Nahar SPINNING MILLS LTD.

MARK OF INTEGRITY
OWM
NAHAR GROUP OF COMPANIES

Regd. Office & Corporate Office : 373, Industrial Area-A, LUDHIANA - 141 003 (INDIA)
Phones : +91-161-2600701 to 705, 2606977 to 980 Fax : +91-161-2222942, 2601956
E-mail : secnsm@owmnahar.com Web Site : www.owmnahar.com
CIN No.: L17115PB1980PLC004341 GST No. : 03AAACN5710D1Z6

UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2025 (Un-audited)	30-June-2025 (Un-audited)	30-Sep-2024 (Un-audited)	30-Sep-2025 (Un-audited)	30-Sep-2024 (Un-audited)	31-Mar-2025 (Audited)
I	Income from operations						
	(a) Revenue from operations	77926.53	81928.38	77591.72	159854.91	159679.67	328455.80
	(b) Other income	173.47	368.10	1761.76	541.57	1960.44	3434.86
	Total income from operations	78100.00	82296.48	79353.48	160396.48	161640.11	331890.66
II	Expenses						
	(a) Cost of materials consumed	53487.51	54825.72	53106.47	108313.23	110881.08	222227.91
	(b) Purchases of stock-in-trade	150.02	105.59	122.80	255.61	210.10	479.17
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1374.62	-1325.28	1923.80	-2699.90	-1246.45	32.47
	(d) Employee benefits expense	7830.50	8157.47	7800.27	15987.97	15661.50	31794.43
	(e) Power & Fuel	8092.57	7362.18	7925.78	15454.75	15880.21	30967.49
	(f) Depreciation and amortisation expense	2291.63	2316.39	2413.18	4608.02	4764.39	9521.57
	(g) Finance Cost	1141.37	1718.98	1815.12	2860.35	3890.36	7420.13
	(h) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7161.67	7007.46	6258.62	14169.13	12587.54	26810.24
	Total expenses	78780.65	80168.51	81366.04	158949.16	162628.73	329253.41
III	Profit / (Loss) before exceptional items and Tax	-680.65	2127.97	-2012.56	1447.32	-988.62	2637.25
IV	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
V	Corporate social Responsibility Expenses (u/s 135 of Companies Act., 2013)	22.74	22.74	131.00	45.48	262.00	524.00
VI	Profit / (Loss) from ordinary activities before Tax	-703.39	2105.23	-2143.56	1401.84	-1250.62	2113.25
VII	Tax expense(Including Deffered Tax etc.)	-239.00	509.00	-398.00	270.00	-169.00	878.00
VIII	Profit for the period from continuing operations	-464.39	1596.23	-1745.56	1131.84	-1081.62	1235.25
IX	Other Comprehensive Income/(Loss) (Net off Tax)	-3189.84	6969.17	-177.76	3779.33	2500.08	65.03
X	Total Comprehensive Income/(Loss)	-3654.23	8565.40	-1923.32	4911.17	1418.46	1300.28
XI	Paid-up equity share capital (Face Value of Rs. 5/- each)	1803.27	1803.27	1803.27	1803.27	1803.27	1803.27
XII	Reserves excluding revaluation reserves	0.00	0.00	0.00	0.00	0.00	147131.14
XIII	Earnings per equity share face value of Rs. 5/- each						
	Basic/Diluted (Rs.)	-1.29	4.43	-4.84	3.14	-3.00	3.09

Notes:

1 The Company is operating in single segment i.e Textiles, hence segment Reporting as required under IND AS 108 (Operating Segment) is not applicable .

2 The above financial results have been prepared in accordance with the recoginition and measurement principles of the Indian Accounting Standard ('Ind AS') as notified under the Companies (Indian Accounting Standard) Rules ,2015 as amended by companies (Indian Accounting Standard) Rules , 2016 as specified under section 133 of the Companies Act, 2013.

3 Recent impostion of tariffs by United States Government on textile imports has direct and indirect impact on profitability of the Company.

4 The figures of the corresponding previous period have been regrouped/reclassified wherever considered necessary to confirm with the current period presentation.

5 The Company do not have any Subsidary/Associate/Joint Venture Company.

6 The above financial results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 13th November, 2025. These results have been subjected to Limited Review by the Statutory Auditors of the company.

For Nahar Spinning Mills Limited

NAHAR SPINNING MILLS LTD.

Dinesh Oswal
Managing Director
DIN: 00607290

Place: Ludhiana
Date : 13th November, 2025

Gurugram Office :
Flat No. 22-B, Sector-18, Gurugram - 120 015
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Balance Sheet as at 30th September, 2025

