Nahar INDUSTRIAL ENTERPRISES LTD.

Regd. & Admn. Office : Focal Point, Ludhiana - 141 010. (INDIA)
Phones : 91-161-5064200, 5083215-216 Fax : 91-161-2674072
E-mail : nilldh@owmnahar.com, Website : www.owmnahar.com

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2026

(Amount Rs. In Lacs)

Sl. No.	Particulars	3 months ended 30.09.2026	Preceding 3 months ended 30.06.2026	Corresponding 3 months ended 30.09.2025	6 months ended 30.09.2026	Corresponding 6 months ended 30.09.2025	Previous Year ended 31.03.2026
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	**Income From Operations**						
	a) Net Sales/Income from Operations	34367.06	31487.74	33918.57	65854.80	72680.88	140358.03
	b) Other Operating Income	125.37	165.46	104.94	290.83	195.39	486.49
	Total Income from operations (a+b)	**34492.43**	**31653.20**	**34023.51**	**66145.63**	**72876.27**	**140844.52**
	Other Income	3014.02	2662.44	4857.19	5676.46	6280.20	10272.13
	Total Income	**37506.45**	**34315.64**	**38880.70**	**71822.09**	**79156.47**	**151116.65**
2	**Expenses**						
	a) Cost of Materials consumed	16968.69	13033.97	17432.24	30002.66	35797.95	74860.49
	b) Purchase of stock-in-trade	-	123.59	638.77	123.59	1505.67	2209.21
	c) Changes in inventories of finished goods, works-in-progress and stock-in-trade	951.58	3363.92	2602.42	4315.50	7446.27	4539.46
	d) Employee benefits expense	4668.85	4017.85	4723.65	8686.70	9312.57	18656.46
	e) Finance Costs	1303.72	1299.92	982.32	2603.64	2240.20	4311.63
	f) Depreciation and amortisation expense	1345.83	1189.24	1268.67	2535.07	2400.69	5035.11
	g) Power & Fuel	4325.22	3298.91	4371.89	7624.13	8372.83	15128.11
	h) Other Expenses	4967.84	4938.53	4586.18	9906.37	9252.29	19394.11
	Total Expenses (a to h)	**34531.73**	**31265.93**	**36606.14**	**65797.66**	**76328.47**	**144134.58**
3	**Profit/(Loss) from operations before exceptional items & tax**	**2974.72**	**3049.71**	**2274.56**	**6024.43**	**2828.00**	**6982.07**
4	**Exceptional Items**	-	-	-	-	-	-
5	CSR expenses u/s 135 of Companies Act, 2013	-	28.46	78.00	28.46	78.00	78.89
6	**Profit/(Loss) from ordinary activities before tax**	**2974.72**	**3021.25**	**2196.56**	**5995.97**	**2750.00**	**6903.18**
7	Tax expense (including Deferred tax etc.)	380.86	493.36	321.52	874.22	476.23	1506.22
8	**Net Profit/(Loss) from ordinary activities after tax**	**2593.86**	**2527.89**	**1875.04**	**5121.75**	**2273.77**	**5396.96**
9	Extraordinary Items	-	-	-	-	-	-
10	**Net Profit /(Loss) for the period**	**2593.86**	**2527.89**	**1875.04**	**5121.75**	**2273.77**	**5396.96**
11	Other Comprehensive Income (net of tax)	1.34	2.69	(1.00)	4.03	(0.52)	131.60
12	**Total Comprehensive Income**	**2595.20**	**2530.58**	**1874.04**	**5125.78**	**2273.25**	**5528.56**
13	Paid-up equity share capital (Face Value Rs. 10/- per share)	4320.56	4320.56	4320.56	4320.56	4320.56	4320.56
14	Other Equity (excluding Revaluation reserve) as shown in the audited Balance sheet of the previous year						99451.24
15 (i)	Earnings Per Share (before extraordinary items) (Basic/Diluted):	**6.00**	**5.85**	**4.34**	**11.85**	**5.26**	**12.49**
15 (ii)	Earnings Per Share (after extraordinary items) (Basic/Diluted):	**6.00**	**5.85**	**4.34**	**11.85**	**5.26**	**12.49**

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NAHAR INDUSTRIAL ENTERPRISES LTD.

