PRAG BOSIMI SYNTHETICS LIMITED
(A JOINT SECTOR UNDERTAKING IN ASSAM)

CORPORATEOFFICE:
R-79/83, LAXMI INSURANCE BUILDING,
5TH FLOOR, SIR P.M.ROAD, MUMBAI 400001.
PHONE.: 22660300(5LINES)• FAX:22660298
EMAIL: secretarial@boimi.com
WEBSITE: www.pragbosimi.com
CIN NO.:L17124AS1987PLC002758

November 12, 2026

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

Scrip No: 500192

Subject: Submission of Un-Audited Financial Results for the Quarter ended 30th September, 2026 along with Limited Review Report pursuant to Regulation 33(3((d) of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 12th November, 2026 at Mumbai, inter alia has considered and approved the Standalone and Consolidated Un-Audited Financial Results including the Cash Flow Statement for the period ended on 30th September, 2026 and the Statements of Assets and Liabilities as on 30th September, 2026.

Further, 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 and Half Yearly Financial Results including the Cash Flow Statement for the period ended on 30th September, 2026 and the Statements of Assets and Liabilities as on 30th September, 2026 along with Limited Review Report by Auditors for the 2nd Quarter & Half year ended on 30th September 2026 (Q-II).

The meeting of Board commenced at 3.00 PM and concluded at 4.40 PM.

Kindly acknowledge the receipt of the same and take the same on your record.

Thanking You
Yours faithfully,
For PRAG BOSIMI SYNTHETICS LIMITED

Madhu Poonamchand Dharewa

Digitally signed by Madhu Poonamchand Dharewa
DN: c=IN, o=Personal, title=6040, pseudonym=3550bea3085147f2a7a2df0cc388d977 2.5.4.20=c78edcdb8867fa6423a2d3119f4645bbc4a38 f5b6b66e03d8cc652e3bd9607ad38, postalCode=401101, st=Maharashtra, serialNumber=edfb2d7bd7267c9ca9b51d0cc4d764 2dec5dcda09f897ab750e44e9841dc134, cn=Madhu Poonamchand Dharewa
Date: 2026.11.12 17:06:57 +05'30'

Madhu P. Dharewa
Company Secretary
ACS 31733

"JAIGURUDEV"

RAMA K GUPTA & CO.
Chartered Accountants
(Formally known as Lulla Gupta & Co.)

Office : 4th Floor, Esther Enclave, S.J. Road, Chabipool, Guwahati-781008, Assam
Mobile: 98640-18560, 82108-62147
e-mail : rkaca2003@gmail.com

Limited Review Report

Review Report to
The Board of Directors
Prag Bosimi Synthetics Limited

1. We have reviewed the accompany Statement of Standalone Unaudited Financial Results of **Prag Bosimi Synthetics Limited** ('the Company') for the quarter ended **SEPTEMBER 30, 2026** ('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 there under 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 Rama K. Gupta & Co.
(FRNO. 005005C)

Rama K. Gupta & Co. Chartered Accountants

CA Radha Kishan Agarwala
Partner
(Membership no. 061696)
UDINNO: **26061696SPNLAY5064**

Place: Guwahati
Date: 12th November, 2026
Peer Review No.: 2844

PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER SEPTEMBER 30, 2026

[Rs. in Lakhs except per share data]

