



**MARS & ASSOCIATES**

**Chartered Accountants**

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**LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS FOR**  
**THE QUARTER ENDED 30TH JUNE, 2019**  
**PREMIER POLYFILM LIMITED**

We have reviewed the accompanying statement of Unaudited Financial Results of **PREMIER POLYFILM LIMITED** ("the Company") for the quarter ended 30th June, 2019 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulation, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016. The Standalone Financial Statement which is the responsibility of the Company's Management and approved by the Board of Directors, which 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 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 results are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 standalone financial results, prepared in accordance with applicable accounting standards i.e. Ind-AS prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MARS & Associates  
Chartered Accountants  
(Registration No. 010484N)

Vipul Kumar Gupta

Partner  
M.No. 522310



New Delhi, August 09, 2019

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PREMIER POLYFILM LTD.					
Regd. Office: 305, III Floor, Elite House, 36, Community Centre, Kailash Colony Extn., Zamroodpur, New Delhi -110048.					
CIN NO. L25209DL1992PLC049590, Phone : 011-29246481, Email : premierpoly@premierpoly.com					
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019					
Figures : Rupees in Lakhs)					
	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended 31/03/2016
		30/06/2019	31/03/2019	30/06/2018	31/03/2019
	(Refer Notes Below)	Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations				
	Revenue from Operations (Inclusive of GST)	4,038	4,774	3,863	17,127
	Other Operating Income	41	20	38	167
	Total Income from operations	4,079	4,794	3,901	17,294
	Other Income	-	-	0	-
	<b>TOTAL INCOME</b>	<b>4,079</b>	<b>4,794</b>	<b>3,901</b>	<b>17,294</b>
2	<b>EXPENSES</b>				
(a)	Cost of materials consumed	2,435	2,536	2,250	9,981
(b)	Purchases of stock-in-trade	32	51	85	392
(c)	Change in inventories of finished goods, work-in-progress and stock-in-trade	(4)	170	59	(15)
(d)	Employee benefits expense	385	359	344	1,426
(e)	Finance Costs	65	83	73	312
(f)	Depreciation and amortisation expense	87	100	76	344
(g)	GST	482	600	474	2,082
(h)	Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	494	604	484	2,153
	<b>TOTAL EXPENSES</b>	<b>3,976</b>	<b>4,503</b>	<b>3,845</b>	<b>16,675</b>
3	Total Profit before Exceptional Items & Tax	103	291	56	619
4	Exceptional Items	-	-	0	-
5	Profit before Tax	103	291	56	619
6	Tax Expenses				
(a)	Current Tax	23	75	15	157
(b)	Deferred Tax	-	16	0	16
7	Total tax expenses	23	91	15	173
8	Net movement in regulatory deferred account balances related to profit or loss and the related deferred tax movement	-	-	0	-
9	Profit for the period from continuing Operations	80	200	41	446
10	Profit for the period from discontinued Operations	-	-	-	-
11	Tax Expenses of discontinued Operations	-	-	-	-
12	Profit from discontinued Operations after tax	-	-	-	-
13	Profit for the period	80	200	41	446
14	Share of Profit of associates	-	-	-	-
15	Consolidated Net Profit for the period	80	200	41	446
16	Other comprehensive Income	(2)	26	(4)	16
17	Total Comprehensive Income	78	226	37	462
	Total Profit or Loss, attributable to	-	-	-	-
18	Profit or Loss, attributable to owners of parent	-	-	-	-
19	Total profit attributable to non controlling interest	-	-	-	-
20	Total comprehensive Income for the period attributable to	78	226	37	462
	Comprehensive Income for the period attributable to owners of parent	-	-	-	-
21	Total Comprehensive Income for the period attributable to owners of parent non controlling Interest	-	-	-	-
22	<b>DETAILS OF EQUITY SHARE CAPITAL</b>				
23	Paid-up Equity Share capital (in Lakhs)	1,059	1,059	1059	1,059
24	Face Value	5	5	5	5
25	Reserve excluding revaluation Reserves (as per last year)	3,106	2,770	2,723	2,770
26	<b>EARNING PER SHARE</b>				
	Earning per equity share for continuing operations				
27 (a)	Basic EPS for continuing Operations	0.38	0.95	0.20	2.13
(b)	Dilutes EPS for continuing Operations	0.38	0.95	0.20	2.13
	Earning per equity share for discontinued operations				
(c)	Basic EPS for discontinued Operations	-	-	-	-
(d)	Dilutes EPS for discontinued Operations	-	-	-	-
28	Earning per equity share				
(e)	Basic EPS for continued and discontinued Operations	0.38	0.95	0.20	2.13
(f)	Dilutes EPS for continued and discontinued Operations	0.38	0.95	0.20	2.13
29	Debt Equity Ratio	0.57	0.61	0.71	0.61
30	Debt Service coverage Ratio (DSCR)	1.61	2.91	1.31	1.98
31	Interest Service Coverage Ratio (ISCR)	2.58	5.27	1.77	3.21
32	Disclosure of noted on financial results				

**Notes :**

- The above Standalone Unaudited Results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 09-08-2019.
- Regrouping has been done wherever considered necessary.
- The Company is mainly engaged in manufacturing and sale of Flexible PVC Flooring, Film and Sheets. Hence



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4 Operations of the company are considered as a single business product. Segement reporting is not applicable.  
Figures for the previous period have been regruoped/re-classified to conform to the figures of the current period.



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