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\* **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 : [compliance.officer@premierpoly.com](mailto:compliance.officer@premierpoly.com), Website :[www.premierpoly.com](http://www.premierpoly.com)** \*  
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PPL/SECT/2021-22

14/11/2021

BSE LIMITED

NATIONAL STOCK EXCHANGE OF INDIA LTD

SUBJECT : FINANCIAL RESULTS

REGARDING COMPANY CODE : NSE : PREMIERPOL, BSE 514354

Dear Sir/Madam,

Dear Sir/Madam,

Further to our letter 01st November,2021 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,2021 along with Unaudited Statement of Cash Flow and Unaudited Statement of Assets and Liability for the half year ended 30th September,2021. We wish to inform you that the Board of Directors of the Company in its Meeting held today i.e.14th November,2021 approved Unaudited Standalone Financial Results of the company for the quarter and half year ended 30th September,2021 along with Unaudited Statement of Cash Flow and Unaudited Statement of Assets and Liability for the half year ended 30th September,2021, 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,2021 issued by the Statutory Auditor of the Company is attached.

The above said Meeting commenced at 15.00 Hrs and was terminated at 16.30 Hrs.

This is for your information and records.

Thanking you,

Yours faithfully,  
For PREMIER POLYFILM LTD.,



N. K. BHANDARI  
COMPANY SECRETARY

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Enclosed : As above

PREMIER POLYFILM LTD.							
CIN : L25209DL1992PLC049590							
Regd.Office: 305, III Floor, Elite House, 36 ,Community Centre, Kailash Colony Extn., Zamroodpur, New Delhi -110048							
CIN NO. L25209DL1992PLC049590, Phone : 011-29246481, Email : premierpoly@premierpoly.com							
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2021							
(Rupees in Lakhs)							
	Particulars	Quarter ended 30/09/2021	Quarter ended 30/06/2021	Quarter ended 30/09/2020	Half Year ended 30/09/2021	Half Year ended 30/09/2020	Year Ended 31/03/2021
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>INCOME</b>						
	Revenue from Operations (Inclusive of GST)	6,431	3,929	3,949	10,360	5,935	17,172
	Other Operating Income	30	30	37	60	52	160
	<b>TOTAL INCOME</b>	<b>6,461</b>	<b>3,959</b>	<b>3,986</b>	<b>10,420</b>	<b>5,987</b>	<b>17,332</b>
2	<b>EXPENSES</b>						
	(a) Cost of materials consumed	3,817	2,515	2,306	6,332	3,341	9,448
	(b) Purchases of stock-in-trade	325	22	17	347	40	460
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(112)	(363)	20	(475)	19	321
	(d) Employee benefits expense	483	412	391	895	688	1,495
	(e) Finance Costs	45	44	72	89	127	212
	(f) Depreciation and amortisation expense	106	102	88	208	175	404
	(g) Other Expenses						
	GST	781	481	465	1,262	693	2,079
	Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	568	474	431	1,042	714	1,818
	<b>TOTAL OTHER EXPENSES</b>	<b>1,349</b>	<b>955</b>	<b>896</b>	<b>2,304</b>	<b>1,407</b>	<b>3,897</b>
	<b>TOTAL EXPENSES</b>	<b>6,013</b>	<b>3,687</b>	<b>3,790</b>	<b>9,700</b>	<b>5,797</b>	<b>16,237</b>
3	<b>Total Profit before Exceptional Items &amp; Tax</b>	<b>448</b>	<b>272</b>	<b>196</b>	<b>720</b>	<b>190</b>	<b>1,095</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Total Profit before Tax</b>	<b>448</b>	<b>272</b>	<b>196</b>	<b>720</b>	<b>190</b>	<b>1,095</b>
6	<b>Tax Expenses</b>						
7	Current Tax	110	50	50	160	50	259
8	Deferred Tax						(6)
9	<b>Total tax expenses</b>	<b>110</b>	<b>50</b>	<b>50</b>	<b>160</b>	<b>50</b>	<b>253</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement						
11	<b>Net Profit for the period from continuing Operations</b>	<b>338</b>	<b>222</b>	<b>146</b>	<b>560</b>	<b>140</b>	<b>842</b>
12	Profit/(loss) for the period from discontinued Operations before tax	-	-	-	-	-	-
13	Tax Expenses of discontinued Operations	-	-	-	-	-	-
14	<b>Net Profit/(Loss) from discontinued Operations after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	Share of Profit/(Loss) of associates and joint ventures accounted for using equity method						
16	<b>Total Profit for the period</b>	<b>338</b>	<b>222</b>	<b>146</b>	<b>560</b>	<b>140</b>	<b>842</b>
17	Other comprehensive Income net of taxes	11	10	-	21	-	(31)
18	<b>Total Comprehensive Income for the period</b>	<b>349</b>	<b>232</b>	<b>146</b>	<b>581</b>	<b>140</b>	<b>811</b>
19	Total Profit or Loss, attributable to						
	Profit or Loss, attributable to owners of parent	-	-	-	-	-	-
	Total Profit or Loss, attributable to non-controlling interest	-	-	-	-	-	-
20	<b>Total comprehensive income for the period attributable to</b>	<b>349</b>	<b>232</b>	<b>146</b>	<b>581</b>	<b>140</b>	<b>811</b>
	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	<b>DETAILS OF EQUITY SHARE CAPITAL</b>						
	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	4,380	4,380	3,570	4,380	3,570	3,570
24	<b>EARNING PER SHARE</b>						
	(I) Earning per equity share for continuing operations						
	Basic earnings (loss) per share from continuing Operations	1.61	1.06	0.70	2.67	0.67	4.02
	Diluted earnings (loss) per share from continuing Operations	1.61	1.06	0.70	2.67	0.67	4.02
	(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	1.61	1.06	0.70	2.67	0.67	4.02
	Diluted earnings (loss) per share from continuing and discontinued Operations	1.61	1.06	0.70	2.67	0.67	4.02
26	Debt Equity Ratio	0.40	0.49	0.44	0.40	0.44	0.35
27	Debt Service coverage Ratio (DSCR)	6.66	5.04	3.10	5.88	2.67	4.57
28	Interest Service Coverage Ratio (ISCR)	10.96	7.18	3.72	9.09	2.50	6.17
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, 2021.
- 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's operations for the quarter ended June 30, 2020 were suspended for part of the quarter on account of the lockdown announced by the Government of India consequent to the outbreak of COVID-19 pandemic. The results for the half year ended Sept. 30, 2021 are, therefore, not comparable with the half year ended Sept. 30, 2020.
- 4 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.
- 5 Figures for the previous period have been regrouped/re-classified to conform to the figures of the current period.

