



# 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

PPL/SECT/2025-2026

Date: 17/05/2025

To,  
BSE LIMITED

NATIONAL STOCK EXCHANGE OF INDIA LTD

**SUBJECT : FINANCIAL RESULTS**

**SCRIP CODE : NSE : PREMIERPOL, BSE : 514354**

Dear Sir/Madam,

Further to our letter dated 3rd May, 2025 we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e., 17th May, 2025, has approved the following:

1. **Audited Financial Results**

Approval of the Audited Financial Results of the Company for the **quarter and year ended 31st March, 2025**, including:

- Audited Statement of Assets and Liabilities as on 31st March, 2025
- Audited Cash Flow Statement for the year ended 31st March, 2025
- Audit Report issued by the Statutory Auditors
- Declaration in respect of Audit Report with unmodified opinion under Regulation 33(3)(d) read with Regulation 52(3) of the SEBI (LODR) Regulations, 2015

(Copies of the above documents are enclosed herewith.)

The meeting of the Board of Directors commenced at 12:30 Hrs and concluded at 16:00 Hrs.

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

CIN : L25209DL1992PLC049590

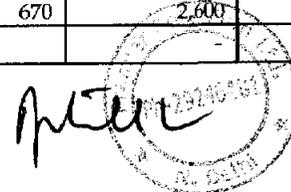
Regd. Office: 305, III Floor, Elite House, 36, Community Centre, Kailash Colony Extn., Zamroodpur, New Delhi -110048

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rupees in Lakhs)

	Particulars	Quarter ended 31-03-2025	Quarter ended 31-12-2024	Quarter ended 31-03-2024	Year ended 31-03-2025	Year Ended 31-03-2024
	(Refer Notes Below)	Audited	Unaudited	Audited	Audited	Audited
1	<b>INCOME</b>					
	Revenue from Operations (Inclusive of GST)	8,279	6,983	7,813	30,139	29,563
	Other Income	(5)	70	64	325	165
	<b>TOTAL INCOME</b>	<b>8,274</b>	<b>7,053</b>	<b>7,877</b>	<b>30,464</b>	<b>29,728</b>
2	<b>EXPENSES</b>					
	(a) Cost of materials consumed	4,181	3,584	3,144	16,013	15,463
	(b) Purchases of stock-in-trade	260	112	866	850	970
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	282	37	451	(89)	604
	(d) Employee benefits expense	708	673	649	2,685	2,477
	(e) Finance Costs	28	26	32	116	204
	(f) Depreciation and amortisation expense	129	128	128	507	516
	(g) Other Expenses					
	GST	1,061	866	931	3,727	3,554
	Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	887	739	809	3,193	3,213
	<b>TOTAL OTHER EXPENSES</b>	<b>1,948</b>	<b>1,605</b>	<b>1,740</b>	<b>6,920</b>	<b>6,767</b>
	<b>TOTAL EXPENSES</b>	<b>7,535</b>	<b>6,165</b>	<b>7,010</b>	<b>27,001</b>	<b>27,001</b>
3	<b>Total Profit before Exceptional Items &amp; Tax</b>	<b>739</b>	<b>888</b>	<b>867</b>	<b>3,463</b>	<b>2,727</b>
4	Exceptional Items	-	0	-	-	-
5	<b>Total Profit before Tax</b>	<b>739</b>	<b>888</b>	<b>867</b>	<b>3,463</b>	<b>2,727</b>
6	<b>Tax Expenses</b>					
7	Current Tax	187	221	189	870	659
8	Deferred Tax	(6)	0	8	(6)	8
9	<b>Total tax expenses</b>	<b>180</b>	<b>221</b>	<b>197</b>	<b>863</b>	<b>667</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-
11	<b>Net Profit for the period from continuing Operations</b>	<b>559</b>	<b>667</b>	<b>670</b>	<b>2,600</b>	<b>2,060</b>
12	<b>Profit/(loss) for the period from discontinued Operations before tax</b>					



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	559	667	670	2,600	2,060
17		Other comprehensive Income net of taxes	(28)	-66	11	(98)	96
18		Total Comprehensive Income for the period	530	601	681	2,501	2,156
19		Total Profit or Loss, attributable to					
		Profit or Loss, attributable to owners of parent	530	601	681.00	2,501	2,156.00
		Total Profit or Loss, attributable to non-controlling interest					
20		Total comprehensive Income for the period attributable to Comprehensive Income for					
		Comprehensive Income for the period attributable to owners of parent	530	601	681	2,501	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
		Face Value*	1	1	5	1	5
22		Details of debt securities					
23		Reserve excluding revaluation Reserves	8,384	8,384	6,332	8,384	6,332
24		EARNING PER SHARE					
	(i)	Earning per equity share for continuing operations					
		Basic earnings (loss) per share from continuing Operations	0.53	0.64	3.2	2.48	9.83
		Diluted earnings (loss) per share from continuing Operations	0.53	0.64	3.2	2.48	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	0.53	0.64	3.2	2.48	9.83
		Diluted earnings (loss) per share from continuing and discontinued Operations	0.53	0.64	3.2	2.48	9.83
26		Debt Equity Ratio	0.18	0.19	0.16	0.18	0.16
27		Debt Service coverage Ratio (DSCR)	9.66	11.36	9.72	10.47	4.36
28		Interest Service Coverage Ratio (ISCR)	26.95	35.15	28.09	30.73	14.37
29		Disclosure of noted on financial results					

