Nahar POLY FILMS LTD.

MARK OF INTEGRITY — OWM — NAHAR GROUP OF COMPANIES

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

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2026

(Rs. In Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended
		30-Jun-26 (Un-Audited)	31-Mar-26 (Audited)	30-Jun-25 (Un-Audited)	31-Mar-26 (Audited)
	Revenue				
1	Revenue from Operations	15,991.74	16,767.79	19,675.48	70,420.21
2	Other Income	463.49	365.75	303.97	2,483.10
3	**Total Revenue**	**16,455.23**	**17,133.54**	**19,979.45**	**72,903.31**
4	**Expenses:**				
a	Cost of materials consumed	12,522.51	10,751.09	13,233.04	46,622.77
b	Purchase of Stock-in-Trade	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1,083.17)	(319.11)	480.20	194.38
d	Employee benefit expense	790.51	812.17	762.41	3,220.04
e	Finance costs	160.94	172.63	223.80	784.58
f	Depreciation and amortization expense	810.97	799.01	812.23	3,247.49
g	Other expenses				
	- Power & Fuel	530.67	846.55	686.43	3,267.11
	- Others	1,715.08	1,556.61	1,735.81	6,402.70
	Total Expenses	**15,447.51**	**14,618.95**	**17,933.92**	**63,739.07**
5	**Profit before exceptional items and tax**	**1,007.72**	**2,514.59**	**2,045.53**	**9,164.24**
6	Exceptional Items	-	-	-	-
7	**Profit before tax**	**1,007.72**	**2,514.59**	**2,045.53**	**9,164.24**
8	**Tax expense:**				
	(1) Current tax	446.00	612.55	581.50	2,243.80
	(2) Deferred tax	(60.91)	(80.06)	(25.97)	93.72
9	**Profit for the Period**	**622.63**	**1,982.10**	**1,490.00**	**6,826.72**
10	**Other Comprehensive Income**				
(i)	(a) Items that will not be reclassified to profit or loss	4,026.94	715.62	4,731.49	(343.90)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(575.85)	(109.82)	(676.60)	41.69
(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	**3,451.09**	**605.80**	**4,054.89**	**(302.21)**
11	**Total Comprehensive Income for the Period**	**4,073.72**	**2,587.90**	**5,544.89**	**6,524.51**
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
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	53,088.88
14	**Earning per equity share:(Face value of Rs. 5/- each)**				
	Basic/Diluted (Rs.)	2.53	8.06	6.06	27.76

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 above financial results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 05th August, 2026. These results have been subjected to limited review by the Statutory Auditors of the Company.

YAPL & CO. CHARTERED ACCOUNTANTS FRN 017800N LUDHIANA

PLACE: LUDHIANA
DATED: 05.08.2026

FOR NAHAR POLY FILMS LIMITED

NAHAR POLY FILMS LIMITED LUDHIANA

Sambhav Oswal

SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN:07619112

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STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2026

(Rs. In Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
	Revenue				
1	Revenue from Operations	15,991.74	16,767.79	19,675.48	70,420.21
2	Other Income	463.49	365.75	303.97	2,383.93
3	**Total Revenue**	**16,455.23**	**17,133.54**	**19,979.45**	**72,804.14**
4	**Expenses:**				
a	Cost of materials consumed	12,522.51	10,751.09	13,233.04	46,622.77
b	Purchase of Stock-in-Trade	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1,083.17)	(319.11)	480.20	194.38
d	Employee benefit expense	790.51	812.17	762.41	3,220.04
e	Finance costs	160.94	172.63	223.80	784.58
f	Depreciation and amortization expense	810.97	799.01	812.23	3,247.49
g	Other expenses				
	- Power & Fuel	530.67	846.55	686.43	3,267.11
	- Others	1,715.08	1,556.61	1,735.81	6,402.70
	Total Expenses	**15,447.51**	**14,618.95**	**17,933.92**	**63,739.07**
5	**Profit before exceptional items and tax**	**1,007.72**	**2,514.59**	**2,045.53**	**9,065.07**
6	Exceptional Items	-	-		-
7	**Profit before tax**	**1,007.72**	**2,514.59**	**2,045.53**	**9,065.07**
8	**Tax expense:**				
	(1) Current tax	446.00	612.55	581.50	2,243.80
	(2) Deferred tax	(60.91)	(80.06)	(25.97)	93.72
9	**Profit for the Period**	**622.63**	**1,982.10**	**1,490.00**	**6,727.55**
10	**Share of Net profit/(loss) of Associates**	**545.62**	**67.51**	**333.85**	**1,156.02**
11	**Profit for the year after share of Profit of Associates**	**1,168.25**	**2,049.61**	**1,823.85**	**7,883.57**
12	**Other Comprehensive Income**				
(i)	(a) Items that will not be reclassified to profit or loss	4,026.94	715.62	4,731.49	(343.90)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(575.85)	(109.82)	(676.60)	41.69
(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 assosciates	1,840.62	(2,432.74)	1,615.26	(829.00)
	Total Other Comprehensive Income for the Period	5,291.71	(1,826.94)	5,670.15	(1,131.21)
	Total Comprehensive Income for the Period	**6,459.96**	**222.67**	**7,494.00**	**6,752.36**
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
14	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	85,419.71
15	**Earning per equity share:(Face value of Rs. 5/- each)**				
	Basic/Diluted (Rs.)	4.75	8.34	7.42	32.06

NOTES:

1	The Company does not have any Subsidiary /Joint Venture as on 30.06.2026. 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'.

APL & CO. CHARTERED ACCOUNTANTS FRN 017600N LUDHIANA

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FOR NAHAR POLY FILMS LIMITED

SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112

PLACE : LUDHIANA
DATED : 05.08.2026

YAPL & CO. CHARTERED ACCOUNTANTS FRN 017800N LUDHIANA

NAHAR POLY FILMS LIMITED LUDHIANA