Nahar POLY FILMS LTD.

Regd. Office & Corporate Office : 376, Industrial Area-A, LUDHIANA-141 003 (INDIA)
Phone : 91-161-2600701 to 705, 2606977 to 980, Fax : 91-161-2222942, 2601956.
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CIN No. : L17115PB1988PLC008820

MARK OF INTEGRITY — OWM — NAHAR GROUP OF COMPANIES

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31-03-2023

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-23 (Audited)	31-Dec-22 (Un-Audited)	31-Mar-22 (Audited)	31-Mar-23 (Audited)	31-Mar-22 (Audited)
	Revenue					
1	Revenue from Operations	14,882.15	15,964.06	17,546.95	72,319.01	48,894.09
2	Other Income	70.45	111.65	17.66	585.36	639.26
3	**Total Revenue**	**14,952.60**	**16,075.71**	**17,564.61**	**72,904.37**	**49,533.35**
4	**Expenses:**					
a	Cost of materials consumed	11,544.75	11,776.95	11,517.10	52,856.99	31,067.93
b	Purchase of Stock-in-Trade	11.14	-	-	11.14	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(553.79)	60.40	(1,165.37)	1.65	(891.18)
d	Employee benefit expense	576.52	552.44	436.96	2,033.56	1,548.19
e	Finance costs	309.98	422.76	240.23	1,237.60	294.34
f	Depreciation and amortization expense	812.76	803.01	508.08	3,224.22	643.80
g	Other expenses					
	- Power & Fuel	786.96	785.90	694.86	3,311.69	2,087.43
	- Others	1,317.29	1,670.04	1,043.91	5,935.91	3,148.58
	Total Expenses	**14,805.61**	**16,071.50**	**13,275.77**	**68,612.76**	**37,899.09**
5	**Profit before exceptional items and tax**	**146.99**	**4.21**	**4,288.84**	**4,291.61**	**11,634.26**
6	Exceptional Items	-	-	-	-	-
7	**Profit before tax**	**146.99**	**4.21**	**4,288.84**	**4,291.61**	**11,634.26**
8	**Tax expense:**					
	(1) Current tax	1.55	29.99	664.13	906.32	2,401.54
	(2) Deferred tax	32.84	58.69	409.12	190.88	464.61
9	**Profit/(loss) for the Period**	**112.60**	**(84.47)**	**3,215.59**	**3,194.41**	**8,768.11**
10	**Other Comprehensive Income**					
(i)	(a) Items that will not be reclassified to profit or loss	(4,274.88)	(1,611.67)	2,434.28	(20,094.82)	29,522.14
	(b) Income tax relating to items that will not be reclassified to profit or loss	487.12	184.38	(286.04)	2,293.35	(2,794.88)
(ii)	(a) Items that will be reclassified to profit or loss	-	-	-	-	(46.77)
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	5.45	-	5.45
	Total Other Comprehensive Income for the Period	(3,787.76)	(1,427.29)	2,153.69	(17,801.47)	26,685.94
11	**Total Comprehensive Income for the Period**	**(3,675.16)**	**(1,511.76)**	**5,369.28**	**(14,607.06)**	**35,454.05**
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	-	-	-	46,738.45	61,960.21
14	**Earning per equity share:**					
	Basic/Diluted	0.46	(0.34)	13.08	12.99	35.66

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.
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 Board of Directors have recommended Dividend @30% i.e Rs 1.5/- per equity shares of Rs 5/- each for the Financial year 2022-23 subject to approval of the Shareholders at the ensuing Annual General Meeting of the Company.
5	The above results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 30th May, 2023. The Statutory Auditors of the Company have issued an Auditor's Report with unmodified opinion on the above Financial Results.

