

Regd. Office & Corporate Office : 376, Industrial Area-A, LUDHIANA-141 003 (INDIA)
Phone : 91-161-2600701 to 705, 2606977 to 980, Fax : 91-161-2222942, 260 1956.
E-mail : secnel@owmnahar.com Website : www.owmnahar.com
CIN No. : L17115PB1988PLC008820

NPFL/SD/2022-23/

10th November, 2022

The BSE Limited 25 th Floor, P.J. Towers, Dalal Street, Mumbai – 400 001	The National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G-Block Bandra-Kurla Complex, Bandra (E) Mumbai – 400 051
SCRIP CODE: 523391	SYMBOL: NAHARPOLY

SUB: OUTCOME OF BOARD MEETING

Sir,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its meeting held on 10th November, 2022 have inter-alia, transacted the following businesses:

1. Un-Audited Standalone as well as Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2022 duly approved by the Board of Directors in their meeting held on 10th November, 2022 along with Limited Review Report on the above said Financial Results for the quarter and half year ended 30th September, 2022 by M/s. YAPL & Co, Chartered Accountants, Ludhiana.

2. Intimation of Appointment of Company Secretary of the Company

Pursuant to provision of Regulation 6 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in continuation to intimation given on 15th October, 2022 Ms. Priya having Membership no. A67573 has been appointed as Company Secretary of the Company with immediate effect.

Further, pursuant to Section 203 of the Companies Act, 2013 and Regulation 30(5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Ms. Priya is also appointed as Key Managerial Personnel of the Company.



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Brief profile of Ms. Priya, is as under:-

Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment: This is in continuation of intimation given on 15.10.2022, Ms. Priya who joined the company on 15th October, 2022 as compliance officer, now appointed as Company Secretary of the Company by Board of Directors.
Date of Appointment	10.11.2022
Brief Profile (in case of appointment)	Personal Details: Date of Birth: 28-02-1993 Email ID: secnel@owmnahar.com Contact No.: 95929-05020 Ms. Priya is an Associate Member of Institute of Company Secretaries of India (Membership No. A67573). She is having experience in Company Secretarial Functions, Statutory Compliance and Corporate Governance.
Disclosure of relationships between directors (in case of appointment of a director)	N.A.

The meeting of the Board of Directors commenced at 02:00 p.m. and concluded at 5:15 p.m. Kindly display the same on the Notice Board / Website of the Exchange for the information of the general public as well as members of the Exchange.

Thanking you.

Yours faithfully,

FOR NAHAR POLY FILMS LIMITED



PRIYA
(COMPANY SECRETARY & COMPLAINEE OFFICER)

Encls: as above



YAPL & CO.

GSTIN : 03AACFL3265A2ZZ
Mob. : 98141 -03111
e Mail : yaplca.16@gmail.com

Chartered Accountants
102-Kismat Complex, G. T. Road,
Miller Ganj, LUDHIANA-141 003. (Punjab)

Ref. No.....

Dated

LIMITED REVIEW REPORT

To
The Board of Directors,
Nahar Poly Films Limited

We have reviewed the accompanying statement of un-audited financial results of **M/s Nahar Poly Films Limited** having its registered office at 376, Industrial Area-A, Ludhiana for the quarter and half Year ended **30th September, 2022** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and is substantially less than the audit conducted in accordance with the standards on Auditing Specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards i.e. Ind AS 34 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the



information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Ludhiana
Dated: 10th November 2022

For YAPL & Co.
Chartered Accountants
(ERN: 017800N)

CA Sakshi Garg
(Partner)

M.No. 553997

UDIN : 225539978CSMJP5098



Nahar

POLY FILMS LTD.



