Nahar POLY FILMS LTD.

Regd. Office & Corporate Office : 376, Industrial Area-A, Ludhiana - 141 003 (INDIA)
Phones : 91-161-2600701 to 705, 2606977 to 980 Fax : 91-161-2222942, 2601956.
E-mail : secnel@owmnahar.com Website : www.owmnahar.com
CIN No. : L17115PB1988PLC008820

MARK OF INTEGRITY OWM NAHAR GROUP OF COMPANIES

NPFL/SD/2026-27/ **05th August, 2026**

Corporate Relations Department **The BSE Limited** **25th Floor, P.J. Towers,** **Dalal Street,** **MUMBAI – 400001**	**Corporate Listing Department** **The National Stock Exchange of India Limited** **Exchange Plaza, 5th Floor,** **Plot No. C/1, G-Block** **Bandra-Kurla Complex, Bandra (E)** **MUMBAI – 400051**
SCRIP CODE: 523391	**SYMBOL: NAHARPOLY**

SUB: OUTCOME OF BOARD MEETING

Dear Sir,

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in their meeting held on 05th August, 2026 have, *inter-alia*, approved:

1. The Standalone and Consolidated Un-audited Financial Results for the quarter ended 30th June, 2026 (copy enclosed) along with Limited Review Reports on the above said Financial Results by M/s. YAPL & Co, Chartered Accountants, Ludhiana pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The re-appointment of Dr. Anchal Kumar Jain (DIN: 09546925), as Independent Director of the Company for a second term of five consecutive years w.e.f. May 25, 2027 upto May 24, 2032, subject to approval of the shareholders of the company.
3. The re-appointment of Dr. Roshan Lal Behl (DIN: 06443747), Dr. Prem Lata Singla (DIN: 09674172) and Dr. Rajan Dhir (DIN: 09632451), as Independent Directors of the Company for a second term of five consecutive years w.e.f. August 24, 2027 upto August 23, 2032 subject to approval of the shareholders of the company.
4. The 38th Annual General Meeting of the Company will be held on Friday, the 25th day of September, 2026 at 11.30 A.M. through Video Conferencing/Other Audio Visual Means (OAVM).
5. The Register of Members and Share Transfer Books of the Company will remain closed from 05th September, 2026 to 09th September, 2026 (both days inclusive). The Board has fixed 04th September, 2026 as record date, for the purpose of payment of dividend on the Equity Shares for the financial year ended 31st March, 2026.

The Board Meeting commenced at 2:00 P.M. and concluded at 5:25 P.M.

Thanking you.
Yours faithfully,
FOR NAHAR POLY FILMS LIMITED

SAKSHI MAHESHWARI
Digitally signed by SAKSHI MAHESHWARI
Date: 2026.08.05 17:29:05 +05'30'

NAHAR POLY FILMS LIMITED LUDHIANA

SAKSHI MAHESHWARI
(COMPANY SECRETARY)
M. NO. A79236

Nahar POLY FILMS LTD.

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STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2026

