

November 11, 2024

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 Financial Results for the Quarter and the half year ended 30<sup>th</sup> September, 2024 along with Limited Review Report pursuant to Regulation 33(3((d) of SEBI (LODR) Regulations, 2015**

**Dear Sir/Madam,**

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 11<sup>th</sup> November, 2024 at Mumbai, inter alia has considered and approved the Standalone and Consolidated Un-audited Financial Results including the Cash Flow Statement for the period ended on 30<sup>th</sup> September, 2024 and the Statements of Assets and Liabilities as on 30<sup>th</sup> September, 2024.

Further, 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 and Half Yearly Financial Results including the Cash Flow Statement for the period ended on 30<sup>th</sup> September, 2024 and the Statements of Assets and Liabilities as on 30<sup>th</sup> September, 2024 along with Limited Review Report by Auditors for the 2<sup>nd</sup> Quarter & Half year ended on 30<sup>th</sup> September 2023 (Q-II).

The meeting of Board commenced at 3.30 PM and concluded at 4.50 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  
ACS 31733

**PRAG BOSIMI SYNTHETICS LIMITED**

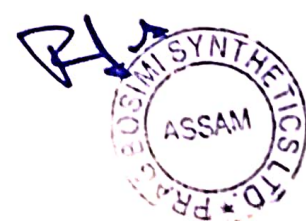
**CIN: L17124AS1987PLC002758**

Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.

**STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024**

Sr. No.	Particulars	[Rs. in Lakhs except per share data]							
		CONSOLIDATED				STANDALONE			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.09.2024	30.06.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited	
1	<b>Income</b>								
	(a) Revenue from Operations								
	(b) Other Income	32.42	-	5.89	5.89	32.42	-	5.89	5.89
	<b>Total Income</b>	32.68	0.18	(6.43)	277.89	0.26	0.18	(6.43)	277.89
2	<b>Expenses</b>								
	(a) Cost of Materials Consumed								
	(b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	31.66	-	0.56	8.13	31.66	-	0.56	8.13
	(c) Employee Benefits Expense	-	-	(0.00)	246.43	-	-	-	246.43
	(d) Finance Costs	10.36	10.49	12.45	49.18	10.36	10.49	12.45	49.18
	(e) Depreciation and Amortisation Expense	109.63	108.44	109.63	562.31	109.63	108.44	109.63	562.31
	(f) Other Expenses	116.31	98.64	110.20	440.20	116.34	98.61	110.18	440.15
	<b>Total Expenses</b>	27.63	35.76	30.20	134.91	27.63	35.76	30.20	134.91
		295.59	253.33	263.05	1,441.16	295.62	253.30	263.03	1,441.11
3	<b>Profit Before Share of Profit of Joint Ventures and Exceptional Items and Tax from Continuing Operations (1-2)</b>	(262.91)	(253.15)	(263.59)	(1,157.38)	(262.94)	(253.12)	(263.57)	(1,157.33)
4	Share of Profit/(Loss) of Joint Ventures accounted for using Equity Method	-	-	-	-	-	-	-	-
5	<b>Profit Before Exceptional Items and Tax from Continuing Operations</b>	(262.91)	(253.15)	(263.59)	(1,157.38)	(262.94)	(253.12)	(263.57)	(1,157.33)
6	<b>Exceptional Items (net of tax)</b>	-	-	-	-	-	-	-	-
7	<b>Profit Before Tax from Continuing Operations</b>	(262.91)	(253.15)	(263.59)	(1,157.38)	(262.94)	(253.12)	(263.57)	(1,157.33)
8	<b>Tax Expense :</b>								
	Current Tax	-	-	-	-	-	-	-	-
	Short/(Excess) Provision of Earlier Years	-	-	-	-	-	-	-	-
	Deferred Tax Charge/(Credit)	-	-	-	-	-	-	-	-
	<b>Total Tax Expense</b>	-	-	-	-	-	-	-	-
9	<b>Profit for the period from Continuing Operations (7-8)</b>								
	Attributable to:	(262.91)	(253.15)	(263.59)	(1,157.38)	(262.94)	(253.12)	(263.57)	(1,157.33)
	Equity holders of the Parent	(262.91)	(253.15)	(263.59)	(1,157.38)	(262.94)	(253.12)	(263.57)	(1,157.33)
	Non Controlling Interest	-	-	-	-	-	-	-	-
10	<b>Other Comprehensive Income/(Loss) (net of tax)</b>								
	(a) Items that will not be classified to profit and loss								
	(i) Remeasurement of defined benefit plan	-	-	-	-	-	-	-	-
	(ii) Income tax related to items no (i) above	-	-	-	-	-	-	-	-
	(iii) Share of Other Comprehensive Income of Joint Venture accounted for using Equity method (net of tax)	-	-	-	-	-	-	-	-
	(b) Items that will be reclassified to profit and loss								
	(i) Effective portion of gain/(loss) on cash flow hedges	-	-	-	-	-	-	-	-
	(ii) Exchange differences on translation of foreign operations	-	-	-	-	-	-	-	-
	(iii) Income tax related to Item (i) above	-	-	-	-	-	-	-	-
	<b>Other Comprehensive Income/(Loss) (net of tax) Attributable to:</b>								
	Equity holders of the Parent	-	-	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-	-	-
11	<b>Total Comprehensive Income (13+14) Attributable to:</b>	(262.91)	(253.15)	(263.59)	(1,157.38)	(262.94)	(253.12)	(263.57)	(1,157.33)
	Equity holders of the Parent	(262.91)	(253.15)	(263.59)	(1,157.38)	(262.94)	(253.12)	(263.57)	(1,157.33)
	Non Controlling Interest	-	-	-	-	-	-	-	-
12	<b>Paid-up Equity Share Capital (Face Value Rs 10/- per share)</b>	7,729	7,729	7,729	7,729	7,438	7,438	7,438	7,438
13	<b>Other Equity</b>				(6,987.18)				(6,971.33)
14	<b>Earnings per Share In Rs - (Not Annualised)</b>								
	Basic	(0.34)	(0.33)	(0.34)	(1.50)	(0.35)	(0.34)	(0.35)	(1.56)
	Diluted	(0.34)	(0.33)	(0.34)	(1.50)	(0.35)	(0.34)	(0.35)	(1.56)