Nahar INDUSTRIAL ENTERPRISES LTD.

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Phones : 91-161-5064200, 5083215-216 Fax : 91-161-2674072
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STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Amount Rs. In Lacs)

Sl. No.	Particulars	3 months ended 30.09.2026	Preceding 3 months ended 30.06.2026	Corresponding 3 months ended 30.09.2025	6 months ended 30.09.2026	Corresponding 6 months ended 30.09.2025	Previous Year ended 31.03.2026
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	**Segment Revenue**						
	a) Textile	28794.12	26861.68	27733.43	55655.80	59550.04	119017.67
	b) Sugar	5569.63	4564.84	6140.75	10134.47	13080.33	21633.80
	c) Others	3.31	61.22	44.39	64.53	52.61	74.74
	Total	**34367.06**	**31487.74**	**33918.57**	**65854.80**	**72682.98**	**140726.21**
	Less: Inter Segment Revenue	-	-	-	-	2.10	368.18
	Net Sales/Income from Operations	**34367.06**	**31487.74**	**33918.57**	**65854.80**	**72680.88**	**140358.03**
2	**Segment Results**						
	Profit/(Loss) before interest & tax from each segment						
	a) Textile	1948.19	2293.09	(1359.09)	4241.28	(1129.50)	2505.12
	b) Sugar	1328.46	810.96	948.25	2139.42	1911.16	3624.61
	c) Others	1001.79	1245.58	3667.72	2247.37	4286.54	5163.97
	Total	**4278.44**	**4349.63**	**3256.88**	**8628.07**	**5068.20**	**11293.70**
	Less: Finance Costs	1303.72	1299.92	982.32	2603.64	2240.20	4311.63
	Total Profit/(Loss) before tax	**2974.72**	**3049.71**	**2274.56**	**6024.43**	**2828.00**	**6982.07**
3	**Segment Assets**						
	a) Textile	105377.02	108553.70	108806.29	105377.02	108806.29	112626.01
	b) Sugar	9403.29	12645.16	6468.63	9403.29	6468.63	13514.44
	c) Other (unallocable)	84870.81	84694.81	54033.53	84870.81	54033.53	63113.97
	Total	**199651.12**	**205893.67**	**169308.45**	**199651.12**	**169308.45**	**189254.42**
4	**Segment Liabilities**						
	a) Textile	37759.51	44659.53	37774.18	37759.51	37774.18	36222.83
	b) Sugar	2808.07	5404.87	2867.09	2808.07	2867.09	7109.91
	c) Other (unallocable)	3647.99	3959.47	2705.91	3647.99	2705.91	3250.38
	Total	**44215.57**	**54023.87**	**43347.18**	**44215.57**	**43347.18**	**46583.12**
5	**Capital Employed**						
	(Segment assets - Segment Liabilities)						
	a) Textile	67617.51	63894.17	71032.11	67617.51	71032.11	76403.18
	b) Sugar	6595.22	7240.29	3601.54	6595.22	3601.54	6404.53
	c) Other (unallocable)	81222.82	80735.34	51327.62	81222.82	51327.62	59863.59
	Total	**155435.55**	**151869.80**	**125961.27**	**155435.55**	**125961.27**	**142671.30**

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Notes: 1. The above financial results were reviewed by the Audit Committee of Directors on 14th November, 2026 and thereafter approved and taken on record by the Board of Directors at its meeting held on 14th November, 2026.

2. The 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) as specified under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

3. A fire incident occurred in the Godown area for the storage of raw cotton bales and yarn during the intervening night of 23rd/24th May 2026 at the company's unit located at Lalru, Distt Mohali, Punjab. The Company has submitted all the information required by the surveyor / insurance company and the claim is under process with them and expected to be settled by March 2027.

