



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

PPL/SECT./2026-2027

Date : 25-05-2026

BSE LIMITED

NATIONAL STOCK EXCHANGE OF INDIA LTD.

**SUBJECT : SUBMISSION OF SECRETARIAL COMPLIANCE REPORT FOR THE YEAR ENDED 31ST
MARCH,2026**

REGARDING COMPANY CODE : NSE : PREMIERPOL, BSE 514354

Dear Sir,

Please find enclosed herewith a copy of Secretarial compliance Report being filed under Regulation 24A of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 issued by M/s Sumit Bajaj & Associates, Company Secretaries, for the year ended 31st March,2026.

This is for your record and information.

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Thanking you,

Yours faithfully,
FOR PREMIER POLYFILM LIMITED,

HEENA SONI
COMPANY SECRETARY &
COMPLIANCE OFFICER

Enclosed : As above



Sumit Bajaj & Associates

(Practicing Company Secretaries)

Office Address: Office No. 401, Surya Kiran Building, K.G. Marg, New Delhi-110001

Email Id: csumitbajaj@gmail.com, Tel: +91-9910613098

Registration No. S2019DE677200, Peer Review No. 6546/2025

To,
The Board of Directors
PREMIER POLYFILM LIMITED
REGISTERED OFFICE: FLAT NO-305 IIIRD FLOORELITE HOUSE 36
COMMUNITY CENTRE KAILASH COLONY EXTN,
ZAMROODPUR NEW DELHI, DELHI, INDIA, 110048

SECRETARIAL COMPLIANCE REPORT

FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026

(Pursuant to Regulation 24A (2) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015)

We have conducted the review of compliance of the applicable statutory provisions and the adherence to good corporate practices by **PREMIER POLYFILM LIMITED** bearing CIN: **L52109DL1992PLC049590** (hereinafter referred as the listed entity), having its registered office Flat No-305 IIIrd Floor, Elite House, 36, Community Centre, Kailash Colony Extn, Zamroodpur New Delhi, Delhi, India, 110048, in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/s compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, during the conduct of Review, we hereby report that the listed entity has, during the Review Period covering the Financial Year ended on March 31, 2026, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter.

We, Sumit Bajaj & Associates, Practicing Company Secretaries, have examined:

- All the documents and records made available to us and explanation provided by **PREMIER POLYFILM LIMITED** ("the listed entity"),
- The filings/submissions made by the listed entity to the stock exchanges,
- Website of the listed entity, : www.premierpoly.com
- Any other document/filing, as may be relevant, which has been relied upon to make this certification.

For the year ended 31st March, 2026 in respect of compliance with the provisions of:

- The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the Circulars/Guidelines issued thereunder, have been examined, include:





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- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not applicable for the period under review)**
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; *The Company has received disclosures under the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and SEBI (Prohibition of Insider Trading) Regulations, 2015 from the Promoters/Designated Persons, as applicable, and has duly disseminated the same to the Stock Exchanges within the prescribed timelines. The disclosures were verified from the records maintained by the Company and filings made with BSE and NSE.*
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable for the period under review)**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable for the period under review)**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2021; **(Not applicable for the period under review)**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 and circulars/guidelines issued thereunder;
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

and circulars/ guidelines issued thereunder and based on the above examination, we hereby report that, during the Review Period:

- I. A. The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:





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Compliance Requirement (Regulations/ circulars/ guide-lines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc)	Details of Violation	Fine Amount	Observations/ Remarks of the Company Secretary	Management Response	Remarks
SEBI Regulations, (LODR) 2015	Regulation 23(9)	Company is Non compliant with regulations 23(9) of LODR	Before the Relevant Committee /authority	Fine	<p>The Company had received a letter of non-compliance from the National Stock Exchange of India Limited ("NSE") for delay in uploading the Integrated Filing (XBRL) containing Related Party Transaction details under Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on the NEAPS portal. In this regard, a fine of ₹50,000/- (Rupees Fifty Thousand only) was imposed by the Exchange.</p> <p>The matter was placed before and reviewed by the Board of Directors at its meeting held on January 12, 2026. The Board noted that the delay had occurred due to a technical issue encountered on the NSE portal while uploading the Integrated XBRL filing for the quarter ended September 30, 2025.</p> <p>The Board further observed that the non-compliance was purely unintentional and arose due to system-related constraints. This is substantiated by the fact that the same Integrated XBRL filing was successfully submitted to the BSE Limited within the prescribed timelines, i.e., on November 10, 2025, being the date of the Board Meeting. In view of the above, the Company had submitted an application to the NSE authorities seeking waiver of the fine imposed.</p> <p>However, the relevant Committee of NSE observed that the Company had failed to adequately substantiate its claim of a prolonged technical issue during the relevant period. Accordingly, the request for waiver of the fine imposed for delayed filing under Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 was rejected.</p>	Rs. 50,000/-	<p>The Company has duly paid the fine imposed by NSE. The management has taken corrective steps by enhancing internal review processes and ensuring closer monitoring of filings on stock exchange portals. The Company has also undertaken to exercise greater diligence to avoid such instances in future.</p>	<p>To avoid recurrence of such instances, the management has recommended the implementation of a two-level verification mechanism to ensure timely submission of filings. Additionally, the Company shall maintain proper records of any technical issues encountered during the upload process and, as an additional compliance measure, shall email the XBRL filings to the NSE team at their designated email IDs for record-keeping and compliance purposes on the same day.</p>	





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B. The listed entity has taken the following actions to comply with the observations made in previous reports

Compliance Requirement (Regulations/ circulars/ guide- lines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks	
SEBI (LODR) Regulations, 2015	Regulation 23(2), 23(4) and read with Regulations 4(1)(e) of LODR Regulations	Company is Non compliant with regulations 23(2) 23(4) of LODR	Before the Adjudicating Officer Securities Exchange Board of India	Fine	The company had received show Cause Notice Dated 17-05-2024 enclosing thereto documents submitted by NSE to you regarding noncompliance of certain provisions of SEBI (LODR) Regulations, 2015. The issue was basically for non-obtaining of prior approval of the shareholders pertaining to related parties transactions for the FY 2023-2024. SEBI examined the matter and initiated adjudication proceedings against the Noticee for the alleged violation of Regulations 23(2), 23(4) and 23(9) read with Regulations 4(1)(e) of LODR Regulations. Subsequently vide Notice of hearing dated August 01, 2024, Noticee was granted opportunity of hearing on August 12, 2024. The AR of the Noticee appeared for the hearing and reiterated the submissions made by it vide reply dated June 14, 2024. Having considered all the facts and circumstances of the case, the material available on record including submissions of the Noticee as well as the factors mentioned in section 15] of SEBI Act and in exercise of the powers conferred upon under Section 15-1 of the SEBI Act read with Rule 5 of the Adjudication Rules 1995, The Adjudicating officer of Securities Exchange Board of India imposed a penalty of Rs. 3,00,000(Rupees Three Lakh) on Noticee under Section 15HB of SEBI Act.	Rs. 3,00,000/-	During FY 2022-23, the Company entered into arm's length transactions in the ordinary course of business but inadvertently omitted classification of certain related parties later identified during audit. Retrospective approvals were obtained on 18th September 2023. The matter was referred by NSE to SEBI, adjudication initiated, and the order received confirms Company's adherence to compliance requirements under Regulation 23 of SEBI (LODR) Regulations	The Management has confirmed that there has been no material impact on the financial position, operational performance, or other activities of the Company due to the imposition of the penalized amount.	The Company has duly paid the penalty amount within the prescribed timeline and has taken necessary steps to ensure regular adherence to compliance requirements under Regulations, 2015 (LODR Regulations).	