(Rs. In Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended
		30-Jun-26 (Un-Audited)	31-Mar-26 (Audited)	30-Jun-25 (Un-Audited)	31-Mar-26 (Audited)
	Revenue				
1	Revenue from Operations	15,991.74	16,767.79	19,675.48	70,420.21
2	Other Income	463.49	365.75	303.97	2,483.10
3	**Total Revenue**	**16,455.23**	**17,133.54**	**19,979.45**	**72,903.31**
4	**Expenses:**				
a	Cost of materials consumed	12,522.51	10,751.09	13,233.04	46,622.77
b	Purchase of Stock-in-Trade	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1,083.17)	(319.11)	480.20	194.38
d	Employee benefit expense	790.51	812.17	762.41	3,220.04
e	Finance costs	160.94	172.63	223.80	784.58
f	Depreciation and amortization expense	810.97	799.01	812.23	3,247.49
g	Other expenses				
	- Power & Fuel	530.67	846.55	686.43	3,267.11
	- Others	1,715.08	1,556.61	1,735.81	6,402.70
	Total Expenses	**15,447.51**	**14,618.95**	**17,933.92**	**63,739.07**
5	**Profit before exceptional items and tax**	**1,007.72**	**2,514.59**	**2,045.53**	**9,164.24**
6	Exceptional Items	-	-	-	-
7	**Profit before tax**	**1,007.72**	**2,514.59**	**2,045.53**	**9,164.24**
8	**Tax expense:**				
	(1) Current tax	446.00	612.55	581.50	2,243.80
	(2) Deferred tax	(60.91)	(80.06)	(25.97)	93.72
9	**Profit for the Period**	**622.63**	**1,982.10**	**1,490.00**	**6,826.72**
10	**Other Comprehensive Income**				
(i)	(a) Items that will not be reclassified to profit or loss	4,026.94	715.62	4,731.49	(343.90)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(575.85)	(109.82)	(676.60)	41.69
(ii)	(a) Items that will be reclassified to profit or loss	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income for the Period	**3,451.09**	**605.80**	**4,054.89**	**(302.21)**
11	**Total Comprehensive Income for the Period**	**4,073.72**	**2,587.90**	**5,544.89**	**6,524.51**
12	Paid up equity share capital (Rs. 5/- per share (Face value of the share shall be indicated)	1,229.40	1,229.40	1,229.40	1,229.40
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	53,088.88
14	**Earning per equity share:(Face value of Rs. 5/- each)** Basic/Diluted (Rs.)	2.53	8.06	6.06	27.76

NOTES:

1	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.
2	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.
3	The above financial results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 05th August, 2026. These results have been subjected to limited review by the Statutory Auditors of the Company.

FOR NAHAR POLY FILMS LIMITED

PLACE: LUDHIANA
DATED: 05.08.2026

SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN:07619112

Nahar POLY FILMS LTD.

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STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2026

(Rs. In Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
	Revenue				
1	Revenue from Operations	15,991.74	16,767.79	19,675.48	70,420.21
2	Other Income	463.49	365.75	303.97	2,383.93
3	**Total Revenue**	**16,455.23**	**17,133.54**	**19,979.45**	**72,804.14**
4	**Expenses:**				
a	Cost of materials consumed	12,522.51	10,751.09	13,233.04	46,622.77
b	Purchase of Stock-in-Trade	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1,083.17)	(319.11)	480.20	194.38
d	Employee benefit expense	790.51	812.17	762.41	3,220.04
e	Finance costs	160.94	172.63	223.80	784.58
f	Depreciation and amortization expense	810.97	799.01	812.23	3,247.49
g	Other expenses				
	- Power & Fuel	530.67	846.55	686.43	3,267.11
	- Others	1,715.08	1,556.61	1,735.81	6,402.70
	Total Expenses	**15,447.51**	**14,618.95**	**17,933.92**	**63,739.07**
5	**Profit before exceptional items and tax**	**1,007.72**	**2,514.59**	**2,045.53**	**9,065.07**
6	Exceptional Items	-	-		-
7	**Profit before tax**	**1,007.72**	**2,514.59**	**2,045.53**	**9,065.07**
8	**Tax expense:**				
	(1) Current tax	446.00	612.55	581.50	2,243.80
	(2) Deferred tax	(60.91)	(80.06)	(25.97)	93.72
9	**Profit for the Period**	**622.63**	**1,982.10**	**1,490.00**	**6,727.55**
10	**Share of Net profit/(loss) of Associates**	**545.62**	**67.51**	**333.85**	**1,156.02**
11	**Profit for the year after share of Profit of Associates**	**1,168.25**	**2,049.61**	**1,823.85**	**7,883.57**
12	**Other Comprehensive Income**				
(i)	(a) Items that will not be reclassified to profit or loss	4,026.94	715.62	4,731.49	(343.90)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(575.85)	(109.82)	(676.60)	41.69
(ii)	(a) Items that will be reclassified to profit or loss	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
(iii)	Share of other comprehensive income/(loss) from assosciates	1,840.62	(2,432.74)	1,615.26	(829.00)
	Total Other Comprehensive Income for the Period	5,291.71	(1,826.94)	5,670.15	(1,131.21)
	Total Comprehensive Income for the Period	**6,459.96**	**222.67**	**7,494.00**	**6,752.36**
13	Paid up equity share capital (Rs 5 per share (Face value of the share shall be indicated)	1,229.40	1,229.40	1,229.40	1,229.40
14	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	85,419.71
15	**Earning per equity share:(Face value of Rs. 5/- each)**				
	Basic/Diluted (Rs.)	4.75	8.34	7.42	32.06