Sr. No.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from Operations	-	-	-	-	31.64	31.64
	(b) Other Income	76.94	55.74	0.24	132.68	0.45	151.09
	Total Income	**76.94**	**55.74**	**0.24**	**132.68**	**32.09**	**182.74**
2	**Expenses**						
	(a) Cost of Materials Consumed	-	-	-	-	3.59	3.59
	(b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	-	-	-	-	63.01	67.31
	(c) Employee Benefits Expense	6.08	6.67	6.51	12.75	12.44	25.79
	(d) Finance Costs	172.89	108.44	172.89	281.33	281.33	562.31
	(e) Depreciation and Amortisation Expense	76.82	76.82	85.86	153.64	170.83	495.94
	(f) Other Expenses	10.01	11.50	21.81	21.51	56.99	108.22
	Total Expenses	**265.79**	**203.44**	**287.08**	**469.23**	**588.20**	**1,263.16**
3	**Profit Before Share of Profit of Joint Ventures and Exceptional Items and Tax from Continuing Operations (1-2)**	(188.85)	(147.70)	(286.84)	(336.55)	(556.11)	(1,080.42)
4	Share of Profit/(Loss) of Joint Ventures accounted for using Equity Method	-	-	-	-	-	-
5	**Profit Before Exceptional Items and Tax from Continuing Operations**	(188.85)	(147.70)	(286.84)	(336.55)	(556.11)	(1,080.42)
6	**Exceptional Items (net of tax)**	-	-	-	-	-	-
7	**Profit Before Tax from Continuing Operations**	(188.85)	(147.70)	(286.84)	(336.55)	(556.11)	(1,080.42)
8	**Tax Expense :**						
	Current Tax	-	-	-	-	-	-
	Short/(Excess) Provision of Earlier Years	-	-	-	-	-	-
	Deferred Tax Charge/(Credit)	-	-	-	-	-	-
	Total Tax Expense	-	-	-	-	-	-
9	**Profit for the period from Continuing Operations (7-8)**	(188.85)	(147.70)	(286.84)	(336.55)	(556.11)	(1,080.42)
	Attributable to:						
	Equity holders of the Parent	(188.85)	(147.70)	(286.84)	(336.55)	(556.11)	(1,080.42)
	Non Controlling Interest	-	-	-	-	-	-
10	**Other Comprehensive Income/ (Loss) (net of tax)**						
	(a) Items that will not be classIffed to profit and loss						
	(i) Remeasurement of defined benefit plan	-	-	-	-	-	-
	(ii) Income tax related to items no (i) above	-	-	-	-	-	-
	(iii) Share of Other Comprehensive Income of Joint Venture accounted for using Equity method (net of tax)	-	-	-	-	-	-
	(b) Items that will be reclassIffed to profit and loss						
	(i) Effective portion of gain/(loss) on cash flow hedges	-	-	-	-	-	-
	(ii) Exchange differences on translation of foreign operations	-	-	-	-	-	-
	(iii) Income tax related to Item (i) above	-	-	-	-	-	-
	Other Comprehensive Income/ (Loss) (net of tax) Attributable to:	-	-	-	-	-	-
	Equity holders of the Parent	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
11	**Total Comprehensive Income (13+14) Attributable to:**	(188.85)	(147.70)	(286.84)	(336.55)	(556.11)	(1,080.42)
	Equity holders of the Parent	(188.85)	(147.70)	(286.84)	(336.55)	(556.11)	(1,080.42)
	Non Controlling Interest	-	-	-	-	-	-
12	**Paid-up Equity Share Capital (Face Value Rs 10/- per share)**	7,438.30	7,438.30	7,438.30	7,438.30	7,438.30	7,438.30
13	**Other Equity**						(10,716.64)
14	**Earnings per Share In Rs - (Not Annualised)**						
	Basic	(0.25)	(0.20)	(0.39)	(0.45)	(0.75)	(1.45)
	Diluted	(0.25)	(0.20)	(0.39)	(0.45)	(0.75)	(1.45)
	(See accompanying notes to the Standalone Financial Results)						

PRAG BOSIMI SYNTHETICS LTD.

PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER SEPTEMBER 30, 2026

Notes:

1 The above Standalone Audited Financial Results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on 12th November 2026. The same have been subjected to Limited Review by the Statutory Auditors.

2 The production activities of the company is suspended due to disconnection of power. The textile machineries of the company are relatively new and can be re-started once power is re-connected with basic servicing. The company is in communication with APDCL for resotration of power Once the power is reconnected, the company would take steps for refurbishing its 132 KV substation and re-start its production activities in a phased manner.The company is also planning the optimal manpower required for phase wise restarting and the recruitment process for the same. In the meantime the Company is also following up and seeking the help of Joint Sector Partner AIDC for release of its subsidy (CCIS) of Rs 5.90 Crs approved by the SLC dated 31st December 2019 and other pending subsidies and receivable from statutory bodies which would help in generation of funds.