(See accompanying notes to the Standalone Financial Results)





**PRAG BOSIMI SYNTHETICS LIMITED**

**CIN: L17124AS1987PLC002758**

**Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.**

**STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024**

**Notes**

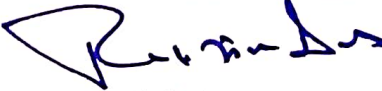
- The above Standalone Audited Financial Results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on 11-11-2024. The same have been subjected to Limited Review by the Statutory Auditors.
- The production activities of the Standalone company was stopped from 23rd March 2020, with the National Lockdown which was declared due to COVID-19 Pandemic. With the said closure, the company suffered heavy financial losses leading to severe liquidity crunch because of non realization of debtors or movement of stock. Such liquidity crunch lead to worker's agitation which eventually resulted in Strike by the Workers Union. This led to blockage of the main gate of the Factory, unabling the management to restart timely production work. Further, due to Natural Calamities the Electricity supply of the company was disrupted resulting complete stoppage of Electricity to the company. Even after complete power disruption, the company was burdened with heavy electricity dues by the Assam Power and Distribution Company Limited which eventually led to disconnection of power supply due to Non Payment of Dues. However the company kept up with the challenges. The company had managed to make settlement with its workers and paid all their debts and released them under the Golden Handshake Scheme in which Honble Minister of Industries & Commerce, Government of Assam was a signatory along with the Local Member of Legislative Assembly (MLA) and Assam Industrial Development Corporation. On settlement with the workers the company started selling off its finished stock. The Board of Directors also approved Selling off its Old, Unused Plant, Property and Equipment which could generate some funds. Now that the initial problems are resolved the company had already approached Assam Power Distribution Company Limited for reconciliation and reconnection of power. Once the power is reconnected, the company would take steps for refurbishing its 132 KV substation and maintenance of its plant and machinery, The company is also planning the optimal manpower required for phase wise restarting and the recruitment process of the same. In the meantime the Company is also following up and seeking the help of Joint Sector Partner AIDC for release of its subsidy (CCIS) of Rs 5 90 Crs approved by the SLC dated 31st December 2019 which would help in generation of funds.
- The Group in its Associate Company is setting up new green filed Textile Park. The project has been set up under the Scheme for Integrated Textile Park (SITP) under the Ministry of Textile, Govt. of India. It has been developed in a land area measuring 60.08 acres to provide standard infrastructural facilities for Textile based industrial units. Expenses are related to area and road development, boundary wall and gate, common facility building including labor rest room, construction of packing, dyeing and bleaching unit, standard design factory, Pre Engineering Building fabrication/Erection and warehousing.
- The Standalone Financial Results have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 (IND-AS) prescribed under section 133 of Companies Act, 2013.
- Additional disclosure as per Regulation 52(4) and 54(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015 :