FOR NAHAR POLY FILMS LIMITED

NAHAR POLY FILMS LIMITED LUDHIANA

SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112

PLACE: LUDHIANA
DATED: 30.05.2023

Gurugram Office : Flat No. 22-B, Sector-18, Gurugram-120 015 (INDIA)
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AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31-03-2023

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-23 (Audited)	31-Dec-22 (Un-Audited)	31-Mar-22 (Audited)	31-Mar-23 (Audited)	31-Mar-22 (Audited)
	Revenue					
1	Revenue from Operations	14,882.15	15,964.06	17,546.95	72,319.01	48,894.09
2	Other Income	70.45	111.65	17.66	486.19	440.91
3	**Total Revenue**	**14,952.60**	**16,075.71**	**17,564.61**	**72,805.20**	**49,335.00**
4	**Expenses:**					
a	Cost of materials consumed	11,544.75	11,776.95	11,517.10	52,856.99	31,067.93
b	Purchase of Stock-in-Trade	11.14	-	-	11.14	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(553.79)	60.40	(1,165.37)	1.65	(891.18)
d	Employee benefit expense	576.52	552.44	436.96	2,033.56	1,548.19
e	Finance costs	309.98	422.76	240.23	1,237.60	294.34
f	Depreciation and amortization expense	812.76	803.01	508.08	3,224.22	643.80
g	Other expenses					
	- Power & Fuel	786.96	785.90	694.86	3,311.69	2,087.43
	- Others	1,317.29	1,670.04	1,043.91	5,935.91	3,148.58
	Total Expenses	**14,805.61**	**16,071.50**	**13,275.77**	**68,612.76**	**37,899.09**
5	**Profit before exceptional items and tax**	**146.99**	**4.21**	**4,288.84**	**4,192.44**	**11,435.91**
6	Exceptional Items	-	-	-	-	-
7	**Profit before tax**	**146.99**	**4.21**	**4,288.84**	**4,192.44**	**11,435.91**
8	**Tax expense:**					
	(1) Current tax	1.55	29.99	664.13	906.32	2,401.54
	(2) Deferred tax	32.84	58.69	409.12	190.88	464.61
9	**Profit for the Period**	**112.60**	**(84.47)**	**3,215.59**	**3,095.24**	**8,569.76**
10	**Share of Net profit/(loss) of Associates**	**286.01**	**230.70**	**5.55**	**1,224.95**	**1,201.30**
11	**Profit for the year after share of Profit of Associates**	**398.61**	**146.23**	**3,221.14**	**4,320.19**	**9,771.06**
12	**Other Comprehensive Income**					
(i)	(a) Items that will not be reclassified to profit or loss	(4,274.88)	(1,611.67)	2,434.28	(20,094.82)	29,522.14
	(b) Income tax relating to items that will not be reclassified to profit or loss	487.12	184.38	(286.04)	2,293.35	(2,794.88)
(ii)	(a) Items that will be reclassified to profit or loss	-	-	-	-	(46.77)
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	5.45	-	5.45
(iii)	Share of other comprehensive income/(loss) from assosciates	(1,216.11)	(2.10)	(254.96)	750.77	2,678.17
	Total Other Comprehensive Income for the Period	(5,003.87)	(1,429.39)	1,898.73	(17,050.70)	29,364.11
	Total Comprehensive Income for the Period	**(4,605.26)**	**(1,283.16)**	**5,119.87**	**(12,730.51)**	**39,135.17**
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	-	-	-	76,679.61	90,024.82
15	**Earning per equity share:** Basic/Diluted	1.62	0.59	13.10	17.57	39.74

NOTES:

1. The accounts of the 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 28 '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.
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 Board of Directors have recommended Dividend @30% i.e Rs 1.5/- per equity shares of Rs 5/- each for the Financial year 2022-23, 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 30th May, 2023. The Statutory Auditors of the Company have issued an Auditor's Report with unmodified opinion on the above Financial Results.