4. Previous period's figures have been regrouped / rearranged wherever considered necessary.

5. The financial results have been subjected to limited review by statutory Auditors of the company.

FOR NAHAR INDUSTRIAL ENTERPRISES LIMITED

Navdeep Sharma
Director
DIN : 00454285

Place: Ludhiana
Dated: 14th November, 2026

NAHAR INDUSTRIAL ENTERPRISES LTD.

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Amount Rs. In Lacs)

Sl.No.	PARTICULARS	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**ASSETS**		
	Non-current assets		
	a) Property, Plant & Equipment	52211.34	49760.26
	b) Capital work in progress	15576.90	6267.31
	c) Investment Property	29575.21	29374.58
	d) Other Intangible assets	-	-
	e) Financial Assets		
	i) Investments	8622.82	8617.79
	ii) Loans	3732.87	2124.14
	iii) Other financial assets	2890.18	2804.78
	f) Other non current assets	194.92	201.88
	Total Non-current assets	**112804.24**	**99150.74**
	Current assets		
	a) Inventories	39666.55	46388.65
	b) Financial Assets		
	i) Investment	2234.95	1456.66
	ii) Trade receivable	18342.26	17316.56
	iii) Cash and cash equivalents	156.43	2063.31
	iv) Other bank balances	-	917.31
	v) Loans	4196.42	2651.24
	vi) Other financial assets	134.54	229.74
	c) Other current assets	20988.77	18050.95
	d) Current tax Assets (Net)	201.05	344.91
	Total Current Assets	**85920.97**	**89419.33**
	Asset held for disposal	**925.91**	**684.35**
	TOTAL ASSETS	**199651.12**	**189254.42**
B	**EQUITY AND LIABILITIES**		
	Equity		
	a) Equity Share Capital	4340.47	4340.47
	b) Other equity	104577.02	99451.24
	Total Equity	**108917.49**	**103791.71**
	Liabilities		
	Non-current liabilities		
	a) Financial liabilities		
	i) Borrowings	39088.01	31740.26
	ii) Other financial liabilities	1413.90	1297.37
	b) Provisions	-	240.34
	c) Deferred tax liabilities (net)	3966.06	3536.94
	d) Other non current liabilities	322.89	384.70
	Total Non-current liabilities	**44790.86**	**37199.61**
	Current liabilities		
	a) Financial liabilities		
	i) Borrowings	32852.37	36439.18
	ii) Trade payables		
	- Due to MSME	338.06	353.64
	- Due to others	5195.31	5829.82
	iii) Other financial liabilities	5909.50	3951.82
	b) Other current liabilities	1467.27	1484.38
	c) Provisions	180.26	204.26
	Total Current liabilities	**45942.77**	**48263.10**
	TOTAL EQUITY AND LIABILITIES	**199651.12**	**189254.42**

FOR NAHAR INDUSTRIAL ENTERPRISES LIMITED

Place: Ludhiana
Dated: 14th November, 2026

Navdeep Sharma
Director
DIN : 00454285

NAHAR INDUSTRIAL ENTERPRISES LTD.

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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEP 2026

(Amount Rs. In Lacs)

