

General information about company	
Scrip code*	514354
NSE Symbol*	PREMIERPOL
MSEI Symbol*	NOTLISTED
ISIN*	INE309M01020
Name of company	PREMIER POLYFILM LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	09-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	The Company is mainly engaged in manufacturing and sale of Flexible PVC Flooring, Film and Sheets. Hence the Operations of the company are considered as a single business product. Segment reporting is not applicable.
Start date and time of board meeting	09-05-2026 12:30
End date and time of board meeting	09-05-2026 16:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part 1	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	9218	33890
	Other income	22	236
	Total income	9240	34126
2	Expenses		
(a)	Cost of materials consumed	4186	17351
(b)	Purchases of stock-in-trade	1004	1575
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-173	-304
(d)	Employee benefit expense	790	3044
(e)	Finance costs	23	81
(f)	Depreciation, depletion and amortisation expense	118	469
(g)	Other Expenses		
1	GST	1143	4232
2	Other Expenses	982	3398
	Total other expenses	2125	7630
	Total expenses	8073	29846
3	Total profit before exceptional items and tax	1167	4280
4	Exceptional items	0	0
5	Total profit before tax	1167	4280
6	Tax expense		
7	Current tax	296	1079
8	Deferred tax	13	13
9	Total tax expenses	309	1092
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	858	3188
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	858	3188
17	<u>Other comprehensive income net of taxes</u>	-54	-97

19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	1059	1059	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve		10728	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.82	3.04	
	Diluted earnings (loss) per share from continuing operations	0.82	3.04	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.82	3.04	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.82	3.04	
24	Debt equity ratio	0.13	0.13	Textual Information(1)
25	Debt service coverage ratio	15.35	13.84	Textual Information(2)
26	Interest service coverage ratio	51.64	53.99	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Indicate Company website link for updated RPT policy of the Company	https://www.premierpoly.com/investor/policies-and-codes
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No During the quarter under review, the company has no default on Loan and Securities.

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	6011
	Capital work-in-progress	50
	Investment property	
	Goodwill	0
	Other intangible assets	1
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	985
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	
1	Other non-current financial assets	132
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	132
	Total non-current financial assets	1117
	Deferred tax assets (net)	142
	Other non-current assets	
1	Other non-current assets	99
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	99
	Total non-current assets	7420
2	Current assets	
	Inventories	5027
	Current financial asset	

	Trade receivables, current	4126
	Cash and cash equivalents	504
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	
1	Other current financial assets	1186
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	1186
	Total current financial assets	6980
	Current tax assets (net)	
	Other current assets	
1	Other current assets	735
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	735
	Total current assets	12742
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	20162
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1059
	Other equity	13661
	Total equity attributable to owners of parent	14720
	Non controlling interest	
	Total equity	14720
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	

2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	0
	Provisions, non-current	473
	Deferred tax liabilities (net)	130
	Deferred government grants, Non-current	
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	603
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	386
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1688
	Total Trade payable	2074
	Other current financial liabilities	
1	Other current financial liabilities	2457
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	2457
	Total current financial liabilities	4531
	Other current liabilities	
1	Other current liabilities	188
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	188

	Liabilities, current	
	Current tax liabilities (Net)	55
	Deferred government grants, Current	
	Total current liabilities	4839
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	5442
	Total equity and liabilities	20162
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
		54.00	97.00
5	Total Other comprehensive income		
		-54.00	-97.00

Cash flow statement, indirect		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	4280
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	57
	Adjustments for decrease (increase) in inventories	-1829
	Adjustments for decrease (increase) in trade receivables, current	-122
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-64
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1080
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	469
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	4
	Adjustments for interest income	80
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-35
	Other adjustments to reconcile profit (loss)	-5
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-533
	Net cash flows from (used in) operations	3747

	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1078
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	2669
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	5
	Purchase of property, plant and equipment	895
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	4
	Interest received	48
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1920
	Net cash flows from (used in) investing activities	-2758
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0

	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	150
	Repayments of borrowings	428
	Payments of lease liabilities	0
	Dividends paid	157
	Interest paid	57
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-492
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-581
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-581
	Cash and cash equivalents cash flow statement at beginning of period	1085
	Cash and cash equivalents cash flow statement at end of period	504

