***	***************************************	****
*	PREMIER POLYFILM LTD.	*
*	305, THIRD FLOOR, ELITE HOUSE, 36, COMMUNITY CENTRE,	*
*	KAILASH COLONY EXT. (ZAMROODPUR)	*
*	NEW DELHI 110 048	*
*	CIN NO. L25209DL1992PLC049590	*
*	Phone 011-29246481	*
*	Email : <u>compliance.officer@premierpoly.com</u> , Website :www.premierpoly.com	*
***	***************************************	****

PPL/SECT/2022-2023

14/11/2022

BSE LIMITED

NATIONAL STOCK EXCHANGE OF INDIA LTD

SUBJECT : FINANCIAL RESULTS

REGARDING COMPANY CODE : NSE : PREMIERPOL, BSE 514354

Dear Sir/Madam,

Further to our letter 31st Ocotber,2022 intimating about Board Meeting to consider and approve to consider and approve Unaudited Standalone Financial Results of the company for the quarter and half year ended 30th September,2022 along with Unaudited Statement of Cash Flow and Unaudited Statement of Assets and Liability for the half year ended 30th September,2022. We wish to inform you that the Board of Directors of the Company in its Meeting held today i.e.14th November,2022 approved Unaudited Standalone Financial Results of the company for the quarter and half year ended 30th September,2022 along with Unaudited Statement of Cash Flow and Unaudited Statement of Assets and Liability for the half year ended 30th September,2022 along with Unaudited Statement of Cash Flow and Unaudited Statement of Assets and Liability for the half year ended 30th September,2022, a copy of the same is attached. The Auditors have also carried out a limited review of the same. A copy of Limited Review Report on the financial results of the company for the quarter ended 30th September,2022 issued by the Statutory Auditor of the Company is attached.

The above said Meeting commenced at 11.30 Hrs and was terminated at 14.15 Hrs.

This is for your information and records.

Thanking you,

Yours faithfully, For PREMIER POLYFILM LTD.,

DHWANI SHARMA COMPANY SECRETARY & COMPLIANCE OFFICER

Enclosed : As above

		c	IN : L25209DL1992	2PLC049590						
	1	Regd.Office: 305, III Floor, Elite House, 3	6 ,Community Cen	tre, Kailash Colony	Extn., Zamroodpu	r, New Delhi -11004	8			
		CIN NO. L25209DL1992PLC049590, PI	none : 011-2924648	1, Email : premierp	oly@premierpoly.co	om				
	STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2022									
(Rupees in								is)		
		Particulars	Quarter ended	Quarter ended	Quarter ended	Half Year ended	Half Year	Year End		
			30/09/2022	30/06/2022	30/09/2021	30/09/2022	ended 30/09/2021	31/03/20		
		(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1		INCOME								
		Revenue from Operations (Inclusive of GST)	7,264	7,172	3,949	14,436	10,360	2		
		Other Operating Income	15	16	37	31	60			
		TOTAL INCOME	7,279	7,188	3,986	14,467	10,420	2		
2		EXPENSES								
	(a)	Cost of materials consumed	4,480	4,854	2,306	9,334	6,332	1		
	(b)	Purchases of stock-in -trade	305	69	17	374	347	ar a hanna e a		
	(c)	Change in inventories of finished goods, work-in -progress and stock-in-	(193)	(228)	20	(421)	(475)	and a second		
	(d)	trade Employee benefits expense	620	535	391	4 455	895			
		Finance Costs	80	65	72	1,155	89			
	1	a construction of the second	112	105	88	and the second se		34550 s		
_		Depreciation and amortisation expense	112	105	00	217	208			
	(g)	Other Expnses								
	-	GST	899	865	465	1,764	1,262	<u></u>		
		Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	701	629	431	1,330	1,042			
		TOTAL OTHER EXPENSES	1,600	1,494	896	3,094	2,304			
		TOTAL EXPENSES	7,004	6,894	3,790	13,898	9,700	1		
3		Total Profit before Exceptional Items & Tax	275	294	196	569	720			
4		Exceptional Items		-	-		-			
5	1	Total Profit before Tax	275	294	196	569	720			
6	1	Tax Expenses	······································	······································	· · · · · · · ·					
7		Current Tax	81	74	50	155	160			
8		Deferred Tax								
9		Total tax expenses	81	74	50	155	160			
10		Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement		-						
11	1	Net Profit for the period from continuing Operations	194	220	146	414	560			
12		Profit/(loss) for the period from discontinued Operations before tax	-	-	-		-			
13		Tax Expenses of discontinued Operations	-	-	-		-			
14	10.0	Net Profit/(Loss) from discontinued Operations after tax	-	-	-		-			
15		Share of Profit/(Loss) of associates and joint ventures accounted for using equity method	-	-						
16	1-	Total Profit for the period	194	220	146	414	560			
17	1	Other comprehensive Income net of taxes	5		.40	5	21			
18	1	Total Comprehensive Income for the period	199	220	146	419	581			
19	1	Total Profit or Loss, attributable to	-	-			-			
x .		Profit or Loss, attributable to owners of parent	-	-	-	-	-			
	1	Total Profit or Loss, attributable to non -controlling interest								

