



PREMIER POLYFILM LIMITED

Registered Office: 305, Elite House, III Floor, 36, Community Centre, Kailash Colony Extension, Zamroodpur, New Delhi 110048
CIN: L52109DL1992PLC049590; Email: compliance.officer@premierpoly.com
Website: www.premierpoly.com; Telephone: 011-45537559

POSTAL BALLOT NOTICE

[Pursuant to Section 108 and 110 of the Companies Act, 2013 read with Rules 20 & 22 of the Companies (Management and Administration) Rules, 2014]

Dear Members of Premier Polyfilm Limited,

Notice is hereby given that the resolution as set out below is proposed for approval by the members of **Premier Polyfilm Limited (“the Company”)** by means of Postal Ballot, by way of remote e-voting only (“e-voting”) being provided by the Company to all its Members to cast their votes electronically, pursuant to Sections 108 and 110 of the Companies Act, 2013 (“the Act”), Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 (“the Rules”) and other applicable provisions of the Act and the Rules, including the latest General Circular No. 03/2025 dated September 22, 2025 (the “MCA Circulars”) and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circulars issued from time to time by Securities and Exchange Board of India (“SEBI”), including Secretarial Standard on General Meetings (“SS-2”) issued by the Institute of Company Secretaries of India and other applicable laws, rules and regulations (including any statutory modification(s) or re-enactment(s) thereof for the time being in force).

The Explanatory Statement pursuant to Section 102(1) and other applicable provisions, if any, of the Act, pertaining to the resolution setting out the material facts and reasons thereof, is appended to this Postal Ballot Notice.

Pursuant to Rule 22(5) of the Companies (Management and Administration) Rules, 2014, the Board of Directors has appointed *Mr. Sumit Bajaj (Proprietor) of M/s. Sumit Bajaj & Associates, Practicing Company Secretary (ACS No. 45042 and COP No. 23948)*, as Scrutinizer for conducting the Postal Ballot, through the e-voting process, in a fair and transparent manner and they have communicated their willingness to be appointed and will be available for the said purpose. The Scrutinizer’s decision on the validity of the votes cast in the Postal Ballot shall be final.

The Company has engaged the services of **M/s Central Depository Services (India) Limited (“CDSL”)** as the agency to provide e-voting facility.

Members are requested to read the instructions given in the Notes to this Postal Ballot Notice so as to cast their vote electronically. The votes can be cast during the following voting period:

Commencement of e-voting:	9:00 a.m. (IST) on Wednesday, April 01, 2026
End of e-voting:	5:00 p.m. (IST) on Thursday, April 30, 2026

The Scrutinizer will submit his report to the Chairman of the Company (the “Chairman”) or any other person authorized by the Chairman, and the result of the voting by Postal Ballot will be announced within 02 working days from the conclusion of the e-voting and will be displayed on the Company’s website at <https://www.premierpoly.com> and on the website of M/s Beetal Financial & Computer Services (P) Ltd. (“RTA”) at www.beetalfinancial.com. The results will simultaneously be communicated to the Stock Exchanges on which the shares of the Company are listed i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively.



PREMIER POLYFILM LIMITED

Registered Office: 305, Elite House, III Floor, 36, Community Centre, Kailash Colony Extension, Zamroodpur, New Delhi 110048
CIN: L52109DL1992PLC049590; Email: compliance.officer@premierpoly.com
Website: www.premierpoly.com; Telephone: 011-45537559

SPECIAL BUSINESS:

ITEM NO. 1

Appointment of M/s A D V AND CO LLP, Chartered Accountants, as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s. M A R S & Associates, Chartered Accountants

To consider and if thought fit, to pass the following resolution as **an Ordinary Resolution**:

