



**Premium
Plast Ltd.**

Date: 31st May, 2026

To,
The Head – Listing & Compliance
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G, Bandra Kurla Complex,
Bandra (E) Mumbai – 400 051

Symbol: PREMIUM
ISIN: INE0M1F01011

Subject: Outcome of the Board Meeting

Ref: Regulation 30 (read with Part A of Schedule III) and Regulation 33 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/ Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), this is to inform you that the Board of Directors of the Company, at its re-scheduled meeting held today i.e., on Sunday, 31st May, 2026, has considered and approved the following items:

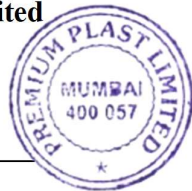
1. Statements showing the Audited Financial Results of the Company for the Quarter and Year ended on 31st March, 2026;
2. Audit Report on Financial Results for the Quarter and Financial Year ended 31st March, 2026, issued by the Statutory Auditors of the Company.;
3. Certificate of Non-Applicability of Disclosure of Related Party Transactions.
4. Statement of Utilisation of Fund.

The Board took note of the Certificate of Non-Applicability regarding the Disclosure of Related Party Transactions, as required under Regulation 23(9) of SEBI (LODR) Regulations, 2015, for the Quarter & Year 31st March, 2026 is enclosed as **Annexure A**.

The Board Meeting commenced at 04.00 P.M. and concluded at 08.45 P.M.

You are requested to kindly take the above on your records.

Yours sincerely,
For Premium Plast Limited



CS Rohit Sharma
Company Secretary and Compliance Officer

Premium Plast Ltd.

Regd. Office - Gala No 3, Shiv Shankar Indl Est No 1,
Virar City (M Corp) Valiv, Vasai, Thane -401208

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**Premium
Plast Ltd.**

Annexure-A

Date: 31/05/2026

To,
The Head – Listing & Compliance
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051

Sub: Non-Applicability of Disclosure on Related Party Transactions under Regulation 23(9) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015-For the Quarter & Year ended on 31st March, 2026.

Dear Sir/Ma'am,

With reference to the above captioned subject, this is to inform you that as per Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Compliance with the Corporate Governance provision as specified in Regulation 17, 174, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clause (b) to (i) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall not apply in respect of:

15(2)(b) The listed entity which has listed its specified securities on the SME Exchange

As the Company has listed its shares on NSE Emerge Platform. Hence, the Company is not under any obligation to file Disclosure on Related Party Transactions on a consolidated basis for the Quarter & Year ended on 31st March, 2026.

Kindly take the above information on record and oblige.

Yours sincerely,
For Premium Plast Limited



CS Rohit Sharma
Company Secretary and Compliance Officer

Premium Plast Ltd.

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Tel: +91 7292403681 | **Email ID:** chetan.dave@premiumplast.in
CIN: L25209MH1995PLC094431 | **Website:** www.premiumplast.in



VRCA & Associates

CHARTERED ACCOUNTANTS

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✉ : kabrahmbhatt@gmail.com

CA. Krunal Brahmhbhatt
CA. Hiral Brahmhbhatt

CA. Brijesh Vithalani
CA. Akshay Shah

CA. Kirti Jadhav
CA. Vidhi Devani

CA. Venugopal Shastri
CA. Vaibhav Goel

INDEPENDENT AUDITOR'S REPORT

To the Members of
Premium Plast Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Premium Plast Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards specified under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2014, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Emphasis of Matter (EOM)

