

**Nahar****POLY FILMS LTD.**

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 31-03-2025

(Rs. in lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-25 (Audited)	31-Dec-24 (Un-Audited)	31-Mar-24 (Audited)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
	Revenue					
1	Revenue from Operations	15,664.00	17,294.54	15,310.17	66,593.73	59,993.02
2	Other Income	671.86	412.82	397.22	1,893.08	1,168.96
3	Total Revenue	16,335.86	17,707.36	15,707.39	68,486.81	61,161.98
4	Expenses:					
a	Cost of materials consumed	10,898.23	12,032.37	12,445.49	46,642.43	45,842.66
b	Purchase of Stock-in-Trade	-	-	0.56	-	0.56
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(332.12)	554.88	(526.23)	118.09	2.84
d	Employee benefit expense	713.80	691.93	656.41	2,818.50	2,486.01
e	Finance costs	237.57	245.27	288.22	1,022.49	1,203.88
f	Depreciation and amortization expense	809.12	819.92	806.29	3,250.37	3,242.60
g	Other expenses					
	- Power & Fuel	237.56	830.15	860.69	2,782.58	3,542.50
	- Others	1,798.23	1,675.49	1,701.81	6,616.32	5,986.62
	Total Expenses	14,362.39	16,850.01	16,233.24	63,250.78	62,307.67
5	Profit before exceptional items and tax	1,973.47	857.35	(525.85)	5,236.03	(1,145.69)
6	Exceptional Items	-	-	-	-	-
7	Profit before tax	1,973.47	857.35	(525.85)	5,236.03	(1,145.69)
8	Tax expense:					
	(1) Current tax	384.55	216.75	1.80	913.30	34.00
	(2) Deferred tax	283.04	(18.08)	(324.70)	686.59	(330.78)
9	Profit/(loss) for the Period	1,305.88	658.68	(202.95)	3,636.14	(848.91)
10	Other Comprehensive Income					
	(i) (a) Items that will not be reclassified to profit or loss	(4,165.97)	(2,284.66)	(1,026.59)	(4,272.95)	1,962.08
	(b) Income tax relating to items that will not be reclassified to profit or loss	598.16	326.70	118.44	433.14	(222.99)
	(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	(3,567.81)	(1,957.96)	(908.15)	(3,839.81)	1,739.09
11	Total Comprehensive Income for the Period	(2,261.93)	(1,299.28)	(1,111.10)	(203.67)	890.18
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	-	-	-	46,810.24	47,259.81
14	Earning per equity share:					
	Basic/Diluted	5.31	2.68	(0.83)	14.79	(3.45)

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 Board of Directors have recommended Dividend @20% i.e Rs 1/- per equity shares of Rs 5/- each for the Financial year 2024-25, subject to approval of the Shareholders at the ensuing Annual General Meeting of the Company.
5	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, 2025. The Statutory Auditors of the Company have issued an Auditor's Report with unmodified opinion on the above Financial Results.

PLACE: LUDHIANA
DATED:28.05.2025



FOR NAHAR POLY FILMS LIMITED

Sambhav Oswal

SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112

Gurugram : Flat No. 22-B, Sector-18, Gurugram-120 015 (INDIA)

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CIN No. : L17115PB1988PLC008820

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2025*(Rs. in lakhs)*

Sr. No.	Particulars	As at 31.03.2025	As at 31.03.2024
		(Audited)	(Audited)
A	ASSETS		
	Non-current assets		
(i)	Property, Plant and Equipment	20,990.02	23,724.06
(ii)	Capital work in progress	-	-
(iii)	Financial Assets		
(a)	Investments	25,515.70	28,357.72
(b)	Other Non-Current Financial Assets	455.31	455.07
(iv)	Other Non-Current Assets		
	Loans & Advances	1,324.08	691.70
	Sub-total - Non-Current Assets	48,285.11	53,228.55
	Current assets		
(i)	Inventories	5,024.25	4,431.83
(ii)	Financial Assets		
(a)	Investments	1,203.64	2,554.82
(b)	Trade receivables	3,170.89	2,506.84
(c)	Cash and cash equivalents	275.84	2.69
(d)	Other Bank Balances	1,061.77	57.09
(e)	Loans	6.98	11.31
(f)	Other Financial Assets	1,104.14	354.13
(iii)	Current tax assets (net)	278.58	424.86
(iv)	Other current assets	2,285.73	914.14
	Sub-total - Current Assets	14,411.82	11,257.71
	TOTAL ASSETS	62,696.93	64,486.26
B.	EQUITY AND LIABILITIES		
	EQUITY		
(i)	Equity Share Capital	1,257.77	1,257.77
(ii)	Other Equity	46,810.24	47,259.81
	Total Equity	48,068.01	48,517.58
	LIABILITIES		
	Non-current Liabilities		
(i)	Financial Liabilities		
(a)	Borrowings	7,822.50	10,057.50
(ii)	Deferred tax liabilities (net)	1,265.44	1,006.38
(iii)	Other Non-Current Liabilities	1,023.29	-
	Sub-total - Non-Current Liabilities	10,111.23	11,063.88
	Current Liabilities		
(i)	Financial Liabilities		
(a)	Borrowings	1,728.06	2,527.02
(b)	Trade and Other Payables		
	- MSME	267.48	300.88
	- Others	936.62	793.15
(c)	Other Financial Liabilities	239.41	226.02
(d)	Other current liabilities	1,255.71	1,021.76
(ii)	Provisions		
(a)	Provisions for gratuity	90.41	35.97
(b)	Current tax liabilities (net of advance tax)	-	-
	Sub-total - Current Liabilities	4,517.69	4,904.80
	TOTAL EQUITY AND LIABILITIES	62,696.93	64,486.26