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

													Additional disclosure of related transaction relates to loans, inter-cc listed entity/subsidiary. These details					
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness incurred to make or give loans, inter-corporate deposits, advances or investments			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Ten
1	Premier Polyfilm Limited	[REDACTED]	Shri Amitaabh Goenka	[REDACTED]	Promoter	Remuneration		NA			91.06	0	0					
2	Premier Polyfilm Limited	[REDACTED]	Smt Indira Goenka	[REDACTED]	Promoter	Any other transaction	Lease Rent	YES			4.77	0	0					
3	Premier Polyfilm Limited	[REDACTED]	Smt Manvi Goenka	[REDACTED]	Other Related Party	Any other transaction	Lease Rent	YES			1.57	0	0					
4	Premier Polyfilm Limited	[REDACTED]	Joemillars Aquatek India (P) Ltd.	[REDACTED]	Other Related Party	Sale of goods or services		YES			82.64	0	0					
5	Premier Polyfilm Limited	[REDACTED]	RMG Polyvinyl India Limited	[REDACTED]	Other Related Party	Sale of goods or services		YES			2661.35	0	0					
6	Premier Polyfilm Limited	[REDACTED]	RMG Polyvinyl India Limited	[REDACTED]	Other Related Party	Purchase of goods or services		YES			1455.58	0	0					
7	Premier Polyfilm Limited	[REDACTED]	Shri Ram Babu Verma	[REDACTED]	KMP	Remuneration		NA			9.16	0	0					
8	Premier Polyfilm Limited	[REDACTED]	Shri Paribesh Kumar Mishra	[REDACTED]	KMP	Remuneration		NA			13.61	0	0					
9	Premier Polyfilm Limited	[REDACTED]	Ms Heena Soni	[REDACTED]	KMP	Remuneration		NA			2.6	0	0					
10	Premier Polyfilm Limited	[REDACTED]	D L Millar & Co Ltd	[REDACTED]	Promoter Group	Any other transaction	Lease Rent	YES			0.35	0	0					
11	Premier Polyfilm Limited	[REDACTED]	Mr. Mayank Goenka	[REDACTED]	Promoter Group	Remuneration		NA			47.74	0	0					
12	Premier Polyfilm Limited	[REDACTED]	Shree Magniram Bajinath Goenka Charitable	[REDACTED]	Other Related Party	Any other transaction	CSR Expenses	YES			50	0	0					

13	Premier Polyfilm Limited	[REDACTED]	Vishvanath Enterprises Limited	[REDACTED]	Promoter Group	Dividend paid			NA			38.52	0	0				
14	Premier Polyfilm Limited	[REDACTED]	Premier Polyplast And Processors Limited	[REDACTED]	Promoter Group	Dividend paid			NA			20.54	0	0				
15	Premier Polyfilm Limited	[REDACTED]	Amitaabh Goenka	[REDACTED]	Promoter	Dividend paid			NA			18.22	0	0				
16	Premier Polyfilm Limited	[REDACTED]	Amar Nath Goenka HUF	[REDACTED]	Promoter Group	Dividend paid			NA			4.01	0	0				
17	Premier Polyfilm Limited	[REDACTED]	Manvi Goenka	[REDACTED]	Immediate relative of promoter group	Dividend paid			NA			0.08	0	0				
18	Premier Polyfilm Limited	[REDACTED]	Indira Goenka	[REDACTED]	Promoter	Dividend paid			NA			7.56	0	0				
19	Premier Polyfilm Limited	[REDACTED]	Arvind Goenka	[REDACTED]	Promoter	Dividend paid			NA			0.08	0	0				
20	Premier Polyfilm Limited	[REDACTED]	Amar Nath Goenka	[REDACTED]	Promoter	Dividend paid			NA			4.32	0	0				
21	Premier Polyfilm Limited	[REDACTED]	D L Millar & Co Ltd	[REDACTED]	Promoter Group	Dividend paid			NA			20.68	0	0				
22	Premier Polyfilm Limited	[REDACTED]	Nisha Goenka	[REDACTED]	Immediate relative of promoter group	Dividend paid			NA			0.05	0	0				
Total value of transaction during the reporting period											4534.49							

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/S A D V And COLLP	Yes	31-12-2028