

**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 30.06.2020**

₹ in Lakhs

Sr. No.	Particulars	CONSOLIDATED				STANDALONE			
		Quarter ended on			Year Ended	Quarter ended on			Year Ended
		30-Jun-2020 (Unaudited)	31-Mar-2020 (Audited)	30-Jun-2019 (Unaudited)	31-Mar-2020 (Audited)	30-Jun-2020 (Unaudited)	31-Mar-2020 (Audited)	30-Jun-2019 (Unaudited)	31-Mar-2020 (Audited)
<b>1</b>	<b>Revenue</b>								
	a) Net Sales / Income from Operations	23.00	425.80	641.46	1,494.84	23.00	425.80	641.46	1,494.84
	b) Other Operating Income	-	82.37	18.20	277.00	-	82.37	18.20	277.00
<b>2</b>	<b>Other Income</b>	<b>15.90</b>	<b>52.69</b>	<b>7.46</b>	<b>100.31</b>	<b>15.90</b>	<b>52.69</b>	<b>7.46</b>	<b>100.31</b>
	<b>Total Revenue</b>	<b>38.90</b>	<b>560.86</b>	<b>667.12</b>	<b>1,872.15</b>	<b>38.90</b>	<b>560.86</b>	<b>667.12</b>	<b>1,872.15</b>
<b>3</b>	<b>Expenses :</b>								
	a) Cost of Material Consumed	6.67	330.48	370.94	1,221.31	6.67	330.48	370.94	1,221.31
	b) Purchase of stock-in-trade	-	(8.98)	2.45	(6.53)	-	(8.98)	2.45	(6.53)
	c) Changes in inventories of Finished goods, work-in-progress and stock-in-trade	13.97	57.59	159.64	90.80	13.97	57.59	159.64	90.80
	d) Employee benefits expense	49.08	140.31	132.31	501.99	49.08	140.31	132.31	501.99
	e) Finance Costs	124.94	251.22	117.87	626.82	124.94	251.22	117.87	626.82
	f) Depreciation and amortisation expenses	109.84	117.49	105.54	441.77	109.84	117.37	105.54	441.65
	g) Administrative & Other Expenses	38.27	145.80	164.55	571.01	38.27	145.80	164.55	571.01
	Total Expenses	342.78	1,033.89	1,053.30	3,447.16	342.78	1,033.79	1,053.30	3,447.04
<b>4</b>	<b>Profit/(Loss) before exceptional and tax items</b>	<b>(303.88)</b>	<b>(473.03)</b>	<b>(386.18)</b>	<b>(1,575.01)</b>	<b>(303.88)</b>	<b>(472.93)</b>	<b>(386.18)</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>(303.88)</b>	<b>(473.03)</b>	<b>(386.18)</b>	<b>(1,575.01)</b>	<b>(303.88)</b>	<b>(472.93)</b>	<b>(386.18)</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>(303.88)</b>	<b>(473.03)</b>	<b>(386.18)</b>	<b>(1,575.01)</b>	<b>(303.88)</b>	<b>(472.93)</b>	<b>(386.18)</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	-	74.57	-	74.57
	<b>Total Tax Expenses</b>	<b>-</b>	<b>74.57</b>	<b>-</b>	<b>74.57</b>	<b>-</b>	<b>74.57</b>	<b>-</b>	<b>74.57</b>
<b>10</b>	<b>Net Profit/(Loss) for the period after Tax</b>	<b>(303.88)</b>	<b>(547.60)</b>	<b>(386.18)</b>	<b>(1,649.58)</b>	<b>(303.88)</b>	<b>(547.50)</b>	<b>(386.18)</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>(303.88)</b>	<b>(547.60)</b>	<b>(386.18)</b>	<b>(1,649.58)</b>	<b>(303.88)</b>	<b>(547.50)</b>	<b>(386.18)</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	(0.41)	(0.74)	(0.52)	(2.22)	(0.41)	(0.74)	(0.52)	(2.23)
b)	Diluted EPS	(0.41)	(0.74)	(0.52)	(2.22)	(0.41)	(0.74)	(0.52)	(2.23)



**PRAG BOSIMI SYNTHETICS LTD.**  
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Notes :

1. The Account of Unaudited Financial Results for Quarter / Year ended 30th June 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 September 2, 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. Figures of the previous periods have been regrouped/reclassified to conform the figures of current period. The figures for the quarter ended 30th June 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.

HEMANT B. VYAS  
Din No.00076289  
MANAGING DIRECTOR

Place : MUMBAI  
Date : 02.09.2020



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 ended **June 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)  
UDIN:- 20109049AAAAON9200  
Place: Mumbai  
Date: 2<sup>nd</sup> September, 2020





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 ended **June 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)  
UDIN:- 20109049AAAAOO5627  
Place: Mumbai  
Date: 2<sup>nd</sup> Sept, 2020

