

**Nahar****SPINNING MILLS LTD.**

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

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2025*(Rs.in Lakhs)*

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25 (Audited)	31-Dec-24 (Un-audited)	31-Mar-24 (Audited)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
I	Income from operations					
	(a) Revenue from operations	87559.54	81216.59	81542.31	328455.80	305001.52
	(b) Other income	1126.10	348.32	548.13	3434.86	1555.32
	Total income from operations	88685.64	81564.91	82090.44	331890.66	306556.84
II	Expenses					
	(a) Cost of materials consumed	56816.31	54530.52	55924.85	222227.91	214032.50
	(b) Purchases of stock-in-trade	91.62	177.45	79.30	479.17	508.32
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	981.95	296.97	-744.53	32.47	-3607.15
	(d) Employee benefits expense	8258.27	7874.66	7747.57	31794.43	29152.22
	(e) Power & Fuel	7792.94	7294.34	7464.16	30967.49	30551.86
	(f) Depreciation and amortisation expense	2354.33	2402.85	2407.46	9521.57	8847.91
	(g) Finance Cost	2029.00	1500.77	2156.54	7420.13	6615.17
	(h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6995.85	7226.85	6893.87	26810.24	26007.93
	Total expenses	85320.27	81304.41	81929.22	329253.41	312108.76
III	Profit / (Loss) before exceptional items and Tax	3365.37	260.50	161.22	2637.25	-5551.92
IV	Exceptional items	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	148.50	524.00	586.50
VI	Profit / (Loss) from ordinary activities before Tax	3234.37	129.50	12.72	2113.25	-6138.42
VII	Tax expense (Including Deffered Tax etc.)	993.00	54.00	50.00	878.00	-1030.00
VIII	Profit/Loss for the period from continuing operations	2241.37	75.50	-37.28	1235.25	-5108.42
IX	Other Comprehensive Income/Loss (Net off Tax)	-3060.51	625.46	-1931.15	65.03	-1737.92
X	Total Comprehensive Income/Loss	-819.14	700.96	-1968.43	1300.28	-6846.34
XI	Paid-up equity share capital (Face Value of Rs. 5/- each)	1803.27	1803.27	1803.27	1803.27	1803.27
XII	Reserves excluding revaluation reserves	0	0	0	147131.14	146312.18
XIII	Earnings per equity share face value of Rs. 5/- each					
	Basic/Diluted (Rs.)	5.88	0.21	0.22	3.09	-13.84

cont page no.2

**Gurugram Office :**

Flat No. 22-B, Sector-18, Gurugram - 120 015

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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 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.
3	The figures for the last quarter are the balancing figures between the audited figures in respect of full year and published year to date figures upto the third quarter of the relevant financial year.
4	The Board of Directors have recommended a dividend of Rs. 1.00 (i.e. 20%) per Equity Share of Rs. 5/- each for the financial year 2024-2025 subject to the approval of the shareholders at the ensuing Annual General Meeting of the Company.
5	The Company does not have any Subsidiary/Associate/Joint Venture Company.
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 meeting held on 28th May, 2025.The Statutory Auditors of the Company have issued an Auditor's Report with un-modified opinion on the above Financial Results.

For Nahar Spinning Mills Limited




(DINESH OSWAL)
MANAGING DIRECTOR
DIN: 00607290

PLACE : LUDHIANA
DATED : 28.05.2025

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Balance Sheet as at 31st March, 2025

SR.	PARTICULARS	(Rs.in Lakhs)	(Rs.in Lakhs)
		As at 31st March, 2025 (Audited)	As at 31st March, 2024 (Audited)
I.	ASSETS		
	Non-Current Assets		
	a) Property, plant and equipment	85775.95	91089.97
	b) Intangible assets	20.35	31.64
	c) Capital Work in progress	531.31	267.06
	d) Investment Property	621.21	653.01
	e) Financial Assets		
	i) Investments	13883.54	13411.27
	ii) Other financial assets	3608.14	3535.10
	f) Other non-current assets	418.19	4999.07
	Total non-current assets	104858.69	113987.12
	Current Assets		
	a) Inventories	86019.94	111975.73
	b) Financial Assets		
	i) Investments	0.00	0.00
	ii) Trade Receivables	61843.47	42837.84
	iii) Cash and Cash equivalents	3260.55	90.17
	iv) Bank balances other than (iii) above	55.11	63.86
	v) Other Financial Assets	102.07	112.15
	c) Current tax Assets (Net)	886.65	1214.49
	d) Other Current Assets	17950.54	18627.45
	Total Current Assets	170118.33	174921.69
	TOTAL ASSETS	274977.02	288908.81
II.	EQUITY AND LIABILITIES		
	a) Equity Share Capital	1805.31	1805.31
	b) Other equity	147131.14	146312.18
	Total Equity	148936.45	148117.49
	Non-Current liabilities		
	a) Financial Liabilities		
	i) Borrowings	18508.47	21806.40
	ii) Other financial liabilities	0.00	0.00
	b) Deferred tax liabilities (net)	3003.47	1965.83
	c) Other non-current liabilities	675.63	584.20
	Total non current Liabilities	22187.57	24356.43
	Current liabilities		
	a) Financial Liabilities		
	i) Borrowings	91579.47	93295.07
	ii) Trade and other payables		
	-- Total Outstandings dues of micro enterprises and small enterprises	234.01	103.20
	-- Total Outstandings dues of trade payables other than micro enterprises and small enterprises	2322.55	2612.05
	iii) Other Financial liabilities	84.20	257.58
	b) Other current liabilities	8652.69	19621.25
	c) Provisions	980.08	545.74
	Total Current liabilities	103853.00	116434.89
	TOTAL EQUITY AND LIABILITIES	274977.02	288908.81