“**RESOLVED THAT** pursuant to the provisions of Section 139, 141, 142 read with the Companies (Audit and Auditors) Rules, 2014 and other applicable provisions of the Companies Act, 2013 (“Act”) as amended from time to time or any other law for the time being in force (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and upon recommendations of the Audit Committee and the Board of Directors of the Company, **M/s. A D V AND CO LLP, Chartered Accountants, (Firm Registration No: 003467N/N500463)**, be and are hereby appointed as the Statutory Auditors of the Company to hold office w.e.f. March 16, 2026 till the conclusion of the 34th Annual General Meeting of the Company to fill the casual vacancy caused by the resignation of **M/s. M A R S & Associates, Chartered Accountants**, on such remuneration plus applicable taxes and out of pocket expenses for the financial year 2025-2026 as mentioned in the explanatory statement to this Notice;

RESOLVED FURTHER THAT any Director or the Company Secretary of the company, be and are hereby severally authorized to do all such acts, deeds, matters and things and execute all documents or writings as may be necessary, desirable, or expedient to give effect to the above resolution, including completing necessary filings with the relevant regulatory authorities regarding such appointment.”

Date: March 16, 2026

Place: New Delhi

For PREMIER POLYFILM LIMITED

**Sd/-
Heena Soni
Company Secretary
Membership No. A70248**

Registered Office:

**Flat No. 305, III Floor, Elite House,
36, Community Centre,
Kailash Colony Extension (Zamroodpur),
New Delhi - 110 048
CIN: L52109DL1992PLC049590**



PREMIER POLYFILM LIMITED

Registered Office: 305, Elite House, III Floor, 36, Community Centre, Kailash Colony Extension, Zamroodpur, New Delhi 110048
CIN: L52109DL1992PLC049590; Email: compliance.officer@premierpoly.com
Website: www.premierpoly.com ; Telephone: 011-45537559

NOTES:

1. The Explanatory Statement pursuant to Sections 102 and 110 of the Companies Act, 2013 (“the Act”) read with the applicable Rules made thereunder setting out the material facts is annexed hereto and forms part of this Postal Ballot Notice (“Notice”).
2. In compliance with the MCA Circulars, this Postal Ballot Notice is being sent only through electronic mode to those members whose names appear on the register of members / register of beneficial owners as on **Friday, March 27, 2026 (“Cut-Off Date”)** received from the Depositories and whose e-mail address is registered with the Company / Registrar and Transfer Agent / Depository Participants / Depositories. In compliance with Regulation 44 of the Listing Regulations read with MCA Circulars and Section VI-C of the SEBI Master Circular bearing reference no. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 respect of the resolutions contained in the Notice dated March 16, 2026 is being taken through Postal Ballot by remote e-voting system. Pursuant to the provisions of Sections 108 and 110 of the Act read with the rules framed thereunder and the MCA Circulars, the manner of voting on the proposed resolution is restricted only to e-voting i.e., by casting votes electronically instead of submitting postal ballot forms. Accordingly, physical copy of the Notice along with Postal Ballot Form and pre-paid business reply envelope are not being sent to the Members for this Postal Ballot. The communication of the assent or dissent of the Members would only take place through the e-voting system.
3. This Postal Ballot Notice will also be available on the Company’s website at www.premierpoly.com websites of the Stock Exchanges, i.e., BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively, and on the website of RTA at www.beetalfinancial.com
4. In accordance with the MCA Circulars, the Company has made necessary arrangements for the members to register their e-mail address. Members who have not registered their e-mail address are requested to register the same (i) with the Depository Participant(s) where they maintain their demat accounts.
5. Only a person, whose name is recorded in the register of members / register of beneficial owners, as on the Cut-Off Date, maintained by the Depositories shall be entitled to participate in the e-voting. A person who is not a member as on the Cut-Off Date, should treat this Postal Ballot Notice for information purpose only.
6. Voting rights of a member / beneficial owner shall be in proportion to his / her / its shareholding in the paid-up equity share capital of the Company as on the Cut-Off Date. Only those Members whose names are recorded in the Register of Member or in the Register of Beneficial owners maintained by the Registrar and Transfer Agent / Depositories as on the cutoff date will be entitled to cast their votes by remote e-voting.
7. Pursuant to the provisions of Sections 108, 110 and other applicable provisions of the Act and the Rules made thereunder, the MCA Circulars, Regulation 44 of the Listing Regulations read with Section VI-C of the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (“SEBI Circular dated January 30, 2026”), as amended (“SEBI Master Circular”), and SS-2 and any amendments thereto, the Company is providing the facility to the members to exercise their right to vote on the proposed resolution electronically.
8. The *e-voting period commences at 9:00 a.m. (IST) on Wednesday, April 01, 2026 and ends at 5:00 p.m. (IST) on Thursday, April 30, 2026*. The e-voting will not be allowed beyond the aforesaid date and time and the e-voting module shall be forthwith disabled by ‘CDSL’ upon expiry of the aforesaid period. The resolution, if approved, shall be deemed to have been passed on the last date of e-voting i.e., *Thursday, April 30, 2026*.
9. All the documents referred to in this Postal Ballot Notice will be available for inspection electronically without any fee by the members from the date of circulation of this Postal Ballot Notice until the last date of e-voting. Members seeking to inspect such documents can send an email to compliance.officer@premierpoly.com mentioning his / her / its DP ID and Client ID.
10. In terms of SEBI Master Circular dated January 30, 2026 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email ID in their demat accounts in order to access e-Voting facility.