3 The Group in its Associate Company is setting up new green filed Textile Park. The project has been set up under the Scheme for Integrated Textile Park (SITP) under the Ministry of Textile, Govt. of India. It has been developed in a land area measuring 60.08 acres to provide standard infrastructural facilities for Textile based industrial units.

4 Previous period figures have been regrouped/ rearranged/ restated/ recaste to be in conformity with the Schedule III of the Companies Act, 2013.

5 The Standalone Financial Results have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 (IND-AS) prescribed under section 133 of Companies Act, 2013.

6 The Company is currently undertaking a comprehensive review of the carrying amount and historical accounting treatment of certain Property, Plant and Equipment. The review includes an evaluation of the appropriate accounting treatment under the applicable Indian Accounting Standards, based on the facts and circumstances relating to such assets. As the review is in progress, no accounting adjustment has been recognised in these financial results. The Company will consider the accounting impact, if any, upon completion of the review in accordance with the applicable Indian Accounting Standards.

7 Additional disclosare as per Regulation 52(4) and 54(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure

Particulars	STANDALONE					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Net Worth (Share Capital + Other Equity)	(2,069.13)	(1,880.28)	(1,208.16)	(2,069.13)	(283.57)	(1,732.58)
Capital Redemption Reserve	8,146.25	8,146.25	8,146.25	8,146.25	8,146.25	8,146.25
Other Ratios:						
(a) Debt Service Coveraqe Ratio (In times)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
(b) Interest Service Coverage Ratio (In times)	0.35	0.35	(0.16)	0.35	(0.37)	(0.04)
(c) Debt - Equity Ratio (In times)	(7.71)	(10.19)	(13.25)	(7.71)	(378.89)	(9.25)
(d) Current Ratio (In times)	14.02	1.74	18.70	14.02	3.23	4.21
(e) Long Term Debt to Working Capital (In times)	81.27	91.66	85.80	81.27	76.33	87.80
(f) Bad Debts to Account Receivable Ratio (%)	NA	NA	NA	NA	NA	NA
(g) Current Liabillty Ratio (In times)	0.00	0.00	0.00	0.00	0.00	0.00
(h) Total Debts to Total Assets (In times)	0.84	0.81	0.82	0.84	0.91	0.83
(i) Debtors Turnover (In times)(Annualised)	NA	NA	NA	NA	NA	0.30
(j) Inventory Turnover (In times)(Annualised)	NA	NA	0.26	NA	NA	0.20
(K) Operation Margin (%)	NA	NA	NA	NA	-2648.18%	-5668.62%
(l) Net Profit Margin (%)	NA	NA	NA	NA	-1757.61%	-3414.21%



PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER SEPTEMBER 30, 2026

a) Formula for computation of ratios are as under:

(a) Debt Service Coverage Ratio	Earnings before Interest, Tax, Depreciation & amortisation / (Interest Expenses + Principal Repayments made during the period for long term
(b) Interest Service Coverage Ratio	Earnings before Interest Tax Depreciation & amortisation / Interest
(c) Debt - Equity Ratio	Total Debt / Total Equity
(d) Current Ratio (In times)	Current Assets / Current Liabilities
(e) Long Term Debt to Working Capital	Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings) / Current Assets Less Current Liabilities (Excluding Current
(f) Bad Debts to Account Receivable Ratio (%)	Bad Debts / Average Trade Receivables
(g) Current Liability Ratio	Total Current Liabilities / Total Liabilities
(h) Total Debts to Total Assets	Total Debts / Total Assets
(i) Debtors Turnover	Revenue from Operations / Average Trade Receivables
(j) Inventory Turnover	Revenue from Operations / Average Inventories
(k) Operating Margin (%)	(Earnings before Interest and Tax - Other Income)/ Revenue from
(l) Net Profit Margin (%)	Profit After Tax / Revenue from Operations

For and on behalf of Board of Directors of
Prag Bosimi Synthetic Limited
CIN: L17124AS1987PLC002758

Raktim Kumar Das
Whole Time Director
DIN: 05115126

PRAG BOSIMI SYNTHETICS LTD. MUMBAI

Place: Mumbai
Date: November 12, 2026

PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

[Rs. in Lakhs except per share data]

