

General information about company		
Scrip code*	523391	
NSE Symbol*	NAHARPOLY	
MSEI Symbol*	NOTLISTED	
ISIN*	INE308A01027	
Name of company	NAHAR POLY FILMS LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	28-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	15-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	BOPP FILMS	
Start date and time of board meeting	28-05-2025 14:00	
End date and time of board meeting	28-05-2025 17:15	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	01-04-2022	
Indicate Company website link for updated RPT policy of the Company	https://www.ownmahar.com/nahar_polyfilm/policies-codes.php	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not Applicable, No Default

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	15664	66593.73	
	Other income	671.86	1893.08	
	Total income	16335.86	68486.81	
2	Expenses			
(a)	Cost of materials consumed	10898.23	46642.43	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-332.12	118.09	
(d)	Employee benefit expense	713.8	2818.5	
(e)	Finance costs	237.57	1022.49	
(f)	Depreciation, depletion and amortisation expense	809.12	3250.37	
(g)	Other Expenses			
1	Power & Fuel	237.56	2782.58	
2	Others	1798.23	6616.32	
	Total other expenses	2035.79	9398.9	
	Total expenses	14362.39	63250.78	
3	Total profit before exceptional items and tax	1973.47	5236.03	
4	Exceptional items	0	0	
5	Total profit before tax	1973.47	5236.03	
6	Tax expense			
7	Current tax	384.55	913.3	
8	Deferred tax	283.04	686.59	
9	Total tax expenses	667.59	1599.89	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	1305.88	3636.14	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	1305.88	3636.14	
17	Other comprehensive income net of taxes	-3567.81	-3839.81	
18	Total Comprehensive Income for the period	-2261.93	-203.67	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	1229.4	1229.4	

	Face value of equity share capital	5	5	
22	Reserves excluding revaluation reserve		46810.24	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	5.31	14.79	
	Diluted earnings (loss) per share from continuing operations	5.31	14.79	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	5.31	14.79	
	Diluted earnings (loss) per share from continuing and discontinued operations	5.31	14.79	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	20990.02
	Capital work-in-progress	
	Investment property	
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	25515.7
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	455.31
	Total non-current financial assets	25971.01
	Deferred tax assets (net)	
	Other non-current assets	1324.08
	Total non-current assets	48285.11
2	Current assets	
	Inventories	5024.25
	Current financial asset	
	Current investments	1203.64
	Trade receivables, current	3170.89
	Cash and cash equivalents	275.84
	Bank balance other than cash and cash equivalents	1061.77
	Loans, current	6.98
	Other current financial assets	1104.14
	Total current financial assets	6823.26
	Current tax assets (net)	278.58
	Other current assets	2285.73
	Total current assets	14411.82
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	62696.93
	Total current assets	14411.82
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	62696.93
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1257.77
	Other equity	46810.24
	Total equity attributable to owners of parent	48068.01
	Non controlling interest	

	Total equity	48068.01
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	7822.5
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
	Total non-current financial liabilities	7822.5
	Provisions, non-current	0
	Deferred tax liabilities (net)	1265.44
	Deferred government grants, Non-current	
	Other non-current liabilities	1023.29
	Total non-current liabilities	10111.23
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1728.06
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	267.48
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	936.62
	Total Trade payable	1204.1
	Other current financial liabilities	239.41
	Total current financial liabilities	3171.57
	Other current liabilities	1255.71
	Provisions, current	90.41
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	4517.69
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	14628.92
	Total equity and liabilities	62696.93
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to profit or loss	-4165.97	-4272.95
	Total Amount of items that will not be reclassified to profit and loss	-4165.97	-4272.95
2	Income tax relating to items that will not be reclassified to profit or loss	-598.16	-433.14
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-3567.81	-3839.81

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	5236.03
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1022.49
	Adjustments for decrease (increase) in inventories	-592.42
	Adjustments for decrease (increase) in trade receivables, current	-664.05
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-1367.27
	Adjustments for decrease (increase) in other non-current assets	-0.25
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	349.99
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	110.07
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	233.94
	Adjustments for increase (decrease) in other non-current liabilities	390.91
	Adjustments for depreciation and amortisation expense	3250.37
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	54.44
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-226.82
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	168.2
	Adjustments for interest income	814.55
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-365.54
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-22.27
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	1190.84
	Net cash flows from (used in) operations	6426.87
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	761.42
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	5665.45
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	-151.61

