

11th November, 2022

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 30th Sept, 2022 along with Limited Review Report pursuant to Regulation 33(3((d) of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

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 & Half yearly Financial Results, Balance sheet, Cash flow, Segment Reporting with Limited Review Report by Auditors for the 2nd quarter ended on 30th September 2022 (Q-II)

The meeting of Board of commenced at 3:45 PM and concluded at 6.00 PM.

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

Thanking You

Yours faithfully,
For PRAG BOSIMI SYNTHETICS LIMITED

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 30.09.2022

₹ in Lakhs

Sr. No.	Particulars	CONSOLIDATED				STANDALONE			
		Quarter ended on			Year Ended	Quarter ended on			Year Ended
		30-Sep-2022 (Unaudited)	30-Jun-2022 (Unaudited)	30-Sep-2021 (Unaudited)	31-Mar-2022 (Audited)	30-Sep-2022 (Unaudited)	30-Jun-2022 (Unaudited)	30-Sep-2021 (Unaudited)	31-Mar-2022 (Audited)
1	Revenue								
	a) Net Sales / Income from Operations	-	6.35	12.91	202.73	-	6.35	12.91	202.73
	b) Other Operating Income	42.89	84.40	-	138.71	42.89	84.40	-	138.71
2	Other Income	0.40	1.28	23.35	222.93	0.40	0.01	23.35	234.66
	Total Revenue	43.29	92.03	36.26	564.37	43.29	90.76	36.26	576.10
3	Expenses :								
	a) Cost of Material Consumed	-	67.58	3.73	88.13	-	67.58	3.73	88.13
	b) Purchase of stock-in-trade	-	-	-	-	-	-	-	-
	b) Changes in inventories of Finished goods, work-in-progress and stock-in-trade	-	3.27	26.40	181.82	-	3.27	26.40	181.82
	c) Employee benefits expense	12.40	13.45	19.14	300.47	12.40	13.45	19.14	300.47
	d) Finance Costs	109.63	108.44	108.44	561.12	109.63	108.44	108.44	561.12
	e) Depreciation and amortisation expenses	104.16	99.86	117.75	468.61	104.16	99.86	117.73	468.56
	f) Administrative & Other Expenses	32.77	58.01	25.11	1,453.21	32.77	58.01	25.11	1,453.21
	Total Expenses	258.96	350.61	300.58	3,053.36	258.97	350.61	300.56	3,053.31
4	Profit/(Loss) before exceptional and tax items	(215.67)	(258.58)	(264.32)	(2,488.98)	(215.68)	(259.85)	(264.29)	(2,477.20)
5	Exceptional Items								
6	Profit/(Loss) before extraordinary item and tax	(215.67)	(258.58)	(264.32)	(2,488.98)	(215.68)	(259.85)	(264.29)	(2,477.20)
7	Extra ordinary itmes								
8	Profit/(Loss) from ordinary activities before tax	(215.67)	(258.58)	(264.32)	(2,488.98)	(215.68)	(259.85)	(264.29)	(2,477.20)
9	Tax Expenses								
	Current Tax	-	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-
	Tax Adjustment of earlier years	-	-	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-	-	-
10	Net Profit/(Loss) for the period after Tax	(215.67)	(258.58)	(264.32)	(2,488.98)	(215.68)	(259.85)	(264.29)	(2,477.20)
11	Other comprehensive Income (Net of Tax)								
	(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)	-	-	-	-	-	-	-	-
12	Total other Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the period)	(215.67)	(258.58)	(264.32)	(2,488.98)	(215.68)	(259.85)	(264.29)	(2,477.20)
13	Paid-up equity share Capital (Face Value of Rs.10/- each)	7,698	7,698	7,440	7,698	7,407	7,407	7,407	7,407
14	Other Equity	-	-	-	(6,117.33)	-	-	-	(6,099.32)
15	Earning Per Share (before extraordinary items) (of Rs.10/- each)								
	a) Basic EPS	(0.28)	(0.34)	(0.36)	(3.23)	(0.29)	(0.35)	(0.36)	(3.34)
	b) Diluted EPS	(0.28)	(0.34)	(0.36)	(3.23)	(0.29)	(0.35)	(0.36)	(3.34)



PRAG BOSIMI SYNTHETICS LTD.

CIN No.: L17124AS1987PLC002758

Notes :

- 1.The Account of Unaudited Financial Results for Second Quarter ended 30th September 2022 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 11th, 2022.
- 3.The Manufacturing activities are time being at halt since 22nd March 2020 first due to Covid 19 and then after due to discontinuation of electricity by Assam Power Distribution Company Ltd on basis of non-settlement of disputed demand raised by Electricity Board. The company is in discussion with them to sort out the issue.
- 4.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.
- 5.The Company has preferred and filed an Appeal with NCLAT in case of the verdict from National Company Law Tribunal, Guwahati Bench, Guwahati, in the matter of 3A Capital Private Limited.

For PRAG BOSIMI SYNTHETICS LTD.