Rs. In Lakhs

SR.	PARTICULARS	As at 30th September, 2025 (Un-Audited)	As at 31st March, 2025 (Audited)
I.	**ASSETS**		
	Non-Current Assets		
	a) Property,plant and equipment	81499.75	85775.95
	b) Intangible assets	16.93	20.35
	c) Capital Work in progress	1108.63	531.31
	d) Investment Property	606.04	621.21
	e) Financial Assets		
	i) Investments	18454.36	13883.54
	ii) Other financial assets	3694.60	3608.14
	f)Other non-current assets	723.66	418.19
	Total non-current assets	**106103.97**	**104858.69**
	Current Assets		
	a) Inventories	67110.20	86019.94
	b) Financial Assets		
	i)Trade Receivables	54646.26	61843.47
	ii)Cash and Cash equivalents	83.44	3260.55
	iii) Bank balances other than (ii) above	167.41	55.11
	iv) Other Financial Assets	61.65	102.07
	c)Current tax Assets(Net)	535.04	886.65
	d)Other Current Assets	19418.72	17950.54
	Total Current Assets	**142022.72**	**170118.33**
	TOTAL ASSETS	**248126.69**	**274977.02**
II.	**EQUITY AND LIABILITIES**		
	a) Equity Share Capital	1805.31	1805.31
	b)Other equity	151681.67	147131.14
	Total Equity	**153486.98**	148936.45
	Non-Current liabilities		
	a)Financial Liabilities		
	i) Borrowings	16358.10	18508.47
	b) Deferred tax liabilities(net)	3904.09	3003.47
	c) Other non-current liabilities	586.65	675.63
	Total non current Liabilities	**20848.84**	22187.57
	Current liabilities		
	a)Financial Liabilities		
	i) Borrowings	59667.50	91579.47
	ii)Trade and other payables		
	-- Total Outstandings dues of micro enterprises and small enterprises	748.83	234.01
	-- Total Outstandings dues of trade payables other than micro enterprises and small enterprises	2173.13	2322.55
	iii)Other Financial liabilities	202.99	84.20
	b)Other current liabilities	10292.21	8652.69
	c)Provisions	706.21	980.08
	Total Current liabilities	**73790.87**	**103853.00**
	TOTAL EQUITY AND LIABILITIES	**248126.69**	**274977.02**

For Nahar Spinning Mills Limited

NAHAR SPINNING MILLS LTD.

Place: Ludhiana
Date : 13th November, 2025

Dinesh Oswal
Managing Director
DIN: 00607290

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NAHAR SPINNING MILLS LIMITED

CASH FLOW STATEMENT FOR THE PERIOD 1ST APRIL, 2025 TO 30TH SEPTEMBER, 2025 *(Rs. In Lakhs)*

Particulars	(Half Year Ended) 30-Sep-2025 (Un-Audited)		(Half Year Ended) 30-Sep-2024 (Un-Audited)	
Cash Flow from Operating Activities				
Net Profit Before Tax and Extra ordinary activities		**1,401.84**		**(1,250.62)**
Adjustments for :				
Depreciation	4,608.02		4,764.39	
Finance Cost	2,860.35		3,890.36	
Interest received	(143.09)		(795.21)	
Dividend Income	(56.79)		(56.02)	
Net Gain on Sale of Investments	(36.59)		(57.61)	
Profit/ Loss on sale/adjustment of Fixed Assets	(18.55)	7,213.35	(26.97)	7,718.94
Operating Profit before Working Capital Changes		**8,615.19**		**6,468.32**
Adjustment for:				
--Trade Receivables	7,197.21		1,819.91	
--Inventories	18,909.74		49,438.58	
--Other financial assets	40.42		67.01	
--Other financial assets (Long Term)	(86.46)		(61.83)	
--Other current assets	(1,468.18)		(2,464.62)	
--Provisions	(273.87)		(114.98)	
--Other current Liabilities	1,639.52		(9,879.68)	
--Other non current Liabilities	(88.98)		77.65	
--Other financial Liabilities	118.79		270.23	
--Trade Payables	365.40	26,353.59	(330.22)	38,822.05
Cash Generated from Operations		**34,968.78**		**45,290.37**
Interest paid	(2,165.46)		(2,652.17)	
Direct Taxes Paid/adjusted	351.61	(1,813.85)	(67.87)	(2,720.04)
Net cash flow from operating Activities		**33,154.93**		**42,570.33**
Cash Flow from investing activities				
Purchase of Fixed Assets	(333.05)		(2,387.19)	
Capital Work in Progress	(577.32)		(753.71)	
Sale of Fixed Assets	38.37		42.26	
Increase/Decrease in Other non current assets	(305.47)		3,928.49	
Sale of Investments	5.28		238.67	
Interest Received	143.09		795.21	
Dividend Income	56.79		56.02	
Increase in Investment	(129.55)	(1,101.86)	(218.60)	1,701.15
Net cash used in investing activities		**32,053.07**		**44,271.48**
Cash Flow from Financing Activities				
Proceeds from Long Term Borrowings	–		1,022.58	
Repayment of Long Term Borrowings	(1,482.21)		(3,347.64)	
Proceeds from Short Term Borrowings	4,300.00		5,100.00	
Repayment of Short Term Borrowings	(3,800.00)		(1,000.00)	
Increase/Decrease in Working Capital Limits	(33,080.13)		(43,422.13)	
Interest Paid	(694.89)		(1,238.19)	
Dividend Paid	(360.65)		(360.65)	
Net Cash Used in Financing Activities		**(35,117.88)**		**(43,246.03)**
Net Increase in Cash & Cash Equivalents		**(3,064.81)**		**1,025.45**
Opening Cash and Cash Equivalents and other bank balances		**3,315.66**		**154.03**
Closing Cash and Cash Equivalents and other bank balances		**250.85**		**1,179.48**

For Nahar Spinning Mills Limited

NAHAR SPINNING MILLS LTD.

Place: Ludhiana
Date : 13th November, 2025

Dinesh Oswal
Managing Director
DIN: 00607290