Sr. No.	Particulars	CONSOLIDATED				STANDALONE			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.09.2024	30.06.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited	
1	Net Worth (Share Capital + Other Equity)	225.50	488.41	1,395.95	741.56	(48.77)	215.17	1,122.65	468.30
2	Capital Redemption Reserve	8,146.25	8,146.25	8,146.25	8,146.25	8,146.25	8,146.25	8,146.25	8,146.25
3	<b>Other Ratios:</b>								
	(a) Debt Service Coverage Ratio (In times)	-	-	-	(0.00)	-	-	-	(0.00)
	(b) Interest Service Coverage Ratio (In times)	(0.34)	(0.42)	(0.40)	(0.28)	(0.34)	(0.42)	(0.40)	(0.28)
	(c) Debt - Equity Ratio (In times)	71.01	32.45	11.32	21.45	(325.96)	73.65	13.98	33.79
	(d) Current Ratio (In times)	1.74	1.10	1.71	1.62	4.03	2.03	6.71	3.90
	(e) Long Term Debt to Working Capital (In times)	74.70	13.69	85.47	90.96	73.80	10.80	80.93	89.35
	(f) Bad Debts to Account Receivable Ratio (%)	NA	NA	NA	NA	NA	NA	NA	NA
	(g) Current Liability Ratio (In times)	0.01	0.00	0.01	0.01	0.00	0.03	0.00	0.00
	(h) Total Debts to Total Assets (In times)	0.71	0.65	0.69	0.70	0.80	0.80	0.78	0.79
	(i) Debtors Turnover (In times)(Annualised)	NA	NA	0.04	NA	NA	NA	0.04	NA
	(j) Inventory Turnover (In times)(Annualised)	NA	NA	0.02	NA	NA	NA	0.02	NA
	(K) Operation Margin (%)	-47362.63%	0.00%	-250265.65%	-14809.28%	-47371.89%	0.00%	-250225.12%	-14808.44%
	(l) Net Profit Margin (%)	-81102.18%	0.00%	-447171.15%	-19634.36%	-81111.43%	0.00%	-447130.62%	-19633.52%

**(a) Formula for computation of ratios are as under:**

(a) Debt Service Coverage Ratio	Earnings before Interest, Tax, Depreciation & amortisation / (Interest Expenses + Principal Repayments made during the period for long term loans)
(b) Interest Service Coverage Ratio	Earnings before Interest Tax Depreciation & amortisation / Interest Expenses
(c) Debt - Equity Ratio	Total Debt / Total Equity
(d) Current Ratio	Current Assets / Current Liabilities
(e) Long Term Debt to Working Capital	Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings) / Current Assets Less Current Liabilities (Excluding Current Maturities of Non-Current Borrowings)
(f) Bad Debts to Account Receivable Ratio (%)	Bad Debts / Average Trade Receivables
(g) Current Liability Ratio	Total Current Liabilities / Total Liabilities
(h) Total Debts to Total Assets	Total Debts / Total Assets
(i) Debtors Turnover	Revenue from Operations / Average Trade Receivables
(j) Inventory Turnover	Revenue from Operations / Average Inventories
(k) Operating Margin (%)	(Earnings before Interest and Tax - Other Income) / Revenue from Operations
(l) Net Profit Margin (%)	Profit After Tax / Revenue from Operations

For and on behalf of Board of Directors of  
Prag Bosimi Synthetic Limited  
CIN: L17124AS1987PLC002758



Raktim Kumar Das  
Whole Time Director  
DIN: 05115126



Place: Mumbai  
Date: 11-11-2024

**PRAG BOSIMI SYNTHETICS LIMITED****CIN: L17124AS1987PLC002758**

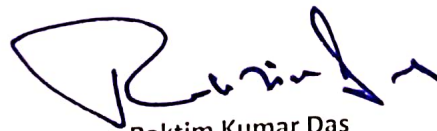
Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.

