

PREMIER POLYFILM LIMITED
CIN : L25209DL1992PLC049590
 Regd. Office: 305, III Floor, Elite House, 36, Community Centre, Kailash Colony Extn., Zamroodpur, New Delhi -110048
 CIN NO. L25209DL1992PLC049590, Phone : 011-29246481, Email : Compliance.officer@premierpoly.com
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2024

| (Rupees in Lakhs) | | | | | | | |
|-------------------|--|---------------|---------------|---------------|-----------------|-----------------|---------------|
| | Particulars | Quarter ended | Quarter ended | Quarter ended | Half Year ended | Half Year ended | Year Ended |
| | | 30-09-2024 | 30/08/2024 | 30/09/2023 | 30/09/2024 | 30/09/2023 | 31/03/2024 |
| | (Refer Notes Below) | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | INCOME | | | | | | |
| | Revenue from Operations (Inclusive of GST) | 7,873 | 7,004 | 7,605 | 14,877 | 14,843 | 29,563 |
| | Other Operating Income | 134 | 126 | 36 | 260 | 71 | 165 |
| | TOTAL INCOME | 8,007 | 7,130 | 7,641 | 15,137 | 14,914 | 29,728 |
| 2 | EXPENSES | | | | | | |
| (a) | Cost of materials consumed | 4130 | 4,118 | 4,400 | 8,248 | 8,415 | 15,463 |
| (b) | Purchases of stock-in-trade | 224 | 264 | 48 | 478 | 75 | 970 |
| (c) | Change in Inventories of finished goods, work-in-progress and stock-in-trade | -40 | -368 | 32 | -408 | 108 | 604 |
| (d) | Employee benefits expense | 681 | 623 | 618 | 1,304 | 1,225 | 2,477 |
| (e) | Finance Costs | 31 | 31 | 62 | 62 | 134 | 204 |
| (f) | Depreciation and amortisation expense | 126 | 124 | 132 | 250 | 259 | 516 |
| (g) | Other Expenses | | | | | | |
| | GST | 957 | 843 | 916 | 1,800 | 1,783 | 3,554 |
| | Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 845 | 722 | 774 | 1,567 | 1,618 | 3,213 |
| | TOTAL OTHER EXPENSES | 1,802 | 1,565 | 1,690 | 3,367 | 3,401 | 6,767 |
| | TOTAL EXPENSES | 6,954 | 6,347 | 6,982 | 13,301 | 13,617 | 27,001 |
| 3 | Total Profit before Exceptional Items & Tax | 1,053 | 783 | 659 | 1,836 | 1,297 | 2,727 |
| 4 | Exceptional Items | | | | | | |
| 5 | Total Profit before Tax | 1,053 | 783 | 659 | 1,836 | 1,297 | 2,727 |
| 6 | Tax Expenses | | | | | | |
| 7 | Current Tax | 267 | 195 | 170 | 462 | 330 | 659 |
| 8 | Deferred Tax | 0 | 0 | 0 | 0 | 0 | 8 |
| 9 | Total tax expenses | 267 | 195 | 170 | 462 | 330 | 667 |
| 10 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | | | | | | |
| 11 | Net Profit for the period from continuing Operations | 786 | 588 | 489 | 1,374 | 967 | 2,060 |
| 12 | Profit/(loss) for the period from discontinued Operations before tax | - | - | - | - | - | - |
| 13 | Tax Expenses of discontinued Operations | - | - | - | - | - | - |
| 14 | Net Profit/(Loss) from discontinued Operations after tax | - | - | - | - | - | - |
| 15 | Share of Profit/(Loss) of associates and joint ventures accounted for using equity method | | | | | | |
| 16 | Total Profit for the period | 786 | 588 | 489 | 1,374 | 967 | 2,060 |
| 17 | Other comprehensive Income net of taxes | -44 | 40 | 25 | -4 | 54 | 96 |
| 18 | Total Comprehensive Income for the period | 742 | 628 | 514 | 1,370 | 1,021 | 2,156 |
| 19 | Total Profit or Loss, attributable to | | | | | | |
| | Profit or Loss, attributable to owners of parent | - | - | - | - | - | - |
| | Total Profit or Loss, attributable to non-controlling interest | - | - | - | - | - | - |
| 20 | Total comprehensive Income for the period attributable to Comprehensive | | | | | | |
| | Comprehensive Income for the period attributable to owners of parent | 742 | 628 | 514 | 1,370 | 1,021 | 2,156 |
| | Total Comprehensive Income for the period attributable to owners of parent non controlling interest | - | - | - | - | - | - |
| 21 | DETAILS OF EQUITY SHARE CAPITAL | | | | | | |
| | Paid-up Equity Share capital (In Lakhs) | 1,059 | 1,059 | 1,059 | 1,059 | 1,059 | 1,059 |
| | Face Value | 5 | 5 | 5 | 5 | 5 | 5 |
| 22 | Details of debt securities | | | | | | |
| 23 | Reserve excluding revaluation Reserves | 8,384 | 8,384 | 6,332 | 8,384 | 6,332 | 6,332 |
| 24 | EARNING PER SHARE | | | | | | |
| (i) | Earning per equity share for continuing operations | | | | | | |
| | Basic earnings (loss) per share from continuing Operations | 3.75 | 2.81 | 2.33 | 6.56 | 4.62 | 9.83 |
| | Diluted earnings (loss) per share from continuing Operations | 3.75 | 2.81 | 2.33 | 6.56 | 4.62 | 9.83 |
| (ii) | Earnings per equity share for discontinued operations | | | | | | |
| | Basic earnings (loss) per share from discontinued Operations | - | - | - | - | - | - |
| | Diluted earnings (loss) per share from discontinued Operations | - | - | - | - | - | - |
| 25 | Earning per equity share | | | | | | |
| | Basic earnings (loss) per share from continuing and discontinued Operations | 3.75 | 2.81 | 2.33 | 6.56 | 4.62 | 9.83 |
| | Diluted earnings (loss) per share from continuing and discontinued Operations | 3.75 | 2.81 | 2.33 | 6.56 | 4.62 | 9.83 |
| 26 | Debt Equity Ratio | | | | | | |
| 27 | Debt Service coverage Ratio (DSCR) | 0.13 | 0.22 | 0.29 | 0.13 | 0.29 | 0.16 |
| 28 | Interest Service Coverage Ratio (ISCR) | 13.25 | 8.05 | 5.48 | 10.38 | 3.92 | 4.36 |
| 29 | Disclosure of noted on financial results | 34.97 | 26.26 | 11.63 | 30.61 | 10.68 | 14.37 |

