

PRAG BOSIMI SYNTHETICS LTD.

CIN No.: L17124AS1987PLC002758

Registered Office : House No.4,, Ambikagiri Nagar,
Milan Path,R. G. Baruah Road,Guwahati - 781 024.**Audited statement of Standalone Financial Result for the quarter and year ended on 31.03.2022**

₹ in Lakhs

Sr. No.	Particulars	STANDALONE				
		Quarter ended on			Year Ended	
		31-Mar-2022 (Audited)	31-Dec-2021 (Unaudited)	31-Mar-2021 (Audited)	31-Mar-2022 (Audited)	31-Mar-2021 (Audited)
1	Revenue					
	a) Net Sales / Income from Operations	132.49	52.91	36.46	202.73	112.89
	b) Other Operating Income	138.71	-	-	138.71	50.05
2	Other Income	81.13	106.83	14.71	234.66	116.41
	Total Revenue	352.33	159.74	51.17	576.10	279.35
3	Expenses :					
	a) Cost of Material Consumed	80.12	-	14.24	88.13	32.60
	b) Changes in inventories of Finished goods, work-in-progress and stock-in-trade	58.65	96.44	26.90	181.82	106.12
	c) Employee benefits expense	(35.78)	297.90	35.92	300.47	113.53
	d) Finance Costs	233.36	109.68	233.41	561.12	606.28
	e) Depreciation and amortisation expenses	53.51	184.90	109.40	468.56	444.85
	f) Administrative & Other Expenses	1,326.58	62.51	70.46	1,453.21	194.87
	Total Expenses	1,716.44	751.44	490.33	3,053.31	1,498.25
4	Profit/(Loss) before exceptional and tax items	(1,364.11)	(591.70)	(439.16)	(2,477.20)	(1,218.89)
5	Exceptional Items					
6	Profit/(Loss) before extraordinary item and tax	(1,364.11)	(591.70)	(439.16)	(2,477.20)	(1,218.89)
7	Extra ordinary itmes					
8	Profit/(Loss) from ordinary activities before tax	(1,364.11)	(591.70)	(439.16)	(2,477.20)	(1,218.89)
9	Tax Expenses					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	Tax Adjustment of earlier years	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
10	Net Profit/(Loss) for the period after Tax	(1,364.11)	(591.70)	(439.16)	(2,477.20)	(1,218.89)
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)	(1,364.11)	(591.70)	(439.16)	(2,477.20)	(1,218.89)
13	Paid-up equity share Capital (Face Value of Rs.10/- eac	7,407	7,407	7,407	7,407	7,407
14	Other Equity	-	-	-	(6,099.32)	(3,622.12)
15	Earning Per Share (before extraordinary items) (of Rs.10/- each)					
	a) Basic EPS	(1.84)	(0.80)	(0.59)	(3.34)	(1.65)
	b) Diluted EPS	(1.84)	(0.80)	(0.59)	(3.34)	(1.65)



PRAG BOSIMI SYNTHETICS LTD.
CIN No.: L17124AS1987PLC002758

Audited statement of Consolidated Financial Result for the quarter and year ended on 31.03.2022

₹ in Lakhs

Sr. No.	Particulars	CONSOLIDATED				
		Quarter ended on			Year Ended	
		31-Mar-2022 (Audited)	31-Dec-2021 (Unaudited)	31-Mar-2021 (Audited)	31-Mar-2022 (Audited)	31-Mar-2021 (Audited)
1	Revenue					
	a) Net Sales / Income from Operations	132.49	52.91	36.46	202.73	112.89
	b) Other Operating Income	138.71	-	-	138.71	50.05
2	Other Income	69.39	106.83	14.71	222.93	116.41
	Total Revenue	340.59	159.74	51.17	564.37	279.35
3	Expenses :					
	a) Cost of Material Consumed	80.12	-	14.24	88.13	32.60
	b) Changes in inventories of Finished goods, work-in-progress and stock-in-trade	58.65	96.44	26.90	181.82	106.12
	c) Employee benefits expense	(35.78)	297.90	35.92	300.47	113.53
	d) Finance Costs	233.36	109.68	233.41	561.12	606.28
	e) Depreciation and amortisation expenses	53.49	184.92	109.50	468.61	444.95
	f) Administrative & Other Expenses	1,326.58	62.51	70.46	1,453.21	194.87
	Total Expenses	1,716.42	751.45	490.43	3,053.36	1,498.35
4	Profit/(Loss) before exceptional and tax items	(1,375.82)	(591.71)	(439.26)	(2,488.98)	(1,218.99)
5	Exceptional Items					
6	Profit/(Loss) before extraordinary item and tax	(1,375.82)	(591.71)	(439.26)	(2,488.98)	(1,218.99)
7	Extra ordinary itmes					
8	Profit/(Loss) from ordinary activities before tax	(1,375.82)	(591.71)	(439.26)	(2,488.98)	(1,218.99)
9	Tax Expenses					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	Tax Adjustment of earlier years	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
10	Net Profit/(Loss) for the period after Tax	(1,375.82)	(591.71)	(439.26)	(2,488.98)	(1,218.99)
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)	(1,375.82)	(591.71)	(439.26)	(2,488.98)	(1,218.99)
13	Paid-up equity share Capital (Face Value of Rs.10/- eac	7,698	7,698	7,698	7,698	7,698
14	Other Equity	-	-	-	(6,117.33)	(3,628.35)
15	Earning Per Share (before extraordinary items) (of Rs.10/- each)					
	a) Basic EPS	(1.79)	(0.77)	(0.57)	(3.23)	(1.58)
	b) Diluted EPS	(1.79)	(0.77)	(0.57)	(3.23)	(1.58)



