

11<sup>th</sup> November, 2020

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

**Scrip No: 500192**

**Subject: Submission of Un-Audited Quarterly financial results for the period ended 30<sup>th</sup> Sept, 2020 along with Limited Review Report pursuant to Regulation 33(3((d) of SEBI (LODR) Regulations, 2015**

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 30<sup>th</sup> Sept, 2020.

The meeting of Board of commenced at 3.30 PM and concluded at 4.30 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

**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 30.09.2020**

Sr. No.	Particulars	CONSOLIDATED				STANDALONE			
					Year Ended				Year Ended
		30-Sep-2020 (Unaudited)	30-Jun-2020 (Unaudited)	30-Sep-2019 (Unaudited)	31-Mar-2020 (Audited)	30-Sep-2020 (Unaudited)	30-Jun-2020 (Unaudited)	30-Sep-2019 (Unaudited)	31-Mar-2020 (Audited)
<b>1</b>	<b>Revenue</b>								
	a) Net Sales / Income from Operations	95.77	23.00	239.23	1,494.84	95.77	23.00	239.23	1,494.84
	b) Other Operating Income	-	-	18.23	277.00	-	-	18.23	277.00
<b>2</b>	<b>Other Income</b>								
	Total Revenue	15.90	15.90	7.46	100.31	15.90	15.90	7.46	100.31
<b>3</b>	<b>Expenses :</b>								
	a) Cost of Material Consumed	111.67	38.90	264.92	1,872.15	111.67	38.90	264.92	1,872.15
	b) Purchase of stock-in-trade	7.06	6.67	156.92	1,221.31	7.06	6.67	156.92	1,221.31
	c) Changes in inventories of Finished goods, work-in-progress and stock-in-trade	-	-	-	(6.53)	-	-	-	(6.53)
	d) Employee benefits expense	32.56	13.97	(3.76)	90.80	32.56	13.97	(3.76)	90.80
	e) Finance Costs	10.24	49.08	112.54	501.99	10.24	49.08	112.54	501.99
	f) Depreciation and amortisation expenses	126.96	124.94	128.41	626.82	126.96	124.94	128.41	626.82
	g) Administrative & Other Expenses	112.66	109.84	108.75	441.77	112.60	109.84	108.75	441.65
	1. Manufacturing Expenses	47.91	38.27	132.81	571.01	47.91	38.27	132.81	571.01
	Selling & Distribution Expenses								
	Total Expenses	337.40	342.78	635.67	3,447.16	337.34	342.78	635.67	3,447.04
<b>4</b>	<b>Profit/(Loss) before exceptional and tax items</b>								
		(225.73)	(303.88)	(370.75)	(1,575.01)	(225.67)	(303.88)	(370.75)	(1,574.89)
<b>5</b>	<b>Exceptional Items</b>								
<b>6</b>	<b>Profit/(Loss) before extraordinary item and tax</b>								
		(225.73)	(303.88)	(370.75)	(1,575.01)	(225.67)	(303.88)	(370.75)	(1,574.89)
<b>7</b>	<b>Extra ordinary itmes</b>								
<b>8</b>	<b>Profit/(Loss) from ordinary activities before tax</b>								
		(225.73)	(303.88)	(370.76)	(1,575.01)	(225.67)	(303.88)	(370.76)	(1,574.89)
<b>9</b>	<b>Tax Expenses</b>								
	Current Tax	-	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-
	Tax Adjustment of earlier years	-	-	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	74.57	-	-	-	74.57
<b>10</b>	<b>Net Profit/(Loss) for the period after Tax</b>								
		(225.73)	(303.88)	(370.76)	(1,649.58)	(225.67)	(303.88)	(370.76)	(1,649.46)
<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>								
		(225.73)	(303.88)	(370.75)	(1,649.58)	(225.67)	(303.88)	(370.75)	(1,649.46)
<b>13</b>	<b>Paid-up equity share Capital (Face Value of Rs.10/- each)</b>								
		7,440	7,440	7,440	7,440	7,407	7,407	7,407	7,407
<b>14</b>	<b>Other Equity</b>								
		-	-	-	(2,409.44)	-	-	-	(2,403.23)
<b>15</b>	<b>Earning Per Share (before extraordinary items) (of ₹.10/- each)</b>								
	a) Basic EPS	(0.30)	(0.41)	(0.50)	(2.22)	(0.30)	(0.41)	(0.50)	(2.23)
	b) Diluted EPS	(0.30)	(0.41)	(0.50)	(2.22)	(0.30)	(0.41)	(0.50)	(2.23)





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

Notes :

1. The Account of Unaudited Financial Results for Quarter ended 30th September 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 November 11, 2020
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. 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.