- Notes :
- This Statement has been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 14th October, 2024.
 - This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
 - 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.
 - Figures for the previous period have been regrouped/re-classified to conform to the figures of the current period.
 - It is hereby confirmed that the company does not have any subsidiary/associate/joint venture Company/(ies) as on 30th September, 2024.

For PREMIER POLYFILM LIMITED


 Amitaabh Goenka
 Managing Director & CEO
 DIN 00061027

Place : New Delhi
 Date : 14-10-2024

| PREMIER POLYFILM LIMITED | | |
|---|-------------------------------|--------------------------|
| STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024 | | |
| (Figures Rupees in Lakhs) | | |
| PARTICULARS | Half Year Ended 30/09/2024 | Year ended 31/03/2024 |
| | Unaudited | Audited |
| (Refer Notes Below) | | |
| ASSETS | | |
| NON CURRENT ASSETS | | |
| Property, Plant and equipment | 5,034 | 5,201 |
| Capital work - in -progress | 18 | - |
| Investment Property | - | - |
| Goodwill | - | - |
| Other intangible assets | - | - |
| Intangible assets under development | - | - |
| Biological assets other than bearer plants | - | - |
| Investments accounted for using equity method | - | - |
| NON CURRENT FINANCIAL ASSETS | 5,052 | 5,201 |
| Non - current Investments | 1,656 | 871 |
| Trade receivables, non current | - | - |
| Loans, non current | - | - |
| Other non -current financial assets | 60 | 226 |
| TOTAL NON CURRENT FINANCIAL ASSETS | 1,716 | 1,097 |
| Deferred tax assets (net) | 121 | 121 |
| Other non -current assets | 31 | 31 |
| TOTAL NON CURRENT ASSETS | 6,920 | 6,450 |
| CURRENT ASSETS | | |
| Inventories | 3,004 | 2,024 |
| CURRENT FINANCIAL ASSETS | - | - |
| Current Investments | - | - |
| Trade receivables current | 3,029 | 3,529 |
| Cash and cash equivalents | 258 | 479 |
| Bank balance other than cash and cash equivalents | - | - |
| Loans Current | - | - |
| Other current financial assets | 770 | 306 |
| TOTAL CURRENT FINANCIAL ASSETS | 4,057 | 4,314 |
| Current tax assets (net) | - | - |
| Other current assets | 670 | 525 |
| TOTAL CURRENT ASSETS | 7,731 | 6,863 |
| Non Current assets classified as held for sale | - | - |
| Regulatory deferral account debit balances and related deferred tax assets | - | - |
| TOTAL ASSETS | 14,651 | 13,313 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| EQUITY ATTRIBUTABLE TO OWNERS OF PARENT | | |
| Equity Share Capital | 1,059 | 1,059 |
| Other Equity | 9,597 | 8,384 |