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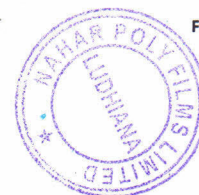
UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-09-2022

Rs. (In lakhs)

Sr No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
1	Revenue from Operations	19,029.61	22,443.19	10,437.44	41,472.80	20,973.63	48,894.09
2	Other Income	353.47	49.79	322.57	403.26	370.06	639.26
3	Total Revenue	19,383.08	22,492.98	10,760.01	41,876.06	21,343.69	49,533.35
4	Expenses:						
a	Cost of materials consumed	14,346.51	15,188.78	6,582.21	29,535.29	13,348.95	31,067.93
b	Purchase of Stock-in-Trade	-	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	371.61	123.43	137.04	495.04	203.45	(891.18)
d	Employee benefit expense	465.94	438.66	430.05	904.60	721.61	1,548.19
e	Finance costs	204.34	300.52	8.10	504.86	32.45	294.34
f	Depreciation and amortization expense	807.42	801.03	45.45	1,608.45	90.15	643.80
g	Other expenses						
	- Power & Fuel	819.82	919.01	480.48	1,738.83	942.18	2,087.43
	- Others	1,471.62	1,476.96	625.60	2,948.58	1,470.46	3,148.58
	Total Expenses	18,487.26	19,248.39	8,308.93	37,735.65	16,809.25	37,899.09
5	Profit before exceptional items and tax	895.82	3,244.59	2,451.08	4,140.41	4,534.44	11,634.26
6	Exceptional Items	-	-	-	-	-	-
7	Profit before tax	895.82	3,244.59	2,451.08	4,140.41	4,534.44	11,634.26
8	Tax expense:						
	(1) Current tax	94.47	780.31	544.53	874.78	1,092.41	2,401.54
	(2) Deferred tax	64.89	34.46	20.43	99.35	37.82	464.61
9	Profit for the Period	736.46	2,429.82	1,886.12	3,166.28	3,404.21	8,768.11
10	Other Comprehensive Income						
(i)	(a) Items that will not be reclassified to profit or loss	(1,069.85)	(13,138.42)	13,562.91	(14,208.27)	22,025.06	29,522.14
	(b) Income tax relating to items that will not be reclassified to profit or loss	117.65	1,504.20	(1,520.62)	1,621.85	(1,929.75)	(2,794.88)
(ii)	(a) Items that will be reclassified to profit or loss	-	-	(1.21)	-	7.67	(46.77)
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	0.92	-	-	5.45
	Total Other Comprehensive Income for the Period	(952.20)	(11,634.22)	12,042.00	(12,586.42)	20,102.98	26,685.94
11	Total Comprehensive Income for the Period	(215.74)	(9,204.40)	13,928.12	(9,420.14)	23,507.19	35,454.05
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	1,229.40	1,229.40
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	61,960.21
14	Earning per equity share:						
	Basic/Diluted	3.00	9.88	7.67	12.88	13.85	35.66

NOTES:

- 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.
- 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.
- The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 10th November, 2022. The financial results have been Reviewed by Statutory Auditors of the Company.



FOR NAHAR POLY FILMS LIMITED

SATISH KUMAR SHARMA
(EXECUTIVE DIRECTOR)

DIN: 00402712

PLACE: LUDHIANA

DATED: 10TH NOVEMBER, 2022

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

Ph. : 91-124-2430532 - 2430533

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Nahar

POLY FILMS LTD.

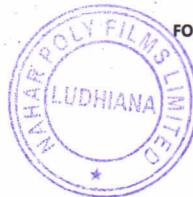


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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2022

