



Date: 13/02/2025

To,
Department of Corporate Service
BSE Limited,
P.J. Tower, Dalal Street,
Mumbai-400 001

SCRIP CODE: 509835

Sir/Madam,

Sub: Integrated Filing (Financial) –Unaudited Financial Results of the Company for the Quarter and Nine months ended 31st December, 2024 under regulation 33 of SEBI (LODR) Regulations, 2015

Ref.: SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024/185 dated December 31, 2024 read with BSE Circular No.20250102-4 dated January 02, 2025 please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024 as per Regulation 33 of SEBI (LODR) Regulations, 2015.

Kindly consider the same and take on record.

Thanking You

Yours faithfully,

For, Premier Synthetics Limited

VISMAY
ASHOKKUMAR
MAKWANA

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**Vismay Makwana
Company Secretary**



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 Nine months ended on December 31, 2024 ("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.

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
FRN: 123825W

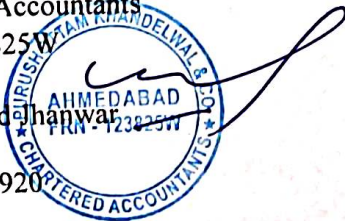
CA Prahlad Jhanwar
Partner
M No.120920

UDIN:-

Date: 13/02/2025

Place: Ahmedabad

UDIN:- 25120920BMIIILH7038



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 / NINE MONTH ENDED 31ST DECEMBER, 2024

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	CONTINUING OPERATIONS						
	Income:						
	Revenue from Operations/Services	81.29	247.72	-	1,178.54	-	799.07
	Other Income	72.39	53.26	-	150.24	-	8.96
1	Total Income	153.68	300.98	-	1,328.78	-	808.03
	Expenses:						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	276.99	170.38	-	710.66	-	1,334.08
	(c) Changes in inventories of finished goods, Stock-in-Trade and work in Progress	(136.81)	(3.35)	-	385.52	-	(554.96)
	(d) Employee benefits expense	3.95	5.47	-	11.23	-	4.92
	(e) Finance costs	6.26	10.20	-	24.77	-	5.50
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Power & Fuel	3.29	2.00	-	9.48	-	(1.89)
	(h) Other expenses	27.87	98.92	-	223.59	-	(17.09)
2	Total Expenses	181.54	283.61	-	1,365.25	-	770.56
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	(27.86)	17.37	-	(36.47)	-	37.47
	Exceptional items	-	-	-	-	-	-
4	Profit/ (Loss) before tax from continuing operations	(27.86)	17.37	-	(36.47)	-	37.47
	Tax expense of continuing operations:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
5	Profit/ (Loss) for the period from continuing operations	(27.86)	17.37	-	(36.47)	-	37.47
6	DISCONTINUED OPERATIONS (Refer Note No.2)						
7	Profit/(Loss) before tax from discontinued operations	5.89	(7.35)	(164.86)	54.00	(158.83)	(119.22)
8	Loss on measurement to net realisable value	-	-	-	-	-	95.20
9	Tax expense of discontinued operations	-	-	-	-	-	43.58
10	Profit/ (Loss) for the period from discontinued operations	5.89	(7.35)	(164.86)	54.00	(158.83)	(258.00)
11	Net Profit/ (Loss) for the period (5+10)	(21.97)	10.02	(164.86)	17.53	(158.83)	(220.53)
	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)	(21.97)	10.02	(164.86)	17.53	(158.83)	(220.53)
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	-	-	-	-	-	623.30
16	Earning Per Share (EPS)						
	(Face Value of Rs. 10/- each) (Not Annualised)						
	a. Basic and Diluted Earning Per Share (EPS) - Continuing operations	(0.61)	0.38	-	(0.79)	-	0.82
	b. Basic and Diluted Earning Per Share (EPS) - Discontinued operations	0.13	(0.16)	(3.59)	1.18	(3.46)	(5.62)
	c. Basic and Diluted Earning Per Share (EPS) - Continuing & Discontinued operations	(0.48)	0.22	(3.59)	0.38	(3.46)	(4.80)

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 February, 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 31st December 2024 and 31st December 2023, are balancing figures between the unaudited figures for the nine months ended 31st December 2024 and 31st December 2023 and the published unaudited figures for the quarter ended 30th September 2024 and 30th September 2023 respectively.
- The figures of revenue from operations and expenses for the quarter and nine months ended 31.12.2023 are exclusive of discontinued operations and therefore are not comparable with results declared for the relevant period
- Previous year/period figures have been regrouped/reclassified wherever considered necessary.

For Premier Synthetics Limited



Gautamchand Surana

Gautamchand Surana
Managing Director
DIN No. 00955362

Place: Ahmedabad
Date: 13.02.2025

**SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR QUARTER AND NINE MONTHS ENDED 31ST
DECEMBER,2024**

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
1	Segment Revenue						
	(Revenue from Continuing operations from each segment)						
	(a) Trading of Textiles	31.32	231.50	-	1,112.35	-	799.07
	(b) Trading of Raw Material consumed in manufacturing of Rubber Tubes	49.97	16.22	-	66.19	-	-
	Revenue from operations	81.29	247.72	-	1,178.54	-	799.07
2	Segment Results						
	(Profit before Interest & tax from each segment from continuing operations)						
	(a) Trading of Textiles	(21.17)	33.74	-	(5.11)	-	42.97
	(b) Trading of Raw Material consumed in manufacturing of Rubber Tubes	4.70	0.47	-	5.17	-	-
	Total	(16.47)	34.20	-	0.06	-	42.97
	Less: i. Finance costs	6.26	10.20	-	24.77	-	5.50
	Less: ii. Net unallocable (Income)/Expenditure	5.14	6.63	-	11.77	-	-
	Total Profit Before Tax	(27.87)	17.37	-	(36.48)	-	37.47
3	Segment Assets						
	(a) Trading of Textiles	3,244.57	3,609.81	3,557.62	3,244.57	3,557.62	3,500.06
	(b) Trading of Raw Material consumed in manufacturing of Rubber Tubes	69.28	37.20	-	69.28	-	-
	(c) Unallocable Assets	-	-	-	-	-	-
	Total Segment Assets	3,313.85	3,647.01	3,557.62	3,313.85	3,557.62	3,500.06
4	Segment Liabilities						
	(a) Trading of Textiles	722.65	1,041.73	913.28	722.65	913.28	917.43
	(b) Trading of Raw Material consumed in manufacturing of Rubber Tubes	15.49	7.61	-	15.49	-	-
	(c) Unallocable Liabilities	-	-	-	-	-	-
	Total Segment Liabilities	738.14	1,049.34	913.28	738.14	913.28	917.43

For Premier Synthetics Limited




Gautamchand Surana
 Managing Director
 DIN No. 00955362

Place: Ahmedabad
Date: 13.02.2025



B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHT ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:- NOT APPLICABLE

C. OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: - NOT APPLICABLE

SR. NO.	PARTICULARS	In INR crore
1.	Loans/revolving facilities like cash credit from banks/ financial institutions	
A	Total amount outstanding as on date	---
B	Of the total amount outstanding, amount of default as on date	---
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	---
B	Of the total amount outstanding, amount of default as on date	---
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	---

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e. 2nd and 4th Quarter):- NOT APPLICABLE

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and consolidated separately) (Applicable only for Annual Filing i.e. 4th quarter):- NOT APPLICABLE

For, Premier Synthetics Limited

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**Vismay Makwana
Company Secretary**