Atul

| | | |
|---|---------------|---------------|
| TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF PARENT | | |
| Non controlling Interest | | |
| TOTAL EQUITY | 10,656 | 9,443 |
| LIABILITIES | | |
| NON-CURRENT LIABILITIES | | |
| NON-CURRENT FINANCIAL LIABILITIES | 442 | 599 |
| Borrowings, non current | - | - |
| Trade payable non current | - | - |
| Other Non current financial liabilities | - | - |
| TOTAL NON CURRENT FINANCIAL LIABILITIES | 442 | 599 |
| Provisions Non current | 431 | 404 |
| Deferred Tax liabilities (net) | 102 | 102 |
| Deferred government grants non current | | |
| Other non current liabilities | | |
| TOTAL NON CURRENT LIABILITIES | 975 | 1,105 |
| CURRENT LIABILITIES | | |
| CURRENT FINANCIAL LIABILITIES | | |
| Borrowings ,current | - | - |
| Trade payable, current | 1,146 | 1,040 |
| Other current financial liabilities | 1,417 | 1,368 |
| TOTAL CURRENT FINANCIAL LIABILITIES | 2,563 | 2,408 |
| Other current Liabilities | 219 | 217 |
| Provisions, current | 79 | 52 |
| Current tax liabilities (Net) | 159 | 88 |
| Deferred government grants, current | - | - |
| TOTAL CURRENT LIABILITIES | 3,020 | 2,765 |
| Liabilities directly associated with assets in disposal group classified as held for sale | - | - |
| Regulatory deferral account credit balances and related deferred tax liability | - | - |
| TOTAL LIABILITIES | 3,995 | 3,870 |
| TOTAL EQUITY AND LIABILITIES | 14,651 | 13,313 |
| Disclosure of notes on assets and liabilities | - | - |

For PREMIER POLYFILM LIMITED



Amitaabh Goenka
Managing Director & CEO
DIN : 00061027

Place : New Delhi
Date : 14/10/2024

PREMIER POLYFILM LIMITED

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Figures : Rupees in Lakhs)

| DESCRIPTION | Half Year ended 30th September, 2024 | Year ended 31st March, 2024 |
|--|---|--------------------------------|
| | Unaudited | Audited |
| Statement of cash flows | | |
| Whether cash flow statement is applicable on company | Yes | Yes |
| Cash flows from used in operating activities | | |
| Profit before tax | 1836 | 2727 |
| Adjustments for reconcile profit (loss) | 0 | 0 |
| Adjustments for finance costs | 46 | 162 |
| Adjustments for decrease (increase) in inventories | -980 | 898 |
| Adjustments for decrease (increase) in trade receivables, current | 500 | -291 |
| Adjustments for decrease (increase) in trade receivables, non-current | 0 | 0 |
| Adjustments for decrease (increase) in other current assets | -147 | 26 |
| Adjustments for decrease (increase) in other non-current assets | 0 | 0 |
| Adjustments for other financial assets, non-current | 0 | 0 |
| Adjustments for other financial assets, current | 0 | 0 |
| Adjustments for other bank balances | 0 | 0 |
| Adjustments for increase (decrease) in trade payables, current | 174 | -764 |
| Adjustments for increase (decrease) in trade payables, non-current | 0 | 0 |
| Adjustments for increase (decrease) in other current liabilities | 0 | 0 |
| Adjustments for increase (decrease) in other non-current liabilities | 0 | 0 |
| Adjustments for depreciation and amortisation expense | 250 | 516 |
| Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 0 | 0 |
| Adjustments for provisions, current | 0 | 0 |
| Adjustments for provisions, non-current | 0 | 0 |
| Adjustments for other financial liabilities, current | 0 | 0 |
| Adjustments for other financial liabilities, non-current | 0 | 0 |
| Adjustments for unrealised foreign exchange losses gains | 0 | 0 |
| Adjustments for dividend income | 0 | 0 |
| Adjustments for interest income | -39 | -51 |
| Adjustments for share-based payments | 0 | 0 |
| Adjustments for fair value losses (gains) | 0 | 0 |
| Adjustments for undistributed profits of associates | 0 | 0 |
| Other adjustments for which cash effects are investing or financing cash flow | 0 | 0 |
| Other adjustments to reconcile profit (loss) | -4 | 3 |
| Other adjustments for non-cash items | 0 | 0 |
| Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0 | 0 |
| Total adjustments for reconcile profit (loss) | (200) | 499 |
| Net cash flows from (used in) operations | 1,636 | 3,226 |
| Dividends received | 0 | 0 |
| Interest paid | 0 | 0 |
| Interest received | 0 | 0 |
| Income taxes paid (refund) | 391 | 535 |
| Other inflows (outflows) of cash | 0 | 0 |
| A Net cash flows from (used in) operating activities | 1,245 | 2,691 |
| Cash flows from used in Investing activities | 0 | 0 |
| Cash flows from losing control of subsidiaries or other businesses | 0 | 0 |