The Company had, during the year, received application money of Rs.4,01,90,325 towards issuance of equity shares on a preferential basis through private placement route in accordance with the provisions of Sections 42 and 62 of the Companies Act, 2013 and the applicable provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The allotment of such equity shares pursuant to the aforesaid preferential issue was completed subsequent to the reporting date but prior to the date of this report. Based on our examination of the relevant records and according to the information and explanations provided to us, the Company has utilised/held such monies in compliance with the stated objects and the requirements of the aforesaid provisions, wherever applicable.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon. The above-referred information is expected to be made available to us after the date of this audit report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions necessitated by the circumstances & the applicable laws and regulations.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are



free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

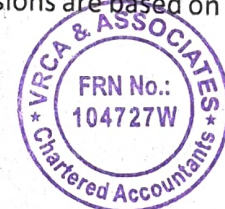
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the



audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matter stated in paragraph (i) (vi) below on reporting under rule 11(g);
 - c. The Balance Sheet, the Statement of Profit and loss, and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act.
 - e. On the basis of the written representations received from the directors as on March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act;
 - f. The observation relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph (b) above on reporting under Section 143(3)(b) and paragraph (i) (vi) below on reporting under Rule 11(g).
 - g. With respect to the adequacy of the internal financial controls with reference to financial



statements of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure "B";

- h. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to explanations given to us, the company being a private company, Section 197 of the Act related to the managerial remuneration is not applicable.
- i. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (i) The Company does not have any pending litigations which would impact its financial position;
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - (iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company;
 - (iv)
 - (a) the management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) the management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.



- (v) The Company has not declared or paid any Dividend during the year and has not proposed final dividend for the year.
- (vi) Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from the period April 1, 2023 reporting under Rule 11(g) of the Companies Act (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is applicable for the financial year ending March 31, 2026.

For VRCA & Associates
Chartered Accountants
Firm's Registration No. 104727W



CA Krunal Brahmbhatt
Partner
Membership No. 150053
UDIN: 26150053LIMXYJ8159
Place: Vadodara
Date: 31st May, 2026



ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

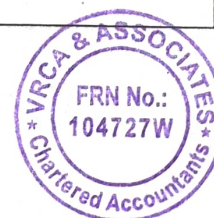
Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date to the members of **Premium Plast limited** on the financial statements of the Company for the year ended March 31, 2026.

To the best of our information and according to the explanations provided to us by the company and the books of account and records examined by us in the normal course of audit, we state that:

(i)(a)	<p>(A) The Company is maintaining proper records showing full particulars, including quantitative details and situation of property, plant and equipment, Capital Work in Progress and relevant details of right to use assets.</p> <p>(B) The Company has maintained proper records showing the full particulars of Intangible assets;</p>
(b)	The company has a program of physical verification of its Property, Plant, Equipment and right -of-use assets to cover all assets within a period of three years, to be carried out at one time or split over a number of times, which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, Property, Plant and Equipment and right-of-use assets were physically verified by the Management during the year. According to information and explanations given to us, no material discrepancies were noticed on such verification;
(c)	Based on our verification of the documents provided to us and according to the information and explanations given by the Management, the title deeds of all the immovable properties as disclosed in the financial statements, are held in the name of the Company as at the Balance Sheet date;
(d)	According to information and explanations given to us, the company has not revalued its Property, Plant and Equipment and intangible assets during the year.
(e)	No proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder;
(ii)(a)	As per the information and explanations given to us, the inventories held by the company have been physically verified by the management. In our opinion, having regard to the nature and location of stocks, the frequency of the physical verification is reasonable and no discrepancies of 10% or more in aggregate for each class of inventory were noticed on physical verification
(b)	As per the information and explanations given to us and based on our examination of the records, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks, the Company is required to file quarterly returns/statements to the banks and therefore, reporting under clause (ii)(b) of the Order is not applicable to the Company.
(iii)	The Company has not made investments in companies, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnership or other parties. Accordingly, reporting under paragraph 3 (iii)(a), (b), (c), (d), (e) & (f) are not applicable to the company



