

Regd. Office & Corporate Office : 376, Industrial Area-A, Ludhiana - 141 003 (INDIA)

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

E-mail : secnel@owmnahar.com Website : www.owmnahar.com

CIN No. : L17115PB1988PLC008820

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31-03-2026

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-26 (Audited)	31-Dec-25 (Un-Audited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
	Revenue					
1	Revenue from Operations	16,767.79	16,747.09	15,664.00	70,420.21	66,593.73
2	Other Income	365.75	1,164.10	671.86	2,483.10	1,893.08
3	Total Revenue	17,133.54	17,911.19	16,335.86	72,903.31	68,486.81
4	Expenses:					
a	Cost of materials consumed	10,751.09	11,150.41	10,898.23	46,622.77	46,642.43
b	Purchase of Stock-in-Trade	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(319.11)	413.34	(332.12)	194.38	118.09
d	Employee benefit expense	812.17	815.22	713.80	3,220.04	2,818.49
e	Finance costs	172.63	187.15	237.57	784.58	1,022.49
f	Depreciation and amortization expense	799.01	817.49	809.12	3,247.49	3,250.37
g	Other expenses					
	- Power & Fuel	846.55	823.72	237.56	3,267.11	2,782.58
	- Others	1,556.61	1,506.44	1,798.23	6,402.70	6,616.33
	Total Expenses	14,618.95	15,713.77	14,362.39	63,739.07	63,250.78
5	Profit before exceptional items and tax	2,514.59	2,197.42	1,973.47	9,164.24	5,236.03
6	Exceptional Items	-	-	-	-	-
7	Profit before tax	2,514.59	2,197.42	1,973.47	9,164.24	5,236.03
8	Tax expense:					
	(1) Current tax	612.55	569.25	384.55	2,243.80	913.30
	(2) Deferred tax	(80.06)	(0.79)	283.04	93.72	686.59
9	Profit/(loss) for the Period	1,982.10	1,628.96	1,305.88	6,826.72	3,636.14
10	Other Comprehensive Income					
	(i) (a) Items that will not be reclassified to profit or loss	715.62	(997.37)	(4,165.97)	(343.90)	(4,272.95)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(109.82)	142.62	598.16	41.69	433.14
	(ii) (a) Items that will be reclassified to profit or loss	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income for the Period	605.80	(854.75)	(3,567.81)	(302.21)	(3,839.81)
11	Total Comprehensive Income for the Period	2,587.90	774.21	(2,261.93)	6,524.51	(203.67)
12	Paid up equity share capital (Rs. 5/- per share (Face value of the share shall be indicated)	1,229.40	1,229.40	1,229.40	1,229.40	1,229.40
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	53,088.88	46,810.24
14	Earning per equity share:					
	Basic/Diluted	8.06	6.63	5.31	27.76	14.79

NOTES:

1	These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter.
2	The Company is operating in single segment i.e. "BOPP Films". Hence, Segment Reporting as required under Ind-AS 108 (Operating Segments) is not applicable.



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3	The figures for the current quarter and the corresponding previous 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 Government of India has consolidated 29 existing labour legislations into unified framework comprising four labour codes, namely the Code of Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Ministry of Labour & Employment notified Central Rules in respect of the current legislation in current financial year. The incremental impact of these changes assessed by the Company on the basis of the information available is not material. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability to employee benefits.
5	The Board of Directors have recommended Dividend @30% i.e Rs 1.50/- per equity shares of Rs 5/- each for the Financial year 2025-26, subject to approval of the Shareholders at the ensuing Annual General Meeting of the Company.
6	The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 28th May, 2026. The Statutory Auditors of the Company have issued an Auditor's Report with unmodified opinion on the above Financial Results.