For PREMIER POLYFILM LTD.

Place : New Delhi  
Date : 14-11-2021

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*Amar Nath Goenka*  
(Amar Nath Goenka)  
Managing Director  
DIN : 00061051

<b>PREMIER POLYFILM LTD.</b>		
<b>STATEMENT OF UNAUDITED ASSETS AND LIABILITES AS AT 30TH SEPTEMBER,2021</b>		
<b>(Figures Rupees in Lakhs)</b>		
<b>PARTICULARS</b>	<b>Half Year Ended 30/09/2021</b>	<b>Year ended 31/03/2021</b>
	<b>Unaudited</b>	<b>Audited</b>
<b>(Refer Notes Below)</b>		
<b>ASSETS</b>		
<b>NON CURRENT ASSETS</b>		
Property, Plant and equipment	3924	3,916
Capital work - in -progress	6	76
Investment Property	-	-
Goodwill	-	-
Other intangible assets	-	-
Intangible assets under development	-	-
Biological assets other than bearer plants	-	-
Investments accounted for using equity method	-	-
<b>NON CURRENT FINANCIAL ASSETS</b>	<b>3930</b>	<b>3,992</b>
Non - current Investments	398	273
Trade receivables, non current	-	-
Loans, non current	-	-
Other non -current financial assets	-	-
<b>TOTAL NON CURRENT FINANCIAL ASSETS</b>	<b>398</b>	<b>273</b>
Defrred tax assets (net)	7	7
Other non -current assets	152	144
<b>TOTAL NON CURRENT ASSETS</b>	<b>4487</b>	<b>4,416</b>
<b>CURRENT ASSETS</b>		
Inventories	2405	1,598
<b>CURRENT FINANCIAL ASSETS</b>		
Current investments	-	-
Trade receivables current	2394	1,759
Cash and cash equivalent	232	400
Bank balance other than cash and cash equivalent	611	449
Loans Current	-	-
Other current financial assets	-	-
<b>TOTAL CURRENT FINANCIAL ASSETS</b>	<b>3237</b>	<b>2,608</b>
Current tax assets (net)	-	-
Other current assets	491	426
<b>TOTAL CURRENT ASSETS</b>	<b>6133</b>	<b>4,632</b>
Non Current assets classified as held for sale		-
Regulatory deferral account debit balances and related deferred tax assets		-
<b>TOTAL ASSETS</b>	<b>10620</b>	<b>9,048</b>
<b>EQUITY AND LIABILITIES</b>		
Equity	-	-
<b>EQUITY ATTRIBUTABLE TO OWNERS OF PARENT</b>	<b>-</b>	<b>-</b>

