



Nahar

POLY FILMS LTD.



Regd. Office: 376, Industrial Area-A, LUDHIANA-141 003 (INDIA)

Phone : 91-161-2600701 to 705, 2606977 to 978 Fax : 91-161-2222942, 2601956

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UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2025

Sr No	PARTICULARS	Quarter Ended			Nine Months Ended		Rs. (In lakhs)
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	Year Ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
1	Revenue from Operations	16,747.09	17,229.85	17,294.54	53,652.42	50,929.73	66,593.73
2	Other Income	1,164.10	649.28	412.82	2,117.35	1,221.22	1,893.08
3	Total Revenue	17,911.19	17,879.13	17,707.36	55,769.77	52,150.95	68,486.81
4	Expenses:						
a	Cost of materials consumed	11,150.41	11,488.23	12,032.37	35,871.68	35,744.20	46,642.43
b	Purchase of Stock-in-Trade	-	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	413.34	(380.05)	554.88	513.49	450.21	118.09
d	Employee benefits expense	815.22	830.24	691.93	2,407.87	2,104.70	2,818.50
e	Finance costs	187.15	201.00	245.27	611.95	784.92	1,022.49
f	Depreciation and amortization expense	817.49	818.76	819.92	2,448.48	2,441.25	3,250.37
g	Other expenses						
	- Power & Fuel	823.72	910.41	830.15	2,420.56	2,545.02	2,782.58
	- Others	1,506.44	1,603.85	1,675.49	4,846.09	4,818.09	6,616.32
	Total Expenses	15,713.77	15,472.44	16,850.01	49,120.12	48,888.39	63,250.78
5	Profit before exceptional items and tax	2,197.42	2,406.69	857.35	6,649.65	3,262.56	5,236.03
6	Exceptional Items	-	-	-	-	-	-
7	Profit before tax	2,197.42	2,406.69	857.35	6,649.65	3,262.56	5,236.03
8	Tax expense:						
	(1) Current tax	569.25	480.50	216.75	1,631.25	528.75	913.30
	(2) Deferred tax	(0.79)	200.54	(18.08)	173.78	403.55	686.59
9	Profit/(Loss) for the Period	1,628.96	1,725.65	658.68	4,844.62	2,330.26	3,636.14
10	Other Comprehensive Income						
	(i) (a) Items that will not be reclassified to profit or loss	(997.37)	(4,793.64)	(2,284.66)	(1,059.52)	(106.98)	(4,272.95)
	(b) Income tax relating to items that will not be reclassified to profit or loss	142.62	685.49	326.70	151.51	(165.02)	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	(854.75)	(4,108.15)	(1,957.96)	(908.01)	(272.00)	(3,839.81)
11	Total Comprehensive Income for the Period	774.21	(2,382.50)	(1,299.28)	3,936.61	2,058.26	(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	1,229.40
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	46,810.24
14	Earning per equity share:						
	Basic/Diluted	6.63	7.02	2.68	19.70	9.48	14.79

NOTES:

- 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.
- 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.
- The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 7th February, 2026. The financial results have been reviewed by Statutory Auditors of the Company.

FOR NAHAR POLY FILMS LIMITED



Sambhav Oswal

SAMBHAV OSWAL
(MANAGING DIRECTOR)

DIN: 07619112

PLACE: LUDHIANA

DATED: 7TH FEBRUARY, 2026

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UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2025

Sr No	PARTICULARS	Quarter Ended			Nine Months Ended		Rs. (In lakhs)
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	Year Ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
1	Revenue from Operations	16,747.09	17,229.85	17,294.54	53,652.42	50,929.73	66,593.73
2	Other Income	1,164.10	550.11	412.82	2,018.18	1,122.05	1,793.91
3	Total Revenue	17,911.19	17,779.96	17,707.36	55,670.60	52,051.78	68,387.64
4	Expenses:						
a	Cost of materials consumed	11150.41	11,488.23	12032.37	35871.68	35744.20	46,642.43
b	Purchase of Stock-in-Trade	-	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	413.34	(380.05)	554.88	513.49	450.21	118.09
d	Employee benefit expense	815.22	830.24	691.93	2,407.87	2,104.70	2,818.50
e	Finance costs	187.15	201.00	245.27	611.95	784.92	1,022.49
f	Depreciation and amortization expense	817.49	818.76	819.92	2,448.48	2,441.25	3,250.37
g	Other expenses						
	- Power & Fuel	823.72	910.41	830.15	2,420.56	2,545.02	2,782.58
	- Others	1,506.44	1,603.85	1,675.49	4,846.09	4,818.09	6,616.32
	Total Expenses	15,713.77	15,472.44	16,850.01	49,120.12	48,888.39	63,250.78
5	Profit before exceptional items and tax	2,197.42	2,307.52	857.35	6,550.48	3,163.39	5,136.86
6	Exceptional Items	-	-	-	-	-	-
7	Profit before tax	2,197.42	2,307.52	857.35	6,550.48	3,163.39	5,136.86
8	Tax expense:						
	(1) Current tax	569.25	480.50	216.75	1,631.25	528.75	913.30
	(2) Deferred tax	(0.79)	200.54	(18.08)	173.78	403.55	686.59
9	Profit/(loss) for the Period	1,628.96	1,626.48	658.68	4,745.45	2,231.09	3,536.97
10	Share of Net Profit/(Loss) of Associates	303.54	451.12	92.74	1,088.51	1,092.35	1,200.88
11	Profit for the year after share of Profit of Associates	1,932.50	2,077.60	751.42	5,833.96	3,323.44	4,737.85
12	Other Comprehensive Income						
(i)	(a) Items that will not be reclassified to profit or loss	(997.37)	(4,793.64)	(2,284.66)	(1,059.52)	(106.98)	(4,272.95)
	(b) Income tax relating to items that will not be reclassified to profit or loss	142.62	685.49	326.70	151.51	(165.02)	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	107.02	(118.55)	(238.43)	1,603.74	1,865.04	(370.58)
	Total Other Comprehensive Income for the Period	(747.73)	(4,226.70)	(2,196.39)	695.73	1,593.04	(4,210.39)
	Total Comprehensive Income for the Period	1,184.77	(2,149.10)	(1,444.97)	6,529.69	4,916.48	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	1,229.40
14	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	78,913.23
15	Earning per equity share:						
	Basic/Diluted	7.86	8.45	3.06	23.73	13.52	19.27

NOTES

- The Company does not have any Subsidiary /Joint Venture as on 31.12.2025. 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'.
- 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.
- 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.
- The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 7th February, 2026. The financial results have been Reviewed by Statutory Auditors of the Company.

FOR NAHAR POLY FILMS LIMITED



Sambhav Oswal

SAMBHAV OSWAL
(MANAING DIRECTOR)
DIN: 07619112

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DATED: 7TH FEBRUARY, 2026

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