Particulars	As on September 30, 2026	As on March 31, 2026
ASSETS		
Non-current Assets		
(a) Property, Plant and Equipment	15,767	15,920
(b) Capital work-in-progress	119	119
(c) Non-Current Financial Assets		
(i) Investments	62	62
(ii) Trade Receivables	70	66
(iii) Loans	2,662	2,714
(d) Other Non-Current Assets	76	76
	18,756	**18,957**
Current Assets		
(a) Current Inventories	121	121
(b) Current Financial Assets		
(i) Trade Receivables	-	37
(ii) Cash and Cash Equivalents	40	47
(iii) Loans	49	34
(c) Other Current Assets	1	0
	211	**239**
TOTAL ASSETS	**18,967**	**19,196**
EQUITY & LIABILITIES		
EQUITY		
(a) Equity Share capital	8,984	8,984
(b) Other Equity	(11,053)	(10,717)
	(2,069)	**(1,733)**
LIABILITIES		
Non-current liabilities		
(a) Non-Current Financial Liabilities		
(i) Borrowings	15,946	16,019
(ii) Trade Payables		
(iii) Other Financial Liabilities		
- total outstanding dues of MSME		
- total outstanding dues of creditors other than MSME	810	816
(b) Non-Current Provisions	12	12
(c) Other Non-Current Liabilities	4,253	4,024
	21,021	**20,871**
Current Liabilities		
(a) Current Financial Liabilities		
(i) Trade Payables		
- total outstanding dues of MSME		
- total outstanding dues of creditors other than MSME	-	46
(b) Current Provisions	12	8
(c) Other Current Liabilities	3	3
	15	**57**
TOTAL EQUITY & LIABILITIES	**18,967**	**19,195**

For and on behalf of Board of Directors of
Prag Bosimi Synthetic Limited
CIN: L17124AS1987PLC002758

Raktim Kumar Das
Whole Time Director
DIN: 05115126

PRAG BOSIMI SYNTHETICS LTD. MUMBAI

Place: Mumbai
Date: 12th November 2026

PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.

STANDALONE CASH FLOW STATEMENT FOR THE YEAR APRIL 1, 2026 TO SEPTEMBER 30, 2026

[Rs. in Lakhs except per share data]

	Particulars	Year ended September 30, 2026	Year ended March 31, 2026
A	**Cash flow from Operating Activities:**		
	Loss Before Tax	(337)	(1,081)
	Adjustments for:		
	Interest Income	(0)	(1)
	Interest Expense	281	562
	Depreciation and Amortization Expense	154	496
	Operating profit/(loss) before working capital changes	98	(24)
	Adjustments for:		
	(Increase) / decrease in Inventories	-	71
	(Increase) / decrease in Trade Receivables	34	7
	(Increase) / decrease in Other Current Assets	(0)	(0)
	(Increase) / decrease in Current and Non-current Loans and Advances	37	(62)
	Increase / (decrease) in Trade Payables	(52)	29
	Increase / (decrease) in Other Current Liabilities	0	(36)
	Increase / (decrease) in Other Non-Current Liabilities	(56)	3
	Increase / (decrease) in Provisions	5	(9)
	Cash Generated from Operations	**66**	**(21)**
	Taxes paid	-	-
	Net Cash Flows From Operating Activities	**66**	**(21)**
B	**Cash Flow From Investing Activities**		
	Purchase of Property, Plant and Equipment including Capital Work-in-progress (Net)	-	-
	Interest received	0	1
	Net Cash Flows From / (used in) Investing Activitites	**0**	**1**
C	**Financing Activities**		
	Proceed/(Repayment) of Long-term Borrowings (Net)	(73)	35
	Net Cash Flow From / (used in) Financing Activities	**(73)**	**35**
	Net Increase /(decrease) in Cash and Cash Equivalents	**(6)**	**15**
	Cash and cash equivalents at the beginning of the year	47	32
	Cash and cash equivalents at the end of the year	40	47
	Net Increase /(decrease) in Cash and Cash Equivalents	**(6)**	**15**
	Components of Cash and Cash Equivalents		
	Cash in hand	6	6
	Balances with banks in current account	20	27
	Term Deposit with Bank (Sweep in Facility)	14	14
	Total Cash and Cash Equivalents	**40**	**47**