Sl.No.	PARTICULARS	6 months ended 30.09.2026	Corresponding 6 months ended 30.09.2025
		(Unaudited)	(Unaudited)
(A)	**Cash Flow from Operating Activities**		
	Net profit / (Loss) before Tax	5995.97	2750.00
	Adjustment for:		
	Depreciation	2535.07	2400.69
	Other Income	(74.14)	(23.21)
	Profit on sale of Property, Plant and Equipment (Net)	(2595.27)	(3832.98)
	Profit on sale of Investment	(0.03)	(2.02)
	Interest Income	(497.42)	(349.07)
	Rent Income	(2505.63)	(2054.13)
	Interest Expense	2603.64	2240.20
	Operating Profit/(Loss) before Working Capital Changes	**5462.19**	**1129.48**
	Adjustment for:		
	Trade receivable & other assets	(3077.35)	1350.35
	Inventories	6722.09	13169.44
	Trade Payables & Other Liabilities	1087.35	(1060.37)
	Cash Generated from operations	**10194.28**	**14588.90**
	Direct Taxes Paid (Net)	(301.25)	(203.04)
	Net Cash from Operating Activities	**9893.03**	**14385.86**
(B)	**Cash Flow from Investing Activities**		
	Sale/(Purchase) of Property, Plant and Equipment (inc. investment property)	(12142.67)	(1911.35)
	Interest Received	495.97	347.63
	Rent Income	2505.63	2,054.13
	Loan received back / Paid (Net)	(3157.95)	(1,600.33)
	Purchase of current investment	(763.46)	(186.20)
	Purchase of non-current investment	(1.00)	-
	Net cash (used in) Investing Activities	**(13063.48)**	**(1296.12)**
(C)	**Cash Flow from Financing Activities**		
	Interest Expense	(2442.35)	(2268.01)
	Proceeds from Long Term Borrowings (Net)	7149.19	1017.13
	Changes in Working Capital Borrowings	(3443.27)	(11737.57)
	Net Cash used from Financing Activities	**1263.57**	**(12988.45)**
	Net Change in Cash & Cash Equivalents (A+B+C)	(1906.88)	101.29
	Opening Cash & Cash Equivalents	2063.31	65.08
	Closing Cash & Cash Equivalents	156.43	166.37

Notes: 1. Previous period figures have been regrouped/rearranged wherever considered necessary.
2. Figures in brackets represent deduction.

FOR NAHAR INDUSTRIAL ENTERPRISES LIMITED

Place: Ludhiana
Dated: 14th November, 2026

Navdeep Sharma
Director
DIN : 00454285

NAHAR INDUSTRIAL ENTERPRISES LTD.

Continued to Page No. 6

KR AGGARWAL& ASSOCIATES
Chartered Accountants

SCO 549/3 (4th Floor), Sutlej Tower,
Cemetary Road,Near Fountain Chowk,
Ludhiana (Punjab) - 141001

Mobile: +91 97800 19361
+91 98151 67180
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To
The Board of Directors
Nahar Industrial Enterprises Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **NAHAR INDUSTRIAL ENTERPRISES LIMITED** ("the company") for the Quarter and half year ended 30th September, 2026 ("the statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure

KR AGGARWAL& ASSOCIATES
Chartered Accountants

SCO 549/3 (4th Floor), Sutlej Tower,
Cemetary Road,Near Fountain Chowk,
Ludhiana (Punjab) - 141001

Mobile: +91 97800 19361
+91 98151 67180
e-Mail:ca.kraggarwal@gmail.com

Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K R AGGARWAL & ASSOCIATES
Chartered Accountants
FRN: 030088N

Vivek Aneja
(Partner)
Membership No. 544757

Place: Ludhiana
Date: 14th November, 2026
UDIN: 26544757SMDY015998

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STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Amount Rs. In Lacs)