HEMANT B. VYAS  
Din No. 00076289  
MANAGING DIRECTOR



Place : MUMBAI  
Date : 11.11.2020

**PRAG BOSIMI SYNTHETICS LIMITED**  
**CONSOLIDATED STATEMENT OF CASH FLOW FOR PERIOD ENDED 30.09.2020**

(₹ in Lakhs)

Particulars	Half Year ended Sept. 30, 2020	Year ended March 31, 2020
	₹	₹
<b>A Cash flow from operating activities:</b>		
Loss before tax		
<b>Adjustments for:</b>		
Interest Income	(529.62)	(1,575.01)
Exchange Gain	(31.80)	(70.69)
Interest Expense	-	-
Depreciation and Amortization Expense	251.91	626.82
	222.50	441.77
Operating profit/(loss) before working capital changes	(87.01)	(577.11)
<b>Adjustments for:</b>		
(Increase) / decrease in Inventories	54.56	153.29
(Increase) / decrease in Trade Receivables	(248.37)	490.88
(Increase) / decrease in Other Current Assets	39.30	31.65
(Increase) / decrease in Other Non-current Assets	(0.06)	(5.19)
(Increase) / decrease in Current and Non-current Loans and Advances	(83.94)	(38.52)
Increase / (decrease) in Trade Payables	79.11	(291.38)
Increase / (decrease) in Other Current Liabilities	(20.26)	(25.15)
Increase / (decrease) in Other Non-Current Liabilities	359.35	(21.37)
Increase / (decrease) in Provisions	1.70	75.10
<b>Cash generated from operations</b>		
Taxes paid	94.38	(207.80)
<b>Net cash flows from operating activities</b>	(1.83)	(25.75)
	92.55	(233.55)
<b>B Cash flow from investing activities</b>		
Purchase of Property, Plant and Equipment including Capital Work-in-progress (Net)	(12.74)	(86.74)
Sale/(Purchase) of Investments (Net)	30.00	(30.00)
Interest received	31.80	70.69
<b>Net cash flows from / (used in) investing activities</b>	49.07	(46.06)
<b>C Financing Activities</b>		
Calls in arrears received		
Proceed/(Repayment) of Long-term Borrowings (Net)	(157.00)	207.40
Received Government Grants	18.45	200.00
Repayment of Short-term Borrowings (Net)		
Interest paid	(33.83)	(60.78)
<b>Net cash flow from / (used in) financing activities</b>	(172.39)	346.62
<b>Net increase /(decrease) in cash and cash equivalents</b>	(30.76)	67.01
Cash and cash equivalents at the beginning of the year	98.38	44.25
Cash and cash equivalents at the end of the year	67.62	98.38
<b>Net increase /(decrease) in cash and cash equivalents</b>	30.76	(54.13)





**PRAG BOSIMI SYNTHETICS LIMITED**  
**CONSOLIDATED STATEMENT OF CASH FLOW FOR PERIOD ENDED 30.09.2020**

Particulars	As on	Year ended
	Sept 30, 2020	March 31, 2020
	₹	₹
<b>Components of cash and cash equivalents</b>		
Cash in hand		
Balances with banks in current account	5.10	5.15
Balances in Escrow Accounts	46.27	50.18
Others - Margin Money Deposit	3.20	30.02
<b>Total cash and cash equivalents</b>	<b>13.04</b>	<b>13.04</b>
	<b>67.62</b>	<b>98.38</b>

For PRAG BOSIMI SYNTHETICS LTD.