FOR NAHAR POLY FILMS LIMITED

*Sambhav Oswal*SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112PLACE: LUDHIANA
DATED: 28.05.2025

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CIN No. : L17115PB1988PLC008820

STANDALONE CASHFLOW STATEMENT FOR THE YEAR ENDED 31-03-2025

Particulars	Rs. (In Lakhs)	
	Year ended (31.03.2025)	Year ended (31.03.2024)
Cash flow from operating activities:		
Profit/(loss) before Tax Expenses	5,236.03	(1,145.69)
Add: Adjustment for Non-Cash & Non-operating items		
Depreciation and amortisation expense	3,250.37	3,242.60
Finance Costs (Including dividend on preference shares)	1,022.49	1,203.88
Interest Income	(814.55)	(476.20)
Dividend Income	(168.20)	(202.71)
(Profit)/loss on sale of investments (net)	(272.68)	(272.34)
Fair valuation of Investments through Profit and gains	(92.86)	(72.94)
Employment expenses through OCI	(22.27)	(7.00)
(Profit)/loss on sale of fixed assets (net)	-	-
Provision for Employee Benefits	54.44	13.87
Operating profit before working capital changes (A)	8,192.77	2,283.47
Adjustments for movement in:		
Changes in Trade Receivables and other receivables	(664.05)	55.40
Changes in Inventories	(592.42)	543.34
Changes in Loan (Long Term)	(0.25)	(119.30)
Changes in Loan (other Non-current)	(632.38)	(294.27)
Changes in Loans (Short term)	4.33	(0.64)
Changes in other current assets	(1,371.60)	728.45
Changes in other financial assets	349.99	396.81
Changes in Trade and other payables	110.07	2.78
Changes in other financial liabilities	13.38	68.95
Changes in other non-current liabilities	1,023.29	-
Changes in other current liabilities	233.94	(221.69)
Changes in Current borrowings	(240.20)	(1,528.65)
Cash flow from operating activities before taxes	(1,765.90)	(368.82)
Direct taxes paid (net of refunds & demands)	(761.42)	(245.37)
Net cash flow from operating activities (B)	(2,527.32)	(614.19)
Cash flow from investing activities:		
Purchase of fixed assets (including capital advances and creditors for capital goods)	(516.33)	(19.41)
Proceeds from sale of fixed assets	-	-
Purchase of Investments	459.69	(9,899.41)
Proceeds from sale of Investments	(151.61)	8,117.25
Loans Given (ICD's)	(2,300.00)	(2,300.00)
Loan Received Back (ICD's)	1,200.00	2,300.00
Interest Income	814.55	476.20
Dividend Income	168.20	202.71
Net cash flow (used) in investing activities (C)	(325.50)	(1,122.66)
Cash flow from financing activities:		
Interest paid	(1,022.49)	(1,203.88)
Repayment of long term borrowings	(2,793.75)	(2,235.00)
Proceeds from long term borrowings	-	-
Dividend Paid	(245.88)	(368.82)
Net cash flow (used) in financing activities (D)	(4,062.12)	(3,807.70)
Net Increase/(decrease) in cash and cash equivalents (A+B+C+D)	1,277.83	(3,261.08)
Cash and cash equivalents at the beginning of the year	59.78	3,320.86
Closing cash and cash equivalents	1,337.61	59.78
Cash and cash equivalents include:		
Cash and Cash equivalents	275.84	2.69
Other bank balances	1,061.77	57.09
Cash and bank balances	1,337.61	59.78

FOR NAHAR POLY FILMS LIMITED

*Sambhav Oswal*SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112PLACE: LUDHIANA
DATED: 28.05.2025

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AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31-03-2025

