

General information about company		
Scrip code*	514354	
NSE Symbol*	PREMIERPOL	
MSEI Symbol*	NOTLISTED	
ISIN*	INE309M01020	
Name of company	Premier Polyfilm Limited	
Type of company	SME	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	17-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	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.	
Start date and time of board meeting	17-05-2025 12:30	
End date and time of board meeting	17-05-2025 16:00	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	22-05-2023	
Indicate Company website link for updated RPT policy of the Company	https://www.premierpoly.com/	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There was no default as far as repayment of loan and interest is concerned.

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	8279	30139	
	Other income	-5	325	
	Total income	8274	30464	
2	Expenses			
(a)	Cost of materials consumed	4181	16012	
(b)	Purchases of stock-in-trade	260	850	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	282	-89	
(d)	Employee benefit expense	708	2685	
(e)	Finance costs	28	116	
(f)	Depreciation, depletion and amortisation expense	129	507	
(g)	Other Expenses			
1	GST	1061	3727	
2	OTHER EXPENSE	887	3193	
	Total other expenses	1948	6920	
	Total expenses	7536	27001	
3	Total profit before exceptional items and tax	738	3463	
4	Exceptional items	0	0	
5	Total profit before tax	738	3463	
6	Tax expense			
7	Current tax	186	869	
8	Deferred tax	-6	-6	
9	Total tax expenses	180	863	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	558	2600	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	558	2600	
17	Other comprehensive income net of taxes	-28	-98	
18	Total Comprehensive Income for the period	530	2502	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	1059	1059	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve		8384	

23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.53	2.48	
	Diluted earnings (loss) per share from continuing operations	0.53	2.48	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.53	2.48	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.53	2.48	
24	Debt equity ratio	0.18	0.18	Textual Information(1)
25	Debt service coverage ratio	9.66	10.47	Textual Information(2)
26	Interest service coverage ratio	26.95	30.73	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	5597
	Capital work-in-progress	39
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	1008
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	133
	Total non-current financial assets	1141
	Deferred tax assets (net)	136
	Other non-current assets	31
	Total non-current assets	6944
2	Current assets	
	Inventories	3198
	Current financial asset	
	Current investments	330
	Trade receivables, current	4004
	Cash and cash equivalents	1085
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	178
	Total current financial assets	5597
	Current tax assets (net)	0
	Other current assets	707
	Total current assets	9502
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	16446
	Total current assets	9502
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	16446
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1059
	Other equity	1078
	Total equity attributable to owners of parent	11787
	Non controlling interest	
	Total equity	11787
2	Liabilities	

	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	298
	Total non-current financial liabilities	298
	Provisions, non-current	439
	Deferred tax liabilities (net)	111
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	848
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1101
	Total Trade payable	1101
	Other current financial liabilities	2278
	Total current financial liabilities	3379
	Other current liabilities	301
	Provisions, current	77
	Current tax liabilities (Net)	54
	Deferred government grants, Current	0
	Total current liabilities	3811
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	4659
	Total equity and liabilities	16446
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	28.00	98.00
5	Total Other comprehensive income	-28.00	-98.00

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	3463
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	87
	Adjustments for decrease (increase) in inventories	-1174
	Adjustments for decrease (increase) in trade receivables, current	-475
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	-265
	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	0
	Adjustments for increase (decrease) in trade payables, non-current	1131
	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	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	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)	-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)	-248
	Net cash flows from (used in) operations	3215
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	904
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	2311
3	Cash flows from used in investing activities	
	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	15
	Purchase of property, plant and equipment	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	53
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-272
	Net cash flows from (used in) investing activities	-1147
4	Cash flows from used in financing activities	
	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	0
	Repayments of borrowings	314
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	157
	Income taxes paid (refund)	87
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-558
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	606
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	606
	Cash and cash equivalents cash flow statement at beginning of period	479
	Cash and cash equivalents cash flow statement at end of period	1085

Format for Disclosure of Related Party Transactions (applicable only for half-year)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	I a r p o f O f b a
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								
1	Premier Polyfilm Limited	AAACP0371Q	Shri Amitaabh Goenka	AAPPG9368Q	Promoter	Remuneration			NA			75.21	
2	Premier Polyfilm Limited	AAACP0371Q	Smt Indra Goenka	AANPG5370J	Promoter	Any other transaction	LEASE RENT		YES			4.77	
3	Premier Polyfilm Limited	AAACP0371Q	Smt Manvi Goenka	ACTPG1708Q	Other Related Party	Any other transaction	LEASE RENT		YES			1.57	
4	Premier Polyfilm Limited	AAACP0371Q	D L Millar & Co Ltd	AABCD1032H	Promoter Group	Sale of goods or services			YES			10.36	
5	Premier Polyfilm Limited	AAACP0371Q	Joemillars Aquatek India (P) Ltd.	AACCP8203D	Other Related Party	Sale of goods or services			YES			48.14	
6	Premier Polyfilm Limited	AAACP0371Q	RMG Polyvinyl India Limited	AAACG2886R	Other Related Party	Sale of goods or services			YES			2238.49	
7	Premier Polyfilm Limited	AAACP0371Q	RMG Polyvinyl India Limited	AAACG2886R	Other Related Party	Purchase of goods or services			YES			423.67	
8	Premier Polyfilm Limited	AAACP0371Q	Shree Magniram Bajinath Goenka Charitable Trust	AADTS4452N	Other Related Party	Any other transaction	CSR EXPENSES		NA			27.12	
9	Premier Polyfilm Limited	AAACP0371Q	Shri Ram Babu Verma	ADAPV2352F	KMP	Remuneration			NA			9.16	
10	Premier Polyfilm Limited	AAACP0371Q	Shri Paribesh Kumar Mishra	AMEPM7378R	KMP	Remuneration			NA			12.72	
11	Premier Polyfilm Limited	AAACP0371Q	Ms Heena Soni	KGJPS6486P	KMP	Remuneration			NA			2.1	
12	Premier Polyfilm Limited	AAACP0371Q	D L Millar & Co Ltd	AABCD1032H	Promoter Group	Any other transaction	LEASE RENT		YES			2.12	
13	Premier Polyfilm Limited	AAACP0371Q	D L Millar & Co Ltd	AABCD1032H	Promoter Group	Purchase of goods or services			YES			9.03	
Total value of transaction during the reporting period												2864.46	

