

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	14-08-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-08-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	First quarter
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	14-08-2024 10:30
End date and time of board meeting	14-08-2024 11:32
Whether cash flow statement is applicable on company	
Type of cash flow statement	
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	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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	849.53	849.53
	Other income	24.59	24.59
	Total income	874.12	874.12
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	263.3	263.3
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	525.69	525.69
(d)	Employee benefit expense	1.81	1.81
(e)	Finance costs	8.31	8.31
(f)	Depreciation, depletion and amortisation expense	0	0
(f)	Other Expenses		
1	Power & Fuel	4.2	4.2
2	Other Expenses	96.8	96.8
10			
	Total other expenses	101	101
	Total expenses	900.11	900.11

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)
A	Date of start of reporting period	01-04-2024	01-04-2024
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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	-25.99	-25.99
4	Exceptional items	0	0
5	Total profit before tax	-25.99	-25.99
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	-25.99	-25.99
15	Profit (loss) from discontinued operations before tax	55.46	55.46
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	55.46	55.46
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	29.47	29.47

Financial Results – Ind-AS

Financial Results – Ind-AS			
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A	Date of start of reporting period	01-04-2024	01-04-2024
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3 Amount of items that will be reclassified to profit and loss			
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	0	0

Financial Results – Ind-AS

Financial Results – Ind-AS			
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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.		
23	Total Comprehensive Income for the period	29.47	29.47
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	-0.57	-0.57
	Diluted earnings (loss) per share from continuing operations	-0.57	-0.57
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	1.21	1.21
	Diluted earnings (loss) per share from discontinued operations	1.21	1.21
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.64	0.64
	Diluted earnings (loss) per share from continuing and discontinued operations	0.64	0.64
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	Textual Information(1)	

Text Block

Textual Information(1)

1. 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 August, 2024 and the Statutory Auditors of the Company have carried out a 'Limited Review' of the same.
2. 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.
3. The Company operates in single segment i.e. textiles, and hence separate segment reporting is not applicable as per Ind AS 108.
4. 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.
5. The figures for the quarter ended 31st March, 2024 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.
6. The figures of revenue from operations and expenses for the quarter ended 30.06.2023, 31.03.2024 and year ended 31.03.2024 are exclusive of discontinued operations and therefore are not comparable with results declared for the relevant period
7. Previous year/period figures have been regrouped/reclassified wherever considered necessary.

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		01-04-2024	01-04-2024
Date of end of reporting period		30-06-2024	30-06-2024
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		