PLACE: LUDHIANA
DATED: 28.05.2026

FOR NAHAR POLY FILMS LIMITED



SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2026

(Rs. in lakhs)

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
		(Audited)	(Audited)
A	ASSETS		
	Non-current assets		
(i)	Property, Plant and Equipment	17,991.45	20,990.02
(ii)	Capital work in progress	2,229.07	-
(iii)	Financial Assets		
(a)	Investments	28,413.88	25,515.70
(b)	Other Non-Current Financial Asstes	445.50	455.31
(iv)	Other Non-Current Assets		
	Loans & Advances	5,681.09	1,324.08
	Sub-total - Non-Current Assets	54,760.99	48,285.11
	Current assets		
(i)	Inventories	7,012.32	5,024.25
(ii)	Financial Assets		
(a)	Investments	397.82	1,203.64
(b)	Trade receivables	2,405.01	3,170.89
(c)	Cash and cash equivalents	12.38	275.84
(d)	Other Bank Balances	60.80	1,061.77
(e)	Loans	7.13	6.98
(f)	Other Financial Assets	512.90	1,104.14
(iii)	Current tax assets (net)	328.23	278.58
(iv)	Other current assets	2,164.46	2,285.73
	Sub-total - Current Assets	12,901.05	14,411.82
	TOTAL ASSETS	67,662.04	62,696.93
B.	EQUITY AND LIABILITIES		
	EQUITY		
(i)	Equity Share Capital	1,257.77	1,257.77
(ii)	Other Equity	53,088.88	46,810.24
	Total Equity	54,346.65	48,068.01
	LIABILITIES		
	Non-current Liabilities		
(i)	Financial Liabilities		
(a)	Borrowings	4,470.00	7,822.50
(ii)	Deferred tax liabilities (net)	1,305.19	1,265.44
(iii)	Other Non- Current Liabilities	1,217.46	1,023.29
	Sub-total - Non-Current Liabilities	6,992.65	10,111.23
	Current Liabilities		
(i)	Financial Liabilities		
(a)	Borrowings	3,425.17	1,728.06
(b)	Trade and Other Payables		
	- MSME	322.64	267.48
	- Others	1,053.92	936.62
(c)	Other Financial Liabilities	251.67	239.41
(d)	Other current liabilities	1,220.61	1,255.71
(ii)	Provisions		
(a)	Provisions for gratuity	48.73	90.41
(b)	Current tax liabilities (net of advance tax)		
	Sub-total - Current Liabilities	6,322.74	4,517.69
	TOTAL EQUITY AND LIABILITIES	67,662.04	62,696.93

