

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

Regd. Office &amp; 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 30-06-2025**

Sr. No.	PARTICULARS	Quarter Ended			(Rs. In Lakhs)
		30-Jun-25	31-Mar-25	30-Jun-24	Year Ended
		(Un-Audited)	(Audited)	(Un-Audited)	31-Mar-25
					(Audited)
	<b>Revenue</b>				
1	Revenue from Operations	19,675.48	15,664.00	16,777.52	66,593.73
2	Other Income	303.97	671.86	156.97	1,893.08
3	<b>Total Revenue</b>	<b>19,979.45</b>	<b>16,335.86</b>	<b>16,934.49</b>	<b>68,486.81</b>
4	<b>Expenses:</b>				
a	Cost of materials consumed	13,233.04	10,898.23	11,622.25	46,642.43
b	Purchase of Stock-in-Trade	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	480.20	(332.12)	595.52	118.09
d	Employee benefit expense	762.41	713.80	649.22	2,818.50
e	Finance costs	223.80	237.57	277.37	1,022.49
f	Depreciation and amortization expense	812.23	809.12	803.27	3,250.37
g	Other expenses				
	- Power & Fuel	686.43	237.56	835.21	2,782.58
	- Others	1,735.81	1,798.23	1,588.18	6,616.32
	<b>Total Expenses</b>	<b>17,933.92</b>	<b>14,362.39</b>	<b>16,371.02</b>	<b>63,250.78</b>
5	<b>Profit before exceptional items and tax</b>	<b>2,045.53</b>	<b>1,973.47</b>	<b>563.47</b>	<b>5,236.03</b>
6	Exceptional Items	-	-	-	-
7	<b>Profit before tax</b>	<b>2,045.53</b>	<b>1,973.47</b>	<b>563.47</b>	<b>5,236.03</b>
8	<b>Tax expense:</b>				
	(1) Current tax	581.50	384.55	-	913.30
	(2) Deferred tax	(25.97)	283.04	165.45	686.59
9	<b>Profit for the Period</b>	<b>1,490.00</b>	<b>1,305.88</b>	<b>398.02</b>	<b>3,636.14</b>
10	<b>Other Comprehensive Income</b>				
(i)	(a) Items that will not be reclassified to profit or loss	4,731.49	(4,165.97)	1,666.91	(4,272.95)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(676.60)	598.16	(190.69)	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	-	-	-	-
	<b>Total Other Comprehensive Income for the Period</b>	<b>4,054.89</b>	<b>(3,567.81)</b>	<b>1,476.22</b>	<b>(3,839.81)</b>
11	<b>Total Comprehensive Income for the Period</b>	<b>5,544.89</b>	<b>(2,261.93)</b>	<b>1,874.24</b>	<b>(203.67)</b>
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	-	-	-	46,810.24
14	<b>Earning per equity share:(Face value of Rs. 5/- each)</b>				
	Basic/Diluted (Rs.)	6.06	5.31	1.62	14.79

**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 31st July, 2025. These results have been subjected to limited review by the Statutory Auditors of the Company.
4	The Board approved Company's expansion proposal for putting Third line of BOPP films with annual production capacity of 36000 MT with Capital outlay of Rs. 450 Crores (approx.).

FOR NAHAR POLY FILMS LIMITED

PLACE: LUDHIANA  
DATED: 31.07.2025DINESH OSWAL  
(DIRECTOR)

DIN:00607290

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

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**STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2025**

Sr. No.	PARTICULARS	Quarter Ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
	<b>Revenue</b>				
1	Revenue from Operations	19,675.48	15,664.00	16,777.52	66,593.73
2	Other Income	303.97	671.86	156.97	1,793.91
3	<b>Total Revenue</b>	<b>19,979.45</b>	<b>16,335.86</b>	<b>16,934.49</b>	<b>68,387.64</b>
4	<b>Expenses:</b>				
a	Cost of materials consumed	13,233.04	10,898.23	11,622.25	46,642.43
b	Purchase of Stock-in-Trade	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	480.20	(332.12)	595.53	118.09
d	Employee benefit expense	762.41	713.80	649.22	2,818.50
e	Finance costs	223.80	237.57	277.37	1,022.49
f	Depreciation and amortization expense	812.23	809.12	803.27	3,250.37
g	Other expenses				
	- Power & Fuel	686.43	237.56	835.21	2,782.58
	- Others	1,735.81	1,798.23	1,588.17	6,616.32
	<b>Total Expenses</b>	<b>17,933.92</b>	<b>14,362.39</b>	<b>16,371.02</b>	<b>63,250.78</b>
5	<b>Profit before exceptional items and tax</b>	<b>2,045.53</b>	<b>1,973.47</b>	<b>563.47</b>	<b>5,136.86</b>
6	Exceptional Items	-	-	-	-
7	<b>Profit before tax</b>	<b>2,045.53</b>	<b>1,973.47</b>	<b>563.47</b>	<b>5,136.86</b>
8	<b>Tax expense:</b>				
	(1) Current tax	581.50	384.55	-	913.30
	(2) Deferred tax	(25.97)	283.04	165.45	686.59
9	<b>Profit for the Period</b>	<b>1,490.00</b>	<b>1,305.88</b>	<b>398.02</b>	<b>3,536.97</b>
10	<b>Share of Net profit/(loss) of Associates</b>	<b>333.85</b>	<b>108.53</b>	<b>434.42</b>	<b>1,200.88</b>
11	<b>Profit for the year after share of Profit of Associates</b>	<b>1,823.85</b>	<b>1,414.41</b>	<b>832.44</b>	<b>4,737.85</b>
12	<b>Other Comprehensive Income</b>				
(i)	(a) Items that will not be reclassified to profit or loss	4,731.49	(4,165.97)	1,666.91	(4,272.95)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(676.60)	598.16	(190.69)	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	1,615.26	(2,235.62)	832.34	(370.58)
	<b>Total Other Comprehensive Income for the Period</b>	<b>5,670.15</b>	<b>(5,803.43)</b>	<b>2,308.56</b>	<b>(4,210.39)</b>
	<b>Total Comprehensive Income for the Period</b>	<b>7,494.00</b>	<b>(4,389.02)</b>	<b>3,141.00</b>	<b>527.46</b>
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	-	-	-	78,913.23
15	<b>Earning per equity share:(Face value of Rs. 5/- each)</b>				
	Basic/Diluted (Rs.)	7.42	5.75	3.39	19.27

**NOTES:**

1	The Company does not have any Subsidiary /Joint Venture as on 30.06.2025. 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'.
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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 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 31st July, 2025. These results have been subjected to limited review by the Statutory Auditors of the Company.

PLACE LUDHIANA

DATE 31.07.2025

FOR NAHAR POLY FILMS LIMITED



DINESH OSWAL  
(DIRECTOR)  
DIN: 00607290

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