

5th February, 2020

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

Scrip No: 500192

Dear Sir/Madam,

Subject: Unaudited quarterly financial results for the quarter ended 31st Dec, 2019

Dear Sir,

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 31st Dec, 2019.


The meeting of Board of commenced at 4:30 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 LTD.


Madhu P. Dharewa
Company Secretary



PRAG BOSIMI SYNTHETICS LTD.
CIN No.: L17124AS1987PLC002758
Registered Office : House No.4, Nilgiri Path,
R. G. Baruah Road, Near Dooradarsan Guwahati - 781 024.
Standalone Financial Result for quarter/nine months ended on 31.12.2019

Sr. No.	Particulars	STANDALONE					Rs in Lakhs
		Quarter ended on			Nine Months Ended		Audited 12 Months ended from April 2018- Mar.2019
		31-Dec-2019 (Unaudited)	30-Sep-2019 (Unaudited)	31-Dec-2018 (Unaudited)	31-Dec-2019 (Unaudited)	31-Dec-2018 (Unaudited)	
1	Revenue						
	a) Net Sales / Income from Operations	305.65	121.93	794.22	1,069.04	4,722.41	5,795.15
	b) Other Operating Income	59.13	117.30	18.18	194.63	39.94	56.82
2	Other Income	14.49	25.67	7.69	47.62	22.69	30.34
	Total Revenue	379.27	264.91	820.09	1,311.29	4,785.04	5,882.31
3	Expenses :						
	a) Cost of Material Consumed	362.97	156.92	328.91	890.83	1,476.89	2,445.65
	b) Purchase of stock-in-trade	-	-	64.89	2.45	2,448.15	2,473.78
	c) Changes in inventories of Finished goods, work-in-progress and stock-in-trade	(122.67)	(3.76)	163.18	33.21	63.01	31.56
	d) Employee benefits expense	116.84	112.54	138.43	361.68	449.80	543.90
	e) Finance Costs	129.32	128.41	35.86	375.60	175.86	191.04
	f) Depreciation and amortisation expenses	109.99	108.75	109.29	324.28	316.83	427.51
	g) Administrative & Other Expenses	127.86	132.81	248.14	425.21	662.49	896.69
	Total Expenses	724.30	635.66	1,088.71	2,413.26	5,593.03	7,010.13
4	Profit/(Loss) before exceptional and tax items	(345.03)	(370.76)	(268.62)	(1,101.98)	(807.99)	(1,127.82)
5	Exceptional Items						
6	Profit/(Loss) before extraordinary item and tax	(345.03)	(370.76)	(268.62)	(1,101.98)	(807.99)	(1,127.82)
7	Extra ordinary itmes						
8	Profit/(Loss) from ordinary activities before tax	(345.03)	(370.76)	(268.62)	(1,101.98)	(807.99)	(1,127.82)
9	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Tax Adjustment of earlier years	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
10	Net Profit/(Loss) for the period after Tax	(345.03)	(370.76)	(268.62)	(1,101.98)	(807.99)	(1,127.82)
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)	(345.03)	(370.76)	(268.62)	(1,101.98)	(807.99)	(1,127.82)
13	Paid-up equity share Capital (Face Value of Rs.10/- each)	7,407	7,407	7,407	7,407	7,407	7,407
14	Other Equity	-	-	-	-	-	-
15	Earning Per Share (before extraordinary items) (of ₹.10/- each)						
	a) Basic EPS	(0.47)	(0.50)	(0.36)	(1.49)	(1.09)	(1.52)
	b) Diluted EPS	(0.47)	(0.50)	(0.36)	(1.49)	(1.09)	(1.52)

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Prag Bosimi synthetics Ltd.
[Signature]
Managing Director

UDIN: 20109049AAAADX8098

PRAG BOSIMI SYNTHETICS LTD.
CIN No.: L17124AS1987PLC002758
Consolidated Financial Result for the quarter/nine months ended on 31.12.2019