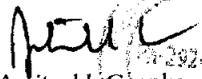
**Notes :**

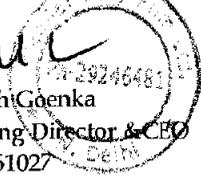
- 1 This Statement has been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 17 May ,2025.
- 2 This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules,2015 (Ind AS) prescribed under Section 133 of the

- 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.
- 8 The Board has recommended payment of Dividend @ 0.15 per equity share. Payment of dividend is subject to approval of shareholders in the Thirty Third Annual General Meeting.
- 9 The Company has ongoing disputes with GST authorities in India where it operates. The disputes relate to tax classification of goods and vis-à-vis applicable rate of GST on one of its product. Contingent liability in respect of gst demands received from indirect tax authorities in India is ₹ 183 lakhs as at March 31, 2025. These demand orders are being contested by the Company based on the management evaluation and advise of tax consultants. In respect of tax contingencies of ₹ 183 lakhs as at March 31, 2025. The Company has evaluated these notices and inquiries and has concluded that any consequent gst tax claims or demands by the gst authorities will not succeed on ultimate resolution.

Place : New Delhi  
Date 17-05-2025

For PREMIER POLYFILM LIMITED

  
Amitaabh Goenka  
Managing Director & CEO  
DIN 00061027



<b>PREMIER POLYFILM LIMITED</b>		
<b>STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025</b>		
<b>(Figures Rupees in Lakhs)</b>		
<b>PARTICULARS</b>	<b>Year Ended 31/03/2025</b>	<b>Year ended 31/03/2024</b>
	<b>Audited</b>	<b>Audited</b>
<b>(Refer Notes Below)</b>		
<b>ASSETS</b>		
<b>NON CURRENT ASSETS</b>		
Property, Plant and equipment	5,597	5,201
Capital work - in -progress	39	-
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>	<b>5,636</b>	<b>5,201</b>
Non - current Investments	1,008	871
Trade receivables, non current	-	-
Loans, non current	-	-
Other non -current financial assets	133	226
<b>TOTAL NON CURRENT FINANCIAL ASSETS</b>	<b>1,141</b>	<b>1,097</b>
Deferred tax assets (net)	136	121
Other non -current assets	31	31
<b>TOTAL NON CURRENT ASSETS</b>	<b>6,944</b>	<b>6,450</b>
<b>CURRENT ASSETS</b>		
Inventories	3,198	2,024
<b>CURRENT FINANCIAL ASSETS</b>	<b>-</b>	<b>-</b>
Current investments	330	-
Trade receivables current	4,004	3,529
Cash and cash equivalents	1,085	479
Bank balance other than cash and cash equivalents	-	-
Loans Current	-	-
Other current financial assets	178	306
<b>TOTAL CURRENT FINANCIAL ASSETS</b>	<b>5,597</b>	<b>4,314</b>
Current tax assets (net)	-	-
Other current assets	707	525
<b>TOTAL CURRENT ASSETS</b>	<b>9,502</b>	<b>6,863</b>
Non Current assets classified as held for sale	-	-
Regulatory deferral account debit balances and related deferred tax assets	-	-
<b>TOTAL ASSETS</b>	<b>16,446</b>	<b>13,313</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
<b>EQUITY ATTRIBUTABLE TO OWNERS OF PARENT</b>		
Equity Share Capital	1,059	1,059
Other Equity	10,728	8,384
<b>TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF PARENT</b>		
Non controlling Interest		

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	<b>TOTAL EQUITY</b>	<b>11,787</b>	<b>9,443</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
<b>NON-CURRENT FINANCIAL LIABILITIES</b>			
Borrowings, non current			
Trade payable non current			
Other Non current financial liabilities	298	599	
<b>TOTAL NON CURRENT FINANCIAL LIABILITIES</b>	<b>298</b>	<b>599</b>	
Provisions Non current	439	404	
Deferred Tax liabilities (net)	111	102	
Deferred government grants non current			
Other non current liabilities			
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>848</b>	<b>1,105</b>	
<b>CURRENT LIABILITIES</b>			
<b>CURRENT FINANCIAL LIABILITIES</b>			
Borrowings ,current			
Trade payable, current	1,101	1,040	
Other current financial liabilities	2,278	1,368	
<b>TOTAL CURRENT FINANCIAL LIABILITIES</b>	<b>3,379</b>	<b>2,408</b>	
Other current Liballities	301	217	
Provisions, current	77	52	
Current tax liabilities (Net)	54	88	
Deferred government grants, current			
<b>TOTAL CURRENT LIBILITIES</b>	<b>3,811</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>4,659</b>	<b>3,870</b>	
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>16,446</b>	<b>13,313</b>	
Disclosure of notes on assets and liabilities			

