

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)
1	Revenue								
	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
2	Other Income								
	Total Revenue	15.90	15.90	7.46	100.31	15.90	15.90	7.46	100.31
3	Expenses :	111.67	38.90	264.92	1,872.15	111.67	38.90	264.92	1,872.15
	a) Cost of Material Consumed	7.06	6.67	156.92	1,221.31	7.06	6.67	156.92	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	32.56	13.97	(3.76)	90.80	32.56	13.97	(3.76)	90.80
	d) Employee benefits expense	10.24	49.08	112.54	501.99	10.24	49.08	112.54	501.99
	e) Finance Costs	126.96	124.94	128.41	626.82	126.96	124.94	128.41	626.82
	f) Depreciation and amortisation expenses	112.66	109.84	108.75	441.77	112.60	109.84	108.75	441.65
	g) Administrative & Other Expenses	47.91	38.27	132.81	571.01	47.91	38.27	132.81	571.01
	1. Manufacturing Expenses								
	Selling & Distribution Expenses								
	Total Expenses	337.40	342.78	635.67	3,447.16	337.34	342.78	635.67	3,447.04
4	Profit/(Loss) before exceptional and tax items	(225.73)	(303.88)	(370.75)	(1,575.01)	(225.67)	(303.88)	(370.75)	(1,574.89)
5	Exceptional Items								
6	Profit/(Loss) before extraordinary item and tax	(225.73)	(303.88)	(370.75)	(1,575.01)	(225.67)	(303.88)	(370.75)	(1,574.89)
7	Extra ordinary itmes								
8	Profit/(Loss) from ordinary activities before tax	(225.73)	(303.88)	(370.76)	(1,575.01)	(225.67)	(303.88)	(370.76)	(1,574.89)
9	Tax Expenses								
	Current Tax	-	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-
	Tax Adjustment of earlier years	-	-	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	74.57	-	-	-	74.57
10	Net Profit/(Loss) for the period after Tax	(225.73)	(303.88)	(370.76)	(1,649.58)	(225.67)	(303.88)	(370.76)	(1,649.46)
11	Other comprehensive Income (Net of Tax)								
	(a) Item that will not be re-classified to profit/(loss):	-	-	-	-	-	-	-	-
	(f) 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)	(225.73)	(303.88)	(370.75)	(1,649.58)	(225.67)	(303.88)	(370.75)	(1,649.46)
13	Paid-up equity share Capital (Face Value of Rs.10/- each)	7,440	7,440	7,440	7,440	7,407	7,407	7,407	7,407
14	Other Equity				(2,409.44)				(2,403.23)
15	Earning Per Share (before extraordinary items) (of ₹.10/- each)								
	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)



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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
	₹	₹
A Cash flow from operating activities:		
Loss before tax		
Adjustments for:		
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)
Adjustments for:		
(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
Cash generated from operations		
Taxes paid	94.38	(207.80)
Net cash flows from operating activities	(1.83)	(25.75)
	92.55	(233.55)
B Cash flow from investing activities		
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
Net cash flows from / (used in) investing activities	49.07	(46.06)
C Financing Activities		
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)
Net cash flow from / (used in) financing activities	(172.39)	346.62
Net increase /(decrease) in cash and cash equivalents	(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
Net increase /(decrease) in cash and cash equivalents	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
	₹	₹
Components of cash and cash equivalents		
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
Total cash and cash equivalents	13.04	13.04
	67.62	98.38

For PRAG BOSIMI SYNTHETICS LTD.

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



Place : MUMBAI
 Date : 11.11.2020

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

For PRAG BOSIMI SYNTHETICS LTD.

Place : MUMBAI
 Date : 11.11.2020

HEMANT B. VYAS
 Din No.00076289
 MANAGING DIRECTOR

