

General information about company	
Scrip code	509835
NSE Symbol	
MSEI Symbol	
ISIN*	INE940N01012
Name of company	PREMIER SYNTHETICS LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	14-11-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29-10-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Textile
Start date and time of board meeting	14-11-2024 11:00
End date and time of board meeting	14-11-2024 12:20
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	247.72	1097.25
	Other income	53.26	77.85
	Total income	300.98	1175.1
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	170.38	433.68
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3.35	522.34
(d)	Employee benefit expense	5.47	7.28
(e)	Finance costs	10.2	18.51
(f)	Depreciation, depletion and amortisation expense	0	0
(f)	Other Expenses		
1	Power & Fuel	2	6.19
2	Other Expenses	98.91	195.72
10			
	Total other expenses	100.91	201.91
	Total expenses	283.61	1183.72

Financial Results – Ind-AS

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	17.37	-8.62
4	Exceptional items	0	0
5	Total profit before tax	17.37	-8.62
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	0	0
10	Total tax expenses	0	0
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	17.37	-8.62
15	Profit (loss) from discontinued operations before tax	-7.35	48.11
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	-7.35	48.11
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	10.02	39.49
22	Other comprehensive income net of taxes	0	0

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	10.02	39.49
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	459.32	459.32
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.38	-0.19
	Diluted earnings (loss) per share from continuing operations	0.38	-0.19
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	-0.16	1.05
	Diluted earnings (loss) per share from discontinued operations	-0.16	1.05
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.22	0.86
	Diluted earnings (loss) per share from continuing and discontinued operations	0.22	0.86
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities

	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	30-09-2024
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	1669.63
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	0
	Total non-current financial assets	0
	Deferred tax assets (net)	292.41
	Other non-current assets	6.3
	Total non-current assets	1968.34
2	Current assets	
	Inventories	123.32
	Current financial asset	
	Current investments	0
	Trade receivables, current	543.39
	Cash and cash equivalents	6.3
	Bank balance other than cash and cash equivalents	21.43
	Loans, current	0
	Other current financial assets	786.63
	Total current financial assets	1357.75
	Current tax assets (net)	29.75
	Other current assets	167.85
	Total current assets	1678.67

Statement of Asset and Liabilities

		Particulars	Half year ended (dd-mm-yyyy)
		Date of start of reporting period	01-04-2024
		Date of end of reporting period	30-09-2024
		Whether results are audited or unaudited	Unaudited
		Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale		0
4	Regulatory deferral account debit balances and related deferred tax Assets		0
	Total assets		3647.01
Equity and liabilities			
Equity			
Equity attributable to owners of parent			
	Equity share capital		459.32
	Other equity		2138.35
	Total equity attributable to owners of parent		2597.67
	Non controlling interest		
	Total equity		2597.67
Liabilities			
Non-current liabilities			
Non-current financial liabilities			
	Borrowings, non-current		401.95
	Trade payables, non-current		0
	Other non-current financial liabilities		0
	Total non-current financial liabilities		401.95
	Provisions, non-current		150.27
	Deferred tax liabilities (net)		0
	Deferred government grants, Non-current		0
	Other non-current liabilities		0
	Total non-current liabilities		552.22
Current liabilities			
Current financial liabilities			
	Borrowings, current		0
	Trade payables, current		17.78
	Other current financial liabilities		426
	Total current financial liabilities		443.78
	Other current liabilities		52.03
	Provisions, current		1.31
	Current tax liabilities (Net)		0
	Deferred government grants, Current		0
	Total current liabilities		497.12
3	Liabilities directly associated with assets in disposal group classified as held for sale		0
4	Regulatory deferral account credit balances and related deferred tax liability		0

	Total liabilities	1049.34
	Total equity and liabilities	3647.01
	Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2024	01-04-2024
Date of end of reporting period	30-09-2024	30-09-2024
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue (Income)	
	(net sale/income from each segment should be disclosed)	
	Total Segment Revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other Unallocable Expenditure net off Unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	
	Net Segment Asset	
4	Segment Liabilities	
	Segment Liabilities	
	Total Segment Liabilities	
	Un-allocable Liabilities	
	Net Segment Liabilities	
	Disclosure of notes on segments	

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024
B	Date of end of reporting period	30-09-2024
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-8.62
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	18.51
	Adjustments for decrease (increase) in inventories	566.53
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-461.06
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-244.13
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-24.22
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	47.75
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-75.04
	Adjustments for provisions, current	-62.35
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	-18.68
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	48.11
	Other adjustments for non-cash items	-37.34
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-204.56

	Net cash flows from (used in) operations	-213.18
Dividends received		0
Interest paid		0
Interest received		0
Income taxes paid (refund)		0
Other inflows (outflows) of cash		0
	Net cash flows from (used in) operating activities	-213.18
	Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses		0
Cash flows used in obtaining control of subsidiaries or other businesses		0
Other cash receipts from sales of equity or debt instruments of other entities		0
Other cash payments to acquire equity or debt instruments of other entities		0
Other cash receipts from sales of interests in joint ventures		0
Other cash payments to acquire interests in joint ventures		0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		0
Proceeds from sales of property, plant and equipment		0
Purchase of property, plant and equipment		-75.04
Proceeds from sales of investment property		0
Purchase of investment property		0
Proceeds from sales of intangible assets		0
Purchase of intangible assets		0
Proceeds from sales of intangible assets under development		0
Purchase of intangible assets under development		0
Proceeds from sales of goodwill		0
Purchase of goodwill		0
Proceeds from biological assets other than bearer plants		0
Purchase of biological assets other than bearer plants		0
Proceeds from government grants		0
Proceeds from sales of other long-term assets		0
Purchase of other long-term assets		0
Cash advances and loans made to other parties		0
Cash receipts from repayment of advances and loans made to other parties		0
Cash payments for future contracts, forward contracts, option contracts and swap contracts		0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		0
Dividends received		0
Interest received		0
Income taxes paid (refund)		0
Other inflows (outflows) of cash		0
	Net cash flows from (used in) investing activities	75.04
	Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries		0

Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	137.68
Repayments of borrowings	0
Payments of finance lease liabilities	-18.51
Payments of lease liabilities	0
Dividends paid	0
Interest paid	18.68
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0.34
Net cash flows from (used in) financing activities	137.85
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-0.29
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	-0.29
Cash and cash equivalents cash flow statement at beginning of period	6.59
Cash and cash equivalents cash flow statement at end of period	6.3