**For PREMIER POLYFILM LIMITED**



**Amitaabh Goenka**  
**Managing Director & CEO**  
**DIN : 00061027**

**Place : New Delhi**

**Date : 17/05/2025**

PREMIER POLYFILM LIMITED

AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

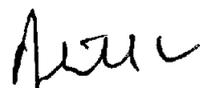
(Figures : Rupees in Lakhs)

	DESCRIPTION	Year ended 31st	Year ended 31st
		March, 2025	March, 2024
		Audited	Audited
	<b>Statement of cash flows</b>		
	Whether cash flow statement is applicable on company		
	<b>Cash flows from used in operating activities</b>		
	Profit before tax	3,463	2,727
	<b>Adjustments for reconcile profit (loss)</b>		
	Adjustments for finance costs	87	162
	Adjustments for decrease (increase) in inventories	(1,174)	898
	Adjustments for decrease (increase) in trade receivables, current	(475)	(291)
	Adjustments for decrease (increase) in trade receivables, non-current		
	Adjustments for decrease (increase) in other current assets	(265)	26
	Adjustments for decrease (increase) in other non-current assets		
	Adjustments for other financial assets, non-current		
	Adjustments for other financial assets, current		
	Adjustments for other bank balances		
	Adjustments for increase (decrease) in trade payables, current	1,131	(1,903)
	Adjustments for increase (decrease) in trade payables, non-current		
	Adjustments for increase (decrease) in other current liabilities		
	Adjustments for increase (decrease) in other non-current liabilities		
	Adjustments for depreciation and amortisation expense	507	516
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
	Adjustments for provisions, current		
	Adjustments for provisions, non-current		
	Adjustments for other financial liabilities, current		
	Adjustments for other financial liabilities, non-current		
	Adjustments for unrealised foreign exchange losses gains		
	Adjustments for dividend income		
	Adjustments for interest income	(53)	(51)
	Adjustments for share-based payments		
	Adjustments for fair value losses (gains)		
	Adjustments for undistributed profits of associates		
	Other adjustments for which cash effects are investing or financing cash flow		
	Other adjustments to reconcile profit (loss)	(6)	3
	Other adjustments for non-cash items		
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
	<b>Total adjustments for reconcile profit (loss)</b>	<b>(248)</b>	<b>(640)</b>
	<b>Net cash flows from (used in) operations</b>	<b>3,215</b>	<b>2,087</b>
	Dividends received		
	Interest paid		
	Interest received		
	Income taxes paid (refund)	904	535
	Other inflows (outflows) of cash		
A	<b>Net cash flows from (used in) operating activities</b>	<b>2,311</b>	<b>1,552</b>
	<b>Cash flows from used in investing activities</b>		
	Cash flows from losing control of subsidiaries or other businesses		
	Cash flows used in obtaining control of subsidiaries or other businesses		
	Other cash receipts from sales of equity or debt instruments of other entities		
	Other cash payments to acquire equity or debt instruments of other entities		
	Other cash receipts from sales of interests in joint ventures		
	Other cash payments to acquire interests in joint ventures		
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships		
	Proceeds from sales of property, plant and equipment	15	11
	Purchase of property, plant and equipment	943	270
	Proceeds from sales of investment property		
	Purchase of investment property		
	Proceeds from sales of intangible assets		
	Purchase of intangible assets		
	Proceeds from sales of intangible assets under development		
	Purchase of intangible assets under development		
	Proceeds from sales of goodwill		
	Purchase of goodwill		
	Proceeds from biological assets other than bearer plants		
	Purchase of biological assets other than bearer plants		
	Proceeds from government grants		

