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

29th May, 2026

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

Scrip No: 500192

Sub: Regulation 30: Outcome of the Board Meeting

Dear Sir / Ma' am,

Pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at their Meeting held today (i.e. **Friday, May 29, 2026),** has, inter-alia, transacted the following businesses: -

1. Approved the Audited Financial Results (i.e. Standalone & Consolidated) of the Company for the quarter & year ended on March 31, 2025 as recommended by the Audit Committee.

2. Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

(a) Audited Financial Results (i.e. Standalone & Consolidated) for the quarter and year ended March 31, 2026 along with the Statement of Assets & Liabilities of the Company and Cash Flow Statement as on that date.
(b) Auditors Report on the Financial Results (i.e. Standalone & Consolidated) for the quarter & year ended March 31, 2026.
(c) Declaration regarding Auditor's Report with unmodified opinion on the Audited Financial Results (i.e. Standalone & Consolidated) of the Company for the financial year ended on March 31, 2026.

3. M/s Bharat Sharoff and Co. has been appointed as internal Auditors of the Company for the F.Y 2026-2027.

The meeting of the Board commenced at 3:40 p.m. and concluded at 5:25 p.m. The results will be published in the newspapers in terms of Regulation 47(1) (b) of SEBI (LODR) Regulations 2015 in due course.

Kindly take the same in your record and acknowledge.

Thanking You

Yours faithfully,
For PRAG BOSIMI SYNTHETICS LIMITED

Madhu Poonamchand Dharewa

Digitally signed by Madhu Poonamchand Dharewa
DN: c=IN, o=Personal, title=0040, pseudonym=3b1fca3be78b4c50ad13c8d751c5b0f1, 2.5.4.20=c78edcbd6867fa6423a2d1119464 98c4a38f5bdbd6e05d8cc653e3bd907ad18, postalCode=401101, st=Maharashtra, serialNumber=e8f6297fbd728754ca0b51d9cc467942decfdc8e009097ab7f50a46e9b41dc134, cn=Madhu Poonamchand Dharewa
Date: 2026.05.29 17:32:56 +05'30'

Madhu Dharewa
Company Secretary

"JAIGURUDEV"

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

Office:4A, Esther Enclave, Near Ram Janki Mandir, S. J. Road, Chabipul, Guwahati - 781008
Mobile:9864018560/8210862147
e-mail: rkaca2003@gmail.com

TOTHE MEMBERS OF PRAG BOSIMI SYNTHETICS LIMITED

REPORT ON THE AUDIT OF THE STANDALONE IND AS FINANCIAL STATEMENTS

OPINION

We have audited the accompanying Standalone Ind. AS Financial Statements of **PRAG BOSIMI SYNTHETICS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including the Statement of Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the Standalone Ind. AS Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Ind. AS Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Ind. AS Financial Statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind. AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its loss including other comprehensive income, its Cash Flows and the Changes in Equity for the year ended on that date.

BASIS FOR OPINION

We conducted our audit of the Standalone Ind. AS Financial Statements in accordance with the Standards on Auditing ("SA"s) specified under section 143 (10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the Standalone Ind. AS Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Ind. AS Financial Statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Ind. AS Financial Statements.

MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

We draw attention to Note 20 in the financial statements, which states that the net worth of the Company stands negative as on 31.03.2026 and it has turned negative since FY 2024-25 primarily due to accumulated losses over the past financial years and continued operational deficits year on year. The negative net worth indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. The Company may experience working capital constraints, reduced vendor credit terms and ability to meet its



statutory obligations and external borrowings. However, our opinion is not modified in respect of this matter.

KEY AUDIT MATTERS

Key Audit matters are those matters that, in our professional judgment, were of most significance in our Audit of the Standalone Ind. AS Financial Statements for the financial year ended March 31, 2026. These matters were addressed in the context of our Audit of the Standalone Ind. AS Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the *Material Uncertainty Related to Going Concern* section, we have determined the matter described below to be the key audit matters to be communicated in our report.

Key Audit Matters (KAMs)	**How the KAMs were addressed in our Audit**
Non-payment of Interest	
During the Year ended March 31, 2026, the company has provided interest on OCCD and dividend on RCPS. The same has not been paid but duly provided and accumulated by the Company.	Our audit procedures include the following: • Examination of a selection of transactions to ensure that they have been reported correctly according to agreements and in the correct periods.

EMPHASIS OF MATTER

1. We draw your attention in respect of reconciliation of GST Input ledger balance as appearing in system ledger and books of account which remain unreconciled. The impact in the subsequent period is dependent on reconciliation of the records by the Management. Our Opinion is not modified in respect of the above matter.

2. We draw your attention in respect of call-in arrear amounting Rs.312 thousand remaining pending for realization from the shareholders. It requires necessary arrangement to realize the same. Our Opinion is not modified in respect of the above matter.

