

**Nahar****CAPITAL AND FINANCIAL SERVICES LTD.****(A NON-BANKING FINANCIAL COMPANY)****Regd. Office & Corporate Office :** "Nahar Tower", 375, Industrial Area-A, Ludhiana-141 003 (INDIA)**Phones :** 91-161-2600701 to 705, 2606977 to 980 **Fax :** 91-161-2222942, 2601956**Email :** secncfs@owmnahar.com **Web Site :** www.owmnahar.com **CIN No. :** L45202PB2006PLC029968**STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019**

Sr. No.	Particulars	Quarter Ended		Year Ended	
		30-Jun-19 (Un-audited)	31-Mar-19 (Audited)	30-Jun-18 (Un-audited)	31-Mar-19 (Audited)
1	Revenue from Operations				
	Interest Income	108.59	68.11	70.39	269.48
	Dividend Income	17.82	177.90	21.88	639.96
	Rental Income	97.58	37.48	40.46	163.17
	Net gain on fair value changes	(19.79)	48.27	23.37	34.96
	Total revenue from operations	204.20	331.76	156.10	1107.57
2	Other Income				
	Net gain on fair value changes	185.05	404.18	65.49	1032.78
	Net gain on derecognition of financial instruments under amortised cost category	137.16	3.99	146.28	372.68
	Other Income	0.71	1.18	1.08	3.74
	Total other income	322.92	409.35	212.85	1409.20
3	Total Income (1+2)	527.12	741.11	368.95	2516.77
4	Expenses				
	Finance costs	15.35	1.51	26.63	40.78
	Fees and commission expense	0.00	263.69	0.00	263.69
	Impairment on financial instruments	80.00	93.31	0.00	197.31
	Purchases of stock-in-trade	0.00	0.00	0.00	2664.00
	Changes in Inventories of stock-in-trade	0.00	0.00	0.00	(2,664.00)
	Employee benefits expenses	100.42	106.51	104.87	373.47
	Depreciation and amortisation	17.09	15.47	8.43	43.67
	Other expenses	28.75	24.19	28.30	103.79
	Total Expenses	241.61	504.68	168.23	1022.71
5	Profit before tax	285.51	236.43	200.72	1494.06
6	Tax Expense				
	Current Tax				
	-Current Year	269.87	89.97	142.83	369.97
	Deferred Tax Charge/Credit (See note 3)	(89.90)	(29.38)	(56.98)	(56.05)
	Total Tax Expense	179.97	60.59	85.85	313.92
7	Net Profit for the period	105.54	175.84	114.87	1,180.14
8	Other comprehensive income/(loss)				
	Items that will not be reclassified to profit or loss				
	-Re-measurement gains/(losses) on defined benefit plans	0.43	7.96	(3.41)	(2.28)
	-Changes in fair value of FVOCI equity instruments	(983.65)	60.51	(970.98)	(1,466.15)
	Income tax relating to these items	139.89	145.57	0.99	94.33
	Other comprehensive income/(loss) for the period	(843.33)	214.04	(973.40)	(1,374.10)
9	Total comprehensive income/(loss) for the period	(737.79)	389.88	(858.53)	(193.96)
10	Paid up Equity Share Capital (Face Value Rs. 5/- per share)	837.31	837.31	837.31	837.31
11	Reserves & Surplus (as per audited balance sheet at 31 March)	-	-	-	75626.64
12	Basic & Diluted Earnings per Equity Share (in Rs. for an equity share of Rs. 5/- each)				
	-Basic (amount in Rs.)	0.63	1.05	0.69	7.05
	-Diluted (amount in Rs.)	0.63	1.05	0.69	7.05

1 These Financial Results have been prepared in accordance with Indian Accounting Standards (Ind As) prescribed u/s 133 of the Companies Act, 2013 with relevant Rules issued there under.

2 Investments comprises of (i) Investment Portfolio consisting of Securities/Other Assets held as Capital Assets and (ii) Trading Portfolio consisting of Securities/Other Assets held as short term trading assets.

3 This amount represents Deferred Tax on IND-AS adjustments, only in statement of Profit & Loss Account.

4 The Company is operating in two segments i.e. Investment/Financial Segment and Real Estate Segment. Hence, as per Indian Accounting Standard 108. The Company made 'Segment Reporting' for operating segments as per annexure.

5 Figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.

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 meetings held on 13th August 2019. These results have been subjected to Limited Review by Statutory Auditors of the Company.

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

(DINESH OSWAL)
MANAGING DIRECTOR
DIN: 00607290

Place : Ludhiana
Dated : 13.08.2019

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Annexure (Note 4)

SEGMENT WISE REVENUE, RESULT, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2019

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-19 (Un-audited)	31-Mar-19 (Audited)	30-Jun-18 (Un-audited)	31-Mar-19 (Audited)
1	SEGMENT REVENUE				
	a) Investment/Financial Activity	429.54	703.63	328.49	2353.60
	b) Real Estate Activity	97.58	37.48	40.46	163.17
	Total Revenue	527.12	741.11	368.95	2516.77
2	SEGMENT RESULT				
	a) Investment/Financial Activity	295.83	296.99	261.55	1695.87
	b) Real Estate Activity	77.83	13.95	32.40	112.17
	Sub Total	373.66	310.94	293.95	1808.04
	Less: Finance Cost	15.35	1.51	26.63	40.78
	Less: Other Unallocated Expenses	72.80	73.00	66.60	273.20
	Profit before exceptional items, tax and share of Profit/(Loss)	285.51	236.43	200.72	1494.06
	Exceptional Items	0.00	0.00	0.00	0.00
	Profit before tax and share of Profit/(Loss)	285.51	236.43	200.72	1494.06
	Less: Tax Expenses	179.97	60.59	85.85	313.92
	Net Profit/(Loss) for the period/year	105.54	175.84	114.87	1180.14
3	SEGMENT ASSETS				
	a) Investment/Financial Activity	66990.12	68915.83	60700.44	68915.83
	b) Real Estate Activity	9200.73	8246.60	5627.80	8246.60
	c) Unallocable	0.00	0.00	1896.51	0.00
	Total	76190.85	77162.43	68224.75	77162.43
4	SEGMENT LIABILITIES				
	a) Investment/Financial Activity	276.27	239.15	1212.94	239.15
	b) Real Estate Activity	682.64	682.28	661.51	682.28
	c) Unallocable	393.86	614.37	907.36	614.37
	Total	1352.77	1535.80	2781.81	1535.80

For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.



(DINESH OSWAL)

MANAGING DIRECTOR

DIN: 00607290

Place : Ludhiana

Dated : 13.08.2019