(iv)	In our opinion and according to the information and explanations given to us, the company has not granted any loans, made investments or provided guarantees and security which are covered under section 185 and 186 of the Act and hence reporting under clause 3(iv) of the order is not applicable to the company;
(v)	In our opinion and according to the information and explanations given to us, the company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Act and other relevant provisions of the Act and rules made thereunder;
(vi)	We have broadly reviewed the cost records maintained by the Company as prescribed by the Central Government under sub section (1) of Section 148 of the Companies Act and are of the opinion that prima facie the prescribed cost records have been made and maintained by the Company. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete;
(vii)	<p>a) In our opinion, the Company is regular in depositing with appropriate authorities undisputed statutory dues including Goods and Service tax, provident fund, employee state insurance, income-tax, sales tax, service tax, duty of custom, duty of excise, value added tax, cess and other statutory dues as applicable to the appropriate authorities. There were no undisputed amounts payable with respect to above statutory dues in arrears as at March 31, 2026 for a period of six months from the date they became payable.</p> <p>b) According to the information and explanations given to us and the records examined by us, there are no dues of provident fund, Income tax, duty of customs, goods and services tax and any other statutory dues which have not been deposited on account of any dispute.</p>
(viii)	There were no transactions which were not recorded in the books of account, have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);
(ix)(a)	The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender;
(b)	The company is not declared as a willful defaulter by any bank or financial institutions or other lender;
(c)	The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable;



(d)	On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company;
(e)	According to the information and explanations given to us, and the records examined by us, the company has no subsidiaries, associates or joint ventures. Accordingly, reporting under the clause 3 (ix) (e) and (f) is not applicable;
(f)	According to the information and explanation given to us and procedures performed by us, we report that the Company has not raised any loans during the year on the pledging of securities held in the subsidiaries, joint ventures or associate companies and therefore reporting on clause 3(ix)(f) of the Order is not applicable.
(x)(a)	The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
(b)	The Company has complied with provisions of sections 42 and 62 of the Companies Act, 2013 in respect of the preferential allotment of equity shares during the year. The funds raised, have been used for the purposes for which the funds were raised.
(xi)(a)	During the course of our examination of the books of account and records of the company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any incidence of fraud on or by the company noticed or reported during the year, nor we have been informed of any such case by the management;
(b)	No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
(c)	According to the information and explanations provided to us, no whistle-blower complaints has received during the year by the company;
(xii)	The Company is not a Nidhi company and therefore the provisions of clause 3 (xii) of the Order are not applicable to the company.
(xiii)	In our opinion, all the transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards;
(xiv)	In our opinion and based on our examination, the company has an adequate internal audit system. We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
(xv)	According to the information and explanations given by the managements, the Company has not entered into non-cash transactions with directors or persons connected with him as referred to in section 192 of the Act;



(xvi)(a)	In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934: Hence, reporting under clause 3(xvi)(a), (b), (c) and (d) of the Order is not applicable;
(xvii)	In our opinion the company has not incurred cash losses in the financial year and in the immediately preceding financials year;
(xviii)	There has not been any resignation of the statutory audit during the year;
(xix)	In our opinion and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payments of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and managements plans, there is no material uncertainty exists as on the date of audit report that the Company is not capable of meeting its liabilities existing at the balance sheet date as and when they fall due within a period of one year from the balance sheet date We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due;
(xx)(a)	The Company has fully spent the required amount towards Corporate Social responsibility (CSR) and there are no unspent CSR amounts for the year requiring a transfer to a fund specified in Schedule VII of the Act or special account in compliance with the provision of sub-section (6) of Section 135 of the Act. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.
(b)	According to the information and explanation given to us and based on our examination of the records, company does not have any amount unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project to be transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;
(xxi)	In our opinion and according to the information and explanations provide by the management, the company do not have any subsidiary, associates or joint venture and the company is not required to prepare Consolidated Financial Statements as per the section 129 of the Companies Act. Accordingly reporting under the clause 3(xxi) is not applicable to the Company.

