Nahar SPINNING MILLS LTD.

MARK OF INTEGRITY — NAHAR GROUP OF COMPANIES

Regd. Office & Corporate Office : 373, Industrial Area-A, LUDHIANA - 141 003 (INDIA)
Phones : +91-161-2600701 to 705, 2606977 to 980 Fax : +91-161-2222942, 2601956
E-mail : secnsm@owmnahar.com Web Site : www.owmnahar.com
CIN No.: L17115PB1980PLC004341 GST No. : 03AAACN5710D1Z6

UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2026 (Un-audited)	30-June-2026 (Un-audited)	30-Sep-2025 (Un-audited)	30-Sep-2026 (Un-audited)	30-Sep-2025 (Un-audited)	31-Mar-2026 (Audited)
I	Income from operations						
	(a) Revenue from operations	89443.71	96610.08	77926.53	186053.79	159854.91	321792.38
	(b) Other income	1361.43	942.07	173.47	2303.50	541.57	1518.87
	Total income from operations	90805.14	97552.15	78100.00	188357.29	160396.48	323311.25
II	Expenses						
	(a) Cost of materials consumed	58335.30	54926.79	53487.51	113262.09	108313.23	210253.36
	(b) Purchases of stock-in-trade	103.04	163.60	150.02	266.64	255.61	567.60
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-4199.84	5537.20	-1374.62	1337.36	-2699.90	4273.25
	(d) Employee benefits expense	8401.94	8228.68	7830.50	16630.62	15987.97	32041.78
	(e) Power & Fuel	7771.89	7920.26	8092.57	15692.15	15454.75	30486.17
	(f) Depreciation and amortisation expense	2648.62	2450.44	2291.63	5099.06	4608.02	9134.86
	(g) Finance Cost	1303.84	1863.31	1141.37	3167.15	2860.35	5438.75
	(h) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7249.09	7122.41	7161.67	14371.50	14169.13	28420.59
	Total expenses	81613.88	88212.69	78780.65	169826.57	158949.16	320616.36
III	Profit / (Loss) before exceptional items and Tax	9191.26	9339.46	-680.65	18530.72	1447.32	2694.89
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)	1.74	1.74	22.74	3.48	45.48	90.96
VI	Profit / (Loss) from ordinary activities before Tax	9189.52	9337.72	-703.39	18527.24	1401.84	2603.93
VII	Tax expense(Including Deffered Tax etc.)	2085.00	2350.00	-239.00	4435.00	270.00	422.00
VIII	Profit for the period from continuing operations	7104.52	6987.72	-464.39	14092.24	1131.84	2181.93
IX	Other Comprehensive Income/(Loss) (Net off Tax)	-1098.46	2209.89	-3189.84	1111.43	3779.33	140.69
X	Total Comprehensive Income/(Loss)	6006.06	9197.61	-3654.23	15203.67	4911.17	2322.62
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	149406.49
XIII	Earnings per equity share face value of Rs. 5/- each						
	Basic/Diluted (Rs.)	19.69	19.38	-1.29	39.07	3.14	6.92

Notes:

1 The Company is operating in single segment i.e Textiles, hence segment Reporting as required under IND AS 108 (Operating Segment) is not applicable .

2 The above financial results have been prepared in accordance with the recoginition 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.

3 The Company do not have any Subsidary/Associate/Joint Venture Company.

4 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 30th October, 2026. These 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

NAHAR SPINNING MILLS LTD.

GUPTA VIGG & CO. CHARTERED ACCOUNTANTS FRN: 001393N LUDHIANA

Place: Ludhiana
Date : 30th October, 2026

Gurugram Office :
Flat No. 22-B, Sector-18, Gurugram - 120 015
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Balance Sheet as at 30th September, 2026

Rs. In Lakhs

SR.	PARTICULARS	As at 30th September, 2026 (Un-Audited)	As at 31st March, 2026 (Audited)
I.	**ASSETS**		
	Non-Current Assets		
	a) Property,plant and equipment	86802.63	80990.68
	b) Intangible assets	11.47	13.54
	c) Capital Work in progress	7586.88	3200.14
	d) Investment Property	576.53	590.96
	e) Financial Assets		
	i) Investments	17955.82	14650.14
	ii) Other financial assets	3945.60	3888.86
	f)Other non-current assets	1952.58	2146.77
	Total non-current assets	**118831.51**	**105481.09**
	Current Assets		
	a) Inventories	82196.46	84470.00
	b) Financial Assets		
	i)Trade Receivables	50077.79	51170.96
	ii)Cash and Cash equivalents	40.40	120.65
	iii) Bank balances other than (ii) above	60.86	57.09
	iv) Other Financial Assets	52.33	69.25
	c)Current tax Assets(Net)	0.00	334.51
	d)Other Current Assets	20967.46	27618.20
	Total Current Assets	**153395.30**	**163840.66**
	TOTAL ASSETS	**272226.81**	**269321.75**
II.	**EQUITY AND LIABILITIES**		
	a) Equity Share Capital	1805.31	1805.31
	b)Other equity	164249.51	149406.49
	Total Equity	166054.82	151211.80
	Non-Current liabilities		
	a)Financial Liabilities		
	i) Borrowings	30963.23	18425.61
	b) Deferred tax liabilities(net)	3801.07	3460.61
	c) Other non-current liabilities	571.96	497.66
	Total non current Liabilities	35336.26	22383.88
	Current liabilities		
	a)Financial Liabilities		
	i) Borrowings	54148.66	79871.07
	ii)Trade and other payables		
	-- Total Outstandings dues of micro enterprises and small enterprises	547.35	283.01
	-- Total Outstandings dues of trade payables other than micro enterprises and small enterprises	3233.79	3808.22
	iii)Other Financial liabilities	178.82	159.86
	b)Other current liabilities	10447.07	10599.28
	c)Provisions	767.95	1004.63
	d)Current tax liability(Net)	1512.09	
	Total Current liabilities	**70835.73**	**95726.07**
	TOTAL EQUITY AND LIABILITIES	**272226.81**	**269321.75**