*Hemant B. Vyas*  
**HEMANT B. VYAS**  
 Din No.00076289  
**MANAGING DIRECTOR**



Place : MUMBAI  
 Date : 11.11.2020

**PRAG BOSIMI SYNTHETICS LTD.**  
 CIN No.: L17124AS1987PLC002758  
 Registered Office : House No.4,, Ambikagiri Nagar,  
 Milan Path,R. G. Baruah Road,Guwahati - 781 024.  
**Statements of Assets and Liabilities as at 30.9.2020**

Particulars	Consolidated		Standalone	
	As on Sept. 30, 2020	As on March 31, 2020	As on Sept. 30, 2020	As on March 31, 2020
	₹	₹	₹	₹
<b>ASSETS</b>				
<b>Non-current Assets</b>				
(a) Property, Plant and Equipment				
(b) Capital work-in-progress	19,989.65	20,212.16	1,998.93	20,211.78
(c) Non-Current Financial Assets	1,935.52	1,922.79	11.85	118.50
(i) Investments	-	-	-	-
(ii) Trade Receivables	83.99	-	6.19	61.91
(iii) Loans	702.00	192.69	70.20	192.69
(d) Other Non-Current Assets	2,014.93	1,916.21	200.98	1,916.21
	119.45	124.51	11.94	119.39
	<b>24,845.54</b>	<b>24,368.35</b>	<b>2,300.10</b>	<b>22,620.48</b>
<b>Current Assets</b>				
(a) Current Inventories				
(b) Current Financial Assets	916.88	971.43	91.69	971.43
(i) Investments				
(ii) Trade Receivables	1,101.84	1,131.84	110.18	1,101.84
(iii) Cash and Cash Equivalents	112.27	373.20	11.23	373.20
(iv) Loans	67.62	98.38	6.33	66.53
(c) Other Current Assets	618.57	426.80	35.08	395.59
	15.05	46.57	0.35	42.78
	<b>2,832.23</b>	<b>3,048.23</b>	<b>254.85</b>	<b>2,951.38</b>
<b>TOTAL ASSETS</b>	<b>27,677.77</b>	<b>27,416.58</b>	<b>2,554.95</b>	<b>25,571.86</b>
<b>EQUITY &amp; LIABILITIES</b>				
<b>EQUITY</b>				
(a) Equity Share capital	9,358.51	9,274.52	898.41	8,984.06
(b) Other Equity	(2,938.97)	(2,409.44)	(293.28)	(2,403.23)
	<b>6,419.53</b>	<b>6,865.09</b>	<b>605.13</b>	<b>6,580.83</b>
<b>LIABILITIES</b>				
<b>Non-current liabilities</b>				
(a) Non-Current Financial Liabilities				
(i) Borrowings				
(ii) Trade Payables	16,148.88	16,106.78	1,583.19	15,988.87
(b) Non-Current Provisions	941.92	614.61	94.19	614.61
(c) Other Non-Current Liabilities	215.85	209.54	21.39	208.23
	2,541.93	1,967.03	134.19	765.10
	<b>19,848.57</b>	<b>18,897.96</b>	<b>1,832.97</b>	<b>17,576.82</b>
<b>Current Liabilities</b>				
(a) Current Financial Liabilities				
(i) Borrowings				
(ii) Trade Payables	1,016.78	990.04	99.46	990.04
(b) Current Provisions	93.06	341.26	0.59	232.58
(c) Other Current Liabilities	125.41	129.42	11.93	124.62
	174.41	192.82	4.89	66.97
	<b>1,409.66</b>	<b>1,653.54</b>	<b>116.86</b>	<b>1,414.22</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>27,677.77</b>	<b>27,416.58</b>	<b>2,554.95</b>	<b>25,571.86</b>

For PRAG BOSIMI SYNTHETICS LTD.

Place : MUMBAI  
 Date : 11.11.2020

HEMANT B. VYAS  
 Din No.00076289  
 MANAGING DIRECTOR







**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 **Sept 30, 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)

Place: Mumbai  
Date: 11<sup>th</sup> November, 2020  
UDIN:- 20109049AAAAUU7029



**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 **Sept 30, 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)

Place: Mumbai  
Date: 11<sup>th</sup> November, 2020  
UDIN:- 20109049AAAAUS3442