FOR NAHAR POLY FILMS LIMITED

NAHAR POLY FILMS LIMITED LUDHIANA

SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112

PLACE: LUDHIANA
DATED: 30.05.2023

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2023

(Rs. in lakhs)

Sr. No.	Particulars	As at 31.03.2023 (Audited)	As at 31.03.2022 (Audited)
A	**ASSETS**		
	Non-current assets		
	(i) Property, Plant and Equipment	26,947.25	29,261.77
	(ii) Capital work in progress	-	185.19
	(iii) Financial Assets		
	(a) Investments	26,032.00	43,389.01
	(b) Other Non-Current Financial Asstes	335.77	325.38
	(iv) Other Non-Current Assets		
	Loans & Advances	397.43	-
	Sub-total - Non-Current Assets	**53,712.45**	**73,161.35**
	Current assets		
	(i) Inventories	4,975.17	6,206.16
	(ii) Financial Assets		
	(a) Investments	784.04	-
	(b) Trade receivables	2,562.24	2,835.71
	(c) Cash and cash equivalents	7.57	61.53
	(d) Other Bank Balances	3,313.29	38.38
	(e) Loans	10.69	4.77
	(f) Other Financial Assets	750.94	108.51
	(iii) Current tax assets (net)	211.67	148.57
	(iv) Other current assets	1,642.57	3,777.40
	Sub-total - Current Assets	**14,258.18**	**13,181.03**
	TOTAL ASSETS	**67,970.63**	**86,342.38**
B.	**EQUITY AND LIABILITIES**		
	EQUITY		
	(i) Equity Share Capital	1,257.77	1,257.77
	(ii) Other Equity	46,738.45	61,960.21
	Total Equity	**47,996.22**	**63,217.98**
	LIABILITIES		
	Non-current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	12,292.50	14,527.50
	(ii) Deferred tax liabilities (net)	1,112.38	3,216.12
	Sub-total - Non-Current Liabilities	**13,404.88**	**17,743.62**
	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	4,055.66	2,787.66
	(b) Trade and Other Payables		
	- MSME	105.04	183.15
	- Others	986.20	691.17
	(c) Other Financial Liabilities	157.07	165.64
	(d) Other current liabilities	1,243.46	1,437.21
	(ii) Provisions		
	(a) Provisions for gratuity	22.10	4.13
	(b) Current tax liabilities (net of advance tax)	-	111.82
	Sub-total - Current Liabilities	**6,569.53**	**5,380.78**
	TOTAL EQUITY AND LIABILITIES	**67,970.63**	**86,342.38**

FOR NAHAR POLY FILMS LIMITED

NAHAR POLY FILMS LIMITED LUDHIANA

SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN:07619112

PLACE: LUDHIANA
DATED: 30.05.2023

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2023

(Rs. in lakhs)

Sr. No.	Particulars	As at 31.03.2023 (Audited)	As at 31.03.2022 (Audited)
A	**ASSETS**		
	Non-current assets		
	(i) Property, Plant and Equipment	26,947.25	29,261.77
	(ii) Capital work in progress	-	185.19
	(iii) Financial Assets		
	(a) Investments	55,973.16	71,453.62
	(b) Other Non-Current Finnacial Assets	335.77	325.38
	(iv) Other Non-Current Assets		
	(a) Loans & Advances	397.43	-
	Sub-total - Non-Current Assets	**83,653.61**	**1,01,225.96**
	Current assets		
	(i) Inventories	4,975.17	6,206.16
	(ii) Financial Assets		
	(a) Current Investments	784.04	-
	(b) Trade receivables	2,562.24	2,835.71
	(c) Cash and cash equivalents	7.57	61.53
	(d) Other Bank Balances	3,313.29	38.38
	(e) Loans	10.69	4.77
	(f) Other Financial Assets	750.94	108.51
	(iii) Current tax assets (net)	211.67	148.57
	(iv) Other current assets	1,642.57	3,777.40
	Sub-total - Current Assets	**14,258.18**	**13,181.03**
	TOTAL ASSETS	**97,911.79**	**1,14,406.99**
B.	**EQUITY AND LIABILITIES**		
	EQUITY		
	(i) Equity Share Capital	1,257.77	1,257.77
	(ii) Other Equity	76,679.61	90,024.82
	Total Equity	**77,937.38**	**91,282.59**
	LIABILITIES		
	Non-current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	12,292.50	14,527.50
	(ii) Deferred tax liabilities (net)	1,112.38	3,216.12
	Sub-total - Non-Current Liabilities	**13,404.88**	**17,743.62**
	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	4,055.66	2,787.66
	(b) Trade and Other Payables		
	- MSME	105.04	183.15
	- Others	986.20	691.17
	(c) Other Financial Liabilities	157.07	165.64
	(d) Other current liabilities	1,243.46	1,437.21
	(ii) Provisions		
	(a) Provisions for gratuity	22.10	4.13
	(b) Current tax liabilities (net of advance tax)	-	111.82
	Sub-total - Current Liabilities	**6,569.53**	**5,380.78**
	TOTAL EQUITY AND LIABILITIES	**97,911.79**	**1,14,406.99**