For VRCA & Associates

Chartered Accountants

Firm's Registration No.104727W



CA Krunal Brahmhatt

Partner

Membership No. 150053

UDIN: 26150053LIMXYJ8159

Place: Vadodara,

Date: 31st May, 2026



ANNEXURE "B" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Premium Plast Limited on the financial statements of even date)

Report on the Internal Financial Controls with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Act.

We have audited the internal financial controls with reference to financial statements of Premium Plast Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls with reference to financial statements based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the, "Guidance note") issued by the ICAI and the Standards on Auditing prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to the financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.



Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For VRCA & Associates
Chartered Accountants
Firm's Registration No.104727W



CA Krunal Brahmhatt

Partner

Membership No. 150053

UDIN: 26150053LIMXYJ8159

Place: Vadodara

Date: 31st May, 2026



PREMIUM PLAST LTD

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CIN:L25209MH1995PLC094431

E-Mail: info@premiumplast.in

Web Site: www.premiumplast.in

AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31ST MARCH, 2026

Particulars	Half Yearly ended			Year ended	
	31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
	Audited	Unaudited	Audited	Audited	Audited
Income					
Revenue from operations	3,687.57	3,849.82	3,376.01	7,537.38	5,703.28
Other income	13.40	31.70	21.35	45.10	21.35
Total Income	3,700.97	3,881.52	3,397.37	7,582.48	5,724.63
Expenses					
Cost of material consumed	2,383.64	2,442.71	2,196.61	4,826.35	3,700.79
Operating Cost	327.13	382.97	152.60	710.10	272.89
Employee benefit expenses	234.16	154.69	178.10	388.85	297.25
Finance costs	89.37	73.55	75.41	162.92	154.15
Depreciation and amortization expense	144.12	219.62	118.43	363.74	223.88
Other expenses	136.05	55.81	173.91	191.86	213.30
Total Expenses	3,314.47	3,329.35	2,895.05	6,643.82	4,862.25
Profit before exceptional and extraordinary items and tax	386.49	552.17	502.31	938.66	862.39
Exceptional/Prior Period items					
Profit before tax	386.49	552.17	502.31	938.66	862.39
Tax expense:					
(a) Current Tax Expense for the year	35.79	138.97	85.39	174.76	175.41
Less: Transfers - Income Tax of earlier years		-			
(b) Deferred Tax	56.48	20.13	32.19	76.60	41.63
Profit after tax	294.22	393.07	384.73	687.29	645.34
Share of Profit/ loss in Associates	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Profit (Loss) for the year	294.22	393.07	384.73	687.29	645.34
Earnings per equity share: (face value of INR 10 each, fully paid-up)					
(1) Basic (in ₹)	1.54	2.06	2.01	3.38	10.03
(2) Diluted (in ₹)	1.54	2.06	2.01	3.38	10.03

Notes :-

1. The above results are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been approved by Audit Committee and Approved by the Board of Directors at their respective meeting held on 31st May 2026. The Financials results have been prepared in accordance with the accounting standards ("AS") as specified under section 133 of the Companies Act, 2013 read with rule 7 of Companies (Accounts) Rule 2014 by the Ministry of Corporate Affairs and amendments thereof.
2. As per the Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
2. Figures of the previous period/year have been regrouped wherever necessary to conform to the current period/year presentation.
3. As the company collectively operates only in one segment. Hence, It is reporting its results in single Segment. Therefore, segment disclosure is not applicable.

For Premium Plast Limited

Mr. Chetan Dave

Chairman and Managing Director

DIN:01284748

Dated: 31/05/2026



PREMIUM PLAST LTD

Gala No 3, Shiv Shankar Indl Est No 1, Virar City (M Corp), Valiv, Thane, Vasai, Maharashtra, India, 401208

