



# PREMIER POLYFILM LIMITED

Registered Office: 305, Elite House, III Floor, 36, Community Centre,  
Kailash Colony Extension, Zamroodpur, New Delhi 110048  
CIN:L25209DL1992PLC049590; Email: [compliance.officer@premierpoly.com](mailto:compliance.officer@premierpoly.com)  
Website: [www.premierpoly.com](http://www.premierpoly.com) ; Telephone: 011-45537559

Date: 09-11-2024

To

The Listing Department  
National Stock Exchange of India Limited (NSE)  
Exchange Plaza, Bandra-Kurla Complex,  
Bandra (E), Mumbai - 400051

**SUBJECT: CLARIFICATION ON QUICK RESULTS SUBMISSION FOR PREMIER POLYFILM LIMITED  
(SYMBOL: PREMIERPOL)**

**Ref:** NSE Query dated 14-Oct-2024

Dear Sir/Madam,

This is with reference to your query regarding the Quick Results for the quarter and half year ended on 30<sup>th</sup> September, 2024 submitted on 14-Oct-2024 for Premier Polyfilm Limited. We would like to address the observations raised in your query as follows:

**1. Machine Readable Form Submission**

We hereby confirm that the financial results were indeed filed in a machine-readable format, and we are enclosing a legible copy for your reference.

**2. Format of Cash Flow Statement**

The Cash Flow Statement submitted follows the indirect method as per Schedule III of the Companies Act, 2013, and adheres to the format prescribed by the XBRL utility for financial results submission. We assure you that the format aligns with regulatory requirements.

In view of the above, we request you to kindly consider the Quick Results filed as compliant and take the same on record. Enclosed herewith is a copy of the machine-readable financial results including cash flow statement for your ready reference.

Thank you for your understanding and cooperation.

Yours faithfully,  
**For Premier Polyfilm Limited**

**Heena Soni**  
**Company Secretary & Compliance Officer**

Enclosures: Machine-readable format of financial results including cash flow statement

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**Head Office & Factory: 40/1A, Sahibabad Industrial Area, Site IV, Sahibabad, Ghaziabad, (U.P.) India**  
**Manufacturer of Vinyl Flooring, PVC Sheeting, PVC Geomembranes, PVC Artificial Leather**



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PPL/SECT/2024-2025

Date: 14<sup>th</sup> October, 2024

To,

BSE LIMITED

NATIONAL STOCK EXCHANGE OF INDIA LTD

SCRIP CODE : NSE : PREMIERPOL  
BSE : 514354  
SUBJECT : FINANCIAL RESULTS

Dear Sir/Madam,

Further to our letter dated 3rd October 2024, regarding the Board Meeting to consider and approve the Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th September 2024.

Please find enclosed herewith a copy of the Unaudited Standalone Financial Results for the quarter and half year ended 30th September 2024. The results include the Cash Flow Statement and the Statement of Unaudited Assets and Liabilities along with the Auditors limited review report.

The above said Meeting commenced at 11.00 Hrs and was terminated at 14:00 Hrs.

This is for your information and records.

Thanking you,

Yours faithfully,

For PREMIER POLYFILM LTD.,

HEENA  
SONI

Digitally signed by HEENA SONI  
DN: cn=HEENA SONI, o=PREMIER POLYFILM LIMITED, ou=HEENA SONI, email=heena.soni@premierpoly.com, c=IN  
Date: 2024.10.14 14:53:59 +0530

HEENA SONI  
COMPANY SECRETARY &  
COMPLIANCE OFFICER

Enclosed : As above

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Head Office & Factory: 40/1A, Sahibabad Industrial Area, Site IV, Sahibabad, Ghaziabad, (U.P.) India  
Manufacturer of Vinyl Flooring, PVC Sheeting, PVC Geomembranes, PVC Artificial Leather