PREMIER POLYFILM LIMITED

Registered Office: 305, Elite House, III Floor, 36, Community Centre, Kailash Colony Extension, Zamroodpur, New Delhi 110048
CIN: L52109DL1992PLC049590; Email: compliance.officer@premierpoly.com
Website: www.premierpoly.com; Telephone: 011-45537559

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

- Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.
- Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.
- (i) The voting period begins **at 9:00 a.m. (IST) on Wednesday, April 01, 2026 and ends at 5:00 p.m. (IST) on Thursday, April 30, 2026.** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date Friday, 27th March, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolution. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting **to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants.** Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iii) In terms of SEBI circular no. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<ol style="list-style-type: none">1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & My Easi New (Token) Tab.2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.



PREMIER POLYFILM LIMITED

Registered Office: 305, Elite House, III Floor,36, Community Centre, Kailash Colony Extension, Zamroodpur, New Delhi 110048
 CIN: L52109DL1992PLC049590; Email: compliance.officer@premierpoly.com
 Website: www.premierpoly.com ; Telephone: 011-45537559

	<ol style="list-style-type: none"> 3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
<p>Individual Shareholders holding securities in demat mode with NSDL Depository</p>	<ol style="list-style-type: none"> 1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS “Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
<p>Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.



PREMIER POLYFILM LIMITED

Registered Office: 305, Elite House, III Floor, 36, Community Centre, Kailash Colony Extension, Zamroodpur, New Delhi 110048
CIN: L52109DL1992PLC049590; Email: compliance.officer@premierpoly.com
Website: www.premierpoly.com; Telephone: 011-45537559

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free No. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (iv) Login method for Remote e-Voting for Physical shareholders and shareholders other than individual holding in Demat form.
- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
 - 2) Click on “Shareholders” module.
 - 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
 - 4) Next enter the Image Verification as displayed and Click on Login.
 - 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
 - 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none">• Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. <ul style="list-style-type: none">• If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (v) After entering these details appropriately, click on “SUBMIT” tab.
- (vi) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolution of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep



PREMIER POLYFILM LIMITED

Registered Office: 305, Elite House, III Floor, 36, Community Centre, Kailash Colony Extension, Zamroodpur, New Delhi 110048
CIN: L52109DL1992PLC049590; Email: compliance.officer@premierpoly.com
Website: www.premierpoly.com ; Telephone: 011-45537559

your password confidential.

- (vii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolution contained in this Notice.
- (viii) Click on the EVSN for the relevant **PREMIER POLYFILM LIMITED** on which you choose to vote.
- (ix) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (x) Click on the “RESOLUTION FILE LINK” if you wish to view the entire Resolution details.
- (xi) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiii) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xiv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xv) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvi) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
 - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; compliance.officer@premierpoly.com , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to RTA email id beetalrta@gmail.com.

