



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, 2601956.  
 E-mail : secnel@owmnahar.com Website : www.owmnahar.com  
 CIN : L17115PB1988PLC008820

## UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2020

Sr. No.	PARTICULARS	Quarter Ended			Nine Months Ended		Rs. (In lakhs)
		31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	Year ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	<b>Revenue</b>						
1	Revenue from Operations	8068.78	7661.91	7743.42	21283.88	21248.22	27724.88
2	Other Income	129.97	140.35	90.81	405.21	389.39	485.57
3	<b>Total Revenue</b>	<b>8198.75</b>	<b>7802.26</b>	<b>7834.23</b>	<b>21689.09</b>	<b>21637.61</b>	<b>28210.45</b>
4	<b>Expenses:</b>						
a	Cost of materials consumed	4935.71	4807.24	4950.13	12837.10	14717.89	19081.42
b	Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	25.98	166.47	326.71	417.48	114.16	-52.90
d	Employee benefit expense	302.15	232.66	210.85	725.53	616.92	815.96
e	Finance costs	4.13	7.51	11.47	16.11	14.87	28.42
f	Depreciation and amortization expense	36.38	45.87	54.38	136.64	163.15	220.28
g	Other expenses						
	- Power & Fuel	442.87	444.26	445.69	1250.56	1339.75	1718.27
	- Others	452.80	495.30	517.82	1391.71	1401.45	1945.38
	<b>Total Expenses</b>	<b>6200.02</b>	<b>6199.31</b>	<b>6517.05</b>	<b>16775.13</b>	<b>18368.19</b>	<b>23756.83</b>
5	<b>Profit before exceptional items, Corporate Social Responsibility Expenditure and tax</b>	<b>1998.73</b>	<b>1602.95</b>	<b>1317.18</b>	<b>4913.96</b>	<b>3269.42</b>	<b>4453.62</b>
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit before tax</b>	<b>1998.73</b>	<b>1602.95</b>	<b>1317.18</b>	<b>4913.96</b>	<b>3269.42</b>	<b>4453.62</b>
8	Tax expense:						
	(1) Current tax	450.62	391.55	411.86	1156.17	811.81	1001.44
	(2) Deferred tax	24.99	-63.16	7.89	75.47	102.09	162.52
9	<b>Profit for the Period</b>	<b>1523.12</b>	<b>1274.56</b>	<b>897.43</b>	<b>3682.32</b>	<b>2355.52</b>	<b>3289.66</b>
10	<b>Other Comprehensive Income</b>						
(i)	(a) Items that will not be reclassified to profit or loss	2664.27	176.00	-583.24	3475.28	-3897.01	-5052.41
	(b) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	6.89
(ii)	(a) Items that will be reclassified to profit or loss	-2.30	11.71	18.12	29.27	35.63	4.86
	(b) Income tax relating to items that will be reclassified to profit or loss	0.27	-1.37	-2.11	-3.41	-4.15	-0.57
	<b>Total Other Comprehensive Income for the Period</b>	<b>2662.24</b>	<b>186.34</b>	<b>-567.23</b>	<b>3501.14</b>	<b>-3865.53</b>	<b>-5041.23</b>
11	<b>Total Comprehensive Income for the Period</b>	<b>4185.36</b>	<b>1460.90</b>	<b>330.20</b>	<b>7183.46</b>	<b>-1510.01</b>	<b>-1751.57</b>
12	Paid up equity share capital (Rs 5 per share (Face value of the share shall be indicated))	1229.40	1229.40	1229.40	1229.40	1229.40	1229.40
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year						16380.86
14	<b>Earning per equity share:</b>						
	Basic/Diluted	6.19	5.18	3.65	14.98	9.58	13.38

### 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.
- In March 2020, World Health Organization (WHO) had declared the outbreak of Novel Coronavirus "Covid-19" as a pandemic. This pandemic has severely impacted businesses around the globe. In many countries, including India, there has been severe disruption to regular business operations. Complying with the directives of Government, the plant and offices of the Company have been under lock-down resulting thereto, the operations for the month of April 2020 has been impacted for few days. However, being goods of essential sector and is being allowed, the company resumed its operations. The Company is monitoring the situation closely and the overall impact on the business of the Company will depend on future developments which cannot be reliably predicted.  
 Given the uncertainty of quick turnaround to normalcy, post lifting of the lock down, the Company has carried out a comprehensive assessment of possible impact on its business operations, financial assets, contractual obligations and its overall liquidity position, based on the internal and external sources of information and application of reasonable estimates. The Company does not foresee any significant incremental risk to the recoverability of its assets or in its ability to meet its financial obligations over the foreseeable future, given early and required steps taken to contain, protect and mitigate the exposure.