FOR NAHAR POLY FILMS LIMITED



Sambhav Oswal
 SAMBHAV OSWAL
 (MANAGING DIRECTOR)
 DIN: 07619112

PLACE: LUDHIANA
 DATED: 28.05.2026

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STANDALONE CASHFLOW STATEMENT FOR THE YEAR ENDED 31-03-2026

Particulars	Rs. (In Lakhs)	
	Year ended (31.03.2026)	Year ended (31.03.2025)
Cash flow from operating activities:		
Profit/(loss) before Tax Expenses	9,164.24	5,236.03
Add: Adjustment for Non-Cash & Non-operating items		
Depreciation and amortisation expense	3,247.49	3,250.37
Finance Costs (Including dividend on preference shares)	784.58	1,022.49
Interest Income	(1,168.09)	(814.55)
Dividend Income	(168.20)	(168.20)
(Profit)/loss on sale of investments (net)	(118.39)	(272.68)
Fair valuation of Investments through Profit and gains	(439.48)	(92.86)
Employment expenses through OCI	48.77	(22.27)
(Profit)/loss on sale of fixed assets (net)	(0.59)	-
Provision for Employee Benefits	(41.68)	54.44
Operating profit before working capital changes (A)	11,308.65	8,192.77
Adjustments for movement in:		
Changes in Trade Receivables and other receivables	765.87	(664.05)
Changes in Inventories	(1,988.07)	(592.42)
Changes in Loan (Long Term)	9.81	(0.25)
Changes in Loan (other Non-current)	(4,357.00)	(632.38)
Changes in Loans (Short term)	(0.15)	4.33
Changes in other current assets	121.27	(1,371.60)
Changes in other financial assets	(8.76)	349.99
Changes in Trade and other payables	172.47	110.07
Changes in other financial liabilities	12.28	13.38
Changes in other non-current liabilities	194.16	1,023.29
Changes in other current liabilities	(35.10)	233.94
Changes in Current borrowings	1,138.36	(240.20)
Cash flow from operating activities before taxes	(3,974.86)	(1,765.90)
Direct taxes paid (net of refunds & demands)	(2,305.73)	(761.42)
Net cash flow from operating activities (B)	(6,280.59)	(2,527.32)
Cash flow from investing activities:		
Purchase of fixed assets (including capital advances and creditors for capital goods)	(2,478.33)	(516.33)
Proceeds from sale of fixed assets	0.92	-
Purchase of Investments	(7,497.70)	659.99
Proceeds from sale of Investments	5,570.54	(351.91)
Loans Given (ICD's)	(8,650.00)	(2,300.00)
Loan Received Back (ICD's)	9,250.00	1,200.00
Interest Income	1,168.09	814.55
Dividend Income	168.20	168.20
Net cash flow (used) in investing activities (C)	(2,468.28)	(325.50)
Cash flow from financing activities:		
Interest paid	(784.58)	(1,022.49)
Repayment of long term borrowings	(2,793.75)	(2,793.75)
Proceeds from long term borrowings	-	-
Dividend Paid	(245.88)	(245.88)
Net cash flow (used) in financing activities (D)	(3,824.21)	(4,062.12)
Net Increase/(decrease) in cash and cash equivalents (A+B+C+D)	(1,264.43)	1,277.83
Cash and cash equivalents at the beginning of the year	1,337.61	59.78
Closing cash and cash equivalents	73.18	1,337.61
Cash and cash equivalents include:		
Cash and Cash equivalents	12.38	275.84
Other bank balances	60.80	1,061.77
Cash and bank balances	73.18	1,337.61

PLACE: LUDHIANA
 DATED: 28.05.2026



FOR NAHAR POLY FILMS LIMITED
Sambhav Oswal
 SAMBHAV OSWAL
 (MANAGING DIRECTOR)
 DIN: 07619112

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AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31-03-2026

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-26 (Audited)	31-Dec-25 (Un-Audited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
	Revenue					
1	Revenue from Operations	16,767.79	16,747.09	15,664.00	70,420.21	66,593.73
2	Other Income	365.75	1,164.10	671.86	2,383.93	1,793.91
3	Total Revenue	17,133.54	17,911.19	16,335.86	72,804.14	68,387.64
4	Expenses:					
a	Cost of materials consumed	10,751.09	11,150.41	10,898.23	46,622.77	46,642.43
b	Purchase of Stock-in-Trade	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(319.11)	413.34	(332.12)	194.38	118.09
d	Employee benefit expense	812.17	815.22	713.80	3,220.04	2,818.49
e	Finance costs	172.63	187.15	237.57	784.58	1,022.49
f	Depreciation and amortization expense	799.01	817.49	809.12	3,247.49	3,250.37
g	Other expenses					
	- Power & Fuel	846.55	823.72	237.56	3,267.11	2,782.58
	- Others	1,556.61	1,506.44	1,798.23	6,402.70	6,616.33
	Total Expenses	14,618.95	15,713.77	14,362.39	63,739.07	63,250.78
5	Profit before exceptional items and tax	2,514.59	2,197.42	1,973.47	9,065.07	5,136.86
6	Exceptional Items	-	-	-	-	-
7	Profit before tax	2,514.59	2,197.42	1,973.47	9,065.07	5,136.86
8	Tax expense:					
	(1) Current tax	612.55	569.25	384.55	2,243.80	913.30
	(2) Deferred tax	(80.06)	(0.79)	283.04	93.72	686.59
9	Profit for the Period	1,982.10	1,628.96	1,305.88	6,727.55	3,536.97
10	Share of Net profit/(loss) of Associates	67.51	303.54	108.53	1,156.02	1,200.88
11	Profit for the year after share of Profit of Associates	2,049.61	1,932.50	1,414.41	7,883.57	4,737.85
12	Other Comprehensive Income					
(i)	(a) Items that will not be reclassified to profit or loss	715.62	(997.37)	(4,165.97)	(343.90)	(4,272.95)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(109.82)	142.62	598.16	41.69	433.14
(ii)	(a) Items that will be reclassified to profit or loss	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
(iii)	Share of other comprehensive income/(loss) from associates	(2,432.74)	107.02	(2,235.62)	(829.00)	(370.58)
	Total Other Comprehensive Income for the Period	(1,826.94)	(747.73)	(5,803.43)	(1,131.21)	(4,210.39)
	Total Comprehensive Income for the Period	222.67	1,184.77	(4,389.02)	6,752.36	527.46
13	Paid up equity share capital (Rs 5 per share (Face value of the share shall be indicated))	1,229.40	1,229.40	1,229.40	1,229.40	1,229.40
14	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	85,419.71	78,913.23
15	Earning per equity share:					
	Basic/Diluted	8.34	7.86	5.75	32.06	19.27