Sl. No.	Particulars	3 months ended 30.09.2026	Preceding 3 months ended 30.06.2026	Corresponding 3 months ended 30.09.2025	6 months ended 30.09.2026	Corresponding 6 months ended 30.09.2025	Previous Year ended 31.03.2026
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	**Income From Operations**						
	a) Net Sales/Income from Operations	34367.06	31487.74	33918.57	65854.80	72680.88	140358.03
	b) Other Operating Income	125.37	165.46	104.94	290.83	195.39	486.49
	Total Income from operations (a+b)	**34492.43**	**31653.20**	**34023.51**	**66145.63**	**72876.27**	**140844.52**
	Other Income	2961.47	2617.77	4628.36	5579.24	6040.24	9951.69
	Total Income	**37453.90**	**34270.97**	**38651.87**	**71724.87**	**78916.51**	**150796.21**
2	**Expenses**						
	a) Cost of Materials consumed	16968.69	13033.97	17432.24	30002.66	35797.95	74860.49
	b) Purchase of stock-in-trade	-	123.59	638.77	123.59	1505.67	2209.21
	c) Changes in inventories of finished goods, works-in-progress and stock-in-trade	951.58	3363.92	2602.42	4315.50	7446.27	4539.46
	d) Employee benefits expense	4668.85	4017.85	4723.65	8686.70	9312.57	18656.46
	e) Finance Costs	1302.22	1299.92	982.32	2602.14	2240.20	4311.63
	f) Depreciation and amortisation expense	1345.83	1189.24	1268.67	2535.07	2400.69	5035.11
	g) Power & Fuel	4325.22	3298.91	4371.89	7624.13	8372.83	15128.11
	h) Other Expenses	4967.84	4938.53	4586.18	9906.37	9252.29	19394.11
	Total Expenses (a to h)	**34530.23**	**31265.93**	**36606.14**	**65796.16**	**76328.47**	**144134.58**
3	**Profit/(Loss) from operations before tax**	**2923.67**	**3005.04**	**2045.73**	**5928.71**	**2588.04**	**6661.63**
4	Share of profit/(loss) of associate	37.47	17.81	1.89	55.28	29.69	81.05
5	**Profit/(Loss) from operations before exceptional items & tax**	**2961.14**	**3022.85**	**2047.62**	**5983.99**	**2617.73**	**6742.68**
6	**Exceptional Items**	-	-	-	-	-	-
7	CSR expenses u/s 135 of Companies Act, 2013	-	28.46	78.00	28.46	78.00	78.89
8	**Profit/(Loss) from ordinary activities before tax**	**2961.14**	**2994.39**	**1969.62**	**5955.53**	**2539.73**	**6663.79**
9	Tax expense (including Deferred tax etc.)	392.80	496.89	320.66	889.69	481.66	1529.51
10	**Net Profit/(Loss) from ordinary activities after tax**	**2568.34**	**2497.50**	**1648.96**	**5065.84**	**2058.07**	**5134.28**
11	Extraordinary Items	-	-	-	-	-	-
12	**Net Profit /(Loss) for the period**	**2568.34**	**2497.50**	**1648.96**	**5065.84**	**2058.07**	**5134.28**
13	Other Comprehensive Income (net of tax)	1.34	2.69	(1.00)	4.03	(0.52)	131.60
14	**Total Comprehensive Income**	**2569.68**	**2500.19**	**1647.96**	**5069.87**	**2057.55**	**5265.88**
15	Paid-up equity share capital (Face Value Rs. 10/- per share)	4320.56	4320.56	4320.56	4320.56	4320.56	4320.56
16	Other Equity (excluding Revaluation reserve) as shown in the audited Balance sheet of the previous year						99959.04
17 (I)	Earnings Per Share (before extraordinary items) (Basic/Diluted):	**5.94**	**5.78**	**3.82**	**11.72**	**4.76**	**11.88**
17(ii)	Earnings Per Share (after extraordinary items) (Basic/Diluted):	**5.94**	**5.78**	**3.82**	**11.72**	**4.76**	**11.88**

FOR NAHAR INDUSTRIAL ENTERPRISES LIMITED

NAHAR INDUSTRIAL ENTERPRISES LTD.

Navdeep Sharma
Director
DIN : 00454285

Place: Ludhiana
Dated: 14th November, 2026

Continued to Page No. 7

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CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Amount Rs. In Lacs)