Rs. (In Lakhs)			
Sr. No.	Particulars	Half Yearly Ended 30.09.2022	As at 31.03.2022
A	ASSETS	Un-Audited	(Audited)
	Non-current assets		
	(i) Property, Plant and Equipment	28,349.11	29,261.77
	(ii) Capital work in progress	0.19	185.19
	(iii) Financial Assets		
	(a) Investments	29,917.53	43,389.01
	(b) Loans	534.99	325.38
	(iv) Deferred tax assets (net)		-
	Sub-total - Non-Current Assets	58,801.82	73,161.35
	Current assets		
	(i) Inventories	5,749.73	6,206.16
	(ii) Financial Assets		
	(a) Trade receivables	3,324.03	2,835.71
	(b) Cash and cash equivalents	14.81	61.53
	(c) Other Bank Balances	3,258.77	38.38
	(d) Loans	21.10	4.77
	(e) Investments	999.10	-
	(f) Other Financial Assets	116.51	108.51
	(iii) Current tax assets (net)	207.64	148.57
	(iv) Other current assets	2,593.22	3,777.40
	Sub-total - Current Assets	16,284.91	13,181.03
	TOTAL ASSETS	75,086.73	86,342.38
B.	EQUITY AND LIABILITIES		
	EQUITY		
	(i) Equity Share Capital	1,257.77	1,257.77
	(ii) Other Equity	51,925.42	61,960.21
	Total Equity	53,183.19	63,217.98
	LIABILITIES		
	Non-current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	13,410.00	14,527.50
	(b) Deferred tax liabilities (net)	1,693.61	3,216.12
	Sub-total - Non-current Liabilities	15,103.61	17,743.62
	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	2,904.92	2,787.66
	(b) Trade and Other Payables		
	- MSME	152.82	183.15
	- Others	1,527.18	691.17
	(c) Other Financial Liabilities	141.02	165.64
	(ii) Other current liabilities	1,977.12	1,437.21
	(iii) Provisions	10.00	4.13
	(iv) Current tax liabilities (net)	86.87	111.82
	Sub-total - Current Liabilities	6,799.93	5,380.78
	TOTAL EQUITY AND LIABILITIES	75,086.73	86,342.38

PLACE : LUDHIANA
 DATED: 10TH NOVEMBER, 2022



FOR NAHAR POLY FILMS LIMITED

Satish Kumar Sharma
 SATISH KUMAR SHARMA
 (EXECUTIVE DIRECTOR)

DIN: 00402712

Gurugram Office : Flat No. 22-B, Sector-18, Gurugram-120 015 (INDIA)
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CIN No. : L17115PB1988PLC008820

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30-09-2022

Particulars	Rs. (In Lakhs)	
	Half year ended	Half year ended
	(30.09.2022)	(30.09.2021)
	Un-audited	Un-audited
Cash flow from operating activities:		
Profit/(loss) before Tax Expenses	4,140.42	4,534.44
Add: Adjustment for Non-Cash & Non-operating items		
Depreciation and amortisation expense	1,608.45	90.15
Finance Costs (Including dividend on preference shares)	504.86	32.45
Interest Income	(73.54)	(88.01)
Dividend Income	(237.22)	(202.71)
(Profit)/loss on sale of investments (net)	(51.06)	(86.29)
Fair valuation of Investments through Profit and gains	16.42	44.25
(Profit)/loss on sale of fixed assets (net)	(0.58)	-
Provision for Employee Benefits	5.87	2.50
Operating profit before working capital changes (A)	5,913.62	4,326.78
Adjustments for movement in:		
Changes in Trade Receivables and other receivables	(488.32)	232.87
Changes in Inventories	456.43	(977.02)
Changes in Loan (Long Term)	(209.61)	(105.72)
Changes in Loans (Short term)	(16.34)	(3.52)
Changes in other current assets	1,184.18	(1,553.87)
Changes in other financial assets	(8.00)	-
Changes in Trade and other payables	805.68	(5,117.70)
Changes in other financial liabilities	(24.61)	381.64
Changes in other current liabilities	539.91	(145.24)
Changes in Current borrowings	117.26	(1,273.67)
Cash flow from operating activities before taxes	2,356.58	(8,562.23)
Direct taxes paid (net of refunds & demands)	(958.78)	(842.32)
Net cash flow from operating activities (B)	1,397.80	(9,404.55)
Cash flow from investing activities:		
Purchase of fixed assets (including capital advances and creditors for capital goods)	(552.70)	(7,874.26)
Proceeds from sale of fixed assets	42.50	-
Purchase of Investments	(8,401.18)	(755.56)
Proceeds from sale of Investments	6,699.93	336.29
Loans Given (ICD's)	(1,100.00)	(1,700.00)
Loan Received Back (ICD's)	1,100.00	2,000.00
Interest Income	73.54	88.01
Dividend Income	237.22	202.71
Net cash flow (used) in investing activities (C)	(1,900.69)	(7,702.81)
Cash flow from financing activities:		
Interest paid	(504.86)	(32.45)
Repayment of long term borrowings	(1,117.50)	-
Proceeds from long term borrowings	-	13,402.31
Dividend Paid	(614.70)	(368.82)
Net cash flow (used) in financing activities (D)	(2,237.06)	13,001.04
Net increase/(decrease) in cash and cash equivalents (A+B+C+D)	3,173.67	220.46
Cash and cash equivalents at the beginning of the year	99.91	125.74
Closing cash and cash equivalents	3,273.58	346.20
Cash and cash equivalents include:		
Cash and Cash equivalents	14.81	316.83
Other bank balances	3,258.77	29.37
Cash and bank balances	3,273.58	346.20