RAKTIM KUMAR DAS
Din No 05115126
Whole Time Director



Place : MUMBAI
Date : 11.11.2022

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 30.09.2022

Particulars	Consolidated		Standalone	
	As on Sept.30, 2022	As on March 31, 2022	As on Sept.30, 2022	As on March 31, 2022
	₹	₹	₹	₹
ASSETS				
Non-current Assets				
(a) Property, Plant and Equipment	17,463	17,667	17,461	17,666
(b) Capital work-in-progress	3,041	2,830	121	121
(c) Non-Current Financial Assets				
(i) Investments			62	62
(ii) Trade Receivables	198	208	198	208
(iii) Loans	2,170	2,170	1,928	1,928
(d) Other Non-Current Assets	81	81	76	76
Current Assets	22,952	22,956	19,846	20,060
(a) Current Inventories	513	584	513	584
(b) Current Financial Assets				
(i) Trade Receivables	43	40	43	39
(ii) Cash and Cash Equivalents	37	93	35	75
(iii) Loans	259	230	559	358
(c) Other Current Assets	5	6	1	1
TOTAL ASSETS	858	952	1,151	1,058
	23,810	23,908	20,997	21,118
EQUITY & LIABILITIES				
EQUITY				
(a) Equity Share capital	9,275	9,275	8,984	8,984
(b) Other Equity	(6,578)	(6,117)	(6,575)	(6,099)
LIABILITIES	2,697	3,157	2,409	2,885
Non-current liabilities				
(a) Non-Current Financial Liabilities				
(i) Borrowings	15,865	15,672	15,747	15,554
(ii) Trade Payables	828	793	758	723
(b) Non-Current Provisions	29	21	29	17
(c) Other Non-Current Liabilities	4,057	3,911	1,966	1,804
Current Liabilities	20,779	20,398	18,500	18,098
(a) Current Financial Liabilities				
(i) Borrowings			31	59
(ii) Trade Payables	272	262	10	34
(b) Current Provisions	11	39		
(c) Other Current Liabilities	52	53	47	42
TOTAL EQUITY & LIABILITIES	334	354	88	135
	23,810	23,908	20,997	21,118

For PRAG BOSIMI SYNTHETICS LTD.

Place : MUMBAI
Date : 11.11.2022



Raktim Kumar Das

RAKTIM KUMAR DAS
Din No05115126
Whole Time Director

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 CASH FLOW FOR THE YEAR APRIL 1, 2022 TO SEPTEMBER 30, 2022

₹ in Lakhs

Particulars	Consolidated		Standaone	
	As on Sept.30, 2022	As on March 31, 2022	As on Sept.30, 2022	As on March 31, 2022
A Cash flow from operating activities:				
Loss before tax	(474.26)	(2,488.98)	(475.53)	(2,477.20)
Adjustments for:				
Loss on Damage of Plant, Property and Equipments	-	0.66	-	0.66
Loss on Sale of Plant, Property and Equipments	0.05	1,300.96	0.05	1,300.96
Gain on redemption of mutual fund investment measured at FVPL	-	-	-	-
Interest Income	(0.41)	(0.61)	(0.41)	(0.44)
Dividend Income	-	-	-	-
Exchange Gain	-	-	-	-
General Reserve	-	-	-	-
Interest Expense	218.08	561.12	218.08	561.12
Depreciation and Amortization Expense	204.02	468.61	204.02	468.56
Operating profit/(loss) before working capital changes	(52.53)	(158.25)	(53.80)	(146.35)
Adjustments for:				
(Increase) / decrease in Inventories	70.78	271.66	70.78	271.66
(Increase) / decrease in Trade Receivables	6.50	20.71	5.94	21.28
(Increase) / decrease in Other Current Assets	0.58	(0.01)	0.16	0.63
(Increase) / decrease in Other Non-current Assets	0.25	32.31	-	30.21
(Increase) / decrease in Current and Non-current Loans and Advances	(29.23)	(115.90)	(201.04)	68.83
Increase / (decrease) in Trade Payables	45.44	23.14	8.26	(84.22)
Increase / (decrease) in Other Current Liabilities	13.93	(60.80)	4.82	(10.07)
Increase / (decrease) in Other Non-Current Liabilities	(72.04)	(29.81)	(56.54)	(65.85)
Increase / (decrease) in Provisions	(21.09)	(270.75)	(11.27)	(274.26)
Cash generated from operations	(37.40)	(287.68)	(232.69)	(188.12)
Taxes paid	(1.11)	-	(1.11)	(17.09)
Net cash flows from operating activities	(38.50)	(304.77)	(233.80)	(205.22)
B Cash flow from investing activities				
Purchase of Property, Plant and Equipment including Capital Work-in-progress	(210.77)	(689.05)	-	(2.15)
Sale of Property, Plant and Equipment	0.02	318.39	0.02	318.39
Insurance Claim Received on Loss of Property, Plant and Equipment	-	-	-	0.75
Interest received	0.41	0.61	0.41	0.44
Net cash flows from / (used in) investing activities	(210.34)	(369.30)	0.43	317.43
C Financing Activities				
Government Grant Received	-	800.00	-	-
Calls in arrears received	-	(78.00)	-	-
Proceed/(Repayment) of Long-term Borrowings (Net)	193.00	-	193.00	(78.00)
Net cash flow from / (used in) financing activities	193.00	722.00	193.00	(78.00)
Net increase /(decrease) in cash and cash equivalents	(55.84)	47.92	(40.37)	34.21
Cash and cash equivalents at the beginning of the year	92.89	44.97	75.00	40.78
Cash and cash equivalents at the end of the year	37.05	92.89	34.62	75.00
Net increase /(decrease) in cash and cash equivalents	(55.84)	47.92	(40.37)	34.21