2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective



PREMIER POLYFILM LIMITED

Registered Office: 305, Elite House, III Floor, 36, Community Centre, Kailash Colony Extension, Zamroodpur, New Delhi 110048
CIN: L52109DL1992PLC049590; Email: compliance.officer@premierpoly.com
Website: www.premierpoly.com ; Telephone: 011-45537559

Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository. If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free No. **1800 21 09911**

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free No. **1800 21 09911**

Date: March 16, 2026

Place: New Delhi

For PREMIER POLYFILM LIMITED

Sd/-

Heena Soni

Company Secretary

Membership No. A70248

Registered Office:

**Flat No. 305, III Floor, Elite House,
36, Community Centre,
Kailash Colony Extension (Zamroodpur),
New Delhi - 110 048
CIN: L52109DL1992PLC049590**



PREMIER POLYFILM LIMITED

Registered Office: 305, Elite House, III Floor, 36, Community Centre, Kailash Colony Extension, Zamroodpur, New Delhi 110048
CIN: L52109DL1992PLC049590; Email: compliance.officer@premierpoly.com
Website: www.premierpoly.com; Telephone: 011-45537559

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 READ WITH RULE 22 OF THE COMPANIES (MANAGEMENT AND ADMINISTRATION) RULES, 2014 AND REGULATION 36(5) OF THE SEBI LISTING REGULATIONS:

The following Statement sets out all material facts relating to the Special Business proposed in this Postal Ballot Notice:

ITEM NO:1

On February 25, 2026, the Company was informed by M/s **M A R S & Associates, Chartered Accountants** (Firm Registration No. 010484N), the Statutory Auditors of the Company, that the firm has merged with M/s **A D V AND CO LLP, Chartered Accountants** (Firm Registration No. 003467N/N500463), with effect from February 11, 2026, as approved by the Institute of Chartered Accountants of India (ICAI). Pursuant to the merger, M/s **M A R S & Associates** has ceased to exist as a separate entity, and all its engagements and responsibilities have been transferred to **M/s A D V AND CO LLP**.

Further, vide their letter dated February 25, 2026, M/s **M A R S & Associates**, formally intimated their cessation as Statutory Auditors of the Company to the Board of Directors through the Audit Committee, citing reasons including firm-related that rendered them unable to continue the audit of the company in accordance with applicable auditing standards and legal requirements due to aforesaid merger.

The Statutory Auditors had issued the **Limited Review Reports for the first three quarters of the financial year 2025–26**, and the **Limited Review Report for the quarter ended December 31, 2025 was issued on January 12, 2026**. However, they tendered their resignation prior to conducting the audit/review for the **quarter and financial year ended March 31, 2026**. In this regard, it is noted that the resignation of the Statutory Auditors occurred after issuance of the Limited Review Report for the quarter ended **December 31, 2025**. Accordingly, in terms of **Clause 6(A) and 6(B) of the SEBI Circular CIR/CFD/CMD1/114/2019** dated October 18, 2019, the **erstwhile Statutory Auditors shall be required to issue the audit/review report for the subsequent quarter**, i.e., for the **quarter and financial year ending March 31, 2026**, as applicable, in accordance with the provisions of the said circular.

Earlier, the **M/s M A R S & Associates, Chartered Accountants** had been appointed with the approval of the shareholders for a term of five years, up to the conclusion of the 35th Annual General Meeting of the Company to be held in the year 2027, at a remuneration of ₹1,25,000/- plus applicable GST.

The Board of Directors of the Company, at its meeting held on **March 16, 2026**, based on the recommendation of the Audit Committee (“AC”), considered and approved the appointment of **M/s A D V AND CO LLP, Chartered Accountants (Firm Registration No. 003467N/N500463)**, as the Statutory Auditors of the Company, subject to the approval of the members.

The appointment is proposed to fill the casual vacancy caused due to the resignation of **M A R S & Associates, Chartered Accountants**, the erstwhile Statutory Auditors of the Company. In accordance with the applicable provisions of the Companies Act, 2013 read with the rules made thereunder, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Articles of Association of the Company, the said appointment shall be effective until the conclusion of the **34th Annual General Meeting of the Company for the financial year 2025–26**.

Accordingly, the approval of the members is sought for the appointment of **M/s A D V AND CO LLP, Chartered Accountants**, as the Statutory Auditors of the Company to fill the aforesaid casual vacancy.