For and on behalf of Board of Directors of
Prag Bosimi Synthetic Limited
CIN: L17124AS1987PLC002758

Raktim Kumar Das
Whole Time Director
DIN: 05115126

PRAG BOSIMI SYNTHETICS LTD. MUMBAI

Place: Mumbai
Date: 12th November 2026

"JAIGURUDEV"

RAMA K GUPTA & CO.
Chartered Accountants
(Formally known as Lulla Gupta & Co.)

Office : 4th Floor, Esther Enclave, S.J. Road, Chabipool, Guwahati-781008, Assam
Mobile: 98640-18560, 82108-62147
e-mail : rkaca2003@gmail.com

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF
PRAG BOSIMI SYNTHETICS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of PRAG BOSIMI SYNTHETICS LIMITED("the Parent") and its subsidiaries(the Parent and its subsidiaries together referred to as "the Group"),and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associates and joint ventures for the quarter ended SEPTEMBER 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Rama K. Gupta & Co. Chartered Accountants

RAMA K GUPTA & CO.
Chartered Accountants
(Formally known as Lulla Gupta & Co.)

Office : 4th Floor, Esther Enclave, S.J. Road, Chabipool, Guwahati-781008, Assam
Mobile: 98640-18560, 82108-62147
e-mail : rkaca2003@gmail.com

4. The Statement includes the results of the following entities:

A.	Parent	Prag Bosimi Synthetics Limited
B.	Subsidiaries	Prag Bosimi Packaging Private Limited Prag Bosimi Texurising Private Limited
C.	Associates	Prag Jyoti Textile Park Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Our conclusion is not modified in respect of this matter.

For Rama K. Gupta & Co.
(FRNO. 005005C)

Rama K. Gupta & Co. Chartered Accountants

CA Radha Kishan Agarwala
Partner
(Membership no. 061696)
UDINNO.: **26061696REFKPB4455**
Peer Review No.: 2844

Place: Guwahati
Date: 12th November, 2026

PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER SEPTEMBER 30, 2026

[Rs. in Lakhs except per share data]