CIN:L25209MH1995PLC094431

E-Mail: info@premiumplast.in

Web Site: www.premiumplast.in

AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31ST MARCH, 2026

Particulars	As at 31st March 2026	As at 31st March 2025
Equity and Liabilities		
Shareholders' funds		
Share capital	1,909.71	1,909.71
Reserves and surplus	4,117.97	3,430.68
Share Application Money	401.90	
Non-current liabilities		
Long-term borrowings	18.07	196.62
Deferred Tax Liabilities	184.20	107.60
Current liabilities		
Short-term borrowings	590.80	365.25
Trade payables	717.61	771
Other current liabilities	179.29	640.12
Short-term provisions	111.65	186.63
TOTAL	8,231.20	7,608.10
Assets		
Non-current assets		
Property, Plant and Equipment		
(i) Property, Plant and Equipment	4,035.40	2,497.01
(ii) Capital Work-in-progress	312.24	
Non-Current Investment	602.35	1,024.35
Current assets		
Inventories	1,488.45	1,847.67
Trade receivables	675.68	867.24
Cash and Bank Balances	424.77	29.96
Short-term loans and advances	632.26	1,341.87
Other Current Assets	60.06	-
TOTAL	8,231.20	7,608.10

* Not annualised, except year end basic and diluted EPS

For Premium Plast Limited

Mr. Chetan Dave



Chairman and Managing Director

DIN:01284748



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AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31ST MARCH, 2026

Particulars	For the Year ended 31st March 2026	For the Year ended 31st March 2025
Net Profit after Tax	687.29	645.34
Add: Deferred Tax	76.60	41.63
Add: Provision for Current Tax	174.76	175.41
Add: Depreciation	363.74	223.88
Add: Interest	162.92	154.15
Less: Deffered Tax Credit		
Operating Profit	1,465.32	1,240.41
Changes in working capital :		
(Inc)/Dec in Inventories	359.22	(320.78)
(Inc)/Dec in Debtors	191.56	(396.60)
(Inc)/Dec in other current assets	(60.06)	-
(Inc)/Dec in loans & advances	709.61	(821.48)
Inc/(Dec) in Creditors	(53.87)	191.53
Inc/(Dec) in Other Current Liabilities	(460.84)	87.03
Inc/(Dec) in Provision	(74.98)	77.41
(LESS) Tax Paid	(174.76)	(192.92)
Cash flow from operating activities	1,901.20	(135.39)
Investing activities		
(Inc)/Dec in fixed assets	(1,902.13)	(1,450.02)
(Inc)/Dec in capital WIP	(312.24)	
(Inc)/Dec in investments	422.00	(1,024.35)
Cash flow from investing acitivities	(1,792.37)	(2,474.37)
Financing activities		
Inc/(Dec) in share capital	-	746.10
Inc/(Dec) in share application money	401.90	
Inc/(Dec) in share premium		2,296.44
Inc/(Dec) in pref capital		
Inc/(Dec) in term loans	-	(70.39)
Inc/(Dec) in unsecured loans	(178.55)	(236.02)
Inc/(Dec) in working capital loan	225.55	37.31
Less: Interest paid	(162.92)	(154.15)
Dividend on Equity Shares		-
Cash flow from financing acitivities	285.98	2,619.28
Opening cash balance	29.96	20.44
Inc/Dec in cash balance	394.81	9.52
Closing cash balance	424.77	29.96

For Premium Plast Limited

Mr.Chetan Dave



Chairman and Managing Director
DIN:01284748



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AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31ST MARCH, 2026

NOTES :-

The above results are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been approved by Audit Committee and Approved by the Board of Directors as their respective meeting held on

- 1) 31st May 2026. The Financials results have been prepared in accordance with the accounting standards ("AS") as specified under section 133 of the Companies Act, 2013 read with rule 7 of Companies (Accounts) Rule 2014 by the Ministry of Corporate Affairs and amendments thereof.
- 2) The above financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on May 31,2026.
- 3) During the Quarter there was no complaints from the Investors.
- 4) Figures of the corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period.
- 5) As per the Ministry of Corporate Affairs Notification dated February 16,2015. Companies whose securities are listed on SME Exchange as referred to Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
- 6) As the company collectively operates only in one segment. Hence, It is reporting its results in single Segment. Therefore, segment disclosure is not applicable.

