

Regd. Office & Corporate Office : 373, Industrial Area-A, LUDHIANA - 141 003 (INDIA)

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CIN No. : L17115PB1980PLC004341 GST No. : 03AAACN5710D1Z6

 STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026
 (Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
I	Income from operations					
	(a) Revenue from operations	91681.65	70255.82	87559.54	321792.38	328455.80
	(b) Other income	567.45	409.85	1126.10	1518.87	3434.86
	Total income from operations	92249.10	70665.67	88685.64	323311.25	331890.66
II	Expenses					
	(a) Cost of materials consumed	52202.15	49737.98	56816.31	210253.36	222227.91
	(b) Purchases of stock-in-trade	105.63	206.36	91.62	567.60	479.17
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	9517.39	-2544.24	981.95	4273.25	32.47
	(d) Employee benefits expense	7956.02	8097.79	8258.27	32041.78	31794.43
	(e) Power & Fuel	7624.21	7407.21	7792.94	30486.17	30967.49
	(f) Depreciation and amortisation expense	2249.59	2277.25	2354.33	9134.86	9521.57
	(g) Finance Cost	1282.32	1296.08	2029.00	5438.75	7420.13
	(h) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	8380.33	5871.13	6995.85	28420.59	26810.24
	Total expenses	89317.64	72349.56	85320.27	320616.36	329253.41
III	Profit / (Loss) before exceptional items and Tax	2931.46	-1683.89	3365.37	2694.89	2637.25
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)	22.74	22.74	131.00	90.96	524.00
VI	Profit / (Loss) from ordinary activities before Tax	2908.72	-1706.63	3234.37	2603.93	2113.25
VII	Tax expense(Including Deferred Tax etc.)	567.00	-415.00	993.00	422.00	878.00
VIII	Profit for the period from continuing operations	2341.72	-1291.63	2241.37	2181.93	1235.25
IX	Other Comprehensive Income/Loss (Net off Tax)	-1502.10	-2136.54	-3060.51	140.69	65.03
X	Total Comprehensive Income/Loss	839.62	-3428.17	-819.14	2322.62	1300.28
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	149406.49	147131.14
XIII	Earnings per equity share face value of Rs. 5/- each					
	Basic/Diluted (Rs.)	6.45	-2.67	5.88	6.92	3.09

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Gurugram Office :

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

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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 up to the third quarter of the relevant financial Year
4	The Board of Directors have recommended a dividend of Re. 1.00 (i.e. 20%) per Equity Share of Rs. 5/- each for the financial year 2025-26 subject to the approval of the shareholders at the ensuing Annual General Meeting of the Company.
5	The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Ministry of Labour & Employment notified the Central Rules on 8 May 2026; however, the State Rules are yet to be notified. The incremental impact of these changes, as assessed by the Company on the basis of the information available, is not material. The Company continues to monitor developments pertaining to the Codes and will evaluate the impact, if any, on the measurement of liabilities relating to employee benefits.
6	The Company does not have any Subsidiary/Associate/Joint Venture Company.
7	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, 2026. The Statutory Auditors of the Company have issued an Auditor's Report with un-modified opinion on the above Financial Results.

Notes:

For Nahar Spinning Mills Limited




Dinesh Oswal
 Managing Director
 DIN: 00607290

PLACE: Ludhiana
 DATED: 28-05-2026

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CIN No. : L17115PB1980PLC004341 GST No. : 03AAACN5710D1Z6

BALANCE SHEET AS ON 31ST MARCH, 2026


(Rs. In lakhs)