Pursuant to the provisions of **Section 139(1) of the Companies Act, 2013**, the Company has received a **written consent and eligibility certificate from M/s A D V AND CO LLP**, confirming that their appointment, if made, would be in accordance with the conditions prescribed under the Act and that they satisfy the criteria provided under the applicable provisions of the Act and the rules made thereunder.

A draft of appointment letter is available for electronic inspection on the Company’s website www.premierpoly.com from the date of dispatch of this Notice up to the last day of e-voting. The brief profile and other details, as required under Regulation 36(5) of the SEBI Listing Regulations, are provided in Annexure-A.



PREMIER POLYFILM LIMITED

Registered Office: 305, Elite House, III Floor, 36, Community Centre, Kailash Colony Extension, Zamroodpur, New Delhi 110048
CIN: L52109DL1992PLC049590; Email: compliance.officer@premierpoly.com
Website: www.premierpoly.com; Telephone: 011-45537559

Annexure A:

Particulars	Details
Proposed fees payable to the statutory auditor along with terms of appointment and in case of a new auditor, any material change in the fee payable to such auditor from that paid to the outgoing auditor along with the rationale for such change;	<p>The proposed fee payable to M/s. A D V AND CO LLP, Chartered Accountants, for the Statutory Audit services for FY 2025-2026 shall be ₹ 1,25,000 (Rupees One Lakh Twenty-Five Thousand only) (plus applicable GST) and other fees for related services shall be paid as per the recommendation of the Audit Committee and approved by the Board in consultation with the Statutory Auditors.</p> <p>The Statutory Auditor shall hold office until the conclusion of the 34th Annual General Meeting of the Company for the FY 2025-2026.</p> <p>There has been no material change in the fee payable to the proposed Statutory Auditor as compared to the fee paid to the outgoing Statutory Auditor and in the opinion of the Audit Committee, the recommended remuneration is considered reasonable.</p>
Basis of recommendation for appointment including the details in relation to and credentials of the statutory auditor proposed to be appointed	<p>M/s. A D V AND CO LLP, Chartered Accountants, a limited liability partnership firm incorporated in India, is a firm of Chartered Accountants registered with the Institute of Chartered Accountants of India (“ICAI”) with (ICAI Firm Registration No. 003467N/N500463).</p> <p>The Firm has registered office in New Delhi. The Firm has a valid Peer Review certificate. All the network firms including the Firm are primarily engaged in providing audit and assurance services to its clients. They along-with its network firms audit several large listed and private companies across diverse market segments including Industrial, Infrastructure, Consumer Products, Financial Services, Technology, Media and Entertainment, Telecommunications and Professional Services.</p> <p>In the opinion of the Audit Committee, the firm possesses the requisite experience, expertise, and professional qualifications commensurate with the size, business nature, and statutory audit requirements of the Company. The auditors have confirmed their eligibility and willingness to undertake the assignment for the prescribed term and have provided necessary declarations regarding independence and absence of any disqualifications as per Section 141 of the Companies Act, 2013.</p>

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financial or otherwise, in this item of special business.

Given the experience, expertise and qualifications of M/s. A D V AND CO LLP, Chartered Accountants, and the recommendations of the Audit Committee, the Board of Directors of the Company, commends their appointment as the Statutory Auditors of the Company vide Ordinary Resolution set out at Item No. 1 of this Postal Ballot Notice for approval by the members.

Date: March 16, 2026

Place: New Delhi

For PREMIER POLYFILM LIMITED

Sd/-

Heena Soni

Company Secretary

Membership No. A70248

Registered Office:

Flat No. 305, III Floor, Elite House,

36, Community Centre,

Kailash Colony Extension (Zamroodpur),

New Delhi - 110 048

CIN: L52109DL1992PLC049590

**Head Office & Factory: 40/1A, Sahibabad Industrial Area, Site IV, Sahibabad, Ghaziabad, (U.P.)
Manufacturer of Vinyl Flooring, PVC Sheeting, PVC Geomembranes, PVC Artificial Leather cloth**