Sl. No.	Particulars	3 months ended 30.09.2026	Preceding 3 months ended 30.06.2026	Corresponding 3 months ended 30.09.2025	6 months ended 30.09.2026	Corresponding 6 months ended 30.09.2025	Previous Year ended 31.03.2026
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	**Segment Revenue**						
	a) Textile	28794.12	26861.68	27733.43	55655.80	59550.04	119017.67
	b) Sugar	5569.63	4564.84	6140.75	10134.47	13080.33	21633.80
	c) Others	3.31	61.22	44.39	64.53	52.61	74.74
	Total	**34367.06**	**31487.74**	**33918.57**	**65854.80**	**72682.98**	**140726.21**
	Less: Inter Segment Revenue	-	-	-	-	2.10	368.18
	Net Sales/Income from Operations	**34367.06**	**31487.74**	**33918.57**	**65854.80**	**72680.88**	**140358.03**
2	**Segment Results**						
	Profit/(Loss) before interest & tax from each segment						
	a) Textile	1948.19	2293.09	(1562.77)	4241.28	(1333.18)	2301.44
	b) Sugar	1328.46	810.96	948.25	2139.42	1911.16	3624.61
	c) Others	949.24	1200.91	3642.57	2150.15	4250.26	5047.21
	Total	**4225.89**	**4304.96**	**3028.05**	**8530.85**	**4828.24**	**10973.26**
	Less: Finance Costs	1302.22	1299.92	982.32	2602.14	2240.20	4311.63
	Share of profit/(loss) of associate	37.47	17.81	1.89	55.28	29.69	81.05
	Total Profit/(Loss) before tax	**2961.14**	**3022.85**	**2047.62**	**5983.99**	**2617.73**	**6742.68**
3	**Segment Assets**						
	a) Textile	105377.02	108553.70	108806.29	105377.02	108806.29	112626.01
	b) Sugar	9403.29	12645.16	6468.63	9403.29	6468.63	13514.44
	c) Other (unallocable)	86040.99	85444.40	54828.71	86040.99	54828.71	63880.42
	Total	**200821.30**	**206643.26**	**170103.63**	**200821.30**	**170103.63**	**190020.87**
4	**Segment Liabilities**						
	a) Textile	37759.51	44659.53	37774.18	37759.51	37774.18	36222.83
	b) Sugar	2808.07	5404.87	2867.09	2808.07	2867.09	7109.91
	c) Other (unallocable)	4171.09	4040.71	2763.34	4171.09	2763.34	3320.47
	Total	**44738.67**	**54105.11**	**43404.61**	**44738.67**	**43404.61**	**46653.21**
5	**Capital Employed**						
	(Segment assets - Segment Liabilities)						
	a) Textile	67617.51	63894.17	71032.11	67617.51	71032.11	76403.18
	b) Sugar	6595.22	7240.29	3601.54	6595.22	3601.54	6404.53
	c) Other (unallocable)	81869.90	81403.69	52065.37	81869.90	52065.37	60559.95
	Total	**156082.63**	**152538.15**	**126699.02**	**156082.63**	**126699.02**	**143367.66**

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NAHAR INDUSTRIAL ENTERPRISES LTD.

Notes: 1. The above financial results were reviewed by the Audit Committee of Directors on 14th November, 2026 and thereafter approved and taken on record by the Board of Directors at its meeting held on 14th November, 2026.

2. The 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) as specified under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

3. A fire incident occurred in the Godown area for the storage of raw cotton bales and yarn during the intervening night of 23rd/24th May 2026 at the company's unit located at Lalru, Distt Mohali, Punjab. The Company has submitted all the information required by the surveyor / insurance company and the claim is under process with them and expected to be settled by March 2027.

4. Previous period's figures have been regrouped / rearranged wherever considered necessary.

5. The above financial results have been consolidated in respect of Associate Companies and wholly owned subsidiary companies pursuant to the requirement of section 129 (3) of the Companies Act, 2013.

6. The financial results have been subjected to limited review by Statutory Auditors of the company.

FOR NAHAR INDUSTRIAL ENTERPRISES LIMITED

Navdeep Sharma
Director
DIN : 00454285

Place: Ludhiana
Dated: 14th November, 2026

NAHAR INDUSTRIAL ENTERPRISES LTD.

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Nahar INDUSTRIAL ENTERPRISES LTD.

