

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

NPFL/SD/2025-26/

31st July, 2025

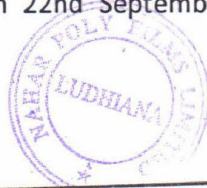
Corporate Relations Department The BSE Limited 25th Floor, P.J. Towers, Dalal Street, MUMBAI – 400001	Corporate Listing Department The National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G-Block Bandra-Kurla Complex, Bandra (E) MUMBAI – 400051
SCRIP CODE: 523391	SYMBOL: 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 31st July, 2025 have inter-alia, approved:

1. The Standalone and Consolidated Un-audited Financial Results for the quarter ended 30th June, 2025 (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. Company's expansion proposal for putting Third line of BOPP films with annual production capacity of 36000 MT with Capital outlay of Rs. 450 Crores (approx.). The details, as required pursuant to the provisions of Regulation 30 of the SEBI (LODR) Regulations, 2015, as amended from time to time, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is attached with this letter as "Annexure-A".
3. The 37th Annual General Meeting of the Company will be held on Thursday, the 25th day of September, 2025 at 11.30 A.M. through Video Conferencing/Other Audio Visual Means (OAVM).
4. The Register of Members and Share Transfer Books of the Company will remain closed from 6th September, 2025 to 10th September, 2025 (both days inclusive). The Board has fixed 5th September, 2025 as record date, for the purpose of payment of dividend on the Equity Shares for the financial year ended 31st March, 2025.
5. The remote e-voting period will begin on 22nd September, 2025 (9:00 am) and end on 24th September, 2025 (5:00 pm).





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

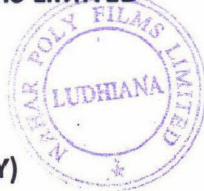
6. To determine the shareholders who will be eligible for attending Annual General Meeting and to cast their votes electronically either Remote or at the AGM, the company has fixed Thursday, 18th September, 2025 as the cut-off date.

The Board Meeting commenced at 2.00 p.m. and concluded at 5.15 p.m.

Thanking you.

Yours faithfully,

FOR NAHAR POLY FILMS LIMITED



Priya

(COMPANY SECRETARY)

Encl. as above

Gurugram : Plot No. 22-B, Sector-18, Gurugram-120 015 (INDIA)

Phones : 91-124-2430532 - 2430533

Fax : 91-124-2430536

Email : delhi@owmnahar.com

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

“Annexure-A”

The details, as required pursuant to the provisions of Regulation 30 of the SEBI (LODR) Regulations, 2015, as amended from time to time, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:

1.Existing Capacity	60000 MT per annum
2.Existing Capacity Utilization	Full Utilization
3. Proposed Capacity Addition	The Company is enhancing its existing capacity by adding 3 rd line of BOPP film with a Capacity of 36000 MT per annum.
4.Period with in which proposed Capacity to be added	The 3 rd line of BOPP film is expected to be added in next 2-3 years’.
5. Investment Required	450 Crores (Approx.)
6. Mode of Financing	Term Loan from Banks and Internal Accruals of the Company
7.Rationale	With The rise of e-commerce in food and beverages, consumer awareness, coupled with the improved economic environment and the increased disposable income, resulted in increased consumption of the packaged goods that require packaging, which protects the products from contamination and damages This has resulted in increased demand of BOPP FILMS so to meet the increased demand and to reap the benefits of Economies of scale we decided to enhance our capacity.



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

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2025

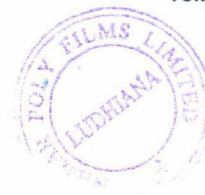
Sr. No.	PARTICULARS	Quarter Ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
	Revenue				
1	Revenue from Operations	19,675.48	15,664.00	16,777.52	66,593.73
2	Other Income	303.97	671.86	156.97	1,893.08
3	Total Revenue	19,979.45	16,335.86	16,934.49	68,486.81
4	Expenses:				
a	Cost of materials consumed	13,233.04	10,898.23	11,622.25	46,642.43
b	Purchase of Stock-in-Trade	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	480.20	(332.12)	595.52	118.09
d	Employee benefit expense	762.41	713.80	649.22	2,818.50
e	Finance costs	223.80	237.57	277.37	1,022.49
f	Depreciation and amortization expense	812.23	809.12	803.27	3,250.37
g	Other expenses				
	- Power & Fuel	686.43	237.56	835.21	2,782.58
	- Others	1,735.81	1,798.23	1,588.18	6,616.32
	Total Expenses	17,933.92	14,362.39	16,371.02	63,250.78
5	Profit before exceptional items and tax	2,045.53	1,973.47	563.47	5,236.03
6	Exceptional Items	-	-	-	-
7	Profit before tax	2,045.53	1,973.47	563.47	5,236.03
8	Tax expense:				
	(1) Current tax	581.50	384.55	-	913.30
	(2) Deferred tax	(25.97)	283.04	165.45	686.59
9	Profit for the Period	1,490.00	1,305.88	398.02	3,636.14
10	Other Comprehensive Income				
(i)	(a) Items that will not be reclassified to profit or loss	4,731.49	(4,165.97)	1,666.91	(4,272.95)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(676.60)	598.16	(190.69)	433.14
(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	4,054.89	(3,567.81)	1,476.22	(3,839.81)
11	Total Comprehensive Income for the Period	5,544.89	(2,261.93)	1,874.24	(203.67)
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	-	-	-	46,810.24
14	Earning per equity share:(Face value of Rs. 5/- each)				
	Basic/Diluted (Rs.)	6.06	5.31	1.62	14.79

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 31st July, 2025. These results have been subjected to limited review by the Statutory Auditors of the Company.
4	The Board approved Company's expansion proposal for putting Third line of BOPP films with annual production capacity of 36000 MT with Capital outlay of Rs. 450 Crores (approx.).

FOR NAHAR POLY FILMS LIMITED

PLACE: LUDHIANA
DATED: 31.07.2025



DINESH OSWAL
(DIRECTOR)
DIN:00607290

Gurugram : Plot No. 22-B, Sector-18, Gurugram-120 015 (INDIA)

Phones : 91-124-2430532 - 2430533

Fax : 91-124-2430536

Email : delhi@owmnahar.com



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

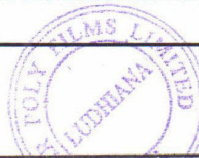
CIN No. : L17115PB1988PLC008820

STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2025

Sr. No.	PARTICULARS	Quarter Ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
		(Rs. In Lakhs)			
	Revenue				
1	Revenue from Operations	19,675.48	15,664.00	16,777.52	66,593.73
2	Other Income	303.97	671.86	156.97	1,793.91
3	Total Revenue	19,979.45	16,335.86	16,934.49	68,387.64
4	Expenses:				
a	Cost of materials consumed	13,233.04	10,898.23	11,622.25	46,642.43
b	Purchase of Stock-in-Trade	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	480.20	(332.12)	595.53	118.09
d	Employee benefit expense	762.41	713.80	649.22	2,818.50
e	Finance costs	223.80	237.57	277.37	1,022.49
f	Depreciation and amortization expense	812.23	809.12	803.27	3,250.37
g	Other expenses				
	- Power & Fuel	686.43	237.56	835.21	2,782.58
	- Others	1,735.81	1,798.23	1,588.17	6,616.32
	Total Expenses	17,933.92	14,362.39	16,371.02	63,250.78
5	Profit before exceptional items and tax	2,045.53	1,973.47	563.47	5,136.86
6	Exceptional Items	-	-	-	-
7	Profit before tax	2,045.53	1,973.47	563.47	5,136.86
8	Tax expense:				
	(1) Current tax	581.50	384.55	-	913.30
	(2) Deferred tax	(25.97)	283.04	165.45	686.59
9	Profit for the Period	1,490.00	1,305.88	398.02	3,536.97
10	Share of Net profit/(loss) of Associates	333.85	108.53	434.42	1,200.88
11	Profit for the year after share of Profit of Associates	1,823.85	1,414.41	832.44	4,737.85
12	Other Comprehensive Income				
(i)	(a) Items that will not be reclassified to profit or loss	4,731.49	(4,165.97)	1,666.91	(4,272.95)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(676.60)	598.16	(190.69)	433.14
(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 associates	1,615.26	(2,235.62)	832.34	(370.58)
	Total Other Comprehensive Income for the Period	5,670.15	(5,803.43)	2,308.56	(4,210.39)
	Total Comprehensive Income for the Period	7,494.00	(4,389.02)	3,141.00	527.46
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	-	-	-	78,913.23
15	Earning per equity share:(Face value of Rs. 5/- each)				
	Basic/Diluted (Rs.)	7.42	5.75	3.39	19.27

NOTES:

1	The Company does not have any Subsidiary /Joint Venture as on 30.06.2025. 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'.
---	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------



Gurugram : Plot No. 22-B, Sector-18, Gurugram-120 015 (INDIA)

Phones : 91-124-2430532 - 2430533

Fax : 91-124-2430536

Email : delhi@owmnahar.com



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.

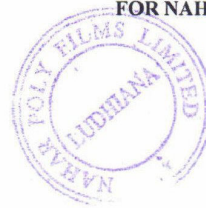
E-mail : secnel@owmnahar.com Website : www.owmnahar.com

CIN No. : L17115PB1988PLC008820

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 31st July, 2025. These results have been subjected to limited review by the Statutory Auditors of the Company.

PLACE LUDHIANA

DATE 31.07.2025



FOR NAHAR POLY FILMS LIMITED

DINESH OSWAL
(DIRECTOR)
DIN: 00607290

Gurugram : Plot No. 22-B, Sector-18, Gurugram-120 015 (INDIA)

Phones : 91-124-2430532 - 2430533

Fax : 91-124-2430536

Email : delhi@owmnahar.com

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, 2025 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.



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

Rajat Trivedi



CA Rajat Trivedi
(Partner)

M.No. 550032
UDIN : 25550032BOEAHT5247

Place : Ludhiana
Dated: 31st July, 2025

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, 2025** ("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 issue a report 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 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.

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 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. 333.85 Lakhs and total comprehensive income of Rs. 1949.11 Lakhs for the quarter ended 30th June, 2025 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.

Place : Ludhiana
Dated: 31st July, 2025

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

Rajat Privedi

CA Rajat Privedi
(Partner)

M.No. 550032
UDIN : 25550032B0EQHU7413