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Equity Share Capital	1059	1,059
Other Equity	4856	4,380
<b>TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF PARENT</b>	-	-
Non controlling Interest		-
<b>TOTAL EQUITY</b>	<b>5915</b>	<b>5,439</b>
<b>LIABILITIES</b>		-
<b>NON-CURRENT LIABILITIES</b>		-
<b>NON-CURRENT FINANCIAL LIABILITIES</b>		
Borrowings, non current	481	501
Trade payable non current	-	-
Other Non current financial liabilities	-	-
<b>TOTAL NON CURRENT FINANCIAL LIABILITIES</b>	<b>481</b>	<b>501</b>
Provisions Non current	309	299
Deferred Tax liabilities (net)	-	-
Deferred government grants non current	-	-
Other non current liabilities	-	-
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>790</b>	<b>800</b>
<b>CURRENT LIABILITIES</b>		
<b>CURRENT FINANCIAL LIABILITIES</b>		
Borrowings ,current	1570	1,219
Trade payable, current	1325	740
Other current financial liabilities	731	587
<b>TOTAL CURRENT FINANCIAL LIABILITIES</b>	<b>3626</b>	<b>2,546</b>
Other current Liabilities	189	169
Provisions, current	72	62
Current tax liabilities (Net)	28	32
Deferred government grants, current	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>3915</b>	<b>2,809</b>
Liabilities directly associated with assets in disposal group classified as held for sale	-	-
Regulatory deferral account credit balances and related deferred tax liability	-	-
<b>TOTAL LIABILITIES</b>	<b>4705</b>	<b>3,609</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>10620</b>	<b>9,048</b>
Disclosure of notes on assets and liabilities		

For PREMIER POLYFILM LTD.

Place : New Delhi

Date : 14/11/2021

*Amar Nath Goenka*  
(Amar Nath Goenka)  
Managing Director  
DIN : 00061051

*14/11/21*

PREMIER POLYFILM LTD.

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Figures : Rupees in Lakhs)

DESCRIPTION	Half Year ended 30th September, 2021	Year ended 31st March, 2021
	Unaudited	Audited
<b>Statement of cash flows</b>		
Whether cash flow statement is applicable on company	Yes	Yes
<b>Cash flows from used in operating activities</b>		
Profit before tax	720.00	1,095.00
<b>Adjustments for reconcile profit (loss)</b>		
Adjustments for finance costs	74.00	179.00
Adjustments for decrease (increase) in inventories	(807.00)	517.00
Adjustments for decrease (increase) in trade receivables, current	(635.00)	420.00
Adjustments for decrease (increase) in trade receivables, non-current	-	-
Adjustments for decrease (increase) in other current assets	(80.00)	(267.00)
Adjustments for decrease (increase) in other non-current assets	-	-
Adjustments for other financial assets, non-current	-	-
Adjustments for other financial assets, current	-	-
Adjustments for other bank balances	-	-
Adjustments for increase (decrease) in trade payables, current	662.00	(331.00)
Adjustments for increase (decrease) in trade payables, non-current	-	-
Adjustments for increase (decrease) in other current liabilities	-	-
Adjustments for increase (decrease) in other non-current liabilities	-	-
Adjustments for depreciation and amortisation expense	208.00	404.00
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for provisions, current	-	-
Adjustments for provisions, non-current	-	-
Adjustments for other financial liabilities, current	-	-
Adjustments for other financial liabilities, non-current	-	-
Adjustments for unrealised foreign exchange losses gains	-	-
Adjustments for dividend income	-	-
Adjustments for interest income	16.00	36.00
Adjustments for share-based payments	-	-
Adjustments for fair value losses (gains)	-	-
Adjustments for undistributed profits of associates	-	-
Other adjustments for which cash effects are investing or financing cash flow	-	-
Other adjustments to reconcile profit (loss)	-	(2.00)
Other adjustments for non-cash items	-	-
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
<b>Total adjustments for reconcile profit (loss)</b>	<b>-594.000</b>	<b>884.000</b>
<b>Net cash flows from (used in) operations</b>	<b>126.00</b>	<b>1,979.00</b>
Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Income taxes paid (refund)	164.00	283.00
Other inflows (outflows) of cash	-	-
<b>Net cash flows from (used in) operating activities</b>	<b>-38.000</b>	<b>1696.000</b>
<b>Cash flows from used in investing activities</b>		
Cash flows from losing control of subsidiaries or other businesses	-	-
Cash flows used in obtaining control of subsidiaries or other businesses	-	-
Other cash receipts from sales of equity or debt instruments of other entities	-	-
Other cash payments to acquire equity or debt instruments of other entities	-	-
Other cash receipts from sales of interests in joint ventures	-	-
Other cash payments to acquire interests in joint ventures	-	-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-