| | | | |
|---|---|----------------|--------------|
| | Cash flows used in obtaining control of subsidiaries or other businesses | 0 | 0 |
| | Other cash receipts from sales of equity or debt instruments of other entities | 0 | 0 |
| | Other cash payments to acquire equity or debt instruments of other entities | 0 | 0 |
| | Other cash receipts from sales of interests in joint ventures | 0 | 0 |
| | Other cash payments to acquire interests in joint ventures | 0 | 0 |
| | Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0 | 0 |
| | Cash payment for investment in partnership firm or association of persons or limited liability partnerships | 0 | 0 |
| | Proceeds from sales of property, plant and equipment | 0 | 11 |
| | Purchase of property, plant and equipment | 104 | 270 |
| | Proceeds from sales of investment property | 0 | 0 |
| | Purchase of investment property | 0 | 0 |
| | Proceeds from sales of intangible assets | 0 | 0 |
| | Purchase of intangible assets | 0 | 0 |
| | Proceeds from sales of intangible assets under development | 0 | 0 |
| | Purchase of intangible assets under development | 0 | 0 |
| | Proceeds from sales of goodwill | 0 | 0 |
| | Purchase of goodwill | 0 | 0 |
| | Proceeds from biological assets other than bearer plants | 0 | 0 |
| | Purchase of biological assets other than bearer plants | 0 | 0 |
| | Proceeds from government grants | 0 | 0 |
| | Proceeds from sales of other long-term assets | 0 | 0 |
| | Purchase of other long-term assets | 0 | 0 |
| | Cash advances and loans made to other parties | 0 | 0 |
| | Cash receipts from repayment of advances and loans made to other parties | 0 | 0 |
| | Cash payments for future contracts, forward contracts, option contracts and swap contracts | 0 | 0 |
| | Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 0 | 0 |
| | Dividends received | 0 | 0 |
| | Interest received | 0 | 0 |
| | Income taxes paid (refund) | 48 | 39 |
| | Other inflows (outflows) of cash | 0 | 0 |
| B | Net cash flows from (used in) investing activities | -1088 | -343 |
| | Cash flows from used in financing activities | (1,144) | (963) |
| | Proceeds from changes in ownership interests in subsidiaries | 0 | 0 |
| | Payments from changes in ownership interests in subsidiaries | 0 | 0 |
| | Proceeds from issuing shares | 0 | 0 |
| | Proceeds from issuing other equity instruments | 0 | 0 |
| | Payments to acquire or redeem entity's shares | 0 | 0 |
| | Payments of other equity instruments | 0 | 0 |
| | Proceeds from exercise of stock options | 0 | 0 |
| | Proceeds from issuing debentures notes bonds etc | 0 | 0 |
| | Proceeds from borrowings | 0 | 0 |
| | Repayments of borrowings | 0 | 1280 |
| | Payments of finance lease liabilities | 147 | 2000 |
| | Payments of lease liabilities | 0 | 0 |
| | Dividends paid | 0 | 0 |
| | Interest paid | 157 | 104 |
| | Income taxes paid (refund) | 46 | 162 |
| | Other inflows (outflows) of cash | 0 | 0 |
| C | Net cash flows from (used in) financing activities | 0 | 0 |
| | Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | (350) | (986) |
| | | (249) | 1,142 |

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|--|-------|---------|
| Effect of exchange rate changes on cash and cash equivalents | 0 | 0 |
| Effect of exchange rate changes on cash and cash equivalents | 0 | 0 |
| Net Increase (decrease) in cash and cash equivalents | 0 | 0 |
| Cash and cash equivalents cash flow statement at beginning of period | (99) | (1,241) |
| Cash and cash equivalents cash flow statement at end of period | (348) | (99) |

For PREMIER POLYFILM LIMITED



Amitaabh Goenka
Managing Director & CEO
DIN : 00061027

Place : New Delhi
Date : 14/10/2024

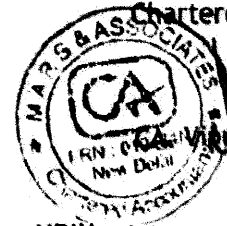


Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Premier Polyfilm Limited for the quarter and half year ended 30th September, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Premier Polyfilm Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of M/s Premier Polyfilm Limited ("the company") for the quarter and half year ended 30th September, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes thereon, prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MARS & Associates
Chartered Accountants
FRN 010484N



Vijay Kumar Gupta
Partner
M.No. 522310

UDIN: 24522310 BKEDZT 8552

Dated: October 14, 2024
Place: New Delhi