Particulars	As on Sept.30, 2022	As on March 31, 2022	As on Sept.30, 2022	As on March 31, 2022
Components of cash and cash equivalents				
Cash in hand	13.94	15.34	13.86	15.20
Balances with banks in current account	6.57	46.51	5.77	34.80
Balances with banks in Escrow Account	1.53	(8.96)		
Term Deposit with Bank (Sweep in Facility)	15.00	40.00	15.00	25.00
Total cash and cash equivalents	37.05	92.89	34.62	75.00

For PRAG BOSIMI SYNTHETICS LTD.

Raktim Kumar Das

RAKTIM KUMAR DAS
Din No05115126
Whole Time Director



Place : MUMBAI
Date : 11.11.2022



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, 2022** ('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 Rama K. Gupta & Co.
(Firm Registration No. 005005C)



Radha Kishan Agarwala

Radha Kishan Agarwala
Partner

(Membership no. 061696)

Udin no.: **22061696BCVTFQ7400**

Place: Guwahati
Date: 11th November, 2022

Peer Review No.: 2844



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, 2022** ('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 Rama K. Gupta & Co.
(Firm Registration No. 005005C)

Radha Kishan Agarwala

Radha Kishan Agarwala
Partner

(Membership no. 061696)

Udin no.: 22061696BCVTYM9854



Place: Guwahati
Date: 11th November, 2022

Peer Review No.: 2844

Annexure IV

Format for Reporting of Segment wise Revenue, Results and Capital Employed along with the quarterly results (applicable for banks as well as companies other than banks)
(Rs in Lacs)

Particulars	3 months ended 30/09/2022	Previous 3 months ended 30/06/2022	Corresponding 3 Months ended in the previous year 30/09/2021	Year to date Figures for current period ended 30/09/2022	Year to date Figures for the previous year ended 30/09/2021	Previous accounting year ended) 31/03/2022
	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Segment–A – Yarn	-	6.346	0.000	6.346	0.00	179.455
(b) Segment–B – Packaging	0.000	0.000	0.000	0.00	0.00	0.00
(c) Segment–C – Garment/Fabrics	0.000	0.000	12.910	0.00	17.335	23.279
(d) Segment.... Others	43.289	84.407	23.351	126.696	46.702	373.370
(e) Unallocated						
Total						
Less: Inter Segment Revenue						
Net sales /Income From Operations	43.289	90.753	36.261	134.042	64.037	576.104
2. Segment Results(Profit)(+)/Loss(-) before tax and interest from Each segment)#						
(f) Segment–A Yarn	- 18.875	- 45.626	-7.3	-64.501	-31.063	-437.095
(g) Segment–B Packaging	0.00	0.00	0.00	0.00	0.00	0.00
(h) Segment–C Garment /Fabrics /Knitted	0.00 -16.989	0.00 -5.930	-25.662 -5.140	0.00 11.061	-27.489 -14.724	-30.785 -979.644
(i) Segment.... Others						
(a) Unallocated						
Total	-1.886	-51.556	-38.177	-53.440	-73.276	-1447.524

Less: i) Interest**	-109.634	108.442	-108.442	-218.076	-218.076	561.120
ii)Other Un-allocable Expenditure net off						
(iii) Un-allocable	-104.16	99.86	-117.73	-204.02	-230.08	468.560
Income Total Profit Before Tax	-215.68	-289.86	187.99	-475.53	374.88	-2477.204
3. Capital Employed (Segment assets–Segment Liabilities)						
(b) Segment–A YARN	16506.933	16639.327	18598.26	16506.933	18598.26	16750.001
(c) Segment–B PACKAGING	610.643	612.505	686.64	610.643	686.64	614.547
(d) Segment–C GARMENT/FABRICS/KNITTED	1038.490 0.00	1058.913 0.00	1175.5 0.00	1038.490 0.00	1175.50 0.00	1074.053 0.00
(e) Segment.... OTHERS						
(a) Unallocated						
Total	18156.07	18310.74	20460.40	18156.07	20460.40	18438.601

#Profit/loss before tax and after interest in case of segments having operations which are primarily of financial nature.

**Other than the interest pertaining to the segments having operations which are primarily of financial nature.