NOTES:

1	The Company does not have any Subsidiary /Joint Venture as on 30.06.2026. However, the accounts of One 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'.

APL & CO. CHARTERED ACCOUNTANTS FRN 017800N LUDHIANA

NAHAR POLY FILMS LIMITED LUDHIANA

2	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.
3	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.
4	The above financial results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 05th August, 2026. These results have been subjected to limited review by the Statutory Auditors of the Company.

FOR NAHAR POLY FILMS LIMITED

NAHAR POLY FILMS LIMITED LUDHIANA

SAMBHAV OSWAL
(MANAGING DIRECTOR)
DIN: 07619112

PLACE : LUDHIANA
DATED : 05.08.2026

YAPL & CO. CA CHARTERED ACCOUNTANTS FRN 017800N LUDHIANA

INDIA

YAPL & CO.

GSTIN : 03AACFL3265A2ZZ
PAN : AACFL3265A
Mob. : 98141-03111
E-mail : yaplca.16@gmail.com

Chartered Accountants
102-Kismat Complex, G. T. Road,
Miller Ganj, LUDHIANA-141 003. (Punjab)

LIMITED REVIEW REPORT

To
The Board of Directors,
Nahar Poly Films Limited

We have reviewed the accompanying statement of un-audited financial results of **M/s Nahar Poly Films Limited** having its registered office at 376, Industrial Area-A, Ludhiana for quarter ended **30th June, 2026** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and is substantially less than the audit conducted in accordance with the standards on Auditing Specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards i.e. Ind AS 34 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

YAPL & CO. CHARTERED ACCOUNTANTS FRN 017800N LUDHIANA

For YAPL & Co.
Chartered Accountants
(FRN 017800N)

Rajat Trivedi

CA Rajat Trivedi
(Partner)
M.No. 550032
UDIN : 26550032JKVXWB9350

Place : Ludhiana
Dated: 05th August, 2026

INDIA

YAPL & CO.

GSTIN : 03AACFL3265A2ZZ
PAN : AACFL3265A
Mob. : 98141-03111
E-mail : yaplca.16@gmail.com

Chartered Accountants
102-Kismat Complex, G. T. Road,
Miller Ganj, LUDHIANA-141 003. (Punjab)

Independent Auditor's Review Report On consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Nahar Poly Films Limited

1. We have reviewed the accompanying statement of Consolidated un-audited financial results of **M/s. Nahar Poly Films Limited** ("the Parent") having its registered office at 376, Industrial Area-A, Ludhiana and its share of the net profit after tax and total comprehensive income of its associates for quarter ended **30th June, 2026** ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards on Auditing Specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the following entities:
   a. Nahar Capital and Financial Services Limited - Associate Company

Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards i.e. Ind AS 34 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We did not review the interim financial results of one associate company included in the consolidated unaudited financial results, whose interim financial results reflect, total net Profit after tax of Rs. 545.62 Lakhs and total comprehensive income of Rs. 2386.24 Lakhs for the quarter ended 30th June, 2026 as considered in the Statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the statement is not modified in respect of the above matter.

For YAPL & Co.
Chartered Accountants
(FRN 017800N)

Rajat Trivedi

YAPL & CO. CHARTERED ACCOUNTANTS FRN 017800N LUDHIANA

CA Rajat Trivedi
(Partner)
M.No. 550032
UDIN : 26550032ZCTEWJ2603

Place : Ludhiana
Dated: 05th August, 2026