



Purushottam Khandelwal & Co.

Chartered Accountants

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LIMITED REVIEW REPORT

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of PREMIER SYNTHETICS LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
The Board of Directors
Premier Synthetics Limited

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Premier Synthetics Limited ("the Company") for the quarter and half year ended on September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Financial 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 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 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.



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BRANCHES: NAVSARI | MANDVI




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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, Purushottam Khandelwal & Co.
Chartered Accountants




Prahlad Jhanwar
Partner
FRN: 123825W
Mem. No. 120920
UDIN: 25120920BMIIPK4932

Date: 14/11/2025
Place: Ahmedabad

PREMIER SYNTHETICS LIMITED

CIN L70100GJ1970PLC100829

Regd. Office : Surana House, Behind Klassic Chambers, Swastik X Road, Opp. Narnarayan Complex, Navrangpura, Ahmedabad -380009

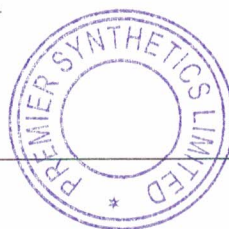
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	CONTINUING OPERATIONS						
	Income:						
	Revenue from Operations/Services	416.25	321.64	247.72	737.89	1,097.25	1479.64
	Other Income	26.81	23.47	53.26	50.28	77.85	230.69
1	Total Income	443.06	345.11	300.98	788.18	1,175.10	1710.33
	Expenses:						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	439.96	377.90	170.38	817.86	433.68	1,194.27
	(c) Changes in inventories of finished goods, Stock-in-Trade and work in Progress	42.87	(54.51)	(3.35)	(11.64)	522.34	98.65
	(d) Employee benefits expense	3.73	2.69	5.47	6.42	7.28	18.38
	(e) Finance costs	9.29	11.66	10.20	20.96	18.51	31.33
	(f) Depreciation and amortisation expense	6.78	6.81	-	13.60	-	6.82
	(g) Power & Fuel	3.47	8.59	2.00	12.07	6.19	20.57
	(h) Other expenses	41.70	(12.43)	98.92	29.27	195.72	259.02
2	Total Expenses	547.81	340.72	283.61	888.53	1,183.71	1629.05
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	(104.74)	4.39	17.37	(100.36)	(8.61)	81.29
	Exceptional items	-	-	-	-	-	-
4	Profit/ (Loss) before tax from continuing operations	(104.74)	4.39	17.37	(100.36)	(8.61)	81.29
	Tax expense of continuing operations:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
5	Profit/ (Loss) for the period from continuing operations	(104.74)	4.39	17.37	(100.36)	(8.61)	81.29
6	DISCONTINUED OPERATIONS (Refer Note No.2)						
7	Profit/(Loss) before tax from discontinued operations	105.72	0.75	(7.35)	106.46	48.11	54.83
8	Loss on measurement to net realisable value	-	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-	(12.95)
10	Profit/ (Loss) for the period from discontinued operations	105.72	0.75	(7.35)	106.46	48.11	67.78
11	Net Profit/ (Loss) for the period (5+10)	0.98	5.12	10.02	6.10	39.50	149.07
	Other Comprehensive income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
12	Total Other Comprehensive Income	-	-	-	-	-	-
13	Total Comprehensive income for the period (5+6)	0.98	5.12	10.02	6.10	39.50	149.07
14	Paid-up equity share capital (Face value of the Share Rs. 10 each)	459.32	459.32	459.32	459.32	459.32	459.32
15	Other Equity excluding Revaluation Reserves of Rs. 1500 lakhs as per balance sheet of previous accounting year	-	-	-	-	-	747.88
16	Earning Per Share (EPS) (Face Value of Rs. 10/- each) (Not Annualised)						
	a. Basic and Diluted Earning Per Share (EPS) - Continuing operations	(2.28)	0.10	0.38	(2.18)	(0.19)	1.77
	b. Basic and Diluted Earning Per Share (EPS) - Discontinued operations	2.30	0.02	(0.16)	2.32	1.05	1.48
	c. Basic and Diluted Earning Per Share (EPS) - Continuing & Discontinued operations	0.02	0.11	0.22	0.13	0.86	3.25