20		Total comprehensive Income for the period attributable to	199	220	146	419	581	974
		Comprehensive Income for the period attributable to owners of parent						**********
		Total Comprehensive Income for the period attributable to owners of parent non controlling Interest	-	*				
21		DETAILS OF EQUITY SHARE CAPITAL						
	1	Paid-up Equity Share capital (in Lakhs)	1,059	1,059	1,059	1,059	1,059	1,059
		Face Value	5	5	5	5	5	5
22		Details of debt securities	-	-	-			-
23		Reserve excluding revaluation Reserves	5,250	5,250	3,570	5,250	4,380	4,380
24		EARNING PER SHARE						
	(i)	Earning per equity share for continuing operations						
		Basic earnins (loss) per share from continuing Operations	0.93	1.05	0.70	1.98	2.67	4.67
		Diluted earnins (loss) per share from continuing Operations	0.93	1.05	0.70	1.98	2.67	4.67
	(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	0.93	1.05	0.70	1.98	2.67	4.67
		Diluted earnings (loss) per share from continuing and discontinued Operations	0.93	1.05	0.70	1.98	2.67	4.67
26		Debt Equity Ratio	0.57	0.54	0.44	0.57	0.40	0.42
27		Debt Service coverage Ratio (DSCR)	2.39	3.21	3.10	3.13	5.88	5.70
28		Interest Service Coverage Ratio (ISCR)	4.44	5.52	3.72	4.92	9.09	7.87
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 14th November, 2022.

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 Figures for the previous period have been regrouped/re-classified to conform to the figures of the current period.

For PREMIER POLYFILM LTD.

MU

Amitabh Goenka Managaing Director &CEO DIN 00061027

Place : New Delhi Date : 14-11-2022



M A R S & ASSOCIATES Chartered Accountants 🖾 marsandassociates@gmail.com

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

Independent Auditor's Limited Review Report

Review Report to The Board of Directors Premier Polyfilm Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Premier Polyfilm Limited ('the Company') for the quarter and half year ended 30th September, 2022. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

