



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
Website: www.premierpoly.com ; **Telephone:** 011-45537559

PPL/SECT/2025-2026

Date: 15-12-2025

To,
The Manager
Listing Compliance Department
National Stock Exchange of India Limited

Subject: Clarification for Revised Submission of Financial Results for the Quarter and Half Year Ended September 30, 2025

Reference: Following deficiency/ non submission have/has been observed in your result, you are requested to kindly clarify on below mentioned points. 1. Financial results submitted is not as per format prescribed by SEBI

Scrip Code: PREMIERPOL

Respected Sir/Madam,

With reference to your above-mentioned email, we respectfully submit the following clarification for your kind consideration. We hereby inform you that the meeting of the Board of Directors of the Company was duly held on November 10, 2025, and all applicable compliances, including submission of the financial results, were filed on the BSE and NSE portals on the same day.

We sincerely regret that the financial results initially submitted were not in the format prescribed by SEBI due to the inadvertent omission of previous year comparative figures. This omission occurred purely due to a clerical error during the drafting process. We humbly acknowledge the oversight and assure you that the same was neither intentional nor with any intent to conceal or misrepresent any financial information.

Please note that all relevant figures for the periods ended March 31, 2025 and September 30, 2025 were correctly disclosed in the XBRL filing. Further, upon identification of the error, immediate corrective action was taken, and a revised PDF of the financial results for the quarter and half year ended September 30, 2025, including comparative figures for March 31, 2025, has been submitted and enclosed herewith for your reference.

We sincerely apologize for the inconvenience caused and humbly request you to kindly take the revised submission on record. The error was solely due to the aforesaid clerical oversight, despite our sincere and diligent efforts to ensure full compliance with all applicable regulatory requirements.

We reiterate our commitment to maintaining complete transparency and strict adherence to all statutory and regulatory compliances at all times.

We shall be grateful for your kind understanding and cooperation in this matter.

Thanking you.

Yours faithfully,

For Premier Polyfilm Limited

Heena Soni
Company Secretary
7827784457
M/S PREMIER POLYFILM LTD
305, ELITE HOUSE, III FLOOR,
36, COMMUNITY CENTRE,
KAILASH COLONY EXTN., ZAMROODPUR,
NEW DELHI 110048

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/2025-2026

Date: 10-11-2025

To,

BSE LIMITED

NATIONAL STOCK EXCHANGE OF INDIA LIMITED

SUBJECT : FINANCIAL RESULTS

SCRIP CODE : NSE : PREMIERPOL, BSE 514354

Dear Sir/Madam,

Further to our letter dated 03rd November, 2025 intimating about Board Meeting to consider and approve Standalone Unaudited Financial Results of the Company for the Quarter and Half year ended 30th September, 2025.

We hereby inform you that the Board of Directors of the Company in its Meeting held today i.e. 10th November, 2025 has approved Unaudited Standalone Financial Results of the company for the Quarter and Half year ended 30th September, 2025.

The Auditors have also carried out a limited review of the same. A copy of Limited Review Report on the financial results of the company for the Quarter and Half year ended 30th September, 2025 issued by the Statutory Auditor of the Company is attached.

The above said Meeting commenced at 12.30 Hrs and was terminated at 16.00 Hrs.

The link to the results is as follows: <https://www.premierpoly.com/investors/financial/quarterly-results>.

This is for your information and records.

Thanking you,

**Yours faithfully,
For PREMIER POLYFILM LIMITED**

**HEENA SONI
COMPANY SECRETARY &
COMPLIANCE OFFICER**

Enclosed : As above

PREMIER POLYFILM LIMITED

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CIN NO. L25209DL1992PLC049590, Phone : 011-45537559 Email : compliance.officer@premierpoly.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Figures : Rupees in Lakh)