NOTES:

1	The Company does not have any Subsidiary /Joint Venture as on 31.03.2026. However, the accounts of One Associate Company, Nahar Capital and Financial Services 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'.
2	These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter.





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3	The Company is operating in single segment i.e. "BOPP Films". Hence, Segment Reporting as required under Ind-AS 108 (Operating Segments) is not applicable.
4	The figures for the current quarter and the corresponding previous 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.
5	The Government of India has consolidated 29 existing labour legislations into unified framework comprising four labour codes, namely the Code of Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Ministry of Labour & Employment notified Central Rules in respect of the current legislation in current financial year. The incremental impact of these changes assessed by the Company on the basis of the information available is not material. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability to employee benefits.
6	The Board of Directors have recommended Dividend @30% i.e Rs 1.50/- per equity shares of Rs 5/- each for the Financial year 2025-26, subject to approval of the Shareholders at the ensuing Annual General Meeting of the Company.
7	The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 28th May, 2026. The Statutory Auditors of the Company have issued an Auditor's Report with unmodified opinion on the above Financial Results.

PLACE: LUDHIANA
DATED: 28.05.2026

FOR NAHAR POLY FILMS LIMITED


SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2026

(Rs. in lakhs)

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
		(Audited)	(Audited)
A	ASSETS		
	Non-current assets		
(i)	Property, Plant and Equipment	17,991.45	20,990.02
(ii)	Capital work in progress	2,229.07	-
(iii)	Financial Assets		
(a)	Investments	60,744.72	57,618.69
(b)	Other Non-Current Financial Assets	445.50	455.31
(iv)	Other Non-Current Assets		
(a)	Loans & Advances	5,681.09	1,324.08
	Sub-total - Non-Current Assets	87,091.83	80,388.10
	Current assets		
(i)	Inventories	7,012.32	5,024.25
(ii)	Financial Assets		
(a)	Current Investments	397.82	1,203.64
(b)	Trade receivables	2,405.01	3,170.89
(c)	Cash and cash equivalents	12.38	275.84
(d)	Other Bank Balances	60.80	1,061.77
(e)	Loans	7.13	6.98
(f)	Other Financial Assets	512.90	1,104.14
(iii)	Current tax assets (net)	328.23	278.58
(iv)	Other current assets	2,164.46	2,285.73
	Sub-total - Current Assets	12,901.05	14,411.82
	TOTAL ASSETS	99,992.88	94,799.92
B.	EQUITY AND LIABILITIES		
	EQUITY		
(i)	Equity Share Capital	1,257.77	1,257.77
(ii)	Other Equity	85,419.71	78,913.23
	Total Equity	86,677.48	80,171.00
	LIABILITIES		
	Non-current Liabilities		
(i)	Financial Liabilities		
(a)	Borrowings	4,470.00	7,822.50
(ii)	Deferred tax liabilities (net)	1,305.19	1,265.44
(iii)	Other Non-Current Liabilities	1,217.46	1,023.29
	Sub-total - Non-Current Liabilities	6,992.65	10,111.23
	Current Liabilities		
(i)	Financial Liabilities		
(a)	Borrowings	3,425.17	1,728.06
(b)	Trade and Other Payables		
	- MSME	322.64	267.48
	- Others	1,053.92	936.62
(c)	Other Financial Liabilities	251.68	239.41
(d)	Other current liabilities	1,220.61	1,255.71
(ii)	Provisions		
(a)	Provisions for gratuity	48.73	90.41
(b)	Current tax liabilities (net of advance tax)	-	-
	Sub-total - Current Liabilities	6,322.75	4,517.69
	TOTAL EQUITY AND LIABILITIES	99,992.88	94,799.92