FOR NAHAR POLY FILMS LIMITED

NAHAR POLY FILMS LIMITED LUDHIANA

SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN:07619112

PLACE: LUDHIANA
DATED: 30.05.2023

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STANDALONE CASHFLOW STATEMENT FOR THE YEAR ENDED 31-03-2023

Rs. (In Lakhs)

Particulars	Year ended (31.03.2023)	Year ended (31.03.2022)
Cash flow from operating activities:		
Profit/(loss) before Tax Expenses	**4,291.61**	**11,634.26**
Add: Adjustment for Non-Cash & Non-operating items		
Depreciation and amortisation expense	3,224.22	643.80
Finance Costs (Including dividend on preference shares)	1,237.60	294.34
Interest Income	(293.22)	(135.66)
Dividend Income	(237.22)	(405.42)
(Profit)/loss on sale of investments (net)	(23.52)	(1.95)
Fair valuation of Investments through Profit and gains	(28.13)	(40.49)
Employment expenses through OCI	4.92	6.54
(Profit)/loss on sale of fixed assets (net)	(0.28)	-
Provision for Employee Benefits	17.97	4.13
Operating profit before working capital changes (A)	**8,193.95**	**11,999.55**
Adjustments for movement in:		
Changes in Trade Receivables and other receivables	273.47	(1,705.99)
Changes in Inventories	1,230.99	(4,146.47)
Changes in Loan (Long Term)	(10.39)	(105.72)
Changes in Loan (other Non-current)	(397.43)	-
Changes in Loans (Short term)	(5.93)	(0.71)
Changes in other current assets	2,134.83	(1,040.59)
Changes in other financial assets	(642.44)	108.65
Changes in Trade and other payables	216.93	(5,275.48)
Changes in other financial liabilities	(8.57)	(1,906.60)
Changes in other current liabilities	(193.76)	804.82
Changes in Current borrowings	1,268.00	1228.62
Cash flow from operating activities before taxes	**3,865.70**	**(12,039.47)**
Direct taxes paid (net of refunds & demands)	(1,082.50)	(2,330.70)
Net cash flow from operating activities (B)	**2,783.20**	**(14,370.17)**
Cash flow from investing activities:		
Purchase of fixed assets (including capital advances and creditors for capital goods)	(766.42)	(10,099.53)
Proceeds from sale of fixed assets	42.20	-
Purchase of Investments	(11,035.58)	(1,966.54)
Proceeds from sale of of Investments	7,560.46	336.29
Loans Given (ICD's)	(1,100.00)	(1,400.00)
Loan Received Back (ICD's)	1,100.00	3,400.00
Interest Income	293.22	135.66
Dividend Income	237.22	405.42
Net cash flow (used) in investing activities (C)	**(3,668.90)**	**(9,188.70)**
Cash flow from financing activities:		
Interest paid	(1,237.60)	(294.34)
Repayment of long term borrowings	(2,235.00)	(1,117.50)
Proceeds from long term borrowings	-	13,314.15
Dividend Paid	(614.70)	(368.82)
Net cash flow (used) in financing activities (D)	**(4,087.30)**	**11,533.49**
Net Increase/(decrease) in cash and cash equivalents (A+B+C+D)	**3,220.95**	**(25.83)**
Cash and cash equivalents at the beginning of the year	99.91	125.74
Closing cash and cash equivalents	**3,320.86**	**99.91**
Cash and cash equivalents include:		
Cash and Cash equivalents	7.57	61.53
Other bank balances	3,313.29	38.38
Cash and bank balances	**3,320.86**	**99.91**

