

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	10-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
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	10-11-2025 12:30	
End date and time of board meeting	10-11-2025 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	Not applicable	
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 banks/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	
Latest Date on which RPT policy is updated	10-11-2025	
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 UNDER REVIEW THE COMPANY HAS NO DEFAULT ON LOAN AND DEBT SECURITIES

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		01-07-2025	01-04-2025		
Date of end of reporting period		30-09-2025	30-09-2025		
Whether results are audited or unaudited		Unaudited	Unaudited		
Nature of report standalone or consolidated		Standalone	Standalone		
Part I	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	8317	15761		
	Other income	96	149		
	Total income	8413	15910		
2	Expenses				
(a)	Cost of materials consumed	4167	8291		
(b)	Purchases of stock-in-trade	215	394		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	173	-78		
(d)	Employee benefit expense	775	1499		
(e)	Finance costs	13	37		
(f)	Depreciation, depletion and amortisation expense	116	233		
(g)	Other Expenses				
1	GST	1053	2041		
2	Other expenses	801	1569		
	Total other expenses	1854	3610		
	Total expenses	7313	13986		
3	Total profit before exceptional items and tax	1100	1924		
4	Exceptional items	0	0		
5	Total profit before tax	1100	1924		
6	Tax expense				
7	Current tax	299	523		
8	Deferred tax	0	0		
9	Total tax expenses	299	523		
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	801	1401		
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	801	1401		
17	Other comprehensive income net of taxes	-145	12		
18	Total Comprehensive Income for the period	656	1413		
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				

23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.76	1.34	
	Diluted earnings (loss) per share from continuing operations	0.76	1.34	
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	0.76	1.34	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.76	1.34	
24	Debt equity ratio	0.09	0.09	Textual Information(1)
25	Debt service coverage ratio	4.81	12.2	Textual Information(2)
26	Interest service coverage ratio	87.14	53.01	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
1 Assets		
1 Non-current assets		
Property, plant and equipment		5581
Capital work-in-progress		47
Investment property		0
Goodwill		0
Other intangible assets		0
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method		0
Non-current financial assets		
Non-current investments		973
Trade receivables, non-current		0
Loans, non-current		0
Other non-current financial assets		150
	Total non-current financial assets	1123
Deferred tax assets (net)		136
Other non-current assets		76
	Total non-current assets	6963
2 Current assets		
Inventories		3153
Current financial asset		
Current investments		1253
Trade receivables, current		3405
Cash and cash equivalents		2
Bank balance other than cash and cash equivalents		372
Loans, current		0
Other current financial assets		1119
	Total current financial assets	6151
Current tax assets (net)		0
Other current assets		764
Total current assets		10068
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets		17031
	Total current assets	10068
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
	Total assets	17031
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		1059
Other equity		12141
	Total equity attributable to owners of parent	13200
Non controlling interest		
	Total equity	13200
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	0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable 0
Other non-current financial liabilities	147
	Total non-current financial liabilities 147
Provisions, non-current	499
Deferred tax liabilities (net)	111
Deferred government grants, Non-current	0
Other non-current liabilities	0
	Total non-current liabilities 757
Current liabilities	
Current financial liabilities	
Borrowings, current	0
Trade Payables, current	
(A) Total outstanding dues of micro enterprises and small enterprises	0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	955
	Total Trade payable 955
Other current financial liabilities	1568
	Total current financial liabilities 2523
Other current liabilities	246
Provisions, current	87
Current tax liabilities (Net)	218
Deferred government grants, Current	0
	Total current liabilities 3074
3 Liabilities directly associated with assets in disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities 3831
	Total equity and liabilities 17031
Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	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	0.00	0.00
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	145.00	-12.00
5	Total Other comprehensive income	-145.00	12.00

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	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	1924
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	28
	Adjustments for decrease (increase) in inventories	46
	Adjustments for decrease (increase) in trade receivables, current	599
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	132
	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	-865
	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	233
	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	0
	Adjustments for interest income	24
	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	0
	Other adjustments to reconcile profit (loss)	-4
	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)	145
	Net cash flows from (used in) operations	2069
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	358
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	1711
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	4
	Purchase of property, plant and equipment	225
	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	0
	Interest received	24
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1816
	Net cash flows from (used in) investing activities	
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 to acquire or redeem entity's shares	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	287
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	-28
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	
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	
	Cash and cash equivalents cash flow statement at beginning of period	1085
	Cash and cash equivalents cash flow statement at end of period	
		374

Format for Disclosure of Related Party Transactions (applicable only for ha

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 are pa of t Op bal
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								
1	Premier Polyfilm Limited	AAACP0371Q	Shri Amitabh Goenka	AAPPG9368Q	Promoter	Remuneration			NA			71.14	
2	Premier Polyfilm Limited	AAACP0371Q	Smt Indira Goenka	AANPG5370J	Promoter	Any other transaction	LEASE RENT		YES			4.77	
3	Premier Polyfilm Limited	AAACP0371Q	Smt Manvi Goenka	ACTPG1708Q	Other Related Party	Any other transaction	LEASE RENT		YES			1.57	
4	Premier Polyfilm Limited	AAACP0371Q	D L Millar & Co Ltd	AABCD1032H	Promoter Group	Sale of goods or services			YES			3.85	
5	Premier Polyfilm Limited	AAACP0371Q	Joemillars Aquatek India (P) Ltd.	AAACP8203D	Other Related Party	Sale of goods or services			YES			29.29	
6	Premier Polyfilm Limited	AAACP0371Q	RMG Polyvinyl India Limited	AAACG2886R	Other Related Party	Sale of goods or services			YES			2223.32	
7	Premier Polyfilm Limited	AAACP0371Q	RMG Polyvinyl India Limited	AAACG2886R	Other Related Party	Purchase of goods or services			YES			448.58	
8	Premier Polyfilm Limited	AAACP0371Q	Shri Ram Babu Verma	ADAPV2352F	KMP	Remuneration			NA			7.6	
9	Premier Polyfilm Limited	AAACP0371Q	Shri Paribesh Kumar Mishra	AMEPM7378R	KMP	Remuneration			NA			12.52	
10	Premier Polyfilm Limited	AAACP0371Q	Ms Heena Soni	KGJPS6486P	KMP	Remuneration			NA			2.51	
11	Premier Polyfilm Limited	AAACP0371Q	D L Millar & Co Ltd	AABCD1032H	Promoter Group	Any other transaction	LEASE RENT		YES			1.77	
12	Premier Polyfilm Limited	AAACP0371Q	Mr. Mayank Goenka	BKBPG0243F	Promoter Group	Remuneration			NA			16.03	
13	Premier Polyfilm Limited	AAACP0371Q	Premier Polyplast And Processors Limited	AAACP7146H	Promoter Group	Interest paid			YES			3	
14	Premier Polyfilm Limited	AAACP0371Q	Premier Polyplast And Processors Limited	AAACP7146H	Promoter Group	Loan			YES			150	
Total value of transaction during the reporting period													2975.95