- Notes:**
- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2025 and the Statutory Auditors of the Company have carried out a 'Limited Review' of the same.
 - During the quarter ended March 31, 2024, the Company had discontinued its manufacturing operations of cotton yarn from 01.01.2024 on permanent basis and accordingly the results of discontinued operations are disclosed separately in the financial results.
 - The Company operates in two segment i.e. Trading of Textiles and Trading of Raw Material consumed in manufacturing of Rubber Tubes. Necessary disclosures as per Ind AS 108 has been given.
 - The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013.
 - Figures for quarter ended 30th September 2025 and 30th September 2024, are balancing figures between the unaudited figures for the half year ended 30th September 2025 and 30th September 2024 and the published unaudited figures for the quarter ended 30th June 2025 and 30th June 2024 respectively.
 - Previous year/period figures have been regrouped/reclassified wherever considered necessary.

Place: Ahmedabad
Date: 14.11.2025



For Premier Synthetics Limited

Gautamchand Surana

Managing Director

DIN No. 00955362

PREMIER SYNTHETICS LIMITED

CIN L70100GJ1970PLC100829

Regd. Office : Surana House, Behind Klassic Chambers, Swastik X Road, Opp. Narnarayan Complex, Navrangpura, Ahmedabad -380009

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

(Rupees in Lakhs)

Particulars		Half Year Ended	Year Ended
		Unaudited	Audited
		30.09.2025	31.03.2025
A.	ASSETS		
1	Non-Current Assets		
a.	Property, Plant & Equipment	1,649.22	1,662.81
b.	Deferred Tax Assets (Net)	314.73	305.37
c.	Financial Assets:		
	Loans	-	-
d.	Other Non-Current Assets	6.16	6.04
	Sub-Total- Non Current Assets	1,970.11	1,974.22
2	Current Assets		
a.	Inventories	573.48	565.35
b.	Financial Assets:		
	(i) Trade Receivables	596.64	215.11
	(ii) Cash and Cash equivalents	3.24	6.67
	(iii) Loans	21.43	21.43
c.	Other Current Assets	672.82	717.30
d.	Income Tax Assets	27.10	25.97
e.	Assets classified as held for sale	20.65	49.70
	Sub-Total-Current Assets	1,915.36	1,601.53
	TOTAL ASSETS	3,885.47	3,575.75
B.	EQUITY AND LIABILITIES		
1	Equity		
a.	Equity Share Capital	459.32	459.32
b.	Other Equity	2,227.33	2,247.88
	Sub-Total-Equity	2,686.65	2,707.20
2	Liabilities		
	Non-current Liabilities		
a.	Financial Liabilities		
	Borrowings	438.02	401.99
b.	Provisions	3.26	6.57
	Sub-Total-Non-Current Liabilities	441.28	408.56
	Current Liabilities		
a.	Financial Liabilities		
	(i) Trade Payables	342.30	27.72
	(ii) Borrowings	371.73	411.52
b.	Other Current Liabilities	43.21	20.45
c.	Provisions	0.30	0.30
	Sub-Total-Current Liabilities	757.54	459.99
	TOTAL - EQUITY AND LIABILITIES	3,885.47	3,575.75

Place : Ahmedabad

Date: 14th November,2025



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Managing Director

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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rupees in Lakhs)