**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	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 INCOME</b>						
Revenue from Operations (Inclusive of GST)	7,873	7,004	7,805	14,877	14,843	29,563
Other Operating Income	134	126	36	260	71	165
<b>TOTAL INCOME</b>	<b>8,007</b>	<b>7,130</b>	<b>7,841</b>	<b>15,137</b>	<b>14,914</b>	<b>29,728</b>
<b>2 EXPENSES</b>						
(a) Cost of materials consumed	4130	4,118	4,400	8,248	8,415	15,463
(b) Purchases of stock-in-trade	224	254	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
<b>TOTAL OTHER EXPENSES</b>	<b>1,802</b>	<b>1,565</b>	<b>1,690</b>	<b>3,367</b>	<b>3,401</b>	<b>6,767</b>
<b>TOTAL EXPENSES</b>	<b>6,954</b>	<b>6,347</b>	<b>6,982</b>	<b>13,301</b>	<b>13,617</b>	<b>27,001</b>
<b>3 Total Profit before Exceptional Items &amp; Tax</b>	<b>1,053</b>	<b>783</b>	<b>659</b>	<b>1,836</b>	<b>1,297</b>	<b>2,727</b>
Exceptional Items						
<b>Total Profit before Tax</b>	<b>1,053</b>	<b>783</b>	<b>659</b>	<b>1,836</b>	<b>1,297</b>	<b>2,727</b>
<b>6 Tax Expenses</b>						
7 Current Tax	267	195	170	462	330	659
8 Deferred Tax	0	0	0	0	0	8
<b>Total tax expenses</b>	<b>267</b>	<b>195</b>	<b>170</b>	<b>462</b>	<b>330</b>	<b>667</b>
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	-	-	-	-	-	-
<b>Total Profit for the period</b>	<b>786</b>	<b>588</b>	<b>489</b>	<b>1,374</b>	<b>967</b>	<b>2,060</b>
17 Other comprehensive Income net of taxes	-44	40	25	-4	54	96
18 <b>Total Comprehensive Income for the period</b>	<b>742</b>	<b>628</b>	<b>514</b>	<b>1,370</b>	<b>1,021</b>	<b>2,156</b>
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	-	-	-	-	-	-
<b>21 DETAILS OF EQUITY SHARE CAPITAL</b>						
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						
Reserve excluding revaluation Reserves	8,384	8,384	6,332	8,384	6,332	6,332
<b>EARNING PER SHARE</b>						
(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	0.13	0.22	0.29	0.13	0.29	0.16
27 Debt Service coverage Ratio (DSCR)	13.25	8.05	5.46	10.38	3.92	4.36
28 Interest Service Coverage Ratio (ISCR)	34.97	26.26	11.63	30.61	10.68	14.37
29 Disclosure of noted on financial results						

- 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

Amitabh Goenka  
 Managing Director & CEO  
 DIN 00061027

Place : New Delhi  
 Date : 14-10-2024

<b>PREMIER POLYFILM LIMITED</b>		
<b>STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024</b>		
(Figures Rupees in Lakhs)		
PARTICULARS	Half Year Ended 30/09/2024	Year ended 31/03/2024
	Unaudited	Audited
(Refer Notes Below)		
<b>ASSETS</b>		
<b>NON CURRENT ASSETS</b>		
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	-	-
<b>NON CURRENT FINANCIAL ASSETS</b>	5,052	5,201
Non - current Investments	1,656	871
Trade receivables, non current	-	-
Loans, non current	-	-
Other non -current financial assets	60	226
<b>TOTAL NON CURRENT FINANCIAL ASSETS</b>	1,716	1,097
Deferred tax assets (net)	121	121
Other non -current assets	31	31
<b>TOTAL NON CURRENT ASSETS</b>	6,920	6,450
<b>CURRENT ASSETS</b>		
Inventories	3,004	2,024
<b>CURRENT FINANCIAL ASSETS</b>	-	-
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
<b>TOTAL CURRENT FINANCIAL ASSETS</b>	4,057	4,314
Current tax assets (net)	-	-
Other current assets	670	525
<b>TOTAL CURRENT ASSETS</b>	7,731	6,863
Non Current assets classified as held for sale	-	-
Regulatory deferral account debit balances and related deferred tax assets	-	-
<b>TOTAL ASSETS</b>	14,651	13,313
<b>EQUITY AND LIABILITIES</b>		
Equity		
<b>EQUITY ATTRIBUTABLE TO OWNERS OF PARENT</b>		
Equity Share Capital	1,059	1,059
Other Equity	9,597	8,384

*[Handwritten Signature]*

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

**For PREMIER POLYFILM LIMITED**

*Amitabh Goenka*

**Amitabh 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
	<b>Statement of cash flows</b>		
	Whether cash flow statement is applicable on company	Yes	Yes
	<b>Cash flows from used in operating activities</b>		
	Profit before tax	1836	2727
	<b>Adjustments for reconcile profit (loss)</b>	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
	<b>Total adjustments for reconcile profit (loss)</b>	<b>(200)</b>	<b>499</b>
	<b>Net cash flows from (used in) operations</b>	<b>1,636</b>	<b>3,226</b>
	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	<b>Net cash flows from (used in) operating activities</b>	<b>1,245</b>	<b>2,691</b>
	<b>Cash flows from used in investing activities</b>	<b>0</b>	<b>0</b>
	Cash flows from losing control of subsidiaries or other businesses	0	0

*Apollu*

	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	48	39
	Income taxes paid (refund)	0	0
	Other inflows (outflows) of cash	-1088	-343
<b>B</b>	<b>Net cash flows from (used in) investing activities</b>	<b>(1,144)</b>	<b>(563)</b>
	<b>Cash flows from used in financing activities</b>	<b>0</b>	<b>0</b>
	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	1280
	Repayments of borrowings	147	2000
	Payments of finance lease liabilities	0	0
	Payments of lease liabilities	0	0
	Dividends paid	157	104
	Interest paid	46	162
	Income taxes paid (refund)	0	0
	Other inflows (outflows) of cash	0	0
<b>C</b>	<b>Net cash flows from (used in) financing activities</b>	<b>(350)</b>	<b>(986)</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>(249)</b>	<b>1,142</b>

*John*

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



22/10/24  
Kumar Gupta  
Partner  
M.No. 522310

UDIN: 24522310BAEDZT8552

Dated: October 14, 2024  
Place: New Delhi