



Nahar

POLY FILMS LTD.



Regd. Office & Corporate Office : 376, Industrial Area-A, LUDHIANA-141 003 (INDIA)

Phone : 91-161-2600701 to 705, 2606977 to 980, Fax : 91-161-2222942, 2601956

E-mail : secnsm@owmnahar.com

Website : www.owmnahar.com

NPFL/SD/2014/

February 05, 2014

1. The Manager,
The National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G-Block
Bandra-Kurla Complex, Bandra (E)
MUMBAI - 400 051
2. The General Manager,
The Bombay Stock Exchange Limited
25th Floor, P.J. Tower,
Dalal Street, Mumbai
MUMBAI - 400 001

SUB: Limited Review Report for the quarter ended 31.12.2013

Dear Sir,

Pursuant to the Clause 41 of the Listing Agreement, we are enclosing herewith copy of the Limited Review Report for the quarter ended 31st December 2013 by the Gupta Vigg & Co., Chartered Accountants, Ludhiana.

Kindly acknowledge the receipt and take it on record.

Thanking you,

Yours faithfully,

For NAHAR POLY FILMS LTD

COMPANY SECRETARY

Encls: As above

GUPTA VIGG & CO.
Chartered Accountants

Tel. (O) 2532297, 2535156

Fax 0161-2535156

B.O.(Delhi) 26463343, 26488594

E-mail : lc.gupta@guptavigg.com

Web : www.guptavigg.com

101, Kismat Complex, G.T.Road,
Miller Ganj, LUDHIANA-141 003.

Ref. No _____

Dated _____

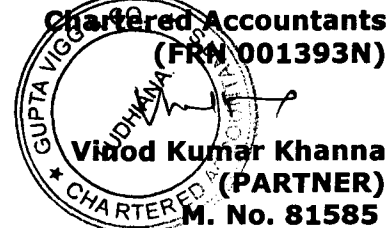
TO WHOM IT MAY CONCERN

We have reviewed the accompanying statement of un-audited Financial Results of **M/s. Nahar Poly Films Limited** having Registered Office at 376, Industrial Area-A, Ludhiana, for the period ended 31st December, 2013 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors / committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 thus provides less assurance than an audit. We have not performed an audit and 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 un-audited financial results prepared in accordance with recognition and measurement principles laid down in Accounting Standard AS-25 "Interim Financial Reporting" notified Pursuant to the Companies (Accounting Standards) Rules, 2006 (as amended) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **GUPTA VIGG & CO.**
Chartered Accountants
(FRN 001393N)



Place: **LUDHIANA**
Date : **05.02.2014**