3. We draw your attention in respect of trade receivables where provision for bad and doubtful debts has been carrying on at the same balance from last year without any review of trade receivables where recovery was NIL during the year. In our opinion the company should made necessary provisions in this regard after careful analysis of trade receivables. Our Opinion is not modified in respect of the above matter.

4. We draw your attention in respect of balance of Advances receivable in cash/kind under the head Non-Current Long-Term Loans, the Company has carried them at same balance from last several years without any review. In our opinion, the Company should review the same and take necessary step in this regard after ascertaining recoverability of the same. Our Opinion is not modified in respect of the above matter.

5. We draw your attention in respect of balances of trade payables and their MSME classification, the Company has carried at the same balances except for 1 account and [illegible]



MSME classification from last year without any review of trade payables. In our opinion, the Company should take confirmation/declaration from all its trade payables to confirm their balances as on reporting date and MSME status. Our opinion is not modified in respect of the above matter.

6. We draw your attention to note 22 in respect of disclosure pertaining to related party transactions, we have verified disclosure of transactions related to related parties identified by the management in the said note only and relied on that. Our opinion is not modified in respect of the above matter.

7. We draw your attention to note 30 in respect of adjustment made due to review of certain items of Property, Plant and Equipment whose carrying amount exceeded their estimated residual value even after expiry of useful lives as prescribed under Schedule II of the Companies Act, 2013. The aforesaid adjustment resulted in Write-off of Rs. 18352 (Rupees in Thousands) during the year. Our opinion is not modified in respect of the above matter.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's information, but does not include the Standalone Ind. AS Financial Statements and our Auditor's Report thereon. Our opinion on the Standalone Ind. AS Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Standalone Ind. AS Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Ind. AS Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE IND AS FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Standalone Ind. AS Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind. AS) specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are

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reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Ind. AS Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Standalone Ind. AS Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE IND AS FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the Standalone Ind. AS Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Ind. AS Financial Statements.
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Ind AS Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

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However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Ind. AS Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Ind. AS Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Ind. AS Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone Ind. AS Financial Statements of the current period and are therefore the key audit matters**.** We describe these matters in our Auditors' Report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;



c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act;

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B"**.** Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

g) With respect to the other matters to be included in the Auditor's Report in accordance with requirement of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, the managerial remuneration paid/provided by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act, read with Schedule V to the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i) The Company has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements. Refer Note 25 to the Standalone Ind AS Financial Statements.

ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii) There has not been an occasion in case of the Company during the year ended March 31, 2026 to transfer any sums to the Investor Education and Protection Fund. Hence, the question of delay in transferring such sums does not arise; and

iv)

a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the

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understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or Provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v) Rule 11(f) of the Companies (Audit and Auditors) Rules, 2014 is not applicable as the Company has not declared nor paid any dividend during the year. Accordingly, provisions of Section 123 of Companies Act, 2013 are also not applicable.

vi) Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

Place: - Guwahati
Date: - 29-05-2026

For,
RAMA K GUPTA & CO
Chartered Accountant
FRNO.005005C



CA. Radha Kishan Agarwala, Partner
Membership No. 061696
Peer Review No.019595
UDINNo. 26061696LONFYV4304

ANNEXURE – 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(REFERRED TO IN PARAGRAPH 1 UNDER 'REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS' SECTION OF OUR REPORT TO THE MEMBERS OF PRAG BOSIMI SYNTHETICS LIMITED OF EVEN DATE)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of the Company's property, plant and equipment, right-of use assets and intangible assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Plant, Property and Equipment.

(b) The assets have been physically verified by the management in accordance with the phased programmed of verification adopted by the Company. In our opinion, the frequency of the verification is reasonable having regard to the size of the Company and nature of Plant, Property and Equipment. No material discrepancies have been noticed in respect of the assets physically verified during the year.

(c) Title Deeds of immovable properties are held in the name of the company.

(d) The Company has not revalued any of its Property, Plant and Equipment (including right of use assets) and intangible assets during the year.

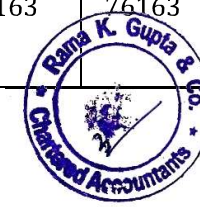
(e) As Reported no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. (a) The Physical Verification of inventory has been conducted by the management at reasonable intervals and no material discrepancies have been noticed.

(b) The Company has not been sanctioned working capital limits in excess of ₹ 5 Crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. The Company has not made Investments in, provided any guarantee or security or granted any loans or advances in nature of loans, secured or unsecured to companies, firms, limited liability partnerships or other parties except the following associates company which is as follows: -

Name of the associates Concern/Relative	Opening Balance	Addition	Received	Closing Balance	Max. O/s
M/s Prag Jyoti Textile Parks Pvt. Ltd (thousand)	69983	6180	NIL	76163	76163



iv. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

v. The Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Companies Act, 2013 and the Rules framed there under to the extent notified. Hence reporting under clause 3(v) of the Order is not applicable.

