



MARS & ASSOCIATES

Chartered Accountants

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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT OF PREMIER POLYFILM LIMITED

FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2017

TO THE BOARD OF DIRECTORS OF PREMIER POLYFILM LIMITED

1. We have reviewed the accompanying statement of Unaudited Financial Results of **PREMIER POLYFILM LIMITED** ("the Company") for the quarter and nine months ended December 31, 2017 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) regulation, 2015.

This Statement which is the responsibility of the Company's Management and approved by the 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. 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 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.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards 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, 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, February 05, 2018

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PREMIER POLYFILM LTD.

Regd. Office: 101, 1st Floor, EPPS House, 18, Community Centre, Rastogi Colony Extn., Zamrudpur, New Delhi-110043.
 CIN NO. L12708DL1992PL0049220. Phone : 011-29345481, Email : premierpoly@premierpoly.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2017

Particulars	(Rupees in Lakhs)					
	Quarter ended	Quarter ended	Quarter ended	Nine months	Nine months ended	Year ended
	31/12/2017	30/09/2017	31/12/16	31/12/2017	31/12/16	31/03/2017
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations						
Sales / Income from Operations (inclusive of Excise Duty)	2,784	2,571	2,702	10,819	3,154	11,354
Other Operating Income	28	34	41	112	124	160
Total Income from operations	2,780	2,605	2,743	10,931	3,278	11,514
Other Income	0	0	0	0	0	0
TOTAL INCOME	2,780	2,605	2,743	10,931	3,278	11,514
2 EXPENSES						
(a) Cost of materials consumed	2,918	1,939	1,505	8,038	4,873	5,843
(b) Purchases of stock-in-trade	3	1	1	13	41	48
(c) Change in inventories of finished goods, work-in-progress and stock-in-	63	143	-23	-79	204	137
(d) Employee benefits expense	369	234	282	1017	714	1,043
(e) Finance Costs	76	66	89	209	165	222
(f) Depreciation and amortization expense	78	74	48	221	163	219
(g) Excise Duty-GST	432	302	326	1171	764	989
(h) Other Expenses (Any item exceeding 10% of the total expenses resulting in continuing operations to be shown separately)	343	475	469	1512	1403	1,828
TOTAL EXPENSES	3,987	3,424	2,555	10,109	7,891	10,999
3 Profit before Exceptional Items & Tax	193	181	88	522	387	515
4 Exceptional Items	0	0	0	0	0	0
5 Profit before Tax	193	181	88	522	387	515
6 Tax Expenses	49	80	82	149	122	204
7 Profit for the period from continuing Operations	144	131	38	373	265	381
8 Profit for the period from discontinued Operations	0	0	0	0	0	0
9 Tax expenses of discontinued Operations	0	0	0	0	0	0
10 Profit from Discontinued operations (after Tax)	0	0	0	0	0	0
11 Profit for the period	144	131	38	373	265	381
12 Share of profit/loss of associate	0	0	0	0	0	0
13 Minority Interest	0	0	0	0	0	0
14 Consolidated Net Profit for the period	144	131	38	373	265	381
15 Other comprehensive Income	-8	-3	0	-12	0	10
16 Total comprehensive Income	136	128	38	361	265	371
17 Face Value	8	5	8	5	5	5
18 Paid-up Equity Share capital (in Lakhs)	1,039	1,009	1,039	1,009	1,009	1,039
19 Reserve excluding retention Reserve as per balance sheet of previous	2,812	2,377	2,531	2,812	2,171	2,133
20 (a) Basic EPS for continuing Operations	0.88	0.83	0.17	1.78	1.27	1.72
(b) Diluted EPS for continuing Operations	0.89	0.83	0.17	1.78	1.27	1.72
(c) Basic EPS for discontinued Operations	0	0	0.00	0	0	0
(d) Diluted EPS for discontinued Operations	0	0	0.00	0	0	0
(e) Basic EPS for continued and discontinued Operations	0.88	0.83	0.17	1.78	1.27	1.72
(f) Diluted EPS for continued and discontinued Operations	0.89	0.83	0.17	1.78	1.27	1.72

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 05-02-2018 and Limited Review of the same was carried out by the Statutory Auditors of the Company.
- Regrouping has been done wherever considered necessary.
- 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.

Place : New Delhi

Date : 05-02-2018

For Premier Polyfilm Ltd.

SD/-

(Amar Nath Goenka)

Managing Director

DIN : 00061051



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