For Premium Plast Limited

Mr.Chetan Dave



Chairman and Managing Director

DIN:01284748





VRCA & Associates
CHARTERED ACCOUNTANTS

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✉ : kabrahmbhatt@gmail.com

CA. Krunal Brahmbhatt
CA. Hiral Brahmbhatt

CA. Brijesh Vithalani
CA. Akshay Shah

CA. Kirti Jadhav
CA. Vidhi Devani

CA. Venugopal Shastri
CA. Vaibhav Goel

To,
The Board of Directors
Premium Plast Limited
Gala No 3, Shiv Shankar Indl
Est No 1,
Virar City (M Corp), Valiv,
Thane, Vasai - 401 208,
Maharashtra, India.

Subject: Statutory Auditor's Certificate on the Status of Utilization of Funds Raised by the Issuer Company.

Dear Sir/Madam,

We have reviewed the Statement of Utilization of Funds raised through public issue by 28-09-2024 till 31-03-2026, prepared by the Company.

1. Management Responsibility

The preparation of the Statement of Utilization of Funds raised is the responsibility of the Company's management. This responsibility includes ensuring that the funds are utilized in accordance with the objects stated in the Offer Documents and applicable regulatory requirements.

2. Auditor's Responsibility

Our responsibility is to express a reasonable assurance based on our review of the Statement of Utilization of Funds raised. We have conducted our review in accordance with the generally accepted auditing standards and procedures. These standards require that we plan and perform the review to obtain reasonable assurance that the statement is free from material misstatement.

3. Scope of Review

We have, inter alia, carried out the following procedures:

- Verified the amounts raised through the specified fund-raising mechanism.
- Examined the utilization of funds in accordance with the objects stated in the Offer Documents.
- Compared the actual utilization with the planned utilization and analyzed the variations, if any.
- Reviewed the bank statements and other supporting documents for fund movements.
- Inquired about and reviewed the Company's management representations and other relevant documents.

4. Conclusion

Based on our review, we confirm that:

- The proceeds of the funds raised amounting to Rs 2,619.54 lakhs, have been utilized by the Company in the manner and for the purposes as mentioned in the Offer Document. Details of utilization of IPO proceeds till 31-03-2026 has been tabulated below:

Amount (Rs) in Lakhs

SL. No	Particulars	IPO Proceeds to be utilised as per Objects mentioned in Prospectus	IPO Amount actually utilized till Date for the specified purposes	Unspent Amount/(Excess utilized)
1	Gross Proceeds of the Issue	2,619.54	2,619.54	-
2	Less: Issue related Expenses	310.51	310.51	-
3	Net Proceeds of the Issue (3=1-2)	2,309.03	2,309.03	-
4	Expansion of Existing Manufacturing facility at Pithampur, Madhya Pradesh and Purchase of Machineries.	1,655.44	929.51	725.93
5	Funding of capital expenditure requirement of our Company towards Set up of Rooftop on Grid Solar Power Plant at our existing Manufacturing facility.	104.40	104.40	-
6	Prepayment or repayment of all or a portion of certain outstanding borrowings availed by our Company.	223.12	223.12	-
7	General corporate purposes	326.07	326.07	-
8	Unspent Amount	2,619.54	1893.61	725.93
9	Balance IPO amount lying in the Escrow Account	12.95	Nil	12.95

- The Company has complied with the objects of the issue as stated in the

We further confirm that there are no material deviations or discrepancies from the stated purpose of the fund utilization. Any variations, if applicable, are duly disclosed in the statement.

For

VRCA & Associates

Chartered Accountants



CA Krunal Brahmbhatt

Partner

Membership No.: 150053

Firm Registration No.: 104727W

Date: 31-05-2026

Place: Vadodara

UDIN: 26150053SECQRD2126