PRAG BOSIMI SYNTHETICS LTD.
CIN No.: L17124AS1987PLC002758

Notes :

1. The Statutory Auditors have carried out Audit of the Financial Results for Quarter/ Year ended 31st March 2022 as required.
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 May 17th, 2022.
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.
6. Figures of the previous periods have been regrouped/reclassified to conform the figures of current period. The figures for the quarter ended 31st March 2022 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto 31st December 2021.
7. During the Year, the company had made Payment in terms of "Golden Handshake Scheme" amounting to ₹. 2,06,37,880/- to all the Eligible Employees of the company in One time Settlement of all their dues against the company. The Scheme is primarily based on the Government of Assam VRS Notification No. P/2006/28 dated 15th February, 2006 adopted as per applicable terms of the companies pay structure notified vide No. PBSL/RO/UNION(PART-II)/52/2016-17/262/8 dated 03rd August, 2017 as per Labour Tribunal Order dated 22nd February, 2017 in case No. 04/2014. The scheme was applicable to all the employees of the company with effect from their last working day in the company, when they have logged their attendance (i.e. 24th March, 2020). The above Scheme was prepared in consultation and approved by the Board of Directors, Ministry of Industry and Commerce and PBSL Employees Union.

For PRAG BOSIMI SYNTHETICS LTD.



Rohit P Doshi

ROHIT P DOSHI
Din No00424996
DIRECTOR

Place : MUMBAI
Date : 17.05.2022

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 31.03.2022

(₹ in Lakhs)

Particulars	Consolidated		Standalone	
	As on March 31, 2022	As on March 31, 2021	As on March 31, 2022	As on March 31, 2021
ASSETS				
Non-current Assets				
(a) Property, Plant and Equipment	1,76,66,59,528	1,97,55,95,785	1,76,66,36,798	1,97,55,68,085
(b) Capital work-in-progress	28,30,17,565	21,41,12,308	1,20,65,480	1,18,50,480
(c) Non-Current Financial Assets			61,90,630	61,90,630
(i) Investments	2,07,68,173	2,32,35,200	2,07,68,173	2,32,35,200
(ii) Trade Receivables	21,70,24,512	20,61,76,542	19,27,63,153	19,47,25,568
(iii) Loans				
(d) Deferred Tax Assets (Net)	81,13,782	1,13,45,051	76,01,582	1,06,22,851
(d) Other Non-Current Assets				
	2,29,55,83,560	2,43,04,64,885	2,00,60,25,816	2,22,21,92,813
Current Assets				
(a) Current Inventories	5,84,12,234	8,55,78,609	5,84,12,234	8,55,78,609
(b) Current Financial Assets				
(i) Trade Receivables	39,87,847	35,91,743	39,31,234	35,91,743
(ii) Cash and Cash Equivalents	92,89,200	44,97,129	74,99,542	40,78,369
(iii) Loans	2,29,56,568	2,22,14,980	3,57,89,920	4,07,11,004
(c) Other Current Assets	5,63,389	5,62,516	1,20,954	1,83,632
	9,52,09,238	11,64,44,978	10,57,53,884	13,41,43,358
TOTAL ASSETS	2,39,07,92,798	2,54,69,09,863	2,11,17,79,699	2,35,63,36,171
EQUITY & LIABILITIES				
EQUITY				
(a) Equity Share capital	92,74,52,070	92,74,52,070	89,84,05,800	89,84,05,800
(b) Other Equity	(61,17,33,145)	(36,28,34,854)	(60,99,32,316)	(36,22,12,171)
	31,57,18,925	56,46,17,216	28,84,73,484	53,61,93,629
LIABILITIES				
Non-current liabilities				
(a) Non-Current Financial Liabilities				
(i) Borrowings	1,56,71,77,562	1,57,49,77,562	1,55,53,86,614	1,56,31,86,614
(ii) Trade Payables	7,92,66,051	8,30,80,656	7,22,67,310	7,60,81,915
(b) Non-Current Provisions	21,41,812	2,13,84,529	16,91,434	2,09,34,151
(c) Other Non-Current Liabilities	39,10,85,593	25,79,54,167	18,04,45,042	13,09,18,013
	2,03,96,71,019	1,93,73,96,914	1,80,97,90,401	1,79,11,20,693
Current Liabilities				
(a) Current Financial Liabilities				
(i) Trade Payables- total outstanding dues of creditors				
other than micro enterprises and small enterprises	2,62,06,468	2,17,86,860	59,36,288	1,22,52,649
(b) Current Provisions	39,45,634	1,17,78,308	33,78,645	1,15,61,758
(c) Other Current Liabilities	52,50,752	1,13,30,565	42,00,882	52,07,443
	3,54,02,854	4,48,95,732	1,35,15,815	2,90,21,849
TOTAL EQUITY & LIABILITIES	2,39,07,92,798	2,54,69,09,862	2,11,17,79,699	2,35,63,36,171