	Particulars	Quarter ended 30/09/2025	Quarter ended 30/06/2025	Quarter ended 30/09/2024	Half Year ended 30/09/2025	Half Year ended 30/09/2024	Year ended 31/03/2025
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	INCOME						
	Revenue from Operations (Inclusive of GST)	8,317	7,444	7,873	15,761	14,877	29,563
	Other Operating Income	96	53	134	149	260	165
	TOTAL INCOME	8,413	7,497	8,007	15,910	15,137	29,728
2	EXPENSES						
(a)	Cost of materials consumed	4,167	4,124	4,130	8,291	8,248	15,463
(b)	Purchases of stock-in-trade	215	179	224	394	478	970
(c)	Change in inventories of finished goods, work-in-	173	-251	-40	-78	-408	604
(d)	Employee benefits expense	775	724	681	1,499	1,304	2,477
(e)	Finance Costs	13	24	31	37	62	204
(f)	Depreciation and amortisation expense	116	117	126	233	250	516
(g)	Other Expenses						
	GST	1,053	988	957	2,041	1,800	3,554
	Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	801	768	845	1,569	1,567	3,213
	TOTAL OTHER EXPENSES	1,854	1,756	1,802	3,610	3,367	6,767
	TOTAL EXPENSES	7,313	6,673	6,954	13,986	13,301	27,001
3	Total Profit before Exceptional Items & Tax	1,100	824	1,053	1,924	1,836	2,727
4	Exceptional Items						
5	Total Profit before Tax	1,100	824	1,053	1,924	1,836	2,727
6	Tax Expenses						
7	Current Tax	299	224	267	523	462	659
8	Deferred Tax	0	0	0	0	0	8
9	Total tax expenses	299	224	267	523	462	667
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-

Signature

11	Net Profit for the period from continuing Operations	801	600	786	1,401	1,374	2,060
12	Profit/(loss) for the period from discontinued	-	-	-	-	-	-
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	801	600	786	1,401	1,374	2,060
17	Other comprehensive Income net of taxes	-145	157	-44	12	-4	96
18	Total Comprehensive Income for the period	656	757	742	1,413	1,370	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	-	-	-	-	-	-
	Comprehensive Income for the period attributable to owners of parent	656	757	742	1,413	1,370	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*	1	1	5	1	5	5
22	Details of debt securities	-	-	-	-	-	-
23	Reserve excluding revaluation Reserves	10,728	10,728	8,384	10,728	8,384	6,332
24	EARNING PER SHARE						
(i)	Earning per equity share for continuing operations						
	Basic earnings (loss) per share from continuing	0.76	0.57	3.75	1.34	6.56	9.83
	Diluted earnings (loss) per share from continuing	0.76	0.57	3.75	1.34	6.56	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	0.76	0.57	3.75	1.34	6.56	9.83
	Diluted earnings (loss) per share from continuing and discontinued Operations	0.76	0.57	3.75	1.34	6.56	9.83
26	Debt Equity Ratio	0.09	0.09	0.13	0.09	0.13	0.16
27	Debt Service coverage Ratio (DSCR)	4.81	3.7	13.25	12.2	10.38	4.36

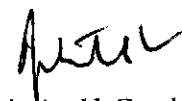
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28	Interest Service Coverage Ratio (ISCR)	87.14	35.02	34.97	53.01	30.61	14.37
29	Disclosure of noted on financial results		-	-		-	-

Notes :

- 1 This Statement has been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 10th November,2025.
- 2 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.
- 3 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.
- 4* The company has Subdivision of existing Equity Shares from One Equity Share of Rs. 5/- each into Five Equity Shares of Rs.1/- each w.e.f. 05th November,2024.
- 5 Other Figures, except Earning per share, for the previous period have been regrouped/rearranged wherever necessary to correspond with the Current period's figures.
- 6 The Company has no subsidiary/associate/Joint Venture Company(ies).
- 7 The above company results are also available on the website of the company.

For PREMIER POLYFILM LIMITED



Amitaabh Goenka
Managing Director & CEO
DIN 00061027

Place : New Delhi
Date 10-11-2025

PREMIER POLYFILM LIMITED

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Figures : Rupees in Lakhs)

	DESCRIPTION	Half Year ended 30th September, 2025	Year ended 31st March, 2025
		Unaudited	Audited
	Statement of cash flows		
	Whether cash flow statement is applicable on company		
	Cash flows from used in operating activities		
	Profit before tax	1924	3,463
	Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	28	87
	Adjustments for decrease (increase) in inventories	46	(1,174)
	Adjustments for decrease (increase) in trade receivables, current	599	(475)
	Adjustments for decrease (increase) in trade receivables, non-current	0	
	Adjustments for decrease (increase) in other current assets	132	(265)
	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	1,131
	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	507
	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	(53)
	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	(6)
	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	(248)
	Net cash flows from (used in) operations	2,069	3,215
	Dividends received	0	-
	Interest paid	0	-
	Interest received	0	-
	Income taxes paid (refund)	358	904
	Other inflows (outflows) of cash	0	-
A	Net cash flows from (used in) operating activities	1,711	2,311
	Cash flows from used in investing activities	0	-
	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	15
	Purchase of property, plant and equipment	-225	943
	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	53
	Income taxes paid (refund)	0	-
	Other inflows (outflows) of cash	-1816	(272)
B	Net cash flows from (used in) investing activities	(2,013)	(1,147)
	Cash flows from used in financing activities	0	-
	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	314
	Payments of finance lease liabilities	0	-
	Payments of lease liabilities	0	-
	Dividends paid	0	157
	Interest paid	28	87
	Income taxes paid (refund)	0	-
	Other inflows (outflows) of cash	0	-
C	Net cash flows from (used in) financing activities	(409)	(558)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(711)	606
	Effect of exchange rate changes on cash and cash equivalents	0	-
	Effect of exchange rate changes on cash and cash equivalents	0	-
	Net increase (decrease) in cash and cash equivalents	(711)	-
	Cash and cash equivalents cash flow statement at beginning of period	1,085	479
	Cash and cash equivalents cash flow statement at end of period	374	1,085