Sr. No.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from Operations	-	-	0.00	-	31.64	31.64
	(b) Other Income	76.94	55.74	0.24	132.68	0.45	151.10
	Total Income	**76.94**	**55.74**	**0.25**	**132.68**	**32.10**	**182.74**
2	**Expenses**						
	(a) Cost of Materials Consumed	-	-	0.00	-	3.59	3.59
	(b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	-	-	0.00	-	63.01	67.31
	(c) Employee Benefits Expense	6.08	6.67	6.51	12.75	12.44	25.79
	(d) Finance Costs	172.89	108.44	172.89	281.33	281.33	562.31
	(e) Depreciation and Amortisation Expense	76.82	76.82	85.84	153.64	170.83	495.98
	(f) Other Expenses	10.01	11.50	21.84	21.51	57.02	108.22
	Total Expenses	**265.79**	**203.44**	**287.09**	**469.23**	**588.23**	**1,263.20**
3	**Profit Before Share of Profit of Joint Ventures and Exceptional Items and Tax from Continuing Operations (1-2)**	**(188.85)**	**(147.70)**	**(286.84)**	**(336.55)**	**(556.13)**	**(1,080.45)**
4	Share of Profit/(Loss) of Joint Ventures accounted for using Equity Method	-	-	-	-	-	-
5	**Profit Before Exceptional Items and Tax from Continuing Operations**	**(188.85)**	**(147.70)**	**(286.84)**	**(336.55)**	**(556.13)**	**(1,080.45)**
6	**Exceptional Items (net of tax)**	-	-	-	-	-	-
7	**Profit Before Tax from Continuing Operations**	**(188.85)**	**(147.70)**	**(286.84)**	**(336.55)**	**(556.13)**	**(1,080.45)**
8	**Tax Expense :**						
	Current Tax	-	-	-	-	-	-
	Short/(Excess) Provision of Earlier Years	-	-	-	-	-	-
	Deferred Tax Charge/(Credit)	-	-	-	-	-	-
	Total Tax Expense	-	-	-	-	-	-
9	**Profit for the period from Continuing Operations (7-8)**	**(188.85)**	**(147.70)**	**(286.84)**	**(336.55)**	**(556.13)**	**(1,080.45)**
	Attributable to:						
	Equity holders of the Parent	**(188.85)**	**(147.70)**	**(286.84)**	**(336.55)**	**(556.13)**	**(1,080.45)**
	Non Controlling Interest	-	-	-	-	-	-
10	**Other Comprehensive Income/ (Loss) (net of tax)**						
	(a) Items that will not be classlffed to profit and loss						
	(i) Remeasurement of defined benefit plan	-	-	-	-	-	-
	(ii) Income tax related to items no (i) above	-	-	-	-	-	-
	(iii) Share of Other Comprehensive Income of Joint Venture accounted for using Equity method (net of tax)	-	-	-	-	-	-
	(b) Items that will be reclasslffed to profit and loss						
	(i) Effective portion of gain/(loss) on cash flow hedges	-	-	-	-	-	-
	(ii) Exchange differences on translation of foreign operations	-	-	-	-	-	-
	(iii) Income tax related to Item (i) above	-	-	-	-	-	-
	Other Comprehensive Income/ (Loss) (net of tax) Attributable to:	-	-	-	-	-	-
	Equity holders of the Parent	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
11	**Total Comprehensive Income (13+14) Attributable to:**	**(188.85)**	**(147.70)**	**(286.84)**	**(336.55)**	**(556.13)**	**(1,080.45)**
	Equity holders of the Parent	**(188.85)**	**(147.70)**	**(286.84)**	**(336.55)**	**(556.13)**	**(1,080.45)**
	Non Controlling Interest	-	-	-	-	-	-
12	**Paid-up Equity Share Capital (Face Value Rs 10/- per share)**	**7728.76**	**7728.76**	**7,728.76**	**7,728.76**	**7,728.76**	**7,728.76**
13	**Other Equity**						**(10,732.41)**
14	**Earnings per Share In Rs - (Not Annualised)**						
	Basic	(0.24)	(0.19)	(0.37)	(0.44)	(0.72)	(1.40)
	Diluted	(0.24)	(0.19)	(0.37)	(0.44)	(0.72)	(1.40)

(See accompanying notes to the Standalone Financial Results)

PRAG BOSIMI SYNTHETICS LTD. MUMBAI

PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER SEPTEMBER 30, 2026

Notes:

1 The above Standalone Audited Financial Results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on 12th November 2026. The same have been subjected to Limited Review by the Statutory Auditors.

2 The production activities of the company is suspended due to disconnection of power. The textile machineries of the company are relatively new and can be re-started once power is re-connected with basic servicing. The company is in communication with APDCL for resotration of power Once the power is reconnected, the company would take steps for refurbishing its 132 KV substation and re-start its production activities in a phased manner.The company is also planning the optimal manpower required for phase wise restarting and the recruitment process for the same. In the meantime the Company is also following up and seeking the help of Joint Sector Partner AIDC for release of its subsidy (CCIS) of Rs 5.90 Crs approved by the SLC dated 31st December 2019 and other pending subsidies and receivable from statutory bodies which would help in generation of funds.

3 The Group in its Associate Company is setting up new green filed Textile Park. The project has been set up under the Scheme for Integrated Textile Park (SITP) under the Ministry of Textile, Govt. of India. It has been developed in a land area measuring 60.08 acres to provide standard infrastructural facilities for Textile based industrial units.

4 Previous period figures have been regrouped/ rearranged/ restated/ recaste to be in conformity with the Schedule III of the Companies Act, 2013.

5 The Standalone Financial Results have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 (IND-AS) prescribed under section 133 of Companies Act, 2013.

6 The Company is currently undertaking a comprehensive review of the carrying amount and historical accounting treatment of certain Property, Plant and Equipment. The review includes an evaluation of the appropriate accounting treatment under the applicable Indian Accounting Standards, based on the facts and circumstances relating to such assets. As the review is in progress, no accounting adjustment has been recognised in these financial results. The Company will consider the accounting impact, if any, upon completion of the review in accordance with the applicable Indian Accounting Standards.