Sr. No.	Particulars	CONSOLIDATED					
		Quarter ended on			Nine Months Ended		Audited 12 Months ended from April 2018- Mar.2019
		31-Dec-2019 (Unaudited)	30-Sep-2019 (Unaudited)	31-Dec-2018 (Unaudited)	31-Dec-2019 (Unaudited)	31-Dec-2018 (Unaudited)	
1	Revenue						
	a) Net Sales / Income from Operations	305.65	121.93	794.22	1,069.04	4,722.41	5,795.15
	b) Other Operating Income	59.13	117.30	18.18	194.63	39.94	56.82
2	Other Income	14.49	25.67	7.69	47.62	22.69	30.34
	Total Revenue	379.27	264.91	820.09	1,311.29	4,785.04	5,882.31
3	Expenses :						
	a) Cost of Material Consumed	362.97	156.92	328.91	890.83	1,476.89	2,445.65
	b) Purchase of stock-in-trade	-	-	64.89	2.45	2,448.15	2,473.78
	c) Changes in inventories of Finished goods, work-in-progress and stock-in-trade	(122.67)	(3.76)	163.18	33.21	63.01	31.56
	d) Employee benefits expense	116.84	112.54	138.43	361.68	449.80	543.90
	e) Finance Costs	129.32	128.41	35.86	375.60	175.86	191.04
	f) Depreciation and amortisation expenses	109.99	108.75	109.29	324.28	316.83	427.63
	g) Administrative & Other Expenses	127.86	132.81	248.14	425.21	662.49	896.69
	Total Expenses	724.30	635.66	1,088.71	2,413.26	5,593.03	7,010.25
4	Profit/(Loss) before exceptional and tax items	(345.03)	(370.76)	(268.62)	(1,101.98)	(807.99)	(1,127.94)
5	Exceptional Items						
6	Profit/(Loss) before extraordinary item and tax	(345.03)	(370.76)	(268.62)	(1,101.98)	(807.99)	(1,127.94)
7	Extra ordinary itmes						
8	Profit/(Loss) from ordinary activities before tax	(345.03)	(370.76)	(268.62)	(1,101.98)	(807.99)	(1,127.94)
9	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Tax Adjustment of earlier years	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
10	Net Profit/(Loss) for the period after Tax	(345.03)	(370.76)	(268.62)	(1,101.98)	(807.99)	(1,127.94)
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)	(345.03)	(370.75)	(268.62)	(1,101.98)	(807.99)	(1,127.94)
13	Paid-up equity share Capital (Face Value of Rs.10/- each)	7,440	7,440	7,440	7,440	7,422	7,440
14	Other Equity	-	-	-	-	-	(1,019.93)
15	Earning Per Share (before extraordinary items) (of ₹.10/- each) (not annualised)						
	a) Basic EPS	(0.46)	(0.50)	(0.36)	(1.48)	(1.09)	(1.52)
	b) Diluted EPS	(0.46)	(0.50)	(0.36)	(1.48)	(1.09)	(1.52)

1. The above results have been reviewed by the Audit Committee and were approved and taken on record by the Board of Directors in the Board Meeting held on 05.02.2020

2. The unaudited consolidated financial results of the Company for the quarter ended December 31 , 2019 have been subjected to limited review by the statutory auditors.

3. 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.

4.Figures have been regrouped and re-arrange wherever necessary.

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Place : MUMBAI
Date : 05.02.2020



For PRAG BOSIMI SYNTHETICS LTD.

HEMANT B. VYAS
Din No.00076289
MANAGING DIRECTOR

UDIN: 20109049AAAADW67H9



M.H. DALAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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 **Dec 31, 2019** ('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 No.: 20109049AAAADx8098

Place: Mumbai
Date: 5th February, 2020

Regd. Office :

301, Balaji Darshan, Tilak Road,
Santacruz (W), Mumbai - 400 054.



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Santacruz (W), Mumbai - 400 054.



M.H. DALAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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 **Dec 31, 2019** ('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.

Place: Mumbai
Date: 5th February, 2020



For M.H. Dalal & Associates.
(Firm Registration No. 112449W)

Devang M. Dalal
Partner

(Membership no. 109049)
UDIN No.: 20109049AAAADWG749

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