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Amar Nathi



Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-
Proceeds from sales of property, plant and equipment	1.00	16.00
Purchase of property, plant and equipment	145.00	200.00
Proceeds from sales of investment property	-	-
Purchase of investment property	-	-
Proceeds from sales of intangible assets	-	-
Purchase of intangible assets	-	-
Proceeds from sales of intangible assets under development	-	-
Purchase of intangible assets under development	-	-
Proceeds from sales of goodwill	-	-
Purchase of goodwill	-	-
Proceeds from biological assets other than bearer plants	-	-
Purchase of biological assets other than bearer plants	-	-
Proceeds from government grants	-	-
Proceeds from sales of other long-term assets	-	-
Purchase of other long-term assets	-	-
Cash advances and loans made to other parties	-	-
Cash receipts from repayment of advances and loans made to other parties	-	-
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-
Dividends received	-	-
Interest received	13.00	32.00
Income taxes paid (refund)	(164.00)	(283.00)
Other inflows (outflows) of cash	(257.00)	(218.00)
<b>Net cash flows from (used in) investing activities</b>	<b>-224.000</b>	<b>-87.000</b>
<b>Cash flows from used in financing activities</b>		
Proceeds from changes in ownership interests in subsidiaries	-	-
Payments from changes in ownership interests in subsidiaries	-	-
Proceeds from issuing shares	-	-
Proceeds from issuing other equity instruments	-	-
Payments to acquire or redeem entity's shares	-	-
Payments of other equity instruments	-	-
Proceeds from exercise of stock options	-	-
Proceeds from issuing debentures notes bonds etc	-	-
Proceeds from borrowings	658.00	363.00
Repayments of borrowings	632.00	788.00
Payments of finance lease liabilities	-	-
Payments of lease liabilities	-	-
Dividends paid	95.00	-
Interest paid	74.00	179.00
Income taxes paid (refund)	164.00	283.00
Other inflows (outflows) of cash	-	-
<b>Net cash flows from (used in) financing activities</b>	<b>-307.000</b>	<b>-887.000</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-569.000</b>	<b>722.000</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>		
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-569.000</b>	<b>722.000</b>
Cash and cash equivalents cash flow statement at beginning of period	(461.00)	(1,183.00)
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>-1030.000</b>	<b>-461.000</b>

For PREMIER POLYFILM LTD.

Place : New Delhi  
Date : 14-11-2021

*Amar Nath Goenka*  
(Amar Nath Goenka)  
Managing Director  
DIN : 00061051

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**Independent Auditor's Review Report on Quarterly Unaudited Financial Results of M/s Premier Polyfilm Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of  
Premier Polyfilm Limited**

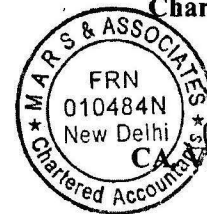
We have reviewed the accompanying statement of unaudited financial results of **Premier Polyfilm Limited** (the "Company") for the quarter ended September 30, 2021 and for the year to date from April 01, 2021 to September 30, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 provide 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 stated in paragraph 3 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For MARS & Associates**  
**Chartered Accountants**  
**FRN 010484N**



*(Signature)*  
**Kumar Gupta**  
**Partner**  
**M. No. 522310**

**UDIN: 21522310AAAABR4595**

New Delhi, November 14, 2021

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