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- II. We further hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

S. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observation/ Remarks by PCS
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	-
2.	Adoption and timely updating of the Policies: <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entitiesAll the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	-
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none">The Listed entity is maintaining a functional websiteTimely dissemination of the documents/ information under a separate section on the websiteWeb-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website	Yes Yes Yes	-
4.	Disqualification of Director: None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	-
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	NA	The company does not have any subsidiary Company.
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and	Yes	-





Sumit Bajaj & Associates

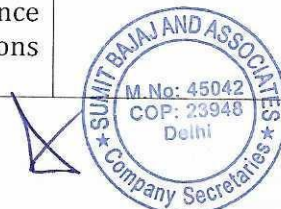
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	Archival policy prescribed under SEBI LODR Regulations, 2015.		
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	-
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes Not Applicable	-
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	-
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein.	NA	-
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has /have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular (SEBI Circular CIR/CFD/CMD1/114/2019) on compliance with the provisions of the LODR Regulations by listed entities.	Yes*	The Company was informed on February 25, 2026 by M/s M A R S & Associates, Chartered Accountants (Firm Registration No. 010484N), the then Statutory Auditors of the Company, that the firm has merged





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		<p>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 said merger, M/s M A R S & Associates ceased to exist as a separate entity and, accordingly, was unable to continue as Statutory Auditors of the Company.</p> <p>Further, vide their letter dated February 25, 2026, M/s M A R S & Associates formally intimated their cessation as Statutory Auditors to the Board of Directors of the Company through the Audit Committee, citing reasons including firm-related constraints arising out of the merger, which rendered them unable to continue the audit in accordance with applicable auditing standards and legal requirements.</p> <p>The Company has duly complied with the disclosure requirements under Regulation 30 of the SEBI (LODR)</p>
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			Regulations, 2015 by intimating the Stock Exchanges within the prescribed timelines and providing all requisite details, including reasons for resignation, as required under the aforesaid SEBI Circular.
13.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	No further Non-Compliance observed.

III. Compliances related to 'Resignation of Statutory Auditors' from listed entities and their material subsidiaries as per **SEBI Circular CIR/CFD/CMD1/114/2019** dated 18th October, 2019:

S. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observation/ Remarks by PCS
Compliances with the following conditions while appointing/re-appointing an Auditor:			
1.	(i) If the auditor resigns within 45 days from the end of a quarter of a financial year, then the auditor shall, before such resignation, issue the limited review/ audit report for such quarter. (ii) If the auditor resigns after 45 day from the end of a quarter of a financial year, then the auditor shall, before such resignation, issue the limited review/ audit report for such quarter as well as the next quarter. (iii) Notwithstanding the above, if the auditor has signed the limited review/ audit report for the first three quarters of a financial year, then the auditor shall, before such resignation, issue the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	Yes*	It is noted that the erstwhile Statutory Auditors had issued Limited Review Reports for the first three quarters of the financial year 2025-2026, with the Limited Review Report for the quarter ended December 31, 2025 issued on January 12, 2026.
Other conditions relating to resignation shall include:			
2.	i) Reporting of concerns with respect to the listed entity/its material subsidiary to the Audit Committee: a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-	NA	





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	<p>cooperation by the management which may hamper the audit process, the auditor shall approach the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents shall be brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor shall inform the Audit Committee of the details of information / explanation sought and not provided by the management, as applicable.</p> <p>c. On receipt of such information from the auditor relating to the proposal to resign as mentioned above, the Audit Committee / board of directors, as the case may be, shall deliberate on the matter and communicate its views to the management and the auditor.</p> <p>ii) Disclaimer in case of non-receipt of information:</p> <p>In case the listed entity/its material subsidiary does not provide information required by the auditor, to that extent, the auditor shall provide an appropriate disclaimer in the audit report, which may be in accordance with the Standards of Auditing as specified by ICAI/NFRA.</p>		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.	Yes*	It is to inform you that the company has duly complied the circular vide Board meeting outcome dated 16th March,2026 and Auditors letter dated 25th February,2026





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Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. My responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For Sumit Bajaj & Associates
(Practicing Company Secretary)



CS Sumit Bajaj
(Proprietor)
C.P. No: 23948
M.No.:45042

Place: New Delhi

Date: 22nd May, 2026

UDIN: A045042H000440184