For PRAG BOSIMI SYNTHETICS LTD.



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ROHIT P DOSHI
Din No00424996
DIRECTOR

Place : MUMBAI
Date : 17.05.2022

PRAG BOSIMI SYNTHETICS LIMITED
STATEMENT OF CASH FLOW FOR THE YEAR APRIL 1, 2021 TO MARCH 31, 2022

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
A Cash flow from operating activities:	(24,77,20,145)	(12,18,89,305)
Loss before tax		
Adjustments for:	65970	3,40,044
Loss on Damage of Plant, Property and Equipments	13,00,96,094	-
Loss on Sale of Plant, Property and Equipments	(44,338)	(86,99,809)
Interest Income	5,61,12,000	6,06,27,577
Interest Expense	4,68,55,700	4,44,84,940
Depreciation and Amortization Expense		
	(1,46,34,719)	(2,51,36,554)
Operating profit/(loss) before working capital changes		
Adjustments for:	2,71,66,375	1,15,64,860
(Increase) / decrease in Inventories	21,27,536	2,97,62,468
(Increase) / decrease in Trade Receivables	62,678	40,94,047
(Increase) / decrease in Other Current Assets	30,21,268	13,16,147
(Increase) / decrease in Other Non-current Assets	68,83,499	(37,32,597)
(Increase) / decrease in Current and Non-current Loans and Advances	(84,21,679)	36,15,291
Increase / (decrease) in Trade Payables	(10,06,561)	(14,89,581)
Increase / (decrease) in Other Current Liabilities	(65,84,971)	(17,04,273)
Increase / (decrease) in Other Non-Current Liabilities	(2,74,25,829)	(7,89,785)
Increase / (decrease) in Provisions		
	(1,88,12,403)	1,75,00,023
Cash generated from operations	(17,09,286)	(5,24,072)
Taxes paid		
Net cash flows from operating activities	(2,05,21,689)	1,69,75,951
B Cash flow from investing activities	(2,15,000)	7,84,756
Purchase of Property, Plant and Equipment including Capital Work-in-progress (Net)	3,18,38,693	-
Sale of Property, Plant and Equipment	74,830	-
Insurance Claim Received on Loss of Property, Plant and Equipment	-	11,01,84,439
Sale/(Purchase) of Investments (Net)	44,338	86,99,809
Interest received		
Net cash flows from / (used in) investing activities	3,17,42,861	11,96,69,004
C Financing Activities	(78,00,000)	(3,57,00,000)
Proceed/(Repayment) of Long-term Borrowings (Net)	-	(9,90,04,302)
Repayment of Short-term Borrowings (Net)	-	(45,15,577)
Interest paid		
Net cash flow from / (used in) financing activities	(78,00,000)	(13,92,19,879)
	34,21,172	(25,74,923)
Net increase /(decrease) in cash and cash equivalents		
Cash and cash equivalents at the beginning of the year	40,78,369	66,53,293
Cash and cash equivalents at the end of the year	74,99,542	40,78,369
Net increase /(decrease) in cash and cash equivalents	34,21,172	(25,74,923)



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PRAG BOSIMI SYNTHETICS LIMITED
STATEMENT OF CASH FLOW FOR THE YEAR APRIL 1, 2021 TO MARCH 31, 2022

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
Components of cash and cash equivalents		
Cash in hand	15,19,850	4,13,713
Balances with banks in current account	34,79,691	23,60,697
Term Deposit with Bank (Sweep in Facility)	25,00,000	
Others - Margin Money Deposit	-	13,03,959
Total cash and cash equivalents	74,99,542	40,78,369

For PRAG BOSIMI SYNTHETICS LTD.