FOR NAHAR POLY FILMS LIMITED

NAHAR POLY FILMS LIMITED LUDHIANA

SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112

PLACE: LUDHIANA
DATED: 30.05.2023

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CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31-03-2023

(Rs.in lakhs)

Particulars	Year ended (31.03.2023)	Year ended (31.03.2022)
Cash flow from operating activities:		
Profit/(loss) before Tax Expenses	5,417.39	12,637.21
Add: Adjustment for Non-Cash & Non-operating items		
(Income)/Loss from Associates	(1,224.95)	(1,201.30)
Depreciation and amortisation expense	3,224.22	643.80
Finance Costs (Including dividend on preference shares)	1,237.60	294.34
Interest Income	(293.22)	(135.66)
Dividend Income	(138.05)	(207.08)
(Profit)/loss on sale of investments (net)	(23.52)	(1.95)
Fair valuation of Investments through Profit and gains	(28.13)	(40.49)
Employment expenses through OCI	4.92	6.54
(Profit)/loss on sale of fixed assets (net)	(0.28)	-
Provision for Employee Benefits	17.97	4.13
Operating profit before working capital changes (A)	**8,193.95**	**11,999.54**
Adjustments for movement in:		
Changes in Trade Receivables and other receivables	273.47	(1,705.99)
Changes in Inventories	1,230.99	(4,146.47)
Changes in Loans (Long Term)	(10.39)	(105.72)
Changes in Loan (other Non-current)	(397.43)	-
Changes in Loans (Short term)	(5.93)	(0.71)
Changes in other current assets	2,134.83	(1,040.58)
Changes in other financial assets	(642.44)	108.65
Changes in Trade and other payables	216.93	(5,275.48)
Changes in other financial liabilities	(8.57)	(1,906.59)
Changes in other current liabilities	(193.76)	804.81
Changes in Current borrowings	1,268.00	1,228.62
Cash flow from operating activities before taxes	**3,865.70**	**(12,039.46)**
Direct taxes paid (net of refunds & demands)	**(1,082.50)**	**(2,330.70)**
Net cash flow from operating activities (B)	**2,783.20**	**(14,370.16)**
Cash flow from investing activities:		
Purchase of fixed assets (including capital advances and creditors for capital goods)	(766.42)	(10,099.53)
Proceeds from sale of fixed assets	42.20	-
Purchase of Investments	(11,035.58)	(1,966.54)
Proceeds from sale of of Investments	7,560.46	336.29
Loan Given (ICD's)	(1,100.00)	(1,400.00)
Loan Received Back (ICD's)	1,100.00	3,400.00
Interest Income	293.22	135.66
Dividend Income	237.22	405.42
Net cash flow (used) in investing activities (C)	**(3,668.90)**	**(9,188.70)**
Cash flow from financing activities:		
Interest paid	(1,237.60)	(294.34)
Repayment of Long term Borrowings	(2,235.00)	(1,117.50)
Proceeds from long term borrowings	-	13,314.15
Dividend Paid	(614.70)	(368.82)
Net cash flow (used) in financing activities (D)	**(4,087.30)**	**11,533.49**
Net Increase/(decrease) in cash and cash equivalents (A+B+C+D)	**3,220.95**	**(25.83)**
Cash and cash equivalents at the beginning of the year	99.91	125.74
Closing cash and cash equivalents	**3,320.86**	**99.91**
Cash and cash equivalents include:		
Cash and Cash equivalents	7.57	61.53
Other bank balances	3,313.29	38.38
Cash and bank balances	**3,320.86**	**99.91**

FOR NAHAR POLY FILMS LIMITED

NAHAR POLY FILMS LIMITED LUDHIANA

SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112

PLACE: LUDHIANA
DATED: 30.05.2023

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