

PRAG BOSIMI SYNTHETICS LTD.
CIN No.: L17124AS1987PLC002758
Registered Office : House No.4, Nilgiri Path,
R. G. Baruah Road, Near Dooradarsan Guwahati - 781 024.

Statement of Un-Audited Consolidated and Standalone Financial Result for the period ended 30.09.2018

₹ in Lakhs

Sr. No.	Particulars	CONSOLIDATED				STANDALONE			
		Quarter ended on			Audited 12 Months ended from April 2017-Mar.2018	Quarter ended on			Audited 12 Months ended from April 2017-Mar.2018
		30-Sep-2018 (Unaudited)	30-Jun-2018 (Unaudited)	30-Sep-2017 (Unaudited)		30-Sep-2018 (Unaudited)	30-Jun-2018 (Unaudited)	30-Sep-2017 (Unaudited)	
1	Revenue								
	a) Net Sales / Income from Operations	2,631.31	1,296.89	101.38	2,320.36	2,631.31	1,296.89	101.38	2,320.36
	b) Other Operating Income	10.98	10.78	16.17	69.23	10.98	10.78	16.17	69.23
2	Other Income	7.40	7.59	-	14.70	7.40	7.59	-	14.70
	Total Revenue	2,649.69	1,315.26	117.55	2,404.28	2,649.69	1,315.26	117.55	2,404.28
3	Expenses :								
	a) Cost of Material Consumed	428.22	719.76	137.53	1,072.85	428.22	719.76	137.53	1,072.85
	b) Purchase of stock-in-trade	1,888.32	494.94	21.30	914.90	1,888.32	494.94	21.30	914.90
	c) Changes in inventories of Finished goods, work-in-progress and stock-in-trade	(32.33)	(67.84)	(52.09)	16.86	(32.33)	(67.84)	(52.09)	16.86
	d) Employee benefits expense	191.03	120.33	118.27	563.35	191.03	120.33	118.27	563.35
	e) Finance Costs	81.63	58.38	141.91	585.78	81.63	58.38	141.91	585.78
	f) Depreciation and amortisation expenses	105.85	101.69	92.33	355.31	105.85	101.69	92.33	355.20
	g) Administrative & Other Expenses	235.19	179.16	271.45	1,021.76	235.19	179.16	271.45	1,021.57
	Total Expenses	2,897.91	1,606.42	730.70	4,530.81	2,897.91	1,606.42	730.70	4,530.51
4	Profit/(Loss) before exceptional and tax items	(248.21)	(291.16)	(613.14)	(2,126.53)	(248.21)	(291.16)	(613.14)	(2,126.23)
5	Exceptional Items								
6	Profit/(Loss) before extraordinary item and tax	(248.21)	(291.16)	(613.14)	(2,126.53)	(248.21)	(291.16)	(613.14)	(2,126.23)
7	Extra ordinary itmes			177.29				177.29	
8	Profit/(Loss) from ordinary activities before tax	(248.21)	(291.16)	(435.86)	(2,126.53)	(248.21)	(291.16)	(435.86)	(2,126.23)
9	Tax Expenses								
	Current Tax	-	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-
	Tax Adjustment of earlier years	-	-	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-	-	-
10	Net Profit/(Loss) for the period after Tax	(248.21)	(291.16)	(435.86)	(2,126.53)	(248.21)	(291.16)	(435.86)	(2,126.23)
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)	(248.21)	(291.16)	(435.86)	(2,126.53)	(248.21)	(291.16)	(435.86)	(2,126.23)
13	Paid-up equity share Capital (Face Value of Rs.10/- ea	7,422	7,422	7,422	7,422	7,407	7,407	7,407.00	7,407
14	Other Equity	-	-	-	108.00	-	-	-	113.97
15	Earning Per Share (before extraordinary items) (of ₹.10/- each)								
a)	Basic EPS	(0.33)	(0.39)	(0.59)	(2.87)	(0.34)	(0.39)	(0.59)	(2.87)
b)	Diluted EPS	(0.33)	(0.39)	(0.59)	(2.87)	(0.34)	(0.39)	(0.59)	(2.87)

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 14.11.2018.

2. The Statutory Auditors have carried out 'Limited Review' of the Financial Results for Quarter ended 30th September 2018 as required.