For M A R S & Associates Chartered Accountants

FRN-010484N CA. Vib UDIN: 22522310BCZML09758

Place: New Delhi Dated: November 14, 2022

UNAUDITED STATEMENT OF ASSETS AND LIABILITES AS AT 30TH SEPTEMBER, 2022 (Figures Rupees in Lakhs) PARTICULARS Year Ended 30/09/2022 31/03/2022 Unaudited Audited (Refer Notes Below) ASSETS AND CURRENT ASSETS //////////////////////////////////	PREMIER POLYFILM LTD.					
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CURRENT FINANCIAL ASSETS-Current investments-Trade receievables current2,413Cash and cash equivalents272Bank balance other than cash and cash equivalents-Loans Current-Other current financial assets670Other current financial assets3,355Other current assets (net)25Other current assets518Mon Current assets classified as held for sale-Regulatory deferral account debit balances and related-deferred tax assets13,544EQUITY AND LIBILITIES-Equity-	CURRENT ASSETS					
Current investments-Trade receievables current2,413Cash and cash equivalents272Cash and cash equivalents272Bank balance other than cash and cash equivalents-Loans Current-Current financial assets670Other current financial assets670Other current assets (net)25Other current assets518Mon Current assets classified as held for sale-Regulatory deferral account debit balances and related-deferred tax assetsTOTAL ASSETSTOTAL LIBILITIES-EQUITY AND LIBILITIES-Equity-	Inventories	3,886	3,347			
Trade receievables current2,4132,291Cash and cash equivalents272567Bank balance other than cash and cash equivalentsLoans CurrentOther current financial assets670382TOTAL CURRENT FINANCIAL ASSETS3,3553,240Current tax assets (net)25-Other current assets518409TOTAL CURRENT ASSETS7,7846,996Non Current assets classified as held for saleRegulatory deferral account debit balances and related deferred tax assetsEQUITY AND LIBILITIESEquity	CURRENT FINANCIAL ASSETS	-	-			
Cash and cash equivalents272567Bank balance other than cash and cash equivalentsLoans CurrentOther current financial assets670382TOTAL CURRENT FINANCIAL ASSETS3,3553,240Current tax assets (net)25.Other current assets518409TOTAL CURRENT ASSETS7,7846,996Non Current assets classified as held for saleRegulatory deferral account debit balances and related deferred tax assetsTOTAL ASSETS13,54412,078EQUITY AND LIBILITIESEquity	Current investments	-	-			
Bank balance other than cash and cash equivalents-Bank balance other than cash and cash equivalents-Loans Current-Other current financial assets670TOTAL CURRENT FINANCIAL ASSETS3,3553,3553,240Current tax assets (net)25Other current assets518409TOTAL CURRENT ASSETS7,7846,996Non Current assets classified as held for sale-Regulatory deferral account debit balances and related deferred tax assets-TOTAL ASSETS13,544EQUITY AND LIBILITIES-Equity-	Trade receievables current	2,413	2,291			
Loans Current-Loans Current financial assets670Other current financial assets670OTAL CURRENT FINANCIAL ASSETS3,3553,3553,240Current tax assets (net)25Other current assets518409TOTAL CURRENT ASSETS7,7846,996Non Current assets classified as held for sale-Regulatory deferral account debit balances and related deferred tax assets-TOTAL ASSETS13,54412,078EQUITY AND LIBILITIESEquity	Cash and cash equivalents	272	567			
Other current financial assets670382TOTAL CURRENT FINANCIAL ASSETS3,3553,240Current tax assets (net)25-Other current assets518409TOTAL CURRENT ASSETS7,7846,996Non Current assets classified as held for saleRegulatory deferral account debit balances and related deferred tax assetsTOTAL ASSETS13,54412,078EQUITY AND LIBILITIESEquity	Bank balance other than cash and cash equivalents	-	-			
TOTAL CURRENT FINANCIAL ASSETS3,3553,240Current tax assets (net)25-Other current assets518409TOTAL CURRENT ASSETS7,7846,996Non Current assets classified as held for saleRegulatory deferral account debit balances and related deferred tax assetsTOTAL ASSETS13,54412,078EQUITY AND LIBILITIESEquity	Loans Current	-	-			
Current tax assets (net)25Other current assets518Other current assets518TOTAL CURRENT ASSETS7,784Non Current assets classified as held for sale-Regulatory deferral account debit balances and related deferred tax assets-TOTAL ASSETS13,544EQUITY AND LIBILITIES-Equity-	Other current financial assets	670	382			
Other current assets518409TOTAL CURRENT ASSETS7,7846,996Non Current assets classified as held for saleRegulatory deferral account debit balances and related deferred tax assetsTOTAL ASSETS13,54412,078EQUITY AND LIBILITIESEquity	TOTAL CURRENT FINANCIAL ASSETS	3,355	3,240			
TOTAL CURRENT ASSETS7,7846,996Non Current assets classified as held for saleRegulatory deferral account debit balances and related deferred tax assetsTOTAL ASSETS13,54412,078EQUITY AND LIBILITIESEquity	Current tax assets (net)	25	-			
Non Current assets classified as held for sale - Regulatory deferral account debit balances and related - deferred tax assets - TOTAL ASSETS 13,544 EQUITY AND LIBILITIES - Equity -	Other current assets	518	409			
Regulatory deferral account debit balances and related - - deferred tax assets TOTAL ASSETS 13,544 12,078 EQUITY AND LIBILITIES - - - Equity - - -	TOTAL CURRENT ASSETS	7,784	6,996			
deferred tax assets-TOTAL ASSETS13,544EQUITY AND LIBILITIES-Equity-	Non Current assets classified as held for sale	-	-			
TOTAL ASSETS13,54412,078EQUITY AND LIBILITIESEquity		-	-			
EQUITY AND LIBILITIES		13.544	12.078			
Equity		10,044	.2,0,0			
EQUITALISIOUIABLE IU UWNERS UPPAKENI	EQUITY ATTRIBUTABLE TO OWNERS OF PARENT					

