

12<sup>th</sup> February, 2021

The Manager,  
Dept of Corp. Services,  
Bombay Stock Exchange Limited,  
P. J. Towers, Dalal Street,  
Mumbai- 400 001.

**Scrip No: 500192**

Dear Sir/Madam,

**Subject: Unaudited quarterly financial results for the quarter ended 31<sup>st</sup> Dec, 2020**

Dear Sir,

With reference to captioned subject and in pursuant to Regulation 33 and Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have enclosed herewith a copy of the Unaudited Quarterly Financial Results for the quarter ended 31<sup>st</sup> Dec, 2020.

The meeting of Board of commenced at 4:30 PM and concluded at 6.05 PM.

Kindly acknowledge the receipt of the same and take the same on your record.

Thanking You,

Yours faithfully,

**For PRAG BOSIMI SYNTHETICS LTD.**



**Madhu P. Dharewa**  
Company Secretary  
A31733



**PRAG BOSIMI SYNTHETICS LTD.**  
CIN No.: L17124AS1987PLC002758  
Registered Office : House No.4,, Ambikagiri Nagar,  
Milan Path,R. G. Baruah Road,Guwahati - 781 024.

**Statement of Un-Audited Consolidated and Standalone Financial Result for the period ended 31.12.2020**

Sr. No.	Particulars	CONSOLIDATED				STANDALONE			
					Year Ended				Year Ended
		31-Dec-2020 (Unaudited)	30-Sep-2020 (Unaudited)	31-Dec-2019 (Unaudited)	31-Mar-2020 (Audited)	31-Dec-2020 (Unaudited)	30-Sep-2020 (Unaudited)	31-Dec-2019 (Unaudited)	31-Mar-2020 (Audited)
<b>1</b>	<b>Revenue</b>								
	a) Net Sales / Income from Operations	7.71	95.77	305.65	1,494.84	7.71	95.77	305.65	1,494.84
	b) Other Operating Income	-	-	59.13	277.00	-	-	59.13	277.00
<b>2</b>	<b>Other Income</b>	<b>69.90</b>	<b>15.90</b>	<b>14.49</b>	<b>100.31</b>	<b>69.90</b>	<b>15.90</b>	<b>14.49</b>	<b>100.31</b>
	<b>Total Revenue</b>	<b>77.62</b>	<b>111.67</b>	<b>379.27</b>	<b>1,872.15</b>	<b>77.62</b>	<b>111.67</b>	<b>379.27</b>	<b>1,872.15</b>
<b>3</b>	<b>Expenses :</b>								
	a) Cost of Material Consumed	-	-	362.97	1,221.31	-	-	362.97	1,221.31
	b) Purchase of stock-in-trade	-	-	-	(6.53)	-	-	-	(6.53)
	c) Changes in inventories of Finished goods, work-in-progress and stock-in-trade	32.69	32.56	(122.67)	90.80	32.69	32.56	(122.67)	90.80
	d) Employee benefits expense	18.30	10.24	116.84	501.99	18.30	10.24	116.84	501.99
	e) Finance Costs	120.96	126.96	129.32	626.82	120.96	126.96	129.32	626.82
	f) Depreciation and amortisation expenses	112.94	112.66	109.99	441.77	113.00	112.60	109.99	441.65
	g) Administrative & Other Expenses	42.85	54.97	127.86	571.01	42.85	54.97	127.86	571.01
	<b>Total Expenses</b>	<b>327.73</b>	<b>337.40</b>	<b>724.30</b>	<b>3,447.16</b>	<b>327.79</b>	<b>337.34</b>	<b>724.30</b>	<b>3,447.04</b>
<b>4</b>	<b>Profit/(Loss) before exceptional and tax items</b>	<b>(250.12)</b>	<b>(225.73)</b>	<b>(345.03)</b>	<b>(1,575.01)</b>	<b>(250.17)</b>	<b>(225.67)</b>	<b>(345.03)</b>	<b>(1,574.89)</b>
<b>5</b>	<b>Exceptional Items</b>								
<b>6</b>	<b>Profit/(Loss) before extraordinary item and tax</b>	<b>(250.12)</b>	<b>(225.73)</b>	<b>(345.03)</b>	<b>(1,575.01)</b>	<b>(250.17)</b>	<b>(225.67)</b>	<b>(345.03)</b>	<b>(1,574.89)</b>
<b>7</b>	<b>Extra ordinary itmes</b>								
<b>8</b>	<b>Profit/(Loss) from ordinary activities before tax</b>	<b>(250.12)</b>	<b>(225.73)</b>	<b>(345.03)</b>	<b>(1,575.01)</b>	<b>(250.17)</b>	<b>(225.67)</b>	<b>(345.03)</b>	<b>(1,574.89)</b>
<b>9</b>	<b>Tax Expenses</b>								
	Current Tax	-	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-
	Tax Adjustment of earlier years	-	-	-	74.57	-	-	-	74.57
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74.57</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74.57</b>
<b>10</b>	<b>Net Profit/(Loss) for the period after Tax</b>	<b>(250.12)</b>	<b>(225.73)</b>	<b>(345.03)</b>	<b>(1,649.58)</b>	<b>(250.17)</b>	<b>(225.67)</b>	<b>(345.03)</b>	<b>(1,649.46)</b>
<b>11</b>	<b>Other comprehensive Income (Net of Tax)</b>								
	(a) Item that will not be re-classified to profit/(loss):	-	-	-	-	-	-	-	-
	(i) Re-measurement of the defined benefit plant (net of tax)	-	-	-	-	-	-	-	-
	(b) Item that will be re-classified to profit/(loss):	-	-	-	-	-	-	-	-
	Total other Comprehensive Income (after tax)	-	-	-	-	-	-	-	-
<b>12</b>	<b>Total other Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the period )</b>	<b>(250.12)</b>	<b>(225.73)</b>	<b>(345.03)</b>	<b>(1,649.58)</b>	<b>(250.17)</b>	<b>(225.67)</b>	<b>(345.03)</b>	<b>(1,649.46)</b>
<b>13</b>	<b>Paid-up equity share Capital (Face Value of Rs.10/- each)</b>	<b>7,440</b>	<b>7,440</b>	<b>7,440</b>	<b>7,440</b>	<b>7,407</b>	<b>7,407</b>	<b>7,407</b>	<b>7,407</b>
<b>14</b>	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,409.44)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,403.23)</b>
<b>15</b>	<b>Earning Per Share (before extraordinary items) (of ₹.10/- each)</b>								
	a) Basic EPS	(0.34)	(0.30)	(0.46)	(2.22)	(0.34)	(0.30)	(0.47)	(2.23)
	b) Diluted EPS	(0.34)	(0.30)	(0.46)	(2.22)	(0.34)	(0.30)	(0.47)	(2.23)



