

Regd. Office & Corporate Office : 373, Industrial Area-A, LUDHIANA - 141 003 (INDIA)
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 E-mail : secnsm@owmnahar.com Web Site : www.owmnahar.com
 CIN No. : L17115PB1980PLC004341 GST No. : 03AAACN5710D1Z6

NSML/SD/2026-27/

October 30, 2026

The Vice President The National Stock Exchange of India Ltd., Exchange Plaza, 5th Floor, Plot No. C/1, G- Block, Bandra- Kurla Complex, Bandra (E), MUMBAI- 400051	The General Manager The Bombay Stock Exchange Limited 25th 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 30.09.2026

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, 2026 duly approved by the Board of Directors in their meeting held on 30th October, 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 2:00 p.m. and concluded at 3:00 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
 Digitally signed
 by BRIJ SHARMA
 Date: 2026.10.30
 15:01:16 +05'30'

(BRIJ SHARMA)
COMPANY SECRETARY
F2458

Encl: As Above.



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UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2026 (Un-audited)	30-June-2026 (Un-audited)	30-Sep-2025 (Un-audited)	30-Sep-2026 (Un-audited)	30-Sep-2025 (Un-audited)	31-Mar-2026 (Audited)
I	Income from operations						
	(a) Revenue from operations	89443.71	96610.08	77926.53	186053.79	159854.91	321792.38
	(b) Other income	1361.43	942.07	173.47	2303.50	541.57	1518.87
	Total income from operations	90805.14	97552.15	78100.00	188357.29	160396.48	323311.25
II	Expenses						
	(a) Cost of materials consumed	58335.30	54926.79	53487.51	113262.09	108313.23	210253.36
	(b) Purchases of stock-in-trade	103.04	163.60	150.02	266.64	255.61	567.60
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-4199.84	5537.20	-1374.62	1337.36	-2699.90	4273.25
	(d) Employee benefits expense	8401.94	8228.68	7830.50	16630.62	15987.97	32041.78
	(e) Power & Fuel	7771.89	7920.26	8092.57	15692.15	15454.75	30486.17
	(f) Depreciation and amortisation expense	2648.62	2450.44	2291.63	5099.06	4608.02	9134.86
	(g) Finance Cost	1303.84	1863.31	1141.37	3167.15	2860.35	5438.75
	(h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7249.09	7122.41	7161.67	14371.50	14169.13	28420.59
	Total expenses	81613.88	88212.69	78780.65	169826.57	158949.16	320616.36
III	Profit / (Loss) before exceptional items and Tax	9191.26	9339.46	-680.65	18530.72	1447.32	2694.89
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)	1.74	1.74	22.74	3.48	45.48	90.96
VI	Profit / (Loss) from ordinary activities before Tax	9189.52	9337.72	-703.39	18527.24	1401.84	2603.93
VII	Tax expense (Including Deferred Tax etc.)	2085.00	2350.00	-239.00	4435.00	270.00	422.00
VIII	Profit for the period from continuing operations	7104.52	6987.72	-464.39	14092.24	1131.84	2181.93
IX	Other Comprehensive Income/(Loss) (Net off Tax)	-1098.46	2209.89	-3189.84	1111.43	3779.33	140.69
X	Total Comprehensive Income/(Loss)	6006.06	9197.61	-3654.23	15203.67	4911.17	2322.62
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	149406.49
XIII	Earnings per equity share face value of Rs. 5/- each						
	Basic/Diluted (Rs.)	19.69	19.38	-1.29	39.07	3.14	6.92

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 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 30th October, 2026. These results have been subjected to Limited Review by the Statutory Auditors of the company.

Place: Ludhiana
Date : 30th October, 2026



For Nahar Spinning Mills Limited



Dineshi 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, 2026

		<i>Rs. In Lakhs</i>	
SR.	PARTICULARS	As at 30th September, 2026 (Un-Audited)	As at 31st March, 2026 (Audited)
I.	ASSETS		
	Non-Current Assets		
	a) Property, plant and equipment	86802.63	80990.68
	b) Intangible assets	11.47	13.54
	c) Capital Work in progress	7586.88	3200.14
	d) Investment Property	576.53	590.96
	e) Financial Assets		
	i) Investments	17955.82	14650.14
	ii) Other financial assets	3945.60	3888.86
	f) Other non-current assets	1952.58	2146.77
	Total non-current assets	118831.51	105481.09
	Current Assets		
	a) Inventories	82196.46	84470.00
	b) Financial Assets		
	i) Trade Receivables	50077.79	51170.96
	ii) Cash and Cash equivalents	40.40	120.65
	iii) Bank balances other than (ii) above	60.86	57.09
	iv) Other Financial Assets	52.33	69.25
	c) Current tax Assets (Net)	0.00	334.51
	d) Other Current Assets	20967.46	27618.20
	Total Current Assets	153395.30	163840.66
	TOTAL ASSETS	272226.81	269321.75
II.	EQUITY AND LIABILITIES		
	a) Equity Share Capital	1805.31	1805.31
	b) Other equity	164249.51	149406.49
	Total Equity	166054.82	151211.80
	Non-Current liabilities		
	a) Financial Liabilities		
	i) Borrowings	30963.23	18425.61
	b) Deferred tax liabilities (net)	3801.07	3460.61
	c) Other non-current liabilities	571.96	497.66
	Total non current Liabilities	35336.26	22383.88
	Current liabilities		
	a) Financial Liabilities		
	i) Borrowings	54148.66	79871.07
	ii) Trade and other payables		
	-- Total Outstandings dues of micro enterprises and small enterprises	547.35	283.01
	-- Total Outstandings dues of trade payables other than micro enterprises and small enterprises	3233.79	3808.22
	iii) Other Financial liabilities	178.82	159.86
	b) Other current liabilities	10447.07	10599.28
	c) Provisions	767.95	1004.63
	d) Current tax liability (Net)	1512.09	
	Total Current liabilities	70835.73	95726.07
	TOTAL EQUITY AND LIABILITIES	272226.81	269321.75