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Equity Share Capital	1,059	1,059
Other Equity	5,564	5,250
TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF		_
PARENT		
Non controlling Interest	-	-
TOTAL EQUITY	6,623	6,309
LIABILITIES	-	-
NON-CURRENT LIABILITIES	-	•
NON-CURRENT FINANCIAL LIABILITIES		
Borrowings, non current	1,069	621
Trade payable non current	-	-
Other Non current financial libilities	-	-
TOTAL NON CURRENT FINANCIAL LIBILITIES	1,069	621
Provisions Non current	317	312
Deferred Tax libilities (net)	129	129
Deferred goverment grants non current	-	-
Other non current liabilities	-	-
TOTAL NON CURRENT LIABILITIES	1,515	1,062
CURRENT LIABILITIES		
CURRENT FINANCIAL LIABILITIES		
Borrowings ,current	428	348
Trade payable, current	1,854	1,682
Other current financial libilities	2,924	2,406
TOTAL CURRENT FINANCIAL LIBILITIES	5,206	4,436
Other current Libailities	120	164
Provisions, current	80	76
Current tax liabilities (Net)	•	31
Deferred goverment grants, current		
TOTAL CURRENT LIBILITIES	5,406	4,707
Libilities directly associated with assets in disposal		
group classified as held for sale	-	-
Regulatroy deferral account credit balances and related		<u></u>
deferred tax liability	-	-
TOTAL LIABILITIES	6,921	5,769
TOTAL EQUITY AND LIABILITIES	13,544	12,078
Disclosure of notes on assets and liabilities		

For PREMIER POLYFILM LTD.

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(Amitaabh Goenka) Managing Director & CEO DIN : 00061027

Place : New Delhi Date : 14.11.2022

PREMIER POLYFILM LTD.

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DECOURTION	(Figures : Rup	
DESCRIPTION	Half Year ended 30th September,2022	Year ended 31st March,2022
	Unaudited	Audited
Statement of cash flows		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities		
Profit before tax	569	1,388
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	117	159
Adjustments for decrease (increase) in inventories	(539)	(1,749)
Adjustments for decrease (increase) in trade receivables, current	(122)	(532)
Adjustments for decrease (increase) in trade receivables, non-current	0	0
Adjustments for decrease (increase) in other current assets	(16)	(145)
Adjustments for decrease (increase) in other non-current assets	0	0
Adjustments for other financial assets, non-current	0	0
Adjustments for other financial assets, current	0	0
Adjustments for other bank balances	0	0
Adjustments for increase (decrease) in trade payables, current	29	1,279
Adjustments for increase (decrease) in trade payables, non-current	0	0
Adjustments for increase (decrease) in other current liabilities	0	0
Adjustments for increase (decrease) in other non-current liabilities	0	0
Adjustments for depreciation and amortisation expense	217	419
Adjustments for impairment loss reversal of impairment loss recognised in	0	0
profit or loss		
Adjustments for provisions, current	0	0
Adjustments for provisions, non-current	0	0
Adjustments for other financial liabilities, current	0	0
Adjustments for other financial liabilities, non-current	0	0
Adjustments for unrealised foreign exchange losses gains	0	0
Adjustments for dividend income	0	0
Adjustments for interest income	(17)	(32)
Adjustments for share-based payments	0	0
Adjustments for fair value losses (gains)	0	0
Adjustments for undistributed profits of associates	0	0
Other adjustments for which cash effects are investing or financing cash flow	Ũ	Ū
Other adjustments to reconcile profit (loss)	(1)	(1)
Other adjustments for non-cash items	0	0
Share of profit and loss from partnership firm or association of persons or	0	0
limited liability partnerships		
Total adjustments for reconcile profit (loss)	(332)	(610)
Net cash flows from (used in) operations	237	778
Dividends received	0	0
Interest paid	0	0
Interest received	0	0
Income taxes paid (refund)	211	378
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) operating activities	26	400
Cash flows from used in investing activities		0
Cash flows from losing control of subsidiaries or other businesses	0	