7 Additional disclosare as per Regulation 52(4) and 54(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure

Particulars	CONSOLIDATED					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Net Worth (Share Capital + Other Equity)	(1,794.44)	(1,605.59)	(933.57)	(1,794.44)	(8.91)	(1,457.89)
Capital Redemption Reserve	8,146.25	8,146.25	8,146.25	8,146.25	8,146.25	8,146.25
Other Ratios:						
(a) Debt Service Coveraqe Ratio (In times)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
(b) Interest Service Coverage Ratio (In times)	0.35	0.35	(0.16)	0.35	(0.37)	(0.04)
(c) Debt - Equity Ratio (In times)	(8.95)	(11.94)	(17.27)	(8.95)	(1,797.83)	(11.07)
(d) Current Ratio (In times)	16.38	1.74	19.11	16.38	1.55	6.55
(e) Long Term Debt to Working Capital (In times)	39.32	44.66	40.68	39.32	76.59	41.15
(f) Bad Debts to Account Receivable Ratio (%)	NA	NA	NA	NA	NA	NA
(g) Current Liabillty Ratio (In times)	0.00	0.00	0.00	0.00	0.00	0.00
(h) Total Debts to Total Assets (In times)	0.74	0.71	0.73	0.74	0.81	0.73
(i) Debtors Turnover (In times)(Annualised)	NA	NA	NA	NA	NA	0.30
(j) Inventory Turnover (In times)(Annualised)	NA	NA	0.20	NA	NA	0.20
(K) Operation Margin (%)	NA	NA	NA	NA	-2647.85%	-5668.74%
(l) Net Profit Margin (%)	NA	NA	NA	NA	-1757.41%	-3414.31%

PRAG BOSIMI SYNTHETICS LTD. GUWAHATI

PRAG BOSIMI SYNTHETICS LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER SEPTEMBER 30, 2026

a) **Formula for computation of ratios are as under:**

(a) Debt Service Coverage Ratio		Earnings before Interest, Tax, Depreciation & amortisation / (Interest Expenses + Principal Repayments made during the
(b) Interest Service Coverage Ratio		Earnings before Interest Tax Depreciation & amortisation /
(c) Debt - Equity Ratio		Total Debt / Total Equity
(d) Current Ratio (In times)		Current Assets / Current Liabilities
(e) Long Term Debt to Working Capital		Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings) / Current Assets Less Current Liabilities
(f) Bad Debts to Account Receivable Ratio (%)		Bad Debts / Average Trade Receivables
(g) Current Liability Ratio		Total Current Liabilities / Total Liabilities
(h) Total Debts to Total Assets		Total Debts / Total Assets
(i) Debtors Turnover		Revenue from Operations / Average Trade Receivables
(j) Inventory Turnover		Revenue from Operations / Average Inventories
(k) Operating Margin (%)		(Earnings before Interest and Tax - Other Income)/ Revenue
(l) Net Profit Margin (%)		Profit After Tax / Revenue from Operations

For and on behalf of Board of Directors of
Prag Bosimi Synthetic Limited
CIN: L17124AS1987PLC002758



Raktim Kumar Das
Whole Time Director
DIN: 05115126

Place: Mumbai
Date: November 12, 2026

PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

[Rs. in Lakhs except per share data]

