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 CIN No. : L17115PB1980PLC004341 GST No. : 03AAACN5710D1Z6

UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2023 (Un-audited)	30-Sep-2023 (Un-audited)	31-Dec-2022 (Un-audited)	31-Dec-2023 (Un-audited)	31-Dec-2022 (Un-audited)	31-Mar-2023 (Audited)
I	Income from operations						
	(a) Revenue from operations	75787.43	72781.77	55441.28	223459.21	207316.98	279691.27
	(b) Other income	209.55	486.51	717.66	1007.19	3502.97	4431.37
	Total income from operations	75996.98	73268.28	56158.94	224466.40	210819.95	284122.64
II	Expenses						
	(a) Cost of materials consumed	53371.78	48387.98	40381.86	158107.65	133711.16	182511.91
	(b) Purchases of stock-in-trade	139.99	164.75	156.59	429.02	364.27	553.33
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-209.94	816.37	-1968.74	-2862.62	2632.02	3526.28
	(d) Employee benefits expense	7208.66	7128.25	6430.36	21404.65	18786.60	25525.91
	(e) Power & Fuel	7556.62	7564.14	5102.70	23087.70	16865.99	23355.11
	(f) Depreciation and amortisation expense	2286.44	2131.70	1796.85	6440.45	5285.56	7256.19
	(g) Finance Cost	1628.71	1319.54	622.64	4458.63	2188.42	2988.11
	(h) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	5882.37	7436.54	4963.28	19114.06	17090.97	22937.55
	Total expenses	77864.63	74949.27	57485.54	230179.54	196924.99	268654.39
III	Profit / (Loss) before exceptional items and Tax	-1867.65	-1680.99	-1326.60	-5713.14	13894.96	15468.25
IV	Exceptional items	0.00	0.00	0.00	0.00	0.00	0
V	Corporate social Responsibility Expenses (u/s 135 of Companies Act., 2013)	146.00	146.00	110.00	438.00	330.00	434.00
VI	Profit / (Loss) from ordinary activities before Tax	-2013.65	-1826.99	-1436.60	-6151.14	13564.96	15034.25
VII	Tax expense(Including Deferred Tax etc.)	-493.00	-27.00	-335.00	-1080.00	3465.00	3955.00
VIII	Profit / (Loss) for the period from continuing operations	-1520.65	-1799.99	-1101.60	-5071.14	10099.96	11079.25
IX	Other Comprehensive Income/ (Loss) (Net off Tax)	-1028.82	248.08	-2960.46	193.23	-12775.93	-15573.37
X	Total Comprehensive Income/ (Loss)	-2549.47	-1551.91	-4062.06	-4877.91	-2675.97	-4494.12
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	153584.06
XIII	Earnings per equity share face value of Rs. 5/- each						
	Basic/Diluted (Rs.)	-4.22	-4.99	-3.05	-14.06	28.00	32.24

Notes:

- The Company is operating in single segment i.e Textiles, hence segment Reporting as required under IND AS 108 (Operating Segment) is not applicable .
- The above financial results have been prepared in accordance with the recognition 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.
- The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 10th February, 2024. The financial results have been subjected to Limited Review by the Statutory Auditors of the company.

For Nahar Spinning Mills Limited



Dinesh Oswal
Managing Director
DIN: 00607290

Place: Ludhiana
Date : 10th February, 2024

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