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER,2022

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Cash flows used in obtaining control of subsidiaries or other businesses	0	0
Cash flows used in obtaining control of subsidiaries or other businesses	0	0
Other cash receipts from sales of equity or debt instruments of other entities		
	0	0
Other cash payments to acquire equity or debt instruments of other entities		
Other cash receipts from sales of interests in joint ventures	0	00
Other cash payments to acquire interests in joint ventures	0	0
Cash receipts from share of profits of partnership firm or association of	0	0
persons or limited liability partnerships		
Cash payment for investment in partnership firm or association of persons or	0	0
limited liability partnerships		
Proceeds from sales of property, plant and equipment	5	13
Purchase of property, plant and equipment	1120	628
Proceeds from sales of investment property	0	0
Purchase of investment property	0	0
Proceeds from sales of intangible assets	0	0
Purchase of intangible assets	0	0
Proceeds from sales of intangible assets under development	0	0
Purchase of intangible assets under development	0	0
Proceeds from sales of goodwill	0	0
Purchase of goodwill	0	0
Proceeds from biological assets other than bearer plants	0	0
Purchase of biological assets other than bearer plants	0	0
Proceeds from government grants	0	0
Proceeds from sales of other long-term assets	0	0
Purchase of other long-term assets	0	0
Cash advances and loans made to other parties	0	0
	0	0
Cash receipts from repayment of advances and loans made to other parties		
Cash payments for future contracts, forward contracts, option contracts and	0	0
swap contracts		
Cash receipts from future contracts, forward contracts, option contracts and	0	0
swap contracts		
Dividends received	0	0
Interest received	37	32
Income taxes paid (refund)	0	0
Other inflows (outflows) of cash	(155)	(128
Net cash flows from (used in) investing activities	(1253)	(711
Cash flows from used in financing activities	0	0
Proceeds from changes in ownership interests in subsidiaries	0	0
Payments from changes in ownership interests in subsidiaries	0	0
Proceeds from issuing shares	0	0
Proceeds from issuing other equity instruments	0	0
Payments to acquire or redeem entity's shares	0	0
Payments of other equity instruments	0	0
Proceeds from exercise of stock options	0	0
Proceeds from issuing debentures notes bonds etc	0	0
Proceeds from borrowings	1318	1,568
Repayments of borrowings	210	1,462
Payments of finance lease liabilities	0	0
Payments of lease liabilities	0	
Dividends paid	105	105
Interest paid	117	159
Income taxes paid (refund)	0	0
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) financing activities	886	(158

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Net increase (decrease) in cash and cash equivalents before effect of	(341)	(469)
exchange rate changes		
Effect of exchange rate changes on cash and cash equivalents	0	0
Effect of exchange rate changes on cash and cash equivalents	0	0
Net increase (decrease) in cash and cash equivalents	0	. 0
Cash and cash equivalents cash flow statement at beginning of period	(930)	(461)
Cash and cash equivalents cash flow statement at end of period	(1271)	(930)

For PREMIER POLYFILM LTD.

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Place : New Delhi Date : 14-11-2022 (Amitaabh Goenka) Managing Director & CEO DIN : 00061027