**STATEMENT OF CONSOLIDATED AND STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024**

(Rs. in Lakhs except per share data)

PARTICULARS	CONSOLIDATED		STANDALONE	
	As on	As on	As on	As on
	September 30, 2024	March 31, 2024	September 30, 2024	March 31, 2024
	Unaudited	Audited	Unaudited	Audited
<b>ASSETS</b>				
<b>Non-current Assets</b>				
(a) Property, Plant and Equipment	16,584	16,799	16,582	16,798
(b) Capital work-in-progress	3,174	3,147	119	119
(c) Non-Current Financial Assets				
(i) Investments	-	-	62	62
(ii) Trade Receivables	110	110	110	110
(iii) Loans	2,161	2,161	2,605	2,578
(d) Other Non-Current Assets	81	81	76	76
	<u>22,110</u>	<u>22,298</u>	<u>19,553</u>	<u>19,742</u>
<b>Current Assets</b>				
(a) Current Inventories	192	192	192	192
(b) Current Financial Assets				
(i) Trade Receivables	27	-	27	-
(ii) Cash and Cash Equivalents	38	22	35	19
(iii) Loans	244	238	32	27
(c) Other Current Assets	4	4	0	0
	<u>506</u>	<u>455</u>	<u>287</u>	<u>238</u>
<b>TOTAL ASSETS</b>	<u>22,616</u>	<u>22,754</u>	<u>19,840</u>	<u>19,980</u>
<b>EQUITY &amp; LIABILITIES</b>				
<b>EQUITY</b>				
(a) Equity Share capital	9,275	9,275	8,984	8,984
(b) Other Equity	(9,049)	(8,533)	(9,033)	(8,517)
	<u>226</u>	<u>742</u>	<u>(49)</u>	<u>467</u>
<b>LIABILITIES</b>				
<b>Non-current liabilities</b>				
(a) Non-Current Financial Liabilities				
(i) Borrowings	16,014	15,910	15,896	15,792
(ii) Trade Payables	855	811	785	741
(b) Non-Current Provisions	21	19	21	19
(c) Other Non-Current Liabilities	5,210	4,992	3,117	2,899
	<u>22,099</u>	<u>21,732</u>	<u>19,818</u>	<u>19,451</u>
<b>Current Liabilities</b>				
(a) Current Financial Liabilities				
(i) Trade Payables	234	250	28	46
(b) Current Provisions	16	21	6	11
(c) Other Current Liabilities	41	9	37	4
	<u>291</u>	<u>281</u>	<u>71</u>	<u>61</u>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<u>22,616</u>	<u>22,754</u>	<u>19,840</u>	<u>19,980</u>

For and on behalf of Board of Directors of  
Prag Bosimi Synthetic Limited  
CIN: L17124AS1987PLC002758



Raktim Kumar Das  
Whole Time Director  
DIN: 05115126



Place: Mumbai  
Date: 11-11-2024



**PRAG BOSIMI SYNTHETICS LIMITED**

**CIN: L17124AS1987PLC002758**

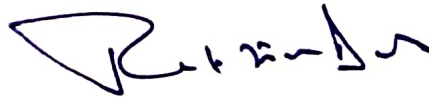
Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.

**STATEMENT OF CONSOLIDATED AND STANDALONE CASH FLOW FOR THE PERIOD APRIL 01, 2024 TO SEPTEMBER 30, 2024**

[Rs. in Lakhs except per share data]