Sr. No.	PARTICULARS	(Rs. in lakhs)				
		Quarter Ended			Year Ended	
		31-Mar-25 (Audited)	31-Dec-24 (Un-Audited)	31-Mar-24 (Audited)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
	Revenue					
1	Revenue from Operations	15,664.00	17,294.54	15,310.17	66,593.73	59,993.02
2	Other Income	671.86	412.82	397.22	1,793.91	1,069.79
3	Total Revenue	16,335.86	17,707.36	15,707.39	68,387.64	61,062.81
4	Expenses:					
a	Cost of materials consumed	10,898.23	12,032.37	12,445.49	46,642.43	45,842.66
b	Purchase of Stock-in-Trade	-	-	0.56	-	0.56
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(332.12)	554.88	(526.23)	118.09	2.84
d	Employee benefit expense	713.80	691.93	656.41	2,818.50	2,486.01
e	Finance costs	237.57	245.27	288.22	1,022.49	1,203.88
f	Depreciation and amortization expense	809.12	819.92	806.29	3,250.37	3,242.60
g	Other expenses					
	- Power & Fuel	237.56	830.15	860.69	2,782.58	3,542.50
	- Others	1,798.23	1,675.49	1,701.81	6,616.32	5,986.62
	Total Expenses	14,362.39	16,850.01	16,233.24	63,250.78	62,307.67
5	Profit before exceptional items and tax	1,973.47	857.35	(525.85)	5,136.86	(1,244.86)
6	Exceptional Items	-	-	-	-	-
7	Profit before tax	1,973.47	857.35	(525.85)	5,136.86	(1,244.86)
8	Tax expense:					
	(1) Current tax	384.55	216.75	1.80	913.30	34.00
	(2) Deferred tax	283.04	(18.08)	(324.70)	686.59	(330.78)
9	Profit for the Period	1,305.88	658.68	(202.95)	3,536.97	(948.08)
10	Share of Net profit/(loss) of Associates	108.53	92.74	295.30	1,200.88	1,516.00
11	Profit for the year after share of Profit of Associates	1,414.41	751.42	92.35	4,737.85	567.92
12	Other Comprehensive Income					
(i)	(a) Items that will not be reclassified to profit or loss	(4,165.97)	(2,284.66)	(1,026.59)	(4,272.95)	1,962.08
	(b) Income tax relating to items that will not be reclassified to profit or loss	598.16	326.70	118.44	433.14	(222.99)
(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	(2,235.62)	(238.43)	(317.33)	(370.58)	13.85
	Total Other Comprehensive Income for the Period	(5,803.43)	(2,196.39)	(1,225.48)	(4,210.39)	1,752.94
	Total Comprehensive Income for the Period	(4,389.02)	(1,444.97)	(1,133.13)	527.46	2,320.86
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	-	-	-	78,913.23	78,631.65
15	Earning per equity share:					
	Basic/Diluted	5.75	3.06	0.38	19.27	2.31

NOTES:

1	The Company does not have any Subsidiary /Joint Venture as on 31.03.2025. 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'.
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 Board of Directors have recommended Dividend @20% i.e Rs 1/- per equity shares of Rs 5/- each for the Financial year 2024-25, 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, 2025. The Statutory Auditors of the Company have issued an Auditor's Report with unmodified opinion on the above Financial Results.

PLACE: LUDHIANA
DATED:28.05.2025

FOR NAHAR POLY FILMS LIMITED



SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112

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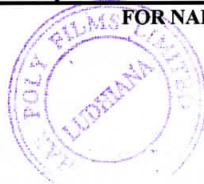
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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31-03-2025

(Rs. in lakhs)

Sr. No.	Particulars	As at 31.03.2025	As at 31.03.2024
		(Audited)	(Audited)
A	ASSETS		
	Non-current assets		
	(i) Property, Plant and Equipment	20,990.02	23,724.06
	(ii) Capital work in progress	-	-
	(iii) Financial Assets		
	(a) Investments	57,618.69	59,729.56
	(b) Other Non-Current Financial Assets	455.31	455.07
	(iv) Other Non-Current Assets		
	(a) Loans & Advances	1,324.08	691.70
	Sub-total - Non-Current Assets	80,388.10	84,600.39
	Current assets		
	(i) Inventories	5,024.25	4,431.83
	(ii) Financial Assets		
	(a) Current Investments	1,203.64	2,554.82
	(b) Trade receivables	3,170.89	2,506.84
	(c) Cash and cash equivalents	275.84	2.69
	(d) Other Bank Balances	1,061.77	57.09
	(e) Loans	6.98	11.31
	(f) Other Financial Assets	1,104.14	354.13
	(iii) Current tax assets (net)	278.58	424.86
	(iv) Other current assets	2,285.73	914.14
	Sub-total - Current Assets	14,411.82	11,257.71
	TOTAL ASSETS	94,799.92	95,858.10
B	EQUITY AND LIABILITIES		
	EQUITY		
	(i) Equity Share Capital	1,257.77	1,257.77
	(ii) Other Equity	78,913.23	78,631.65
	Total Equity	80,171.00	79,889.42
	LIABILITIES		
	Non-current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	7,822.50	10,057.50
	(ii) Deferred tax liabilities (net)	1,265.44	1,006.38
	(iii) Other Non-Current Liabilities	1,023.29	-
	Sub-total - Non-Current Liabilities	10,111.23	11,063.88
	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	1,728.06	2,527.02
	(b) Trade and Other Payables		
	- MSME	267.48	300.88
	- Others	936.62	793.15
	(c) Other Financial Liabilities	239.41	226.02
	(d) Other current liabilities	1,255.71	1,021.76
	(ii) Provisions		
	(a) Provisions for gratuity	90.41	35.97
	(b) Current tax liabilities (net of advance tax)	-	-
	Sub-total - Current Liabilities	4,517.69	4,904.80
	TOTAL EQUITY AND LIABILITIES	94,799.92	95,858.10

