



PEARL
Polymers Limited

PET
POLYETHYLENE TEREPHTHALATE
JARS
BOTTLES

Regd. Office: A-97/2, Okhla Industrial Area, Phase-II, New Delhi-110020, INDIA

CIN: L25209DL1971PLC005535

Tel. No.: +91-11-47385300

Email: pearl@pearlpet.net, **Website:** www.pearlpet.net

14.02.2025

National Stock Exchange of India Ltd. Exchange Plaza, 5 th Floor Plot No. C1, G Block Bandra, Kurla Complex Bandra (East), Mumbai- 400051 (Stock Code: PEARLPOLY)	BSE Ltd. Phiroze Jeejeebhoy Towers, 25 th Floor, Dalal Street, Mumbai-400001 (Stock Code: 523260)
--	---

Dear Sir/ Madam,

Sub: Integrated Filing (Financial) – Unaudited Financial Results of Pearl Polymers Limited (“the Company”) for the quarter and nine months ended 31st December, 2024

Pursuant to Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January 2025, we enclose herewith the Integrated Filing (Financial) the unaudited financial results of the Company for the quarter and nine months ended 31st December 2024 ("Results"), along with Limited Review Report of the Statutory Auditors.

Kindly take the above information on record.

Thanking you,

Yours faithfully,
For Pearl Polymers Limited

Aman Thakran
Company Secretary

Encl: As above



GOEL GOYAL AND CO.

CHARTERED ACCOUNTANTS

ADDRESS: FLAT NO.205, MUDGAL-5, BALAJI ENCLAVE, SHAHBERI, GREATER NOIDA, U.P. – 201309

EMAIL: NIKHILGOEL19@GMAIL.COM

MOB: +91-9871936907

Limited Review Report On Quarterly and Nine months ended Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To the Board of Directors
Pearl Polymers Ltd.**

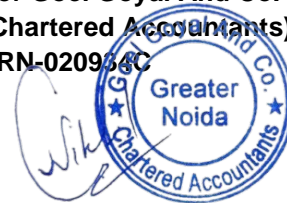
1. We have reviewed the quarterly and nine months ended financial results of **M/s Pearl Polymers Limited** ('the company') for the quarter and nine months ended December 31, 2024 which are included in the accompanying "Statement of financial results for the quarter and nine months ended December 31, 2024 (the "statement")". The Statement has been prepared by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CDF/FAC/62/2016 dated 5th July 2016 ('the Circular') which has been initiated by us for identification purpose. The statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to express an opinion on these financial results based on our review.
2. We conduct our review in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement.
3. The 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Our conclusion is not modified in respect of this matter.

Place: Greater Noida

Date: February 14, 2025

UDIN: 25537710BMULAZ8721

**For Goel Goyal And Co.
(Chartered Accountants)
FRN-020954C**



**(CA Nikhil Goel)
Partner
M. No. 537710**

Other office address:

Branch Office: C-40, First Floor, Sanjay Enclave, Uttam Nagar, New Delhi-110059 Mob:9871243200 Email:govalpankaj2006@gmail.com
Second Office: 8/40, Shop No.40, Ground Floor, Karol Bagh, New Delhi-110005 Ph. No. 011-46578690

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTH ENDED DECEMBER 31, 2024

(Rs. in lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Income						
	a) Revenue from Operations	549.07	492.56	377.43	1,574.40	1,122.40	1,640.15
	b) Other Income	(27.69)	186.49	242.80	470.43	676.64	795.73
	Total Revenue	521.38	679.05	620.23	2,044.83	1,799.04	2,435.88
2	Expenses						
	a) Cost of Materials Consumed	9.28	1.30	4.72	25.86	10.72	15.38
	b) Purchase of Stock in Trade	252.34	273.46	245.80	797.58	736.58	1,009.55
	c) Changes in Inventories of finished goods, work in progress and stock in trade	19.69	(28.13)	(36.57)	(2.44)	(56.81)	(32.79)
	d) Employees Benefit Expenses	127.31	120.01	118.92	367.82	389.21	503.67
	e) Finance Cost	2.46	1.06	1.26	4.65	4.43	5.32
	f) Depreciation & Amortization Expenses	12.46	12.58	16.03	37.07	43.95	60.36
	g) Other Expenditure	319.53	275.59	211.35	883.56	567.99	841.68
	Total Expenses	743.07	655.87	561.51	2,114.10	1,696.07	2,403.17
3	Profit/(Loss) before exceptional items and tax (1-2)	(221.69)	23.18	58.72	(69.27)	102.97	32.71
4	Exceptional Items (Income / (Exps))	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	(221.69)	23.18	58.72	(69.27)	102.97	32.71
6	Tax Expense						
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	(20.60)
	(c) Tax adjustment for earlier year	-	-	-	-	(12.10)	(12.10)
	Total tax expense	-	-	-	-	(12.10)	(32.70)
7	Net Profit/(Loss) for the period (5-6)	(221.69)	23.18	58.72	(69.27)	115.07	65.41
8	Other Comprehensive Income (net of tax)						(14.00)
	a) Item that will not be reclassified to statement of Profit & Loss	-	-	-	-	-	(14.00)
	b) Item that will be reclassified to statement of Profit & Loss	-	-	-	-	-	-
9	Total Comprehensive Income (after tax) (7+8)	(221.69)	23.18	58.72	(69.27)	115.07	51.41
10	Paid up equity share capital of Rs. 10/- each	1,682.68	1,682.68	1,682.68	1,682.68	1,682.68	1,682.68
11	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	2,172.60
12	Earning per Share (not annualised) (in Rs.) (Equity share par value Rs.10 each)						
	-Basic	(1.32)	0.14	0.35	(0.41)	0.68	0.39
	-Diluted	(1.32)	0.14	0.35	(0.41)	0.68	0.39

NOTES:

- The Financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under the companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (India Accounting Standards) (Amendment) Rule, 2016.
- The aforementioned results are reviewed by the Audit Committee of the Board and subsequently approved and taken on record by the Board of Directors at its meeting held on 14th February, 2025.
- The Company is in the business of trading Bottles & Containers under "Pearl Pet" brand and has only one reportable segment.
- Provisions for Deferred Tax Liability/Asset, if any, would be made at the end of the year.
- The previous period's figures have been regrouped/ rearranged/ reclassified wherever considered necessary.

Place: New Delhi
Dated: 14th February, 2025

For Pearl Polymers Ltd


Udit Seth
Chairman & Managing Director
DIN 00005403





PEARL
Polymers Limited

PET
POLYETHYLENE TEREPHTHALATE
JARS
BOTTLES

Regd. Office: A-97/2, Okhla Industrial Area, Phase-II, New Delhi-110020, INDIA

CIN: L25209DL1971PLC005535

Tel. No.: +91-11-47385300

Email: pearl@pearlpet.net, **Website:** www.pearlpet.net

- B. Statement on Deviation or Variation for proceeds of Public Issue, Right Issue, Preferential Issue, Qualified Institutions Placement etc. – **Not Applicable**
- C. Format for disclosing outstanding defaults on loan and debt securities – **Not Applicable**
- D. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e. 2nd and 4th quarter) – **Not Applicable**
- E. Statement on Impact of Audit Annual Audited Financial Results (for Audit Report with modified opinion) submitted along with Annual Audited Financial Results (Standalone and Consolidated) (applicable only for Annual Filing i.e. 4th quarter) – **Not Applicable**