Regd. & Admn. Office : Focal Point, Ludhiana - 141 010. (INDIA)
Phones : 91-161-5064200, 5083215-216 Fax : 91-161-2674072
E-mail : nilldh@owmnahar.com, Website : www.owmnahar.com

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(Amount Rs. In Lacs)

Sl.No.	PARTICULARS	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**ASSETS**		
	Non-current assets		
	a) Property, Plant & Equipment	53483.95	51032.87
	b) Capital work in progress	16319.28	6615.43
	c) Investment Property	29575.21	29374.58
	d) Other Intangible assets	-	-
	e) Financial Assets		
	i) Investments	9831.78	9781.31
	ii) Loans	-	-
	iii) Other financial assets	2963.35	2875.66
	f) Other non current assets	194.92	201.88
	Total Non-current assets	**112368.49**	**99881.73**
	Current assets		
	a) Inventories	39666.55	46388.65
	b) Financial Assets		
	i) Investment	2234.95	1456.66
	ii) Trade receivable	18342.26	17316.56
	iii) Cash and cash equivalents	189.20	2075.72
	iv) Other bank balances	-	917.31
	v) Loans	4589.67	2651.24
	vi) Other financial assets	134.54	229.74
	c) Other current assets	22168.34	18073.66
	d) Current tax Assets (Net)	201.39	345.25
	Total Current Assets	**87526.90**	**89454.79**
	Asset held for disposal	**925.91**	**684.35**
	TOTAL ASSETS	**200821.30**	**190020.87**
B	**EQUITY AND LIABILITIES**		
	Equity		
	a) Equity Share Capital	4340.47	4340.47
	b) Other equity	105028.91	99959.04
	Total Equity	**109369.38**	**104299.51**
	Liabilities		
	Non-current liabilities		
	a) Financial liabilities		
	i) Borrowings	39088.01	31740.26
	ii) Other financial liabilities	1413.90	1297.37
	b) Provisions	-	240.34
	c) Deferred tax liabilities (net)	4161.25	3725.49
	d) Other non current liabilities	322.89	384.70
	Total Non-current liabilities	**44986.05**	**37388.16**
	Current liabilities		
	a) Financial liabilities		
	i) Borrowings	32852.37	36439.18
	ii) Trade payables		
	- Due to MSME	338.06	353.64
	- Due to other	5237.39	5843.87
	iii) Other financial liabilities	6374.59	3994.16
	b) Other current liabilities	1483.20	1498.09
	c) Provisions	180.26	204.26
	Total Current liabilities	**46465.87**	**48333.20**
	TOTAL EQUITY AND LIABILITIES	**200821.30**	**190020.87**

FOR NAHAR INDUSTRIAL ENTERPRISES LIMITED

Place: Ludhiana
Dated: 14th November, 2026

Navdeep Sharma
Director
DIN : 00454285

NAHAR INDUSTRIAL ENTERPRISES LTD.

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Nahar INDUSTRIAL ENTERPRISES LTD.

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CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(Amount Rs. In Lacs)