Rohit P Doshi
ROHIT P DOSHI
Din No00424996
DIRECTOR

Place: Mumbai
Date: May 17, 2022

PRAG BOSIMI SYNTHETICS LIMITED
STATEMENT OF CONSOLIDATED CASH FLOW FOR THE YEAR APRIL 01, 2021 TO MARCH 31, 2022

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
A Cash flow from operating activities:	(24,88,98,292)	(12,18,99,293)
Loss before tax		
Adjustments for:	65,970	3,40,044
Loss on Damage of Plant, Property and Equipments	13,00,96,094	-
Loss on Sale of Plant, Property and Equipments	(61,288)	(86,99,809)
Interest Income	5,61,12,000	6,06,27,577
Interest Expense	4,68,60,670	4,44,94,928
Depreciation and Amortization Expense		
Operating profit/(loss) before working capital changes	(1,58,24,846)	(2,51,36,554)
Adjustments for:	2,71,66,375	1,15,64,860
(Increase) / decrease in Inventories	20,70,923	2,97,62,468
(Increase) / decrease in Trade Receivables	(873)	40,94,047
(Increase) / decrease in Other Current Assets	32,31,268	11,06,147
(Increase) / decrease in Other Non-current Assets	(1,15,89,558)	64,25,095
(Increase) / decrease in Current and Non-current Loans and Advances	23,14,289	92,80,359
Increase / (decrease) in Trade Payables	(60,79,813)	(79,43,426)
Increase / (decrease) in Other Current Liabilities	(29,80,573)	51,39,132
Increase / (decrease) in Other Non-Current Liabilities	(2,70,75,390)	(7,33,008)
Increase / (decrease) in Provisions		
Cash generated from operations	(2,87,68,198)	3,35,59,120
Taxes paid	(17,09,286)	(5,15,683)
Net cash flows from operating activities	(3,04,77,484)	3,30,43,437
B Cash flow from investing activities	(6,89,05,258)	(2,18,33,588)
Purchase of Property, Plant and Equipment including Capital Work-in-progress (Net)	3,18,38,693	-
Sale of Property, Plant and Equipment	74,830	7,84,756
Insurance Claim Received on Loss of Property, Plant and Equipment	-	11,31,84,439
Sale/(Purchase) of Investments (Net)	61,288	86,99,809
Interest received	(3,69,30,447)	10,08,35,416
Net cash flows from / (used in) investing activities		
C Financing Activities	8,00,00,000	-
Government Grant Received	(78,00,000)	(3,57,00,000)
Proceed/(Repayment) of Long-term Borrowings (Net)	-	(9,90,04,302)
Repayment of Short-term Borrowings (Net)	-	(45,15,577)
Interest paid	7,22,00,000	(13,92,19,879)
Net cash flow from / (used in) financing activities	47,92,069	(53,41,026)
Net increase /(decrease) in cash and cash equivalents		
Cash and cash equivalents at the beginning of the year	44,97,129	98,38,155
Cash and cash equivalents at the end of the year	92,89,200	44,97,129
Net increase /(decrease) in cash and cash equivalents	47,92,070	(53,41,026)



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PRAG BOSIMI SYNTHETICS LIMITED**STATEMENT OF CONSOLIDATED CASH FLOW FOR THE YEAR APRIL 01, 2021 TO MARCH 31, 2022**

Particulars	Year ended	Year ended
	March 31, 2022	March 31, 2021
Components of cash and cash equivalents		
Cash in hand	15,33,717	4,17,348
Balances with banks in current account	46,51,231	24,55,973
Balances with banks in Escrow Account	(8,95,749)	3,19,849
Term Deposit with Bank (Sweep in Facility)	40,00,000	-
Others - Margin Money Deposit	-	13,03,959
Total cash and cash equivalents	92,89,200	44,97,129

For PRAG BOSIMI SYNTHETICS LTD.

Date: May 17, 2022



Rohit P Doshi
ROHIT P DOSHI
Din No00424996
DIRECTOR