SR.	PARTICULARS	As at 31 st March,2026 (Audited)	As at 31 st March,2025 (Audited)
I.	ASSETS		
	Non-Current Assets		
	a) Property, plant and equipment	80990.68	85775.95
	b) Intangible assets	13.54	20.35
	c) Capital Work in progress	3200.14	531.31
	d) Investment Property	590.96	621.21
	e) Financial Assets		
	i) Investments	14650.14	13883.54
	ii) Other financial assets	3888.86	3608.14
	f) Other non-current assets	2146.77	418.19
	Total non-current assets	105481.09	104858.69
	Current Assets		
	a) Inventories	84470.00	86019.94
	b) Financial Assets		
	i) Investments	0	0
	ii) Trade Receivables	51170.96	61843.47
	iii) Cash and Cash equivalents	120.65	3260.55
	iv) Bank balances other than (iii) above	57.09	55.11
	v) Other Financial Assets	69.25	102.07
	c) Current tax Assets (Net)	334.51	886.65
	d) Other Current Assets	27618.20	17950.54
	Total Current Assets	163840.66	170118.33
	TOTAL ASSETS	269321.75	274977.02
II.	EQUITY AND LIABILITIES		
	a) Equity Share Capital	1805.31	1805.31
	b) Other equity	149406.49	147131.14
	Total Equity	151211.80	148936.45
	Non-Current liabilities		
	a) Financial Liabilities		
	i) Borrowings	18425.61	18508.47
	ii) Other financial liabilities	0	0
	b) Deferred tax liabilities (net)	3460.61	3003.47
	c) Other non-current liabilities	497.66	675.63
	Total non current Liabilities	22383.88	22187.57
	Current liabilities		
	a) Financial Liabilities		
	i) Borrowings	79871.07	91579.47
	ii) Trade and other payables		
	-- Total Outstanding dues of micro enterprises and small enterprises	283.01	234.01
	-- Total Outstanding dues of trade payables other than micro enterprises and small enterprises	3808.22	2322.55
	iii) Other Financial liabilities	159.86	84.20
	b) Other current liabilities	10599.28	8652.69
	c) Provisions	1004.63	980.08
	Total Current liabilities	95726.07	103853.00
	TOTAL EQUITY AND LIABILITIES	269321.75	274977.02

For Nahar Spinning Mills Limited

PLACE: Ludhiana
DATED: 28-05-2026




Dinesh Oswal
Managing Director
DIN: 00607290

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NAHAR SPINNING MILLS LIMITED
CASH FLOW STATEMENT FOR THE YEAR 1ST APRIL, 2025 TO 31ST MARCH, 2026

Particulars	(Rs. In Lacs)	
	3/31/2026 Audited	3/31/2025 Audited
Cash Flow from Operating Activities		
Net Profit Before Tax and Extra ordinary activities	2,603.93	2,113.25
Adjustments for :		
Depreciation	9,134.86	9,521.57
Finance Cost	5,438.75	7,420.13
Interest received	(512.22)	(1,027.97)
Dividend Income	(59.41)	(56.04)
Net Gain on Sale/fair value of Investments	(74.39)	(76.40)
Profit/ Loss on sale of Fixed Assets/ subsidies adjustments	(199.07)	(236.24)
Operating Profit before Working Capital Changes	13,728.52	15,545.05
Adjustment for:		
--Trade Receivables	10,672.51	(19,005.63)
--Inventories	1,549.94	25,955.79
--Other financial assets	32.82	10.08
--Other financial assets (Long Term)	(280.72)	(73.04)
--Other current assets	(9,667.66)	676.91
--Provisions	116.58	309.61
--Other current liabilities	1,946.59	(10,968.56)
--Other non current liabilities	(177.97)	91.43
--Other financial Liabilities	75.66	(173.38)
--Trade Payables	1,534.67	(158.69)
Cash Generated from Operations	5,802.42	(3,335.48)
	22,134.87	14,322.82
Interest paid	(4,024.75)	(5,220.44)
Direct Taxes Paid/adjusted	865.52	207.17
Net cash flow from operating Activities	(3,159.23)	(5,013.27)
	18,975.64	9,309.55
Cash Flow from investing activities		
Purchase of Fixed Assets	(4,448.54)	(4,257.33)
Capital Work in Progress	(2,668.83)	(264.25)
Sale of Fixed Assets	335.09	329.11
Increase/Decrease in Other non current assets	(1,728.58)	4,580.88
Sale of Investments	21.61	243.71
Interest Received	512.22	1,027.97
Dividend Income	59.41	56.04
Increase in Investment	(630.02)	(290.20)
Net cash used in investing activities	(8,547.64)	1,425.93
	10,428.00	10,735.48
Cash Flow from Financing Activities		
Proceeds from Long Term Borrowings	4,223.38	1,022.58
Repayment of Long Term Borrowings	(3,584.27)	(7,444.41)
Proceeds from Short Term Borrowings	5,500.00	6,100.00
Repayment of Short Term Borrowings	(5,500.00)	(6,100.00)
Increase/Decrease in Working Capital Limits	(12,430.38)	1,408.32
Interest Paid	(1,414.00)	(2,199.69)
Dividend Paid	(360.65)	(360.65)
Net Cash Used in Financing Activities	(13,565.92)	(7,573.85)
Net Increase in Cash & Cash Equivalents	(3,137.92)	3,161.63
Opening Cash and Cash Equivalents and other bank balances	3,315.66	154.03
Closing Cash and Cash Equivalents and other bank balances	177.74	3,315.66

For Nahar Spinning Mills Limited




Dinesh Oswal
 Managing Director
 DIN: 00607290

PLACE: Ludhiana
 DATED: 28-05-2026