	Particulars	Half Year Ended	
		30-Sep-25	30-Sep-24
		Unaudited	Unaudited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit Before Tax	6.10	39.50
	Adjustments for:		
	Depreciation and amortisation expenses	13.60	-
	(Profit) Loss on Sale of Fixed Assets	(106.46)	(75.04)
	Depreciation Fund Written Off	-	-
	Finance Cost	20.96	18.51
	Interest income earned	(27.74)	(18.68)
	Operating Profit before Working Capital changes	(93.54)	(35.71)
	Working Capital adjustments:		
	(Increase)/ Decrease in Financial Assets	(381.53)	(244.13)
	(Increase)/ Decrease in Inventories	(8.13)	566.53
	(Increase)/ Decrease in other Assets	72.28	(461.06)
	Increase/ (Decrease) in Trade Payable	314.58	(24.22)
	Increase/ (Decrease) in Other Liabilities	22.76	47.75
	Increase/ (Decrease) in Provisions	(3.30)	(62.35)
	Cash Generated from Operations	(76.88)	(213.19)
	Adjusted for:		
	Direct Tax Refund (Net of Payment)	-	-
	Net Cash flow from Operating activities	(76.88)	(213.18)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant & Equipment	106.46	75.04
	(Profit) Loss on Sale of Fixed Assets	-	-
	Net Cash Flow from Investing Activities	106.46	75.04
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Long term borrowings (Net)	(39.79)	137.68
	Finance Cost	(20.96)	(18.51)
	Interest income earned	27.74	18.68
	Net cash flow from Financing Activities	(33.01)	137.85
D.	Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(3.43)	(0.29)
	Add: Cash & Cash equivalents at the beginning of the period	6.67	6.59
E.	Cash & Cash equivalents at the end of the period	3.24	6.30



For Premier Synthetics Limited

Gautamchand Surana

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Managing Director

DIN No. 00955362

Place : Ahmedabad

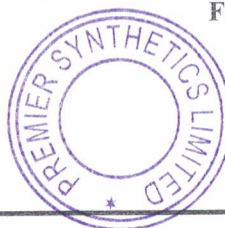
Date: 14th November, 2025

**SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR QUARTER AND HALF YEAR
ENDED ON 30TH SEPTEMBER, 2025**

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		Unaudited	Audited	Unaudited	Audited
		30.09.2025	30.06.2025	30.09.2024	31.03.2025
1	Segment Revenue				
	(Revenue from Continuing operations from each segment)				
	(a) Trading of Textiles	369.04	295.68	231.50	1,378.89
	(b) Trading of Raw Material consumed in manufacturing of Rubber Tubes	47.21	25.96	16.22	100.74
	Revenue from operations	416.25	321.64	247.72	1,479.64
2	Segment Results				
	(Profit before Interest & tax from each segment from continuing operations)				
	(a) Trading of Textiles	(101.96)	15.38	27.11	80.00
	(b) Trading of Raw Material consumed in manufacturing of Rubber Tubes	6.52	0.67	0.47	32.62
	Total	(95.45)	16.05	27.57	112.62
	Less: i. Finance costs	9.29	11.66	10.20	31.33
	Less: ii. Net unallocable (Income)/Expenditure		-	-	-
	Total Profit Before Tax	(104.74)	4.39	17.37	81.29
3	Segment Assets				
	(a) Trading of Textiles	3,813.18	3,685.31	3,609.81	3,514.64
	(b) Trading of Raw Material consumed in manufacturing of Rubber Tubes	72.29	91.74	37.20	61.11
	(c) Unallocable Assets	-	-	-	-
	Total Segment Assets	3,885.47	3,777.06	3,647.01	3,575.75
4	Segment Liabilities				
	(a) Trading of Textiles	1,198.81	1,063.45	1,041.74	867.27
	(b) Trading of Raw Material consumed in manufacturing of Rubber Tubes	-	1.28	7.61	1.28
	(c) Unallocable Liabilities	-	-	-	-
	Total Segment Liabilities	1,198.81	1,064.73	1,049.35	868.55

For Premier Synthetics Limited



Gautamchand Surana

Gautamchand Surana
Managing Director
DIN No. 00955362

Place: Ahmedabad
Date: 14.11.2025