

PREMIER POLYFILM LTD.

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 : premierpoly@premierpoly.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER,2023

(Rupees in Lakhs)

Particulars (Refer Notes Below)	Quarter ended 31-12-2023	Quarter ended 30/09/2023	Quarter ended 31-12-2022	Nine months ended 31-12-2023	Nine months ended 31-12-2022	Year Ended 31/03/2023
INCOME						
Revenue from Operations (Inclusive of GST)	6907	7605	7,107	21,750	21,543	28,790
Other Operating Income	30	36	17	101	48	81
TOTAL INCOME	6,937	7,641	7,124	21,851	21,591	28,871
EXPENSES						
(a) Cost of materials consumed	3904	4400	3,893	12,319	13,227	17,332
(b) Purchases of stock-in-trade	29	48	224	104	598	868
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	45	32	225	153	(196)	(305)
(d) Employee benefits expense	603	618	543	1,828	1,698	2,322
(e) Finance Costs	38	62	102	172	247	273
(f) Depreciation and amortisation expense	129	132	136	388	353	493
(g) Other Expenses						
GST	840	916	865	2,623	2,629	3,521
Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	786	774	710	2,404	2,040	2,847
TOTAL OTHER EXPENSES	1,626	1,690	1,575	5,027	4,669	6,368
TOTAL EXPENSES	6,374	6,982	6,698	19,991	20,596	27,351
Total Profit before Exceptional Items & Tax	563	659	426	1,860	995	1,520
Exceptional Items	-	-	-	-	-	-
Total Profit before Tax	563	659	426	1,860	995	1,520
Tax Expenses						
Current Tax	140	170	120	470	275	405
Deferred Tax						(53)
Total tax expenses	140	170	120	470	275	352
Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-
Net Profit for the period from continuing Operations	423	489	306	1,390	720	1,168
Profit/(loss) for the period from discontinued Operations before tax	-	-	-	-	-	-
Tax Expenses of discontinued Operations	-	-	-	-	-	-
Net Profit/(Loss) from discontinued Operations after tax	-	-	-	-	-	-
Share of Profit/(Loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
Total Profit for the period	423	489	306	1,390	720	1,168
Other comprehensive Income net of taxes	31	25	9	85	14	19
Total Comprehensive Income for the period	454	514	315	1,475	734	1,187
Total Profit or Loss, attributable to	-	-	-	-	-	-

Profit or Loss, attributable to owners of parent	-	-	-	-	-	-
Total Profit or Loss, attributable to non -controlling interest	-	-	-	-	-	-
Total comprehensive Income for the period attributable to	-	-	-	-	-	-
Comprehensive Income for the period attributable to owners of parent	454	514	315	1,475	734	1,187
Total Comprehensive Income for the period attributable to owners of parent non controlling Interest	-	-	-	-	-	-
DETAILS OF EQUITY SHARE CAPITAL						
Paid-up Equity Share capital (in Lakhs)	1059	1059	1,059	1,059	1,059	1,059
Face Value	5	5	5	5	5	5
Details of debt securities	-	-	-	-	-	-
Reserve excluding revaluation Reserves	6332	6,332	5,250	6,332	5,250	5,250
EARNING PER SHARE						
(i) Earning per equity share for continuing operations						
Basic earnings (loss) per share from continuing Operations	2.02	2.33	1.46	6.64	3.44	5.58
Diluted earnings (loss) per share from continuing Operations	2.02	2.33	1.46	6.64	3.44	5.58
(ii) Earnings per equity share for discontinued operations						
Basic earnings (loss) per share from discontinued Operations	-	-	-	-	-	-
Diluted earnings (loss) per share from discontinued Operations	-	-	-	-	-	-
Earning per equity share						
Basic earnings (loss) per share from continuing and discontinued Operations	2.02	2.33	1.46	6.64	3.44	5.58
Diluted earnings (loss) per share from continuing and discontinued Operations	2.02	2.33	1.46	6.64	3.44	5.58
Debt Equity Ratio	0.13	0.29	0.41	0.13	0.41	0.45
Debt Service coverage Ratio (DSCR)	2.81	5.46	3.26	3.51	2.97	3.41
Interest Service Coverage Ratio (ISCR)	15.82	11.63	5.18	11.81	5.03	6.57
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 25th January,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.

For PREMIER POLYFILM LTD.

Amitaabh Goenka

Managing Director & CEO

DIN 00061027



M A R S & ASSOCIATES
Chartered Accountants

✉ +91 11 45137378
✉ marsandassociates@gmail.com

E-15/144-145, Second Floor, Shiva Road,
Sector-8, Rohini, New Delhi-110085

Independent Auditor's Limited Review Report

Review Report to
The Board of Directors
Premier Polyfilm Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Premier Polyfilm Limited ("the Company") for the quarter and nine months ended 31st December, 2023. This Statement is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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.

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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M A R S & Associates
Chartered Accountants

FRN 010484N



UDIN: 24522310 BKEDVT 7234

Dated: January 25, 2024
Place: New Delhi