	Other cash payments to acquire equity or debt instruments of other entities	-459.69
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	516.33
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	2300
	Cash receipts from repayment of advances and loans made to other parties	1200
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	168.2
	Interest received	814.55
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-325.5
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	2793.75
	Payments of lease liabilities	0
	Dividends paid	245.88
	Interest paid	1022.49
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-4062.12
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1277.83
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	1277.83
	Cash and cash equivalents cash flow statement at beginning of period	59.78
	Cash and cash equivalents cash flow statement at end of period	1337.61

Format for Disclosure of Related Party Transactions (applicable only for half-ye

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In c are d party of the
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Open balan
1	Nahar Poly Films Limited	AAACN5708K	Mr. Sambhav Oswal	ABAPO4593M	Promoter and Key Managerial Personnel	Remuneration		553.8	NA			553.8	41.0
2	Nahar Poly Films Limited	AAACN5708K	Mr. Sambhav Oswal	ABAPO4593M	Promoter and Key Managerial Personnel	Any other transaction	Commission on Annual Profits for the year ended 31st March, 2025	98	NA			98	0
3	Nahar Poly Films Limited	AAACN5708K	Ms. Ritu Oswal	AABPO2484P	Promoter and Advisor and Relative of Director	Remuneration		12	NA			12	1.5
4	Nahar Poly Films Limited	AAACN5708K	Mr. Dinesh Oswal	AABPO2476P	Promoter and Director	Any other transaction	Rent Paid	19.47	NA			19.47	0
5	Nahar Poly Films Limited	AAACN5708K	Nahar Spinning Mills Limited	AAACN5710D	Promoter Group	Any other transaction	License Purchased for business purpose	71.44	NA			71.44	0
6	Nahar Poly Films Limited	AAACN5708K	Nahar Spinning Mills Limited	AAACN5710D	Promoter Group	Sale of goods or services		7.8	NA			7.8	0
7	Nahar Poly Films Limited	AAACN5708K	Nahar Spinning Mills Limited	AAACN5710D	Promoter Group	Any other transaction	Expenses Paid by Nahar Spinning Mills Limited on behalf of Nahar Poly Films Limited	19.51	NA			19.51	0
8	Nahar Poly Films Limited	AAACN5708K	Nahar Spinning Mills Limited	AAACN5710D	Promoter Group	Inter-corporate deposit		1000	NA			1000	0
9	Nahar Poly Films Limited	AAACN5708K	Nahar Spinning Mills Limited	AAACN5710D	Promoter Group	Any other transaction	ICD Loan Repaid	3500	NA			3500	0
10	Nahar Poly Films Limited	AAACN5708K	Nahar Spinning Mills Limited	AAACN5710D	Promoter Group	Interest received		50.42	NA			50.42	0
11	Nahar Poly Films Limited	AAACN5708K	Nahar Spinning Mills Limited	AAACN5710D	Promoter Group	Purchase of goods or services		5.64	NA			5.64	0
12	Nahar Poly Films Limited	AAACN5708K	Nahar Spinning Mills Limited	AAACN5710D	Promoter Group	Any other transaction	Rent Paid	1.52	NA			1.52	0
13	Nahar Poly	AAACN5708K	Nahar Capital &	AACCN2866Q	Associate	Inter-corporate		1000	NA			1000	0

	Films Limited		Financial Services Limited			deposit							
14	Nahar Poly Films Limited	AAACN5708K	Nahar Capital & Financial Services Limited	AACCN2866Q	Associate	Any other transaction	ICD Loan Repaid	1000	NA			1000	0
15	Nahar Poly Films Limited	AAACN5708K	Nahar Capital & Financial Services Limited	AACCN2866Q	Associate	Interest received		8.81	NA			8.81	0
16	Nahar Poly Films Limited	AAACN5708K	Nahar Industrial Enterprises Limited	AACCN3563A	Promoter Group	Purchase of goods or services		0.39	NA			0.39	0
17	Nahar Poly Films Limited	AAACN5708K	Clossettrunk Private Limited	AAHCC7683B	Group Company	Any other transaction	Commission	465.13	NA			465.13	0
18	Nahar Poly Films Limited	AAACN5708K	Sh. Jawahar Lal Oswal	AABPO2481J	Promoter and Director	Any other transaction	Sitting Fees	0.4	NA			0.4	0
19	Nahar Poly Films Limited	AAACN5708K	Mr. Dinesh Oswal	AABPO2476P	Promoter and Director	Any other transaction	Sitting Fees	0.4	NA			0.4	0
20	Nahar Poly Films Limited	AAACN5708K	Sh.Kamal Oswal	AACPO9697F	Promoter and Director	Any other transaction	Sitting Fees	0.4	NA			0.4	0
Total value of transaction during the reporting period												7815.13	

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	YAPL & Co.	Yes	31-03-2027