



Purushottam Khandelwal & Co.

Chartered Accountants

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 Three months ended on June 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. A Review of Interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedure. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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.



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Date: 13.08.2025
Place: Ahmedabad

For, Purushottam Khandelwal & Co,
Chartered Accountants



[Signature]
CA Prahlad Jhanwar
Partner

FRN: 123825W

M No. 120920

UDIN: 25120920BMIIOC3318



PREMIER SYNTHETICS LIMITED

CIN L70100GJ1970PLC100829

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2025

(Rupees in Lakhs)

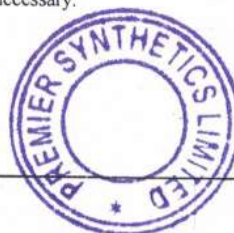
Sr. No.	Particulars	Quarter Ended				Year Ended	
		30.06.2025	31.03.2025	30.06.2024		31.03.2025	
		(Unaudited)	(Audited)	(Unaudited)		(Audited)	
	CONTINUING OPERATIONS						
	Income:						
	Revenue from Operations/Services	321.64	301.10	849.53		1479.64	
	Other Income	23.47	80.45	24.59		230.69	
1	Total Income	345.11	381.55	874.12		1710.33	
	Expenses:						
	(a) Cost of materials consumed	-	-	-		-	
	(b) Purchases of Stock-in-Trade	377.90	483.61	263.30		1,194.27	
	(c) Changes in inventories of finished goods, Stock-in-Trade and work in Progress	(54.51)	(286.88)	525.69		98.65	
	(d) Employee benefits expense	2.69	7.15	1.81		18.38	
	(e) Finance costs	11.66	6.56	8.31		31.33	
	(f) Depreciation and amortisation expense	6.81	6.82	-		6.82	
	(g) Power & Fuel	8.59	11.09	4.20		20.57	
	(h) Other expenses	(12.43)	35.43	96.80		259.02	
2	Total Expenses	340.72	263.78	900.11		1629.05	
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	4.39	117.77	(25.99)		81.29	
	Exceptional items	-	-	-		-	
4	Profit/ (Loss) before tax from continuing operations	4.39	117.77	(25.99)		81.29	
	Tax expense of continuing operations:						
	(1) Current tax	-	-	-		-	
	(2) Deferred tax	-	-	-		-	
5	Profit/ (Loss) for the period from continuing operations	4.39	117.77	(25.99)		81.29	
6	DISCONTINUED OPERATIONS (Refer Note No.2)						
7	Profit/(Loss) before tax from discontinued operations	0.75	0.83	55.46		54.83	
8	Loss on measurement to net realisable value	-	-	-		-	
9	Tax expense of discontinued operations	-	(12.95)	-		(12.95)	
10	Profit/ (Loss) for the period from discontinued operations	0.75	13.78	55.46		67.78	
11	Net Profit/ (Loss) for the period (5+10)	5.12	131.55	29.47		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)	5.12	131.55	29.47		149.07	
14	Paid-up equity share capital (Face value of the Share Rs. 10 each)	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	0.10	2.56	(0.57)		1.77	
	b. Basic and Diluted Earning Per Share (EPS) - Discontinued operations	0.02	0.30	1.21		1.48	
	c. Basic and Diluted Earning Per Share (EPS) - Continuing & Discontinued operations	0.11	2.86	0.64		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 13th August, 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.
- The figures for the quarter ended 31st March, 2025 represent the difference between the audited figures in respect of full financial year and the unaudited published year-to-date figures upto the third quarter of the financial year, which were subjected to limited review.
- Previous year/period figures have been regrouped/reclassified wherever considered necessary.

Place: Ahmedabad

Date: 13.08.2025



For Premier Synthetics Limited

Gayamchand Surana

Managing Director

DIN No. 00955362

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR QUARTER ENDED 30TH JUNE, 2025

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		Unaudited	Audited	Unaudited	Audited
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
1	Segment Revenue				
	(Revenue from Continuing operations from each segment)				
	(a) Trading of Textiles	295.68	266.55	849.53	1,378.89
	(b) Trading of Raw Material consumed in manufacturing of Rubber Tubes	25.96	34.55	-	100.74
	Revenue from operations	321.64	301.10	849.53	1,479.64
2	Segment Results				
	(Profit before Interest & tax from each segment from continuing operations)				
	(a) Trading of Textiles	15.38	96.89	(17.68)	80.00
	(b) Trading of Raw Material consumed in manufacturing of Rubber Tubes	0.67	27.45	-	32.62
	Total	16.05	124.34	(17.68)	112.62
	Less: i. Finance costs	11.66	6.56	8.31	31.33
	Less: ii. Net unallocable (Income)/Expenditure	-	-	-	-
	Total Profit Before Tax	4.39	117.77	(25.99)	81.29
3	Segment Assets				
	(a) Trading of Textiles	3,685.31	3,514.64	3,651.36	3,514.64
	(b) Trading of Raw Material consumed in manufacturing of Rubber Tubes	91.74	61.11	-	61.11
	(c) Unallocable Assets	-	-	-	-
	Total Segment Assets	3,777.06	3,575.75	3,651.36	3,575.75
4	Segment Liabilities				
	(a) Trading of Textiles	1,063.45	867.27	1,039.26	867.27
	(b) Trading of Raw Material consumed in manufacturing of Rubber Tubes	1.28	1.28	-	1.28
	(c) Unallocable Liabilities	-	-	-	-
	Total Segment Liabilities	1,064.73	868.55	1,039.26	868.55

For Premier Synthetics Limited



Gautamchand Surana
Gautamchand Surana
Managing Director
DIN No. 00955362

Place: Ahmedabad

Date: 13.08.2025