Particulars	As on September 30, 2026	As on March 31, 2026
ASSETS		
Non Current Assets		
(a) Property, Plant and Equipment	15,766	15,920
(b) Capital work-in-progress	3,283	3,260
(c) Non-Current Financial Assets		
(i) Trade Receivables	70	66
(ii) Loans	2,081	2,168
(d) Other Non-Current Assets	81	81
	21,280	**21,494**
Current Assets		
(a) Current Inventories	121	121
(b) Current Financial Assets		
(i) Trade Receivables	-	37
(ii) Cash and Cash Equivalents	42	49
(iii) Loans	268	251
(c) Other Current Assets	4	4
	435	**463**
TOTAL ASSETS	**21,715**	**21,957**
EQUITY & LIABILITIES		
EQUITY		
(a) Equity Share capital	9,275	9,275
(b) Other Equity	(11,069)	(10,732)
	(1,794)	**(1,458)**
LIABILITIES		
Non Current Liabilities		
(a) Non-Current Financial Liabilities		
(i) Borrowings	16,064	16,137
(ii) Trade Payables		
- total outstanding dues of micro enterprises and small enterprises		
- total outstanding dues of creditors other than micro enterprises and small enterprises	1,060	1,075
(b) Non-Current Provisions	12	12
(c) Other Non-Current Liabilities	6,348	6,122
	23,483	**23,344**
Current Liabilities		
(a) Current Financial Liabilities		
(i) Trade Payables		
- total outstanding dues of micro enterprises and small enterprises		
- total outstanding dues of creditors other than micro enterprises and small enterprises	0	47
(b) Current Provisions	23	20
(c) Other Current Liabilities	3	3
	27	**71**
TOTAL EQUITY & LIABILITIES	**21,715**	**21,957**

For and on behalf of Board of Directors of
Prag Bosimi Synthetic Limited
CIN: L17124AS1987PLC002758

Raktim Kumar Das
Whole Time Director
DIN: 05115126

PRAG BOSIMI SYNTHETICS LTD. * MUMBAI *

Place: Mumbai
Date: November 12, 2026

PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

Registered Office: House No. 4, Ambikagiri Nagar, Milan Path, R.G.Barua Road, Guwahati -781 024.

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR APRIL 1, 2026 TO SEPTEMBER 30, 2026

[Rs. in Lakhs except per share data]

	Particulars	Year ended September 30, 2026	Year ended March 31, 2026
A	**Cash flow from Operating Activities:**		
	Loss Before Tax	(337)	(1,080)
	Adjustments for:		
	Interest Income	(0)	(1)
	Interest Expense	281	562
	Depreciation and Amortization Expense	154	496
	Operating profit/(loss) before working capital changes	98	(23)
	Adjustments for:		
	(Increase) / decrease in Inventories	-	71
	(Increase) / decrease in Trade Receivables	34	7
	(Increase) / decrease in Other Current Assets	-	-
	(Increase) / decrease in Other Non-current Assets	0	(0)
	(Increase) / decrease in Current and Non-current Loans and Advances	70	(3)
	Increase / (decrease) in Trade Payables	(62)	24
	Increase / (decrease) in Other Current Liabilities	0	(36)
	Increase / (decrease) in Other Non-Current Liabilities	(55)	2
	Increase / (decrease) in Provisions	3	(9)
	Cash Generated from Operations	**88**	**32**
	Taxes paid	-	-
	Net Cash Flows From Operating Activities	**88**	**32**
B	**Cash Flow From Investing Activities**		
	Purchase of Property, Plant and Equipment including Capital Work-in-progress (Net)	(23)	(53)
	Interest received	0	1
	Net Cash Flows From / (used in) Investing Activitites	**(22)**	**(52)**
C	**Financing Activities**		
	Proceed/(Repayment) of Long-term Borrowings (Net)	(73)	35
	Net Cash Flow From / (used in) Financing Activities	**(73)**	**35**
	Net Increase /(decrease) in Cash and Cash Equivalents	**(7)**	**15**
	Cash and cash equivalents at the beginning of the year	49	34
	Cash and cash equivalents at the end of the year	42	49
	Net Increase /(decrease) in Cash and Cash Equivalents	**(7)**	**15**
	Components of Cash and Cash Equivalents		
	Cash in hand	0	6
	Balances with banks in current account	27	29
	Balances with banks in Escrow Account	1	0
	Term Deposit with Bank (Sweep in Facility)	14	14
	Total Cash and Cash Equivalents	**42**	**49**

For and on behalf of Board of Directors of
Prag Bosimi Synthetic Limited
CIN: L17124AS1987PLC002758

Raktim Kumar Das
Whole Time Director
DIN: 05115126

PRAG BOSIMI SYNTHETICS LTD. * MUMBAI *

Place: Mumbai
Date: November 12, 2026