For PREMIER POLYFILM LIMITED

Place : New Delhi
Date : 10-11-2025

Amitaabh Goenka
Managing Director & CEO
DIN : 00061027

PREMIER POLYFILM LIMITED		
STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025		
(Figures : Rupees in Lakhs)		
PARTICULARS	Half Year Ended 30-09-2025	Year Ended 31/03/2025
	Unaudited	Audited
(Refer Notes Below)		
ASSETS		
NON CURRENT ASSETS		
Property, Plant and equipment	5,581	5,597
Capital work - in -progress	47	39
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	5,628	5,636
Non - current Investments	973	1,008
Trade receivables, non current	-	-
Loans, non current	-	-
Other non -current financial assets	150	133
TOTAL NON CURRENT FINANCIAL ASSETS	6,751	1,141
Deferred tax assets (net)	136	136
Other non -current assets	76	31
TOTAL NON CURRENT ASSETS	6,963	6,944
CURRENT ASSETS		
Inventories	3,153	3,198
CURRENT FINANCIAL ASSETS		-
Current investments	1,253	330
Trade receivables current	3,405	4,004
Cash and cash equivalents	2	1,085
Bank balance other than cash and cash equivalents	372	-
Loans Current	-	-
Other current financial assets	1,119	178
TOTAL CURRENT FINANCIAL ASSETS	9,304	5,597
Current tax assets (net)	-	-
Other current assets	764	707
TOTAL CURRENT ASSETS	10,068	9,502
Non Current assets classified as held for sale		
Regulatory deferral account debit balances and related deferred tax assets		
TOTAL ASSETS	17,031	16,446
EQUITY AND LIABILITIES		
Equity		
EQUITY ATTRIBUTABLE TO OWNERS OF PARENT		
Equity Share Capital	1,059	1,059
Other Equity	12,141	10,728
TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF PARENT	13,200	11,787
Non controlling Interest	-	-
TOTAL EQUITY	13,200	11,787
LIABILITIES		
NON-CURRENT LIABILITIES		

NON-CURRENT FINANCIAL LIABILITIES		
Borrowings, non current	-	-
Trade payable non current	-	-
Other Non current financial liabilities	147	298
TOTAL NON CURRENT FINANCIAL LIABILITIES	147	298
Provisions Non current	499	439
Deferred Tax liabilities (net)	111	111
Deferred goverment grants non current	-	
Other non current liabilities	-	
TOTAL NON CURRENT LIABILITIES	757	848
CURRENT LIABILITIES		
CURRENT FINANCIAL LIABILITIES		
Borrowings ,current		
Trade payable, current	955	1,101
Other current financial liabilities	1,568	2,278
TOTAL CURRENT FINANCIAL LIABILITIES	2,523	3,379
Other current Libailities	246	301
Provisions, current	87	77
Current tax liabilities (Net)	218	54
Deferred goverment grants, current	-	
TOTAL CURRENT LIABILITIES	3,074	3,811
Libilities directly associated with assets in disposal group classified as held		
Regulatroy deferral account credit balances and related deferred tax liability		
TOTAL LIABILITIES	3,831	4,659
TOTAL EQUITY AND LIABILITIES	17,031	16,446
Disclosure of notes on assets and liabilities		

For PREMIER POLYFILM LIMITED

Place : New Delhi


Date : 10-11-2025

Amitaabh Goenka
Managing Director & CEO
DIN : 00061027

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Premier Polyfilm Limited for the quarter and half year ended 30th September, 2025 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, 2025 ("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:255223108M0TEJ5519

Dated: November 10, 2025
Place: Bhubaneswar