

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/

November 13, 2025

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

SUB: Un-audited Financial results for the Quarter and half year Ended 30.09.2025
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 half year ended 30th September, 2025 duly approved by the Board of Directors in their meeting held on 13th November, 2025 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.



**Nahar****SPINNING MILLS LTD.**

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UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

Sr. No.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lakhs)
		30-Sep-2025 (Un-audited)	30-June-2025 (Un-audited)	30-Sep-2024 (Un-audited)	30-Sep-2025 (Un-audited)	30-Sep-2024 (Un-audited)	Year Ended 31-Mar-2025 (Audited)
I	Income from operations						
	(a) Revenue from operations	77926.53	81928.38	77591.72	159854.91	159679.67	328455.80
	(b) Other income	173.47	368.10	1761.76	541.57	1960.44	3434.86
	Total income from operations	78100.00	82296.48	79353.48	160396.48	161640.11	331890.66
II	Expenses						
	(a) Cost of materials consumed	53487.51	54825.72	53106.47	108313.23	110881.08	222227.91
	(b) Purchases of stock-in-trade	150.02	105.59	122.80	255.61	210.10	479.17
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1374.62	-1325.28	1923.80	-2699.90	-1246.45	32.47
	(d) Employee benefits expense	7830.50	8157.47	7800.27	15987.97	15661.50	31794.43
	(e) Power & Fuel	8092.57	7362.18	7925.78	15454.75	15880.21	30967.49
	(f) Depreciation and amortisation expense	2291.63	2316.39	2413.18	4608.02	4764.39	9521.57
	(g) Finance Cost	1141.37	1718.98	1815.12	2860.35	3890.36	7420.13
	(h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7161.67	7007.46	6258.62	14169.13	12587.54	26810.24
	Total expenses	78780.65	80168.51	81366.04	158949.16	162628.73	329253.41
III	Profit / (Loss) before exceptional items and Tax	-680.65	2127.97	-2012.56	1447.32	-988.62	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	45.48	262.00	524.00
VI	Profit / (Loss) from ordinary activities before Tax	-703.39	2105.23	-2143.56	1401.84	-1250.62	2113.25
VII	Tax expense (Including Deferred Tax etc.)	-239.00	509.00	-398.00	270.00	-169.00	878.00
VIII	Profit for the period from continuing operations	-464.39	1596.23	-1745.56	1131.84	-1081.62	1235.25
IX	Other Comprehensive Income/(Loss) (Net off Tax)	-3189.84	6969.17	-177.76	3779.33	2500.08	65.03
X	Total Comprehensive Income/(Loss)	-3654.23	8565.40	-1923.32	4911.17	1418.46	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.)	-1.29	4.43	-4.84	3.14	-3.00	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.
- Recent imposition of tariffs by United States Government on textile imports has direct and indirect impact on profitability of the Company.
- The figures of the corresponding previous period have been regrouped/reclassified wherever considered necessary to confirm with the current period presentation.
- The Company do not have any Subsidiary/Associate/Joint Venture Company.
- 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 13th November, 2025. These results have been subjected to Limited Review by the Statutory Auditors of the company.

For Nahar Spinning Mills Limited

Place: Ludhiana
Date : 13th November, 2025



Dinesh Oswal
Managing Director
DIN: 00607290

Gurugram Office :

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

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Balance Sheet as at 30th September, 2025

		<i>Rs. In Lakhs</i>	
SR.	PARTICULARS	As at 30th September, 2025 (Un-Audited)	As at 31st March, 2025 (Audited)
I.	ASSETS		
	Non-Current Assets		
	a) Property, plant and equipment	81499.75	85775.95
	b) Intangible assets	16.93	20.35
	c) Capital Work in progress	1108.63	531.31
	d) Investment Property	606.04	621.21
	e) Financial Assets		
	i) Investments	18454.36	13883.54
	ii) Other financial assets	3694.60	3608.14
	f) Other non-current assets	723.66	418.19
	Total non-current assets	106103.97	104858.69
	Current Assets		
	a) Inventories	67110.20	86019.94
	b) Financial Assets		
	i) Trade Receivables	54646.26	61843.47
	ii) Cash and Cash equivalents	83.44	3260.55
	iii) Bank balances other than (ii) above	167.41	55.11
	iv) Other Financial Assets	61.65	102.07
	c) Current tax Assets (Net)	535.04	886.65
	d) Other Current Assets	19418.72	17950.54
	Total Current Assets	142022.72	170118.33
	TOTAL ASSETS	248126.69	274977.02
II.	EQUITY AND LIABILITIES		
	a) Equity Share Capital	1805.31	1805.31
	b) Other equity	151681.67	147131.14
	Total Equity	153486.98	148936.45
	Non-Current liabilities		
	a) Financial Liabilities		
	i) Borrowings	16358.10	18508.47
	b) Deferred tax liabilities (net)	3904.09	3003.47
	c) Other non-current liabilities	586.65	675.63
	Total non current Liabilities	20848.84	22187.57
	Current liabilities		
	a) Financial Liabilities		
	i) Borrowings	59667.50	91579.47
	ii) Trade and other payables		
	-- Total Outstandings dues of micro enterprises and small enterprises	748.83	234.01
	-- Total Outstandings dues of trade payables other than micro enterprises and small enterprises	2173.13	2322.55
	iii) Other Financial liabilities	202.99	84.20
	b) Other current liabilities	10292.21	8652.69
	c) Provisions	706.21	980.08
	Total Current liabilities	73790.87	103853.00
	TOTAL EQUITY AND LIABILITIES	248126.69	274977.02

For Nahar Spinning Mills Limited

Place: Ludhiana

Date : 13th November, 2025



Dinesh Oswal
Managing Director
DIN: 00607290

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NAHAR SPINNING MILLS LIMITED

CASH FLOW STATEMENT FOR THE PERIOD 1ST APRIL, 2025 TO 30TH SEPTEMBER, 2025 (Rs. In Lakhs)				
Particulars	(Half Year Ended)		(Half Year Ended)	
	30-Sep-2025 (Un-Audited)		30-Sep-2024 (Un-Audited)	
Cash Flow from Operating Activities				
Net Profit Before Tax and Extra ordinary activities		1,401.84		(1,250.62)
Adjustments for :				
Depreciation	4,608.02		4,764.39	
Finance Cost	2,860.35		3,890.36	
Interest received	(143.09)		(795.21)	
Dividend Income	(56.79)		(56.02)	
Net Gain on Sale of Investments	(36.59)		(57.61)	
Profit/ Loss on sale/adjustment of Fixed Assets	(18.55)	7,213.35	(26.97)	7,718.94
Operating Profit before Working Capital Changes		8,615.19		6,468.32
Adjustment for:				
--Trade Receivables	7,197.21		1,819.91	
--Inventories	18,909.74		49,438.58	
--Other financial assets	40.42		67.01	
--Other financial assets (Long Term)	(86.46)		(61.83)	
--Other current assets	(1,468.18)		(2,464.62)	
--Provisions	(273.87)		(114.98)	
--Other current Liabilities	1,639.52		(9,879.68)	
--Other non current Liabilities	(88.98)		77.65	
--Other financial Liabilities	118.79		270.23	
--Trade Payables	365.40	26,353.59	(330.22)	38,822.05
Cash Generated from Operations		34,968.78		45,290.37
Interest paid	(2,165.46)		(2,652.17)	
Direct Taxes Paid/adjusted	351.61	(1,813.85)	(67.87)	(2,720.04)
Net cash flow from operating Activities		33,154.93		42,570.33
Cash Flow from investing activities				
Purchase of Fixed Assets	(333.05)		(2,387.19)	
Capital Work in Progress	(577.32)		(753.71)	
Sale of Fixed Assets	38.37		42.26	
Increase/Decrease in Other non current assets	(305.47)		3,928.49	
Sale of Investments	5.28		238.67	
Interest Received	143.09		795.21	
Dividend Income	56.79		56.02	
Increase in Investment	(129.55)	(1,101.86)	(218.60)	1,701.15
Net cash used in investing activities		32,053.07		44,271.48
Cash Flow from Financing Activities				
Proceeds from Long Term Borrowings	-		1,022.58	
Repayment of Long Term Borrowings	(1,482.21)		(3,347.64)	
Proceeds from Short Term Borrowings	4,300.00		5,100.00	
Repayment of Short Term Borrowings	(3,800.00)		(1,000.00)	
Increase/Decrease in Working Capital Limits	(33,080.13)		(43,422.13)	
Interest Paid	(694.89)		(1,238.19)	
Dividend Paid	(360.65)		(360.65)	
Net Cash Used in Financing Activities		(35,117.88)		(43,246.03)
Net Increase in Cash & Cash Equivalents		(3,064.81)		1,025.45
Opening Cash and Cash Equivalents and other bank balances		3,315.66		154.03
Closing Cash and Cash Equivalents and other bank balances		250.85		1,179.48

For Nahar Spinning Mills Limited

Place: Ludhiana

Date : 13th November, 2025




Dinesh Oswal
 Managing Director
 DIN: 00607290

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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 half year ended **30th September, 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)



Place : Ludhiana
Dated: 13.11.2025

CA Bharat Bhushan
(Partner)
M.No. 553874

UDIN: 25553874 BMHAYB8288