Mumbai : 414, Raheja Chambers, 213 Nariman Point, Mumbai - 400 021  
 Phone : 91-22-22835262, 2283562  
 Fax : 91-22-22872863  
 E-mail : mumbai@owmnahar.com

Gurgaon : Flat No. 22-B, Sector-18, Gurgaon-120 015 (INDIA)  
 Phones : 91-124-2430532-2430533  
 Fax : 91-124-2430536,  
 E-mail : delhi@owmnahar.com





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- 4 The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 3rd February, 2021. The financial results have been subjected to Limited Review by Statutory Auditors of the Company.

PLACE: LUDHIANA  
DATED: 03.02.2021



FOR NAHAR POLY FILMS LIMITED

*Sambhav Oswal*

SAMBHAV OSWAL  
(EXECUTIVE DIRECTOR)  
DIN: 07619112

Mumbai : 414, Raheja Chambers, 213 Nariman Point, Mumbai - 400 021  
Phone : 91-22-22835262, 2283562  
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**UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2020**

Sr No	PARTICULARS	Quarter Ended			Nine Months Ended		Rs. (In lakhs)
		31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	Year ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	<b>Revenue</b>						
1	Revenue from Operations	8068.78	7661.91	7743.42	21283.88	21248.22	27724.88
2	Other Income	129.97	107.29	90.81	372.15	290.22	386.40
3	<b>Total Revenue</b>	<b>8198.75</b>	<b>7769.20</b>	<b>7834.23</b>	<b>21656.03</b>	<b>21538.44</b>	<b>28111.28</b>
4	<b>Expenses:</b>						
a	Cost of materials consumed	4935.71	4807.24	4950.13	12837.10	14717.89	19081.42
b	Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	25.98	166.47	326.71	417.48	114.16	-52.90
d	Employee benefit expense	302.15	232.66	210.85	725.53	616.92	815.96
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f	Depreciation and amortization expense	36.38	45.87	54.38	136.64	163.15	220.28
g	Other expenses						
	- Power & Fuel	442.87	444.26	445.69	1250.56	1339.75	1718.27
	- Others	452.80	495.30	517.82	1391.71	1401.45	1945.38
	<b>Total Expenses</b>	<b>6200.02</b>	<b>6199.31</b>	<b>6517.05</b>	<b>16775.13</b>	<b>18368.19</b>	<b>23756.83</b>
5	<b>Profit before exceptional items, Corporate Social Responsibility Expenditure and tax</b>	<b>1998.73</b>	<b>1569.89</b>	<b>1317.18</b>	<b>4880.90</b>	<b>3170.25</b>	<b>4354.45</b>
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit before tax</b>	<b>1998.73</b>	<b>1569.89</b>	<b>1317.18</b>	<b>4880.90</b>	<b>3170.25</b>	<b>4354.45</b>
8	<b>Tax expense:</b>						
	(1) Current tax	450.62	391.55	411.86	1156.17	811.81	1001.44
	(2) Deferred tax	24.99	-63.16	7.89	75.47	102.09	162.52
9	<b>Profit for the Period</b>	<b>1523.12</b>	<b>1241.50</b>	<b>897.43</b>	<b>3649.26</b>	<b>2256.35</b>	<b>3190.49</b>
10	<b>Share of Net Profit/(Loss) of Associates</b>	<b>304.92</b>	<b>352.82</b>	<b>176.85</b>	<b>984.89</b>	<b>693.71</b>	<b>537.09</b>
11	<b>Profit for the year after share of Profit of Associates</b>	<b>1828.04</b>	<b>1594.32</b>	<b>1074.28</b>	<b>4634.15</b>	<b>2950.06</b>	<b>3727.58</b>
12	<b>Other Comprehensive Income</b>						
(i)	(a) Items that will not be reclassified to profit or loss	2664.27	176.00	-583.24	3475.28	-3897.01	-5052.41
	(b) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	6.89
(ii)	(a) Items that will be reclassified to profit or loss	-2.30	11.71	18.12	29.27	35.63	4.86
	(b) Income tax relating to items that will be reclassified to profit or loss	0.27	-1.37	-2.11	-3.41	-4.15	-0.57
(iii)	Share of other comprehensive income/(loss) from Associates	1212.26	-73.55	653.13	1764.50	-3308.73	-5210.20
	<b>Total Other Comprehensive Income for the Period</b>	<b>3874.50</b>	<b>112.79</b>	<b>85.90</b>	<b>5265.64</b>	<b>-7174.26</b>	<b>-10251.43</b>
	<b>Total Comprehensive Income for the Period</b>	<b>5702.54</b>	<b>1707.11</b>	<b>1160.18</b>	<b>9899.79</b>	<b>-4224.20</b>	<b>-6523.85</b>
13	Paid up equity share capital (Rs 5 per share (Face value of the share shall be indicated))	1229.40	1229.40	1229.40	1229.40	1229.40	1229.40
14	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year						37793.57
15	<b>Earning per equity share:</b>						
	Basic/Diluted	7.43	6.48	4.37	18.85	12.00	15.16

**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.
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*Sandeep Kumar*  
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