PLACE: LUDHIANA
DATED: 10TH NOVEMBER, 2022



FOR NAHAR POLY FILMS LIMITED

SATISH KUMAR SHARMA
(EXECUTIVE DIRECTOR)

DIN: 00402712



GSTIN : 03AACFL3265A2ZZ
Mob. : 98141 -03111
e Mail : yaplca.16@gmail.com

Chartered Accountants
102-Kismat Complex, G. T. Road,
Miller Ganj, LUDHIANA-141 003. (Punjab)

Ref. No.

Dated

Independent Auditor's Review Report On consolidated unaudited quarterly and Year to Date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
**The Board of Directors
Nahar Poly Films Limited**

1. We have reviewed the accompanying statement of Consolidated un-audited financial results of **M/s. Nahar Poly Films Limited** ("the Parent") having its registered office at 376, Industrial Area-A, Ludhiana and its share of the net profit after tax and total comprehensive income of its associates for the quarter and half Year ended **30th September, 2022** ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and is substantially less than the audit conducted in accordance with the standards on Auditing Specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.



4. The Statement includes the results of the following entities:

- a. Nahar Capital and Financial Services Limited - Associate Company

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards i.e. Ind AS 34 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Ludhiana

Dated: 10th November 2022

For YAPL & Co.
Chartered Accountants
(FRN 017800N)



CA Sakshi Garg
(Partner)

M.No. 553997

UDIN : 22553997 BLHAM8034

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

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UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-09-2022

Rs. (In lakhs)

Sr No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22 Un-Audited	30-Jun-22 Un-Audited	30-Sep-21 Un-Audited	30-Sep-22 Un-Audited	30-Sep-21 Un-Audited	31-Mar-22 Audited
	Revenue						
1	Revenue from Operations	19,029.61	22,443.19	10,437.44	41,472.80	20,973.63	48,894.09
2	Other Income	254.30	49.79	223.40	304.09	270.89	440.91
3	Total Revenue	19,283.91	22,492.98	10,660.84	41,776.89	21,244.52	49,335.00
4	Expenses:						
a	Cost of materials consumed	14,346.51	15,188.78	6,582.21	29,535.29	13,348.95	31,067.93
b	Purchase of Stock-in-Trade	-	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	371.61	123.43	137.04	495.04	203.45	(891.18)
d	Employee benefit expense	465.94	438.66	430.05	904.60	721.61	1,548.19
e	Finance costs	204.34	300.52	8.10	504.86	32.45	294.34
f	Depreciation and amortization expense	807.42	801.03	45.45	1,608.45	90.15	643.80
g	Other expenses						
	- Power & Fuel	819.82	919.01	480.48	1,738.83	942.18	2,087.43
	- Others	1,471.62	1,476.96	625.60	2,948.58	1,470.46	3,148.58
	Total Expenses	18,487.26	19,248.39	8,308.93	37,735.65	16,809.25	37,899.09
5	Profit before exceptional items and tax	796.65	3,244.59	2,351.91	4,041.24	4,435.27	11,435.91
6	Exceptional Items	-	-	-	-	-	-
7	Profit before tax	796.65	3,244.59	2,351.91	4,041.24	4,435.27	11,435.91
8	Tax expense:						
	(1) Current tax	94.47	780.31	544.53	874.78	1,092.41	2,401.54
	(2) Deferred tax	64.89	34.46	20.43	99.35	37.82	464.61
9	Profit for the Period	637.29	2,429.82	1,786.95	3,067.11	3,305.04	8,569.76
10	Share of Net Profit/(Loss) of Associates	704.51	3.73	533.84	708.25	786.80	1,201.30
11	Profit for the year after share of Profit of Associates	1,341.80	2,433.55	2,320.79	3,775.36	4,091.84	9,771.06
12	Other Comprehensive Income						
(i)	(a) Items that will not be reclassified to profit or loss	(1,069.85)	(13,138.42)	13,562.91	(14,208.27)	22,025.06	29,522.14
	(b) Income tax relating to items that will not be reclassified to profit or loss	117.65	1,504.20	(1,520.62)	1,621.85	(1,929.75)	(2,794.88)
(ii)	(a) Items that will be reclassified to profit or loss	-	-	(1.21)	-	7.67	(46.77)
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	0.92	-	-	5.45
(iii)	Share of other comprehensive income/(loss) from Associates	1,202.84	766.13	572.95	1,968.97	1,350.71	2,678.17
	Total Other Comprehensive Income for the Period	250.64	(10,868.09)	12,614.95	(10,617.45)	21,453.69	29,364.11
	Total Comprehensive Income for the Period	1,592.44	(8,434.54)	14,935.74	(6,842.09)	25,545.53	39,135.17
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	1,229.40	1,229.40
14	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	90,024.82
15	Earning per equity share:						
	Basic/Diluted	5.46	9.90	9.44	15.35	16.64	39.74