FOR NAHAR POLY FILMS LIMITED




SAMBHAV OSWAL

(MANAGING DIRECTOR)

DIN:07619112

PLACE: LUDHIANA

DATED: 28.05.2026

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CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31-03-2026

(Rs.in lakhs)

Particulars	Year ended (31.03.2026)	Year ended (31.03.2025)
Cash flow from operating activities:		
Profit/(loss) before Tax Expenses	10,221.09	6,337.74
Add: Adjustment for Non-Cash & Non-operating items		
(Income)/Loss from Associates	(1,156.02)	(1,200.88)
Depreciation and amortisation expense	3,247.49	3,250.37
Finance Costs (Including dividend on preference shares)	784.58	1,022.49
Interest Income	(1,168.09)	(814.55)
Dividend Income	(69.03)	(69.03)
(Profit)/loss on sale of investments (net)	(118.39)	(272.68)
Fair valuation of Investments through Profit and gains	(439.48)	(92.86)
Employment expenses through OCI	48.77	(22.27)
(Profit)/loss on sale of fixed assets (net)	(0.59)	-
Provision for Employee Benefits	(41.68)	54.44
Operating profit before working capital changes (A)	11,308.65	8,192.77
Adjustments for movement in:		
Changes in Trade Receivables and other receivables	765.87	(664.05)
Changes in Inventories	(1,988.07)	(592.42)
Changes in Loans (Long Term)	9.81	(0.25)
Changes in Loan (other Non-current)	(4,357.00)	(632.38)
Changes in Loans (Short term)	(0.15)	4.33
Changes in other current assets	121.27	(1,371.60)
Changes in other financial assets	(8.76)	349.99
Changes in Trade and other payables	172.47	110.07
Changes in other financial liabilities	12.27	572.14
Changes in other non-current liabilities	194.16	1,023.29
Changes in other current liabilities	(35.10)	233.94
Changes in Current borrowings	1,138.36	(798.96)
Cash flow from operating activities before taxes	(3,974.87)	(1,765.90)
Direct taxes paid (net of refunds & demands)	(2,305.72)	(761.42)
Net cash flow from operating activities (B)	(6,280.59)	(2,527.32)
Cash flow from investing activities:		
Purchase of fixed assets (including capital advances and creditors for capital goods)	(2,478.33)	(516.33)
Proceeds from sale of fixed assets	0.92	-
Purchase of Investments	(7,497.70)	659.99
Proceeds from sale of Investments	5,570.54	(351.91)
Loan Given (ICD's)	(8,650.00)	(2,300.00)
Loan Received Back (ICD's)	9,250.00	1,200.00
Interest Income	1,168.09	814.55
Dividend Income	168.20	168.20
Net cash flow (used) in investing activities (C)	(2,468.28)	(325.50)
Cash flow from financing activities:		
Interest paid	(784.58)	(1,022.49)
Repayment of Long term Borrowings	(2,793.75)	(2,793.75)
Proceeds from long term borrowings	-	-
Dividend Paid	(245.88)	(245.88)
Net cash flow (used) in financing activities (D)	(3,824.21)	(4,062.12)
Net increase/(decrease) in cash and cash equivalents (A+B+C+D)	(1,264.43)	1,277.83
Cash and cash equivalents at the beginning of the year	1,337.61	59.78
Closing cash and cash equivalents	73.18	1,337.61
Cash and cash equivalents include:		
Cash and Cash equivalents	12.38	275.84
Other bank balances	60.80	1,061.77
Cash and bank balances	73.18	1,337.61

FOR NAHAR POLY FILMS LIMITED



Sambhav Oswal

SAMBHAV OSWAL
 (MANAGING DIRECTOR)
 DIN: 07619112

PLACE: LUDHIANA
 DATED: 28.05.2026

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