Sl.No.	PARTICULARS	6 months ended 30.09.2026	Corresponding 6 months ended 30.09.2025
		(Unaudited)	(Unaudited)
(A)	**Cash Flow from Operating Activities**		
	Net profit /(Loss) before Tax	5955.53	2539.73
	Adjustment for:		
	Depreciation	2535.07	2400.69
	Share of Profit of associates	(55.28)	(29.69)
	Other Income	(74.14)	(23.21)
	Profit on sale of Property, Plant and Equipment (Net)	(2595.27)	(3629.30)
	Profit on sale of Investment	(0.03)	(2.02)
	Interest Income	(400.80)	(313.36)
	Rent Income	(2505.03)	(2053.56)
	Interest Expense	2603.64	2240.20
	Operating Profit /(Loss) before Working Capital Changes	**5463.69**	**1129.48**
	Adjustment for:		
	Trade receivable & other assets	(4236.51)	1323.26
	Inventories	6722.09	13169.44
	Trade Payables & Other Liabilities	1540.39	(928.74)
	Cash Generated from operations	**9489.66**	**14693.44**
	Direct Taxes Paid (Net)	(301.25)	(203.04)
	Net Cash from Operating Activities	**9188.41**	**14490.40**
(B)	**Cash Flow from Investing Activities**		
	Purchase/Sale of Property, Plant and Equipment (inc. investment property)	(12536.94)	(3405.45)
	Interest Received	399.35	311.92
	Rent Income	2505.03	2053.56
	Loan received back / Paid (Net)	(1942.48)	(174.35)
	Purchase of current investment	(763.46)	(186.20)
	Purchase of non-current investment	-	-
	Net cash (used in) Investing Activities	**(12338.50)**	**(1400.52)**
(C)	**Cash Flow from Financing Activities**		
	Interest Expense	(2442.35)	(2268.01)
	Proceeds from Long Term Borrowings (Net)	7149.19	1017.13
	Changes in Working Capital Borrowings	(3443.27)	(11737.57)
	Net Cash used from Financing Activities	**1263.57**	**(12988.45)**
	Net Change in Cash & Cash Equivalents (A+B+C)	(1886.52)	101.43
	Opening Cash & Cash Equivalents	2075.72	68.70
	Closing Cash & Cash Equivalents	189.20	170.13

Notes: 1. Previous period figures have been regrouped/rearranged wherever considered necessary.
2. Figures in brackets represent deduction.

FOR NAHAR INDUSTRIAL ENTERPRISES LIMITED

Place: Ludhiana
Dated: 14th November, 2026

NAHAR INDUSTRIAL ENTERPRISES LTD.

Navdeep Sharma
Director
DIN : 00454285

KR AGGARWAL& ASSOCIATES
Chartered Accountants

SCO 549/3 (4th Floor), Sutlej Tower,
Cemetary Road,Near Fountain Chowk,
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To
The Board of Directors of
Nahar Industrial Enterprises Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **NAHAR INDUSTRIAL ENTERPRISES LIMITED** ("the Parent"), its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and share of net profit/ loss after tax of its associate companies for the Quarter and half year ended 30th September, 2026 ("the statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of interim financial information performed by the independent auditor of the entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

K.R. Aggarwal & Associates
FRN-000088N
Chartered Accountants

KR AGGARWAL& ASSOCIATES
Chartered Accountants

SCO 549/3 (4th Floor), Sutlej Tower,
Cemetary Road,Near Fountain Chowk,
Ludhiana (Punjab) - 141001

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4. The Statement includes the results of the following entities:

NAME OF THE ENTITY	RELATIONSHIP
JLO Reality Private Limited	Wholly Owned Subsidiary
AKO Schools Private Limited	Wholly Owned Subsidiary
JLO Commercial Ventures Limited	Wholly Owned Subsidiary
NIEL Gorakhpur Logipark Private Limited	Wholly Owned Subsidiary
Creative Logipark Private Limited	Wholly Owned Subsidiary
Emerald Logipark Private Limited	Wholly Owned Subsidiary
Vardhman Investment Limited	Associate
J.L Growth Fund Ltd.	Associate
Atam Vallabh Financier Limited	Associate
OWM Renew LLP	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the I-GAAP interim financial results of one of the associates i.e. J.L. Growth Fund Limited, whose interim financial results reflect the company's share of I-GAAP Profit of Rs. 25.27 Lacs as considered in the Consolidated Ind AS Financial Results. These interim financial results have been reviewed by the other auditor whose report has been furnished to us by the management and our conclusion on the statement insofar as it relates to the

KR AGGARWAL& ASSOCIATES
Chartered Accountants

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amounts and disclosures included in respect of the associate is based solely on the report of other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement is not modified in respect of the above matter.

For K R AGGARWAL & ASSOCIATES
Chartered Accountants
FRN: 030088N



Vivek Aneja
(Partner)
Membership No. 544757

Place: Ludhiana
Date: 14th November, 2026
UDIN: 26544757ZMGP118764