.51	103.66	253.76	295.17	531.65	864.57
	Dividend Income	348.61	67.81	306.76	416.42	315.00	821.94
	Rental Income	112.11	92.92	84.68	205.03	153.65	327.53
	Net gain on fair value changes	218.10	266.73	376.19	484.83	483.45	988.86
	Total revenue from operations	870.33	531.12	1021.39	1401.45	1483.75	3002.90
2	Other Income						
	Net gain on fair value changes	465.27	(618.79)	417.08	(153.52)	1004.87	1074.43
	Net gain on derecognition of financial instruments under amortised cost category	12.57	136.65	96.72	149.22	103.57	181.52
	Other Income	8.10	11.01	20.01	19.11	23.73	57.65
	Total other income	485.94	(471.13)	533.81	14.81	1132.17	1313.60
	Total Income (1+2)	1356.27	59.99	1555.20	1416.26	2615.92	4316.50
3	Total Income (1+2)						
4	Expenses						
	Finance costs	4.24	7.46	1.49	11.70	5.04	9.07
	Fees and commission expense	0.00	17.82	0.00	17.82	3.79	27.22
	Employee benefits expenses	128.19	131.71	119.27	259.90	239.58	487.47
	Depreciation and amortisation	26.03	25.75	25.81	51.78	51.33	102.40
	Other expenses	42.41	37.16	25.13	79.57	145.45	265.60
	Total Expenses	200.87	219.90	171.70	420.77	445.19	891.76
5	Share of Profit/(Loss) of Associates accounted for using equity method	2165.41	4471.34	7121.44	6636.75	12416.09	27127.73
6	Profit before tax	3320.81	4311.43	8504.94	7632.24	14586.82	30552.47
7	Tax Expense						
	Current Tax	210.17	0.00	350.08	210.17	530.17	949.65
	Deferred Tax Charge/Credit (See note 3)	(192.52)	(995.98)	2,560.83	(1,188.50)	2630.81	6956.37
	Total Tax Expense	17.65	(995.98)	2910.91	(978.33)	3160.98	7906.02
	Net Profit for the period	3303.16	5307.42	5594.03	8610.57	11425.84	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)	(0.30)	(0.30)	(0.60)	(0.60)	1.19
	-Changes in fair value of FVOCI equity instruments	3114.28	1957.05	1558.51	5071.32	3596.65	6837.47
	Income tax relating to these items	(67.33)	(16.25)	(107.02)	(83.58)	(174.90)	(55.22)
	Sub-total	3046.65	1940.51	1451.19	4987.14	3421.15	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	(1,436.69)	(9,202.37)	7344.26	(10,639.06)	12540.31	22659.47
	Sub-total	(1,436.69)	(9,202.37)	7344.26	(10,639.06)	12540.31	22659.47
	Other comprehensive income/(loss) for the period	1609.95	(7,261.86)	8795.45	(5,651.92)	15961.47	29442.92
	Total comprehensive income/(loss) for the period	4913.11	(1,954.44)	14389.48	2958.65	27387.31	52089.37
10	Paid up Equity Share Capital (Face Value Rs. 5/- per share)	837.31	837.31	837.31	837.31	837.31	837.31
12	Reserves & Surplus (as per audited balance sheet at 31 March)						1,55,091.33
13	Basic & Diluted Earnings per Equity Share (in Rs. for an equity share of Rs. 5/- each)						
	-Basic (amount in Rs.)	19.73	31.69	33.40	51.42	68.23	135.23
	-Diluted (amount in Rs.)	19.73	31.69	33.40	51.42	68.23	135.23



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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 Standard 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 only 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 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 meeting held on 10th November, 2022. These results have been subjected to Limited Review by Statutory Auditors of the Company.

Place : Ludhiana
Dated : 10.11.2022

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.


(DINESH OSWAL)
MANAGING DIRECTOR
DIN: 00607290

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Annexure (Note 5)

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

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22 (Un-audited)	30-Jun-22 (Un-audited)	30-Sep-21 (Un-audited)	30-Sep-22 (Un-audited)	30-Sep-21 (Un-audited)	31-Mar-22 (Audited)
1	SEGMENT REVENUE						
	a) Investment/Financial Activity	1244.16	(32.92)	1470.52	1211.25	2462.27	3988.97
	b) Real Estate Activity	112.11	92.92	84.68	205.03	153.65	327.53
	Total Revenue	1356.27	60.00	1555.20	1416.28	2615.92	4316.50
2	SEGMENT RESULT						
	a) Investment/Financial Activity	1185.30	(122.65)	1415.59	1062.65	2257.86	3624.52
	b) Real Estate Activity	90.14	60.80	54.30	150.94	87.71	204.37
	Sub Total	1275.44	(61.85)	1469.89	1213.59	2345.57	3828.89
	Less: Finance Cost	4.24	7.46	1.49	11.70	5.04	9.07
	Less: Other Unallocated Expenses	115.80	90.60	84.90	206.40	169.80	395.08
	Profit before exceptional items, tax and share of Profit/(Loss)	1155.40	(159.91)	1383.50	995.49	2170.73	3424.74
	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
	Profit before tax and share of Profit/(Loss)	1155.40	(159.91)	1383.50	995.49	2170.73	3424.74
	Less: Tax Expenses	17.65	(995.98)	2910.91	(978.33)	3160.98	7906.02
	Net Profit/(Loss) for the period/year	1137.75	836.07	(1,527.41)	1973.82	(990.25)	(4,481.28)
	Profit/(Loss) from Associates	2165.41	4471.34	7121.44	6636.75	12416.09	27127.73
	Total Profit/(Loss) for the period/year	3303.16	5307.42	5594.03	8610.57	11425.84	22646.45
3	SEGMENT ASSETS						
	a) Investment/Financial Activity	168192.15	163233.90	136476.81	168192.15	136476.81	165497.23
	b) Real Estate Activity	6202.00	7168.27	8423.57	6202.00	8423.57	7636.71
	c) Unallocable	394.08	322.32	121.56	394.08	121.56	207.66
	Total	174788.23	170724.49	145021.94	174788.23	145021.94	173341.60
4	SEGMENT LIABILITIES						
	a) Investment/Financial Activity	229.86	636.53	423.42	229.86	423.42	165.30
	b) Real Estate Activity	256.01	348.41	608.35	256.01	608.35	399.40
	c) Unallocable	15666.27	15765.37	12512.39	15666.27	12512.39	16848.26
	Total	16152.14	16750.31	13544.16	16152.14	13544.16	17412.96

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.