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	Proceeds from sales of other long-term assets		
	Purchase of other long-term assets		
	Cash advances and loans made to other parties		
	Cash receipts from repayment of advances and loans made to other parties		
	Cash payments for future contracts, forward contracts, option contracts and swap contracts		
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
	Dividends received		
	Interest received	53	39
	Income taxes paid (refund)		
	Other inflows (outflows) of cash	(272)	(343)
B	<b>Net cash flows from (used in) investing activities</b>	<b>(1,147)</b>	<b>(563)</b>
	<b>Cash flows from used in financing activities</b>		
	Proceeds from changes in ownership interests in subsidiaries		
	Payments from changes in ownership interests in subsidiaries		
	Proceeds from issuing shares		
	Proceeds from issuing other equity instruments		
	Payments to acquire or redeem entity's shares		
	Payments of other equity instruments		
	Proceeds from exercise of stock options		
	Proceeds from issuing debentures notes bonds etc.		
	Proceeds from borrowings	-	1,280
	Repayments of borrowings	314	2,000
	Payments of finance lease liabilities		
	Payments of lease liabilities		
	Dividends paid	157	104
	Interest paid	87	162
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
C	<b>Net cash flows from (used in) financing activities</b>	<b>(558)</b>	<b>(986)</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>606.00</b>	<b>3</b>
	<b>Effect of exchange rate changes on cash and cash equivalents</b>		
	<b>Effect of exchange rate changes on cash and cash equivalents</b>		
	<b>Net increase (decrease) in cash and cash equivalents</b>		
	Cash and cash equivalents cash flow statement at beginning of period	479	476
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>1,085.00</b>	<b>479</b>

For PREMIER POLYFILM LIMITED



Amitaabh Goenka  
Managing Director & CEO  
DIN : 00061027

Place : New Delhi  
Date : 17/05/2025

**Independent Auditors' Report on the Quarterly and Annual Audited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To the Board of Directors of Premier Polyfilm Limited**

**Opinion**

We have audited the accompanying statement of quarterly and annual standalone financial results of Premier Polyfilm Limited (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("the Statement"), attached herewith, 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 "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing 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 Statement 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 (the ICAI) together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter**

We draw attention to the following matter in the notes to the standalone financial results:-

- i. We draw attention to the Note No. 9 to the standalone financial results where the company has ongoing disputes with GST authorities in India where it operates. The dispute relate to tax classification of goods and vis-à-vis applicable rate of GST on one of its product. The Company has evaluated these notices and inquiries and has concluded that any consequent GST tax claims or demands by the GST authorities will not succeed on ultimate resolution.

Our opinion is not modified in respect of the above matter.

**Responsibilities of Management and Board of Directors for the Standalone Financial Results**

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial statements for the three months and year ended March 31, 2025. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant



rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors 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 the Board of Directors 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 financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 this Statement.

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 Statement, 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 in place an adequate internal financial controls with reference to financial statements 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 the Management and Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 Statement 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 Statement, including the disclosures, and whether the Statement represents 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.

**Other Matters**

The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For M A R S & Associates  
Chartered Accountants  
Firm No. 010484N  
CA Vipul Kumar Gupta  
Partner  
M.No. 522310  
UDIN: 25522310BMOSZY8048



**Dated: May 17, 2025**  
**Place: New Delhi**



# 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

PPL/SECT/2025-2026

Date:17/05/2025

To,  
BSE LIMITED

NATIONAL STOCK EXCHANGE OF INDIA LTD

**SUBJECT : DECLARATION UNDER REGULATION 33(3)(D) READ WITH REGULATION 52(3)  
OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS)  
REGULATIONS, 2015**

**SCRIP CODE : NSE : PREMIERPOL BSE : 51354**

Dear Sir/Madam,

We hereby submit the following declaration regarding unmodified Auditors Report on the Standalone Audited Financial Results for the year 31<sup>st</sup> March, 2025 as audited by the Statutory Auditors of the Company.

## DECLARATION

Pursuant to SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and amendments made therein vide SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25<sup>th</sup> May, 2016 and the Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 1 July, 2023, We, the undersigned do hereby declare that in the Audit Report, accompanying the Annual Standalone Audited Financial Statements of the Company for the financial year ended 31<sup>st</sup> March, 2025, the Statutory Auditors of the Company, M A R S & Associates, Chartered Accountants (Firm Registration Number : 010484N), has not expressed any Modified Opinion(s)/ Audit Qualification(s) / or other Reservation(s) and accordingly the statement on impact of audit qualifications is not required to be given.

Kindly take the same on record and acknowledge the receipt.

Thanking you,

Yours faithfully,  
For Premier Polyfilm Limited

Amitaabh Goenka  
Managing Director & CEO

Paribesh Mishra  
Chief Financial Officer



# PREMIER POLYFILM LIMITED

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## FORM A

### DECLARATION PURSUANT TO REGULATION 33(3)(d) OF THE SEBI(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS,2015

1	Name of the Company	Premier Polyfilm Limited
2	Annual Financial Statements for the year ended	31st March,2025
3	Type of Audit Observation	Un-qualified
4	Frequency of observation	Not Applicable

For Premier Polyfilm Limited

(Managing Director & CEO)

For Premier Polyfilm Limited

( Chairperson Audit Committee)

For Premier Polyfilm Limited

(Chief Financial Officer)

For MARS & Associates  
Chartered Accountants

(Auditor of the Company)