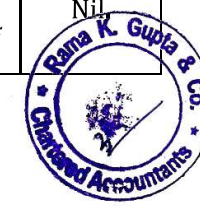
vi. The maintenance of cost records has not been specified by the Central Government under subsection (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii. (a) According to the information and explanations given to us and on the basis of examination of the records of the Company, the Company is regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees' State Insurance, Income-tax, Goods and Services Tax, Cess and any other statutory dues to the appropriate authorities except as reported in Note-25 if any.

(b) There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable except as reported in Note-25 if any.

(c) Details of dues of Income-tax, Service Tax, Customs Duty, Excise Duty, and Value Added Tax which have not been deposited as on 31st March, 2026 on account of disputes are given below:

Name of Statute	Nature of Dues	Forum where dispute is pending	Period(s) to which the amount relates	Amount unpaid (in Thousands)	Amount paid under Protest
The Goods and Service Tax Act, 2017	Goods and Service Tax	Assistant Commissioner of State Taxes	FY 2018-19	Tax: 377.63	37.76
The Goods and Service Tax Act, 2017	Goods and Service Tax	Assistant Commissioner of State Taxes	FY 2018-19	Penalty: 1153. 72	Nil
Under Income Tax Act,1961	Income Tax Demand	------	AY-2022-2023	Tax including interest-11234	Nil



viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. (a) The Company has duly accounted for its interest obligation on OCCD in due time which is not paid and hence accrued liability of interest amount stand as on 31.03.2026 is Rs. 304,830 thousand.

(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

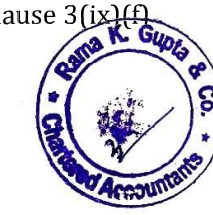
(c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

(d) On an overall examination of the financial statements of the Company, funds raised on short term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has taken funds from following entities and persons on account of or to meet the obligations of its subsidiaries, associates or joint ventures as per details below:

Nature of Fund Taken	**Name of the Lender**	**Amount involved**	**Name of the Subsidiary, joint venture, associate**	**Relation**	**Nature of transaction for which funds utilized**	**Remarks, if any**
Unsecured Loan	Dhwazdik Trading Pvt. Ltd.	6,180	M/s Prag Jyoti Textile Parks Pvt. Ltd	Associate	Amount taken on account	NIL
	Pinbel Trading Pvt. Ltd.					
	Sunberry Creation LLP					

(f) The Company has not raised any loans except unsecured loan amounting Rs.3500 thousands [net of repayment] during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.



x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) No whistle blower complaints were received by the Company during the year and up to the date of this report.

xii. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.

xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.

xiv. (a) In the Opinion, the Company has an adequate audit system commensurate with its size and business activities.

(b) We have considered, the Internal Audit Report for the year under audit, issued by the internal auditor during the year till date, in determining the nature, timing, and extent of audit procedures.

xv. According to the information and explanations given to us, in our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a),(b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has incurred cash losses amounting to Rs. 58,448 thousand (FY 2024-25 Rs. 73,611 thousand) during the financial year covered by our audit and the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors of the Company during the year and accordingly this clause is not applicable.



xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date subject to the fact that the company's net worth as at 31.03.2026 is negative and is currently not in operation and there is hardly any fund generation but as reported by the management, the Company expects revival of its operations in near future and the company is therefore dependent on borrowed funds from the private promoters and their associate concerns to meet day to day maintenance expenses.
This is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. The Provisions of Section 135 of Companies Act, 2013 and Schedule VII is not applicable to the company. Hence, reporting under clause 3(xx)(a) and (b) of the Order are not Applicable.

xxi. On the basis of scrutiny of accounts, we have not mentioned any qualified or adverse remarks in Companies (Auditor's Report) Order (CARO) Reports of the Companies which is included in the Consolidated Financial Statements.

Place: - Guwahati
Date: -29-05-2026

For,
RAMA K GUPTA & CO
Chartered Accountant
FR NO.005005C



CA. Radha Kishan Agarwala,
Membership No.061696.
Peer Review No.019595
UDINNo. 26061696LONFYV4304

ANNEXURE – "B" TO THE INDEPENDENT AUDITOR'S REPORT

(REFERRED TO IN PARAGRAPH 2(f) UNDER 'REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS' SECTION OF OUR REPORT TO THE MEMBERS OF PRAG BOSIMI SYNTHETICS LIMITED OF EVEN DATE)

REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (I) OF SUB - SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the Internal Financial Controls with reference to Ind. AS Financial