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.

5. There were no investors' complaint pending at the beginning and at the end of the quarter 30.09.2018.

Place : MUMBAI
Date : 14.11.2018



For PRAG BOSIMI SYNTHETICS LTD.

HEMANT B. VYAS
Din No.00076289
MANAGING DIRECTOR

PRAG BOSIMI SYNTHETICS LTD.
Registered Office : House No.4, Nilgiri Path,
R. G. Baruah Road, Near Dooradarsan Guwahati - 781 024.
Statements of Assets and Liabilities as at 30.9.2018

(₹ in Lakhs)

Particulars	Consolidated		Standalone	
	As on September 31, 2018	As on March 31, 2018	As on September 31, 2018	As on March 31, 2018
	₹	₹	₹	₹
Assets				
Non-current Assets				
(a) Property, Plant and Equipment	20,773.59	20,913.46	20,772.53	20,912.85
(b) Capital work-in-progress	1,492.64	1,321.89	93.14	82.64
(c) Financial Assets				
(i) Investments	46.56	-	24.48	24.48
(ii) Trade Receivables	146.69	417.97	146.69	417.97
(iii) Loans	1,921.01	1,867.63	1,921.01	1,867.58
(d) Deferred Tax Assets (Net)				
(e) Other Non-Current Assets	118.90	124.90	118.85	124.90
	24,499.38	24,645.85	23,076.70	23,430.42
Current Assets				
(a) Inventories	1,262.66	1,163.42	1,262.66	1,163.42
(b) Financial Assets				
(i) Investments	1,267.54	1,267.54	1,132.54	1,132.54
(ii) Trade Receivables	2,324.10	1,311.38	2,324.10	1,311.38
(iii) Cash and Cash Equivalents	213.48	68.47	192.39	38.28
(v) Loans	330.25	459.85	273.78	324.66
(c) Other Current Assets	36.54	23.84	20.05	20.05
	5,434.57	4,294.50	5,205.52	3,990.33
Total Assets	29,933.96	28,940.36	28,282.22	27,420.75
Equity & Liabilities				
Equity				
(a) Equity Share capital	9,177.26	9,130.70	8,984.03	8,984.03
(b) Other Equity	(431.09)	108.08	(425.41)	113.97
	8,746.16	9,238.78	8,558.62	9,098.00
Liabilities				
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	15,346.86	14,713.66	15,204.75	12,440.75
(ii) Trade Payables	563.73	377.99	563.73	377.99
(b) Provisions	120.83	126.23	120.83	123.00
(c) Other Non-Current Liabilities	1,440.89	1,632.31	305.89	628.17
	17,472.31	16,850.19	16,195.20	13,569.91
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	1,010.09	1,171.01	891.73	3,222.80
(ii) Trade Payables	2,086.19	1,214.51	1,993.69	1,148.92
(b) Provisions	301.05	184.60	328.73	184.05
(c) Other Current Liabilities	318.15	281.28	314.24	197.07
	3,715.48	2,851.39	3,528.39	4,752.83
Total Equity and Liabilities	29,933.96	28,940.36	28,282.22	27,420.75

Place : MUMBAI

Date : 14.11.2018

For PRAG BOSIMI SYNTHETICS LTD.

HEMANT B. VYAS

Din No.00076289

MANAGING DIRECTOR





A M D & 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 Sept 30, 2018 ('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.

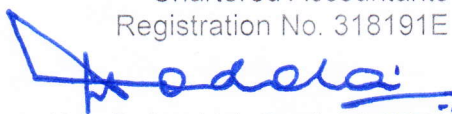
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review 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: Guwahati
Date: 14th November, 2018



For A M D & Associates
Chartered Accountants
Registration No. 318191E


(CA. Debashish Bordoloi, FCA)
Partner
Membership No. 068018

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A M D & ASSOCIATES
CHARTERED ACCOUNTANTS

Limited Review Report

Review Report to
The Board of Directors
Prag Bosimi Synthetics Limited

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 **Sept 30, 2018** ('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 A M D & Associates
Chartered Accountants
Registration No. 318191E



Debashish Bordoloi
(CA. Debashish Bordoloi, FCA)

Partner

Membership No. 068018

Place: Guwahati
Date: 14th November, 2018

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