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**PRAG BOSIMI SYNTHETICS LTD.**  
CIN No.: L17124AS1987PLC002758

Notes :

1. The Account of Unaudited Financial Results for Quarter / Year ended 31st December 2020 as required are enclosed
2. The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 12, 2021
3. The company has considered the possible consequences and its direct and indirect effects that may arise out of the still unfolding covid 19 pandemic on the carrying amounts of property, plant & equipment, investment, inventories, trade receivables etc. For the purpose the company has considered the internal and external sources of information up to the date of approval of this financial result including economic forecasts and information etc. Based on the current estimates, the company does not expect any significant impact on such carrying values. The impact of covid 19 on the financial statements may differ from that estimated as on the date of approval of this financial result.
4. The manufacturing activities have been discontinued since 22nd March 2020 till date due to Covid 19 lockdown.
5. Figures of the previous periods have been regrouped/reclassified to conform the figures of current period. The figures for the quarter ended 31st December 2020 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto 31st December 2019.
6. These Financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act 2013.

For **PRAG BOSIMI SYNTHETICS LTD.**



*Rohit P Doshi*

ROHIT P DOSHI  
Din No00424996  
**DIRECTOR**

Place : MUMBAI  
Date : 12.02.2021



**Limited Review Report**

Review Report to  
The Board of Directors  
Prag Bosimi Synthetics Limited

1. We have reviewed the accompany Statement of Consolidated Unaudited Financial Results of Prag Bosimi Synthetics Limited ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as the 'the Group'), for the quarter and half year ended **Dec 31, 2020** ('the Statement') being submitted by the Company pursuant to the requirement of Regulation, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July, 2016.

This 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" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (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 Statement 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.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Standards and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and CIR/CFD/FAC/62/2016 dated July,5 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M.H. Dalal & Associates.  
(Firm Registration No. 112449W)

**Devang M. Dalal**  
Partner  
(Membership no. 109049)  
UDIN:- 21109049AAAAID4639  
Place: Mumbai  
Date: 12<sup>th</sup> February, 2021







**Limited Review Report**

Review Report to  
The Board of Directors  
Prag Bosimi Synthetics Limited

1. We have reviewed the accompany Statement of Unaudited Financial Results of **Prag Bosimi Synthetics Limited** ('the Company') for the quarter and half year ended **Dec 31, 2020** ('the Statement') being submitted by the Company pursuant to the requirement of Regulation, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July, 2016.

This 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" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (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 Statement 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.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards as specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Account) Rules, 2014 and other recognized accounting practices and policies have 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 M.H. Dalal & Associates.  
(Firm Registration No. 112449W)

**Devang M. Dalal**  
Partner  
(Membership no. 109049)  
UDIN: 21109049AAAAIB4948  
Place: Mumbai  
Date: 12<sup>th</sup> February, 2021