Place: Ludhiana

Date : 30th October, 2026

GUPTA VIGG & CO. CHARTERED ACCOUNTANTS FRN: 001393N LUDHIANA

For Nahar Spinning Mills Limited
Dinesh Oswal
Managing Director
DIN: 00607290

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NAHAR SPINNING MILLS LIMITED

CASH FLOW STATEMENT FOR THE PERIOD 1ST APRIL, 2026 TO 30TH SEPTEMBER, 2026 *(Rs. In Lakhs)*

Particulars	(Half Year Ended) 30-Sep-2026 (Un-Audited)		(Half Year Ended) 30-Sep-2025 (Un-Audited)	
Cash Flow from Operating Activities				
Net Profit Before Tax and Extra ordinary activities		**18,527.24**		**1,401.84**
Adjustments for :				
Depreciation	5,099.06		4,608.02	
Finance Cost	3,167.15		2,860.35	
Interest received	(163.50)		(143.09)	
Dividend Income	(90.89)		(56.79)	
Net Gain on Sale of Investments	(129.88)		(36.59)	
Profit/ Loss on sale/adjustment of Fixed Assets	(1,231.80)	6,650.14	(18.55)	7,213.35
Operating Profit before Working Capital Changes		**25,177.38**		**8,615.19**
Adjustment for:				
--Trade Receivables	1,093.17		7,197.21	
--Inventories	2,273.54		18,909.74	
--Other financial assets	16.92		40.42	
--Other financial assets (Long Term)	(56.74)		(86.46)	
--Other current assets	6,650.74		(1,468.18)	
--Provisions	(236.68)		(273.87)	
--Other current Liabilities	(152.21)		1,639.52	
--Other non current Liabilities	74.30		(88.98)	
--Other financial Liabilities	18.96		118.79	
--Trade Payables	(310.09)	9,371.91	365.40	26,353.59
Cash Generated from Operations		**34,549.29**		**34,968.78**
Interest paid	(2,219.03)		(2,165.46)	
Direct Taxes Paid/adjusted	(2,433.39)	(4,652.42)	351.61	(1,813.85)
Net cash flow from operating Activities		**29,896.87**		**33,154.93**
Cash Flow from investing activities				
Purchase of Fixed Assets	(12,644.10)		(333.05)	
Capital Work in Progress	(4,386.74)		(577.32)	
Sale of Fixed Assets	2,981.38		38.37	
Increase/Decrease in Other non current assets	194.19		(305.47)	
Sale of Investments	411.24		5.28	
Interest Received	163.50		143.09	
Dividend Income	90.89		56.79	
Increase in Investment	(2,290.16)	(15,479.80)	(129.55)	(1,101.86)
Net cash used in investing activities		**14,417.07**		**32,053.07**
Cash Flow from Financing Activities				
Proceeds from Long Term Borrowings	15,347.77		-	
Repayment of Long Term Borrowings	(3,019.14)		(1,482.21)	
Proceeds from Short Term Borrowings	1,500.00		4,300.00	
Repayment of Short Term Borrowings	(1,500.00)		(3,800.00)	
Increase/Decrease in Working Capital Limits	(25,513.41)		(33,080.13)	
Interest Paid	(948.12)		(694.89)	
Dividend Paid	(360.65)		(360.65)	
Net Cash Used in Financing Activities		**(14,493.55)**		**(35,117.88)**
Net Increase in Cash & Cash Equivalents		**(76.48)**		**(3,064.81)**
Opening Cash and Cash Equivalents and other bank balances		**177.74**		**3,315.66**
Closing Cash and Cash Equivalents and other bank balances		**101.26**		**250.85**

For Nahar Spinning Mills Limited

GUPTA VIGG & CO. CHARTERED ACCOUNTANTS FRN: 001393N LUDHIANA

NAHAR SPINNING MILLS LTD.

Place: Ludhiana
Date : 30thOctober, 2026

Dinesh Oswal
Managing Director
DIN: 00607290

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