(DINESH OSWAL)
MANAGING DIRECTOR
DIN: 00607290

Place : Ludhiana
Dated : 10.11.2022



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

CONSOLIDATED BALANCE SHEET AS AT 30.09.2022

(Rs. in Lakhs)

Particulars		As at 30-09-2022 (Un-audited)	As at 31-03-2022 (Audited)
ASSETS			
(1)	Financial Assets		
	Cash and Cash equivalents	82.19	129.35
	Bank Balances other than above	148.91	566.63
	Loans	699.83	3.01
	Investments	167124.90	165239.90
	Other financial assets	267.79	175.52
	Total-Financial Assets	168323.62	166114.41
(2)	Non-Financial Assets		
	Inventories	612.13	1500.13
	Current tax assets	394.08	207.66
	Investment Property	5456.92	5461.93
	Property, Plant & Equipment	1.36	1.53
	Capital Work in Progress	0.05	53.66
	Other non-financial assets	0.07	2.28
	Total-Non-Financial Assets	6464.61	7227.19
	TOTAL ASSETS	174788.23	173341.60
LIABILITIES AND EQUITY			
LIABILITIES			
(1)	Financial Liabilities		
	Trade payables		
	(i) total outstanding dues of MSMEs	0.00	0.00
	(ii) total outstanding dues of creditors other than MSMEs	3.15	21.96
	Borrowings (other than debt securities)	111.29	150.80
	Other financial liabilities	381.42	482.93
	Total - Financial Liabilities	495.86	655.69
(2)	Non-Financial Liabilities		
	Provisions	4.32	5.14
	Deferred tax liabilities	15592.54	16697.46
	Other non-financial liabilities	59.42	54.67
	Total - Non-Financial Liabilities	15656.28	16757.27
(3)	EQUITY		
	Equity Share Capital	837.31	837.31
	Other Equity	157798.78	155091.33
	Total - Equity	158636.09	155928.64
	Total-LIABILITIES AND EQUITY	174788.23	173341.60

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

PLACE: LUDHIANA
DATED: 10.11.2022




(DINESH OSWAL)
MANAGING DIRECTOR
DIN: 00607290

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CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. in Lakhs)

	Particulars	HALF YEAR ENDED	
		30-Sep-22 (Un-audited)	30-Sep-21 (Un-audited)
A	Cash Flow from Operating Activities	7632.24	14586.82
	Profit before Tax		
	Adjustment for:	51.78	51.33
	Depreciation and Amortisation expense	(295.17)	(531.65)
	Interest income on fixed deposit and financial assets measured at amortised cost	(416.42)	(315.00)
	Dividend income classified as investing cash flows	(6,636.75)	(12,416.09)
	Share of Other Comprehensive income/(loss) of Associates accounted for using equity method	0.00	0.00
	Impairment on financial instruments	0.00	0.00
	Fair value gain/(loss) on investments	(484.83)	(483.45)
	Remeasurement gains and loss on employee benefit obligations	-	-
	Corporate social responsibility expenses	11.70	5.04
	Interest paid	(137.45)	897.00
	Operating profit before working capital changes		
	Inflow/(outflow) on account of:	(696.82)	908.99
	Loans	(5,887.32)	(5,843.21)
	Investments	417.72	176.50
	Bank balance other than cash and cash equivalents	888.00	591.69
	Inventory	(92.27)	(408.10)
	Other financial assets	2.21	(32.19)
	Other non-financial assets	(18.81)	(4.24)
	Trade and other payables	(39.51)	(587.69)
	Short term borrowings	(0.82)	(0.42)
	Provisions	(101.51)	118.89
	Other financial liability	4.15	3.91
	Other non-financial liability	(5,662.43)	(4,178.87)
	Cash used in operating activities post working capital changes	(396.58)	(434.02)
	Income tax paid (net)	(6,059.01)	(4,612.89)
	Net cash inflow from/ (used in) operating activities (A)		
B	Cash flow from Investing activities	7.00	(46.61)
	Purchase of Property, plant and equipment and investment property	416.42	315.00
	Dividend received	484.83	483.45
	Fair Value gain/(loss) on Investments	0.00	0.00
	Impairment on Financial Instruments	295.17	531.65
	Interest received	5071.32	3596.64
	Investment of Equity Instruments on other comprehensive income	6274.74	4880.13
	Net cash inflow from/ (used in) investing activities (B)		
C	Cash flows from financing activities	(11.70)	(5.04)
	Interest paid	(251.19)	(251.19)
	Dividend paid (including tax)	(262.89)	(256.23)
	Net cash inflow from/ (used in) financing activities (C)	(47.16)	11.01
	Net increase (decrease) in cash and cash equivalents (A+B+C)	129.35	72.87
	Cash and cash equivalents at the beginning of the period	82.19	83.88
	Cash and cash equivalents at the end of the period		

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

PLACE: LUDHIANA
DATED: 10.11.2022



(DINESH OSWAL)
MANAGING DIRECTOR
DIN: 00607290