PARTICULARS	CONSOLIDATED		STANDALONE	
	Period ended	Year ended	Period ended	Year ended
	September 30, 2024	March 31, 2024	September 30, 2024	March 31, 2024
	Unaudited	Audited	Unaudited	Audited
<b>A Cash flow from Operating Activities:</b>				
Loss Before Tax	(516)	(1,157)	(516)	(1,157)
Adjustments for:				
Loss on Damage of Plant, Property and Equipments	-	6	-	6
Interest Income	(0)	(1)	(0)	(1)
Interest Expense	218	562	218	562
Depreciation and Amortization Expense	215	440	215	440
Operating profit/(loss) before working capital changes	<b>(83)</b>	<b>(150)</b>	<b>(83)</b>	<b>(150)</b>
Adjustments for:				
(Increase) / decrease in Inventories	-	255	-	255
(Increase) / decrease in Trade Receivables	(27)	99	(27)	99
(Increase) / decrease in Other Current Assets	-	0	(0)	(0)
(Increase) / decrease in Other Non-current Assets	(0)	(0)	-	0
(Increase) / decrease in Current and Non-current Loans and Advances	(6)	(3)	(33)	(126)
Increase / (decrease) in Trade Payables	28	(86)	27	(22)
Increase / (decrease) in Other Current Liabilities	32	(26)	33	(26)
Increase / (decrease) in Other Non-Current Liabilities	0	13	0	13
Increase / (decrease) in Provisions	(4)	1	(4)	1
<b>Cash Generated from Operations</b>	<b>(61)</b>	<b>102</b>	<b>(88)</b>	<b>44</b>
Taxes paid	-	(0)	-	-
<b>Net Cash Flows From Operating Activities</b>	<b>(61)</b>	<b>102</b>	<b>(88)</b>	<b>44</b>
<b>B Cash Flow From Investing Activities</b>				
Purchase of Property, Plant and Equipment including Capital Work-in-Progress	(27)	(57)	-	(0)
Insurance Claim Received on Loss of Property, Plant and Equipment	-	2	-	2
Interest received	0	1	0	1
<b>Net Cash Flows From / (used in) Investing Activities</b>	<b>(26)</b>	<b>(55)</b>	<b>0</b>	<b>2</b>
<b>C Financing Activities</b>				
Proceed/(Repayment) of Long-term Borrowings (Net)	104	(54)	104	(54)
<b>Net Cash Flow From / (used in) Financing Activities</b>	<b>104</b>	<b>(54)</b>	<b>104</b>	<b>(54)</b>
<b>Net Increase / (decrease) in Cash and Cash Equivalents</b>	<b>16</b>	<b>(6)</b>	<b>17</b>	<b>(7)</b>
Cash and cash equivalents at the beginning of the year	22	28	19	26
Cash and cash equivalents at the end of the year	38	22	35	19
<b>Net Increase / (decrease) in Cash and Cash Equivalents</b>	<b>16</b>	<b>(6)</b>	<b>17</b>	<b>(7)</b>
<b>Components of Cash and Cash Equivalents</b>				
Cash in hand	7	5	6	5
Balances with banks in current account	10	2	8	(1)
Term Deposit with Bank (Sweep in Facility)	21	15	21	15
<b>Total Cash and Cash Equivalents</b>	<b>38</b>	<b>22</b>	<b>35</b>	<b>19</b>

For and on behalf of Board of Directors of  
Prag Bosimi Synthetic Limited  
CIN: L17124AS1987PLC002758



Raktim Kumar Das  
Whole Time Director  
DIN: 05115126



Place: Mumbai  
Date: 11-11-2024

**Limited Review Report**

Review Report to  
The Board of Directors  
Prag Bosimi Synthetics Limited

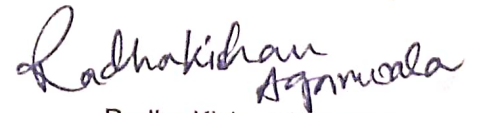
1. We have reviewed the accompany Statement of Unaudited Financial Results of **Prag Bosimi Synthetics Limited** ('the Company') for the half year ended **SEPT 30, 2024** ('the Statement') being submitted by the Company pursuant to the requirement of Regulation, 2015, read with Circular No. CIR/CFD/FAC/62/2016 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 there under 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  
Partner

(Membership no. 061696)  
Udin no.: 24061696BKCYDQ2307



Place: Guwahati  
Date: 11<sup>th</sup> November, 2024  
Peer Review No.: 2844



Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF  
PRAG BOSIMI SYNTHETICS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of PRAG BOSIMI SYNTHETICS LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associates and joint ventures for the half year ended SEPT 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable



5. The Statement includes the results of the following entities:

A.	Parent	Prag Bosimi Synthetics Limited
B.	Subsidiaries	Prag Bosimi Packaging Private Limited Prag Bosimi Texurising Private Limited
C.	Associates	Prag Jyoti Textile Park Private Limited

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Our conclusion is not modified in respect of this matter.



For, Rama K Gupta & Co.  
(Firm Registration No. 005005C)

*Radhakishan Agarwala*

Radha Kishan Agarwala  
Partner  
(Membership no. 061696)

Place: Guwahati

Date: 11<sup>th</sup> November, 2024

Peer Review No.: 2844

Udin no.: 24061696BKCYDP6894