FOR NAHAR SPINNING MILLS LIMITED

PLACE : LUDHIANA
DATED : 28.05.2025



DINESH OSWAL
MANAGING DIRECTOR
DIN: 00607290

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NAHAR SPINNING MILLS LIMITED

CASH FLOW STATEMENT FOR THE YEAR 1ST APRIL, 2024 TO 31ST MARCH, 2025

Particulars	(Rs. In Lakhs)	
	31-03-2025	31-03-2024
	(Audited)	(Audited)
Cash Flow from Operating Activities		
Net Profit Before Tax and Extra ordinary activities	2,113.25	(6,138.42)
Adjustments for :		
Depreciation	9,521.57	8,847.91
Finance Cost	7,420.13	6,615.17
Interest received	(1,027.97)	(587.05)
Dividend Income	(56.04)	(76.93)
Net Gain on Sale/fair value of Investments	(76.40)	(81.87)
Profit/ Loss on sale of Fixed Assets/ subsidies adjustments	(236.24)	1,527.49
	15,545.05	16,244.72
	17,658.30	10,106.30
Operating Profit before Working Capital Changes		
Adjustment for:		
--Trade Receivables	(19,005.63)	(11,345.26)
--Inventories	25,955.79	(32,703.73)
--Other financial assets	10.08	34.33
--Other financial assets (Long Term)	(73.04)	(69.00)
--Other current assets	676.91	(4,435.36)
--Provisions	309.61	126.87
--Other current liabilities	(10,968.56)	11,058.95
--Other non current liabilities	91.43	(172.26)
--Other financial Liabilities	(173.38)	62.91
--Other financial Liabilities (long Term)	-	(42.26)
--Trade Payables	(158.69)	(7,143.48)
	(3,335.48)	(44,628.29)
Cash Generated from Operations	14,322.82	(34,521.99)
Interest paid	(5,220.44)	(4,316.27)
Direct Taxes Paid/adjusted	207.17	(635.74)
	(5,013.27)	(4,952.01)
Net cash flow from operating Activities	9,309.55	(39,474.00)
Cash Flow from investing activities		
Purchase of Fixed Assets	(4,257.33)	(21,372.33)
Capital Work in Progress	(264.25)	9,840.40
Sale of Fixed Assets	329.11	3,000.59
Increase/Decrease in Other non current assets	4,580.88	1,915.88
Sale of Investments	243.71	1,534.92
Interest Received	1,027.97	587.05
Dividend Income	56.04	76.93
Increase in Investment	(290.20)	(515.24)
	1,425.93	(4,931.80)
	10,735.48	(44,405.80)
Net cash used in investing activities		
Cash Flow from Financing Activities		
Proceeds from Long Term Borrowings	1,022.58	7,596.26
Repayment of Long Term Borrowings	(7,444.41)	(6,776.93)
Increase/Decrease in Working Capital Limits/ ICD's	1,408.32	41,293.31
Interest Paid	(2,199.69)	(2,298.90)
Dividend Paid	(360.65)	(540.98)
Net Cash Used in Financing Activities	(7,573.85)	39,272.76
Net Increase in Cash & Cash Equivalents	3,161.63	(5,133.04)
Opening Cash and Cash Equivalents and other bank balances	154.03	5,287.07
Closing Cash and Cash Equivalents and other bank balances	3,315.66	154.03

For Nahar Spinning Mills Limited

PLACE: LUDHIANA

DATED: 28.05.2025



(Dinesh Oswal)
Managing Director
DIN: 00607290

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