FOR NAHAR POLY FILMS LIMITED

*Sambhav Oswal*

SAMBHAV OSWAL

(MANAGING DIRECTOR)

DIN:07619112

PLACE: LUDHIANA

DATED: 28.05.2025

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CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31-03-2025

(Rs.in lakhs)

Particulars	Year ended (31.03.2025)	Year ended (31.03.2024)
Cash flow from operating activities:		
Profit/(loss) before Tax Expenses	6,337.74	271.14
Add: Adjustment for Non-Cash & Non-operating items		
(Income)/Loss from Associates	(1,200.88)	(1,516.00)
Depreciation and amortisation expense	3,250.37	3,242.60
Finance Costs (Including dividend on preference shares)	1,022.49	1,203.88
Interest Income	(814.55)	(476.20)
Dividend Income	(69.03)	(103.54)
(Profit)/loss on sale of investments (net)	(272.68)	(272.34)
Fair valuation of Investments through Profit and gains	(92.86)	(72.94)
Employment expenses through OCI	(22.27)	(7.00)
(Profit)/loss on sale of fixed assets (net)	-	-
Provision for Employee Benefits	54.44	13.87
Operating profit before working capital changes (A)	8,192.77	2,283.47
Adjustments for movement in:		
Changes in Trade Receivables and other receivables	(664.05)	55.40
Changes in Inventories	(592.42)	543.34
Changes in Loans (Long Term)	(0.25)	(119.30)
Changes in Loan (other Non-current)	(632.38)	(294.27)
Changes in Loans (Short term)	4.33	(0.64)
Changes in other current assets	(1,371.60)	728.45
Changes in other financial assets	349.99	396.81
Changes in Trade and other payables	110.07	2.78
Changes in other financial liabilities	572.13	68.95
Changes in other non- current liabilities	1,023.29	-
Changes in other current liabilities	233.94	(221.69)
Changes in Current borrowings	(798.95)	(1,528.65)
Cash flow from operating activities before taxes	(1,765.90)	(368.82)
Direct taxes paid (net of refunds & demands)	(761.42)	(245.37)
Net cash flow from operating activities (B)	(2,527.32)	(614.19)
Cash flow from investing activities:		
Purchase of fixed assets (including capital advances and creditors for capital goods)	(516.33)	(19.41)
Proceeds from sale of fixed assets	-	-
Purchase of Investments	459.69	(9,899.41)
Proceeds from sale of Investments	(151.61)	8,117.25
Loan Given (ICD's)	(2,300.00)	(2,300.00)
Loan Received Back (ICD's)	1,200.00	2,300.00
Interest Income	814.55	476.20
Dividend Income	168.20	202.71
Net cash flow (used) in investing activities (C)	(325.50)	(1,122.66)
Cash flow from financing activities:		
Interest paid	(1,022.49)	(1,203.88)
Repayment of Long term Borrowings	(2,793.75)	(2,235.00)
Proceeds from long term borrowings	-	-
Dividend Paid	(245.88)	(368.82)
Net cash flow (used) in financing activities (D)	(4,062.12)	(3,807.70)
Net Increase/(decrease) in cash and cash equivalents (A+B+C+D)	1,277.83	(3,261.08)
Cash and cash equivalents at the beginning of the year	59.78	3,320.86
Closing cash and cash equivalents	1,337.61	59.78
Cash and cash equivalents include:		
Cash and Cash equivalents	275.84	2.69
Other bank balances	1,061.77	57.09
Cash and bank balances	1,337.61	59.78

FOR NAHAR POLY FILMS LIMITED



Sambhav Oswal

SAMBHAV OSWAL
 (MANAGING DIRECTOR)
 DIN: 07619112

PLACE: LUDHIANA
 DATED: 28.05.2025

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