NOTES

- The accounts of the 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'.
- 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.
- 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.
- The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 10 th November, 2022. The financial results have been Reviewed by Statutory Auditors of the Company.



FOR NAHAR POLY FILMS LIMITED

SATISH KUMAR SHARMA
 (EXECUTIVE DIRECTOR)
 DIN: 00402712

PLACE: LUDHIANA

DATED: 10TH NOVEMBER, 2022

Gurugram Office : Flat No. 22-B, Sector-18, Gurugram-120 015 (INDIA)
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Nahar

POLY FILMS LTD.



Regd. Office & Corporate Office : 376, Industrial Area-A, LUDHIANA-141 003 (INDIA)
 Phone : 91-161-2600701 to 705, 2606977 to 980, Fax : 91-161-2222942, 260 1956.
 E-mail : secnel@owmnaahar.com Website : www.owmnaahar.com
 CIN No. : L17115PB1988PLC008820

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2022

Sr. No.	Particulars	Rs. (In Lakhs)	
		Half Yearly ended 30.09.2022 (Un-Audited)	As on 31.03.2022 (Audited)
A	ASSETS		
	Non-current assets		
(i)	Property, Plant and Equipment	28,349.11	29,261.77
(ii)	Capital work in progress	0.19	185.19
(iii)	Financial Assets		
(a)	Investments	60,560.19	71,453.62
(b)	Loans	534.99	325.38
(iv)	Deferred tax assets (net)	-	-
	Sub-total - Non-Current Assets	89,444.48	1,01,225.96
	Current assets		
(i)	Inventories	5,749.73	6,206.16
(ii)	Financial Assets		
(a)	Trade receivables	3,324.03	2,835.71
(b)	Cash and cash equivalents	14.81	61.53
(c)	Other Bank Balances	3,258.77	38.38
(d)	Loans	21.10	4.77
(e)	Investments	999.10	-
(f)	Other Financial Assets	116.51	108.51
(iii)	Current tax assets (net)	207.64	148.57
(iv)	Other current assets	2,593.22	3,777.40
	Sub-total - Current Assets	16,284.91	13,181.03
	TOTAL ASSETS	1,05,729.39	1,14,406.99
B.	EQUITY AND LIABILITIES		
	EQUITY		
(i)	Equity Share Capital	1,257.77	1,257.77
(ii)	Other Equity	82,568.08	90,024.82
	Total Equity	83,825.85	91,282.59
	LIABILITIES		
	Non-current Liabilities		
(i)	Financial Liabilities		
(a)	Borrowings	13,410.00	14,527.50
(b)	Deferred tax liabilities (net)	1,693.61	3,216.12
	Sub-total - Non-current Liabilities	15,103.61	17,743.62
	Current Liabilities		
(i)	Financial Liabilities		
(a)	Borrowings	2,904.92	2,787.66
(b)	Trade and Other Payables		
- MSME		152.82	183.15
- Others		1,527.18	691.17
(c)	Other Financial Liabilities	141.02	165.64
(ii)	Other current liabilities	1,977.12	1,437.21
(iii)	Provisions		
(a)	Provision for gratuity	10.00	4.13
(b)	Current tax liabilities (net)	86.87	111.82
	Sub-total - Current Liabilities	6,799.93	5,380.78
	TOTAL EQUITY AND LIABILITIES	1,05,729.39	1,14,406.99

FOR NAHAR POLY FILMS LIMITED



SATISH KUMAR SHARMA
 (EXECUTIVE DIRECTOR)
 DIN:00402712

PLACE : LUDHIANA
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CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30-09-2022

Particulars	Rs. (In Lakhs)	
	Half year ended (30.09.2022)	Half year ended (30.09.2021)
	Un-Audited	Un-Audited
Cash flow from operating activities:		
Profit/(loss) before Tax Expenses	4749.48	5222.07
Add: Adjustment for Non-Cash & Non-operating items		
Depreciation and amortisation expense	1,608.45	(786.80)
Share of Profit/loss from associates	(708.25)	90.15
Finance Costs (Including dividend on preference shares)	504.86	32.45
Interest Income	(73.54)	(88.01)
Dividend Income	(138.03)	(103.54)
(Profit)/loss on sale of investments (net)	(51.06)	(86.29)
Fair valuation of Investments through Profit and gains	16.42	44.25
(Profit)/loss on sale of fixed assets (net)	(0.58)	-
Provision for Employee Benefits	5.87	2.50
Operating profit before working capital changes (A)	5,913.62	4,326.78
Adjustments for movement in:		
Changes in Trade Receivables and other receivables	-488.32	232.87
Changes in Inventories	456.43	-977.02
Changes in Loans (Long Term)	-209.61	-105.72
Changes in Loans (Short term)	-16.34	-3.52
Changes in other current assets	1,184.18	-1,553.87
Changes in other financial assets	(8.00)	-
Changes in Trade and other payables	805.68	-5,117.70
Changes in other financial liabilities	-24.61	381.64
Changes in other current liabilities	539.91	-145.24
Changes in Current borrowings	117.26	-1,273.67
Cash flow from operating activities before taxes	2,356.58	(8,562.23)
Direct taxes paid (net of refunds & demands)	(958.78)	(842.32)
Net cash flow from operating activities (B)	1,397.80	(9,404.55)
Cash flow from investing activities:		
Purchase of fixed assets (including capital advances and creditors for capital goods)	(552.70)	(7,874.26)
Proceeds from sale of fixed assets	42.50	-
Purchase of Investments	(8,401.18)	(755.56)
Proceeds from sale of Investments	6,699.93	336.29
Loan Given (ICD's)	(1,100.00)	(1,700.00)
Loan Received Back (ICD's)	1,100.00	2,000.00
Interest Income	73.54	88.01
Dividend Income	237.22	202.71
Net cash flow (used) in investing activities (C)	(1,900.69)	(7,702.81)
Cash flow from financing activities:		
Interest paid	(504.86)	(32.45)
Repayment of long term borrowings	(1,117.50)	-
Proceeds from long term borrowings	-	13,402.31
Dividend Paid	(614.70)	(368.82)
Net cash flow (used) in financing activities (D)	(2,237.06)	13,001.04
Net Increase/(decrease) in cash and cash equivalents (A+B+C+D)	3,173.67	220.46
Cash and cash equivalents at the beginning of the year	99.91	125.74
Closing cash and cash equivalents	3,273.58	346.20
Cash and cash equivalents include:		
Cash and Cash equivalents	14.81	316.83
Other bank balances	3258.77	29.37
Cash and bank balances	3,273.58	346.20

PLACE: LUDHIANA
 DATED: 10TH NOVEMBER, 2022



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