



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

NSML/SD/2025-26/

February 07, 2026

<b>The Vice President</b> The National Stock Exchange of India Ltd., Exchange Plaza, 5 <sup>th</sup> Floor, Plot No. C/1, G- Block, Bandra- Kurla Complex, Bandra (E), MUMBAI- 400051	<b>The General Manager</b> The Bombay Stock Exchange Limited 25 <sup>th</sup> Floor, P.J. Tower Dalal Street, Mumbai MUMBAI- 400001
SYMBOL: NAHARSPING	SCRIP CODE: 500296

**SUB: Un-audited Financial results for the Quarter and Nine Months Ended 31.12.2025**  
**OUTCOME OF BOARD MEETING**

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith copy of the standalone un-audited Financial results for the Quarter and nine months ended 31<sup>st</sup> December, 2025 duly approved by the Board of Directors in their meeting held on 07<sup>th</sup> February, 2026 alongwith Limited Review Report on the above said Financial Results by M/s. Gupta Vigg & Co., Chartered Accountants, Ludhiana.

The Board Meeting commenced at 3:00 p.m. and concluded at 3:45 p.m.

Kindly take the same on your records and disseminate the same on your website.

Thanking you,

Yours faithfully,  
For NAHAR SPINNING MILLS LIMITED



(BRIJ SHARMA)  
COMPANY SECRETARY  
F2458  
Encl: As Above.

Gurugram Office :

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# Nahar

## SPINNING MILLS LTD.



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### UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2025 (Un-audited)	30-Sep-2025 (Un-audited)	31-Dec-2024 (Un-audited)	31-Dec-2025 (Un-audited)	31-Dec-2024 (Un-audited)	31-Mar-2025 (Audited)
I	Income from operations						
	(a) Revenue from operations	70255.82	77926.53	81216.59	230110.73	240896.26	328455.80
	(b) Other income	409.85	173.47	348.32	951.42	2308.76	3434.86
	<b>Total income from operations</b>	<b>70665.67</b>	<b>78100.00</b>	<b>81564.91</b>	<b>231062.15</b>	<b>243205.02</b>	<b>331890.66</b>
II	Expenses						
	(a) Cost of materials consumed	49737.98	53487.51	54530.52	158051.21	165411.60	222227.91
	(b) Purchases of stock-in-trade	206.36	150.02	177.45	461.97	387.55	479.17
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2544.24	-1374.62	296.97	-5244.14	-949.48	32.47
	(d) Employee benefits expense	8097.79	7830.50	7874.66	24085.76	23536.16	31794.43
	(e) Power & Fuel	7407.21	8092.57	7294.34	22861.96	23174.55	30967.49
	(f) Depreciation and amortisation expense	2277.25	2291.63	2402.85	6885.27	7167.24	9521.57
	(g) Finance Cost	1296.08	1141.37	1500.77	4156.43	5391.13	7420.13
	(h) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	5871.13	7161.67	7226.85	20040.26	19814.39	26810.24
	<b>Total expenses</b>	<b>72349.56</b>	<b>78780.65</b>	<b>81304.41</b>	<b>231298.72</b>	<b>243933.14</b>	<b>329253.41</b>
III	Profit / (Loss) before exceptional items and Tax	-1683.89	-680.65	260.50	-236.57	-728.12	2637.25
IV	Exceptional items	0.00	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	68.22	393.00	524.00
VI	Profit / (Loss) from ordinary activities before Tax	-1706.63	-703.39	129.50	-304.79	-1121.12	2113.25
VII	Tax expense(Including Deferred Tax etc.)	-415.00	-239.00	54.00	-145.00	-115.00	878.00
VIII	Profit for the period from continuing operations	-1291.63	-464.39	75.50	-159.79	-1006.12	1235.25
IX	Other Comprehensive Income/(Loss) (Net off Tax)	-2136.54	-3189.84	625.46	1642.79	3125.54	65.03
X	Total Comprehensive Income/(Loss)	-3428.17	-3654.23	700.96	1483.00	2119.42	1300.28
XI	Paid-up equity share capital (Face Value of Rs. 5/- each)	1803.27	1803.27	1803.27	1803.27	1803.27	1803.27
XII	Reserves excluding revaluation reserves	0.00	0.00	0.00	0.00	0.00	147131.14
XIII	Earnings per equity share face value of Rs. 5/- each						
	Basic/Diluted (Rs.)	-2.67	-1.29	0.21	0.47	-2.79	3.09

Notes:

- The Company is operating in single segment i.e Textiles, hence segment Reporting as required under IND AS 108 (Operating Segment) is not applicable .
- 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.
- The company does not have any Subsidiary/Associate/Joint Venture Company.
- On November 21,2025 , The Government of India has consolidated 29 existing labour legislations into 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 has published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations. The incremental impact of these changes assessed by the Company on the basis of the information available is included in employee benefits expenses . The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- 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 7th February, 2026. These results have been subjected to Limited Review by the Statutory Auditors of the company.

Place: Ludhiana  
Date : 7th February, 2026

  
 For Nahar Spinning Mills Limited  
 Dinesh Oswal  
 Managing Director  
 DIN: 00607290

Gurugram Office :

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

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**LIMITED REVIEW REPORT**

To  
The Board of Directors,  
Nahar Spinning Mills Limited

We have reviewed the accompanying statement of un-audited financial results of **M/s. Nahar Spinning Mills Limited** having its registered office at 373, Industrial Area-A, Ludhiana for quarter and nine months ending **31<sup>st</sup> December, 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 Gupta Vigg & Co.  
Chartered Accountants  
(FRN 001393N)



*Bwt*  
CA Bharat Bhushan  
(Partner)

M.No. 553874

UDIN: *26553874PKGTEZ1434*

Place : Ludhiana  
Dated: 07.02.2026