Place: Ludhiana

Date : 30th October, 2026



For Nahar Spinning Mills Limited
Dinesh Oswal



Managing Director
DIN: 00607290

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NAHAR SPINNING MILLS LIMITED

CASH FLOW STATEMENT FOR THE PERIOD 1ST APRIL, 2026 TO 30TH SEPTEMBER, 2026 (Rs. In Lakhs)				
Particulars	(Half Year Ended)		(Half Year Ended)	
	30-Sep-2026 (Un-Audited)		30-Sep-2025 (Un-Audited)	
Cash Flow from Operating Activities				
Net Profit Before Tax and Extra ordinary activities		18,527.24		1,401.84
Adjustments for :				
Depreciation	5,099.06		4,608.02	
Finance Cost	3,167.15		2,860.35	
Interest received	(163.50)		(143.09)	
Dividend Income	(90.89)		(56.79)	
Net Gain on Sale of Investments	(129.88)		(36.59)	
Profit/ Loss on sale/adjustment of Fixed Assets	(1,231.80)	6,650.14	(18.55)	7,213.35
Operating Profit before Working Capital Changes		25,177.38		8,615.19
Adjustment for:				
--Trade Receivables	1,093.17		7,197.21	
--Inventories	2,273.54		18,909.74	
--Other financial assets	16.92		40.42	
--Other financial assets (Long Term)	(56.74)		(86.46)	
--Other current assets	6,650.74		(1,468.18)	
--Provisions	(236.68)		(273.87)	
--Other current Liabilities	(152.21)		1,639.52	
--Other non current Liabilities	74.30		(88.98)	
--Other financial Liabilities	18.96		118.79	
--Trade Payables	(310.09)	9,371.91	365.40	26,353.59
Cash Generated from Operations		34,549.29		34,968.78
Interest paid	(2,219.03)		(2,165.46)	
Direct Taxes Paid/adjusted	(2,433.39)	(4,652.42)	351.61	(1,813.85)
Net cash flow from operating Activities		29,896.87		33,154.93
Cash Flow from investing activities				
Purchase of Fixed Assets	(12,644.10)		(333.05)	
Capital Work in Progress	(4,386.74)		(577.32)	
Sale of Fixed Assets	2,981.38		38.37	
Increase/Decrease in Other non current assets	194.19		(305.47)	
Sale of Investments	411.24		5.28	
Interest Received	163.50		143.09	
Dividend Income	90.89		56.79	
Increase in Investment	(2,290.16)	(15,479.80)	(129.55)	(1,101.86)
Net cash used in investing activities		14,417.07		32,053.07
Cash Flow from Financing Activities				
Proceeds from Long Term Borrowings	15,347.77		-	
Repayment of Long Term Borrowings	(3,019.14)		(1,482.21)	
Proceeds from Short Term Borrowings	1,500.00		4,300.00	
Repayment of Short Term Borrowings	(1,500.00)		(3,800.00)	
Increase/Decrease in Working Capital Limits	(25,513.41)		(33,080.13)	
Interest Paid	(948.12)		(694.89)	
Dividend Paid	(360.65)		(360.65)	
Net Cash Used in Financing Activities		(14,493.55)		(35,117.88)
Net Increase in Cash & Cash Equivalents		(76.48)		(3,064.81)
Opening Cash and Cash Equivalents and other bank balances		177.74		3,315.66
Closing Cash and Cash Equivalents and other bank balances		101.26		250.85

For Nahar Spinning Mills Limited

Place: Ludhiana
Date : 30th October, 2026



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, 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 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.



Place : Ludhiana
Dated: 30.10.2026

For Gupta Vigg & Co.
Chartered Accountants
(FRN 001393N)

Vinod

CA Vinod Khanna
(Partner)

M.No. 081585

UDIN: 26081585DDRTZA6835

