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ANNEXURE A

**UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024**

(Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2024 (Un-audited)	30-Sep-2024 (Un-audited)	31-Dec-2023 (Un-audited)	31-Dec-2024 (Un-audited)	31-Dec-2023 (Un-audited)	31-Mar-2024 (Audited)
I	Income from operations						
	(a) Revenue from operations	81216.59	77591.72	75787.43	240896.26	223459.21	305001.52
	(b) Other income	348.32	1761.76	209.55	2308.76	1007.19	1555.32
	<b>Total income from operations</b>	<b>81564.91</b>	<b>79353.48</b>	<b>75996.98</b>	<b>243205.02</b>	<b>224466.40</b>	<b>306556.84</b>
II	Expenses						
	(a) Cost of materials consumed	54530.52	53106.47	53371.78	165411.60	158107.65	214032.50
	(b) Purchases of stock-in-trade	177.45	122.80	139.99	387.55	429.02	508.32
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	296.97	1923.80	-209.94	-949.48	-2862.62	-3607.15
	(d) Employee benefits expense	7874.66	7800.27	7208.66	23536.16	21404.65	29152.22
	(e) Power & Fuel	7294.34	7925.78	7556.62	23174.55	23087.70	30551.86
	(f) Depreciation and amortisation expense	2402.85	2413.18	2286.44	7167.24	6440.45	8847.91
	(g) Finance Cost	1500.77	1815.12	1628.71	5391.13	4458.63	6615.17
	(h) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7226.85	6258.62	5882.37	19814.39	19114.06	26007.93
	<b>Total expenses</b>	<b>81304.41</b>	<b>81366.04</b>	<b>77864.63</b>	<b>243933.14</b>	<b>230179.54</b>	<b>312108.76</b>
III	Profit / (Loss) before exceptional items and Tax	260.50	-2012.56	-1867.65	-728.12	-5713.14	-5551.92
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)	131.00	131.00	146.00	393.00	438.00	586.50
VI	Profit / (Loss) from ordinary activities before Tax	129.50	-2143.56	-2013.65	-1121.12	-6151.14	-6138.42
VII	Tax expense(Including Deferred Tax etc.)	54.00	-398.00	-493.00	-115.00	-1080.00	-1030.00
VIII	Profit for the period from continuing operations	75.50	-1745.56	-1520.65	-1006.12	-5071.14	-5108.42
IX	Other Comprehensive Income/(Loss) (Net off Tax)	625.46	-177.76	-1028.82	3125.54	193.23	-1737.92
X	Total Comprehensive Income/(Loss)	700.96	-1923.32	-2549.47	2119.42	-4877.91	-6846.34
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	146312.18
XIII	Earnings per equity share face value of Rs. 5/- each						
	Basic/Diluted (Rs.)	0.21	-4.84	-4.22	-2.79	-14.06	-13.84

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 company does not have any Subsidiary/Associate/Joint Venture Company.
- 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 3rd February, 2025. These results have been subjected to Limited Review by the Statutory Auditors of the company.

Place: Ludhiana  
 Date : 3rd February, 2025

For Nahar Spinning Mills Limited



  
 Dinesh Oswal  
 Managing Director  
 DIN: 00607290

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