

Date: 25/02/2026

To,
The Board of Directors,
Premier Polyfilm Limited
CIN: L52109DL1992PLC049590
305, Elite House, III Floor, 36, Community Centre,
Kailash Colony Extn., Zamroodpur, New Delhi – 110048.

Sub: Notice of Cessation of M A R S & Associates as Statutory Auditor consequent to its merger into A D V AND CO LLP — Issued by A D V AND CO LLP as Successor Firm — Intimation under Section 140(2) of the Companies Act, 2013 for filing of Form ADT-3.

Dear Sir,

We, A D V AND CO LLP, Chartered Accountants (Firm Registration No. 003467N/N500463), write to you in our capacity as the firm into which M A R S & Associates (Firm Registration No. 010484N) — the erstwhile Statutory Auditor of your Company — has merged. Since M A R S & Associates has ceased to exist as a separate legal entity upon merger, A D V AND CO LLP, as the surviving and successor firm, is issuing this formal cessation notice on behalf of and in continuation of all obligations of M A R S & Associates.

The relevant facts pertaining to the merger are as under:

Erstwhile Firm (Merged Firm): M A R S & Associates, Chartered Accountants
FRN of Erstwhile Firm: 010484N
Successor / Surviving Firm: A D V AND CO LLP, Chartered Accountants
FRN of Successor Firm: 003467N/N500463
Effective Date of Merger: 11th February 2026

Since M A R S & Associates ceased to exist as a legal entity with effect from 11th February 2026, it is legally impermissible for the dissolved firm to execute or sign any document, communication, or statutory notice in its own name and under its own seal after the said date. Accordingly, A D V AND CO LLP, having assumed all engagements, responsibilities, and professional obligations of M A R S & Associates pursuant to the merger, is issuing this notice of cessation in compliance with Section 140(2) of the Companies Act, 2013.

Date of Cessation: 11th February 2026 (effective date of merger / dissolution of firm)

Reason for Cessation: Merger of M A R S & Associates into A D V AND CO LLP — consequent dissolution of the erstwhile firm; not a voluntary resignation

Statement of Reasons as required under Form ADT-3:

The cessation of M A R S & Associates as Statutory Auditor of the Company is solely on account of the merger of the firm into A D V AND CO LLP with effect from 11th February 2026, duly approved by ICAI. The firm stood dissolved upon merger and ceased to exist as a separate legal entity. This cessation is not due to any dispute, disagreement, or



dissatisfaction with the management of the Company, nor is it on account of any pending fees, professional differences, or any matter involving the financial statements of the Company. The firm has no adverse remarks to make against the Company.

We request the Board of Directors to take note of this cessation, place this notice before the Board at its next meeting.

We assure the Company of our continued commitment to providing professional and diligent audit services under the banner of A D V AND CO LLP and look forward to a continuing professional relationship.

Thanking you,

Yours faithfully,

For A D V AND CO LLP

Chartered Accountants

FRN: 003467N/N500463

(As Successor Firm of M A R S & Associates, FRN: 010484N)


CA. Vipul Kumar Gupta

Partner

Membership No.: 522310

Date: 25/02/2026

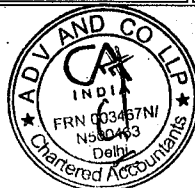
Place: New Delhi

Note: This letter is being issued by A D V AND CO LLP (FRN: 003467N/N500463) in its capacity as the successor firm into which M A R S & Associates (FRN: 010484N) has merged w.e.f. 11th February 2026, vide ICAI approval. Since M A R S & Associates has ceased to exist as a legal entity w.e.f. 11/02/2026, it is legally impermissible for the dissolved firm to execute any document in its own name and seal after that date. Accordingly, A D V AND CO LLP, having assumed all professional obligations of M A R S & Associates, issues this cessation notice on its behalf.

Annexure-A

Disclosure with respect to resignation/ Change in Auditors of the company pursuant to SEBI Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 read with Schedule III of the SEBI Listing Regulations are as follows:

S. No.	Particulars	Details
1	Name of the Listed Entity	PREMIER POLYFILM LIMITED
2	Details of the Statutory Auditor	
2(a)	Name	M/s M A R S & ASSOCIATES
2(b)	Address	E-15/144-145, Second Floor, Shiva Road, Sector-8, Rohini, Delhi-110085
2(c)	Phone Number	011-49856999
2(d)	Email	marsandassociates@gmail.com
3	Details of association with the Listed Entity / Material Subsidiary	
3(a)	Date on which the Statutory Auditor was appointed	26/09/2022
3(b)	Date on which the term of the Statutory Auditor was scheduled to expire	30/09/2027
3(c)	Prior to resignation, the latest Audit Report / Limited Review Report submitted by the auditor and date of its submission	Limited Review Report for December 2025 dated 12/01/2026
4	Detailed reasons for resignation	The cessation of M A R S & Associates as Statutory Auditor of the Company is solely on account of the merger of the firm into A D V AND CO LLP with effect from 11th February 2026, duly approved by ICAI. The firm stood dissolved upon merger and ceased to exist as a separate legal entity. This cessation is not due to any dispute, disagreement, or dissatisfaction with the management of the Company, nor is it on account of any pending fees, professional differences, or any matter involving the financial statements of the Company. The firm has no adverse remarks to make against the Company.
5	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee / Board of Directors along with the date of communication made to the Audit Committee / Board of Directors)	Not Applicable as the firm cease to exist after merger.
6	In case the information requested by the auditor was not provided, the following shall be disclosed	Not Applicable as the firm cease to exist after merger.
6(a)	Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management	Not Applicable as the firm cease to exist after merger.

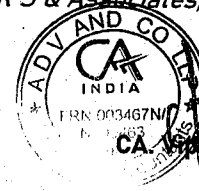


S. No.	Particulars	Details
6(b)	Whether the lack of information would have significant impact on the financial statements/results	Not Applicable as the firm cease to exist after merger.
6(c)	Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	Not Applicable as the firm cease to exist after merger.
6(d)	Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued	Not Applicable as the firm cease to exist after merger.
7	Any other facts relevant to the resignation	Not Applicable as the firm cease to exist after merger.

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

For A D V AND CO LLP
 Chartered Accountants
 FRN: 003467N/N500463
 (As Successor Firm to M A R S & Associates, FRN: 010484N)


CA. Anil Kumar Gupta
 Partner
 Membership No.: 522310

Dated: February 25, 2026
 Place: New Delhi

Note:

This letter is being issued by A D V AND CO LLP (FRN: 003467N/N500463) in its capacity as the successor firm into which M A R S & Associates (FRN: 010484N) has merged w.e.f. 11th February 2026, vide ICAI approval. Since M A R S & Associates has ceased to exist as a legal entity w.e.f. 11/02/2026, it is legally impermissible for the dissolved firm to execute any document in its own name and seal after that date. Accordingly, A D V AND CO LLP, having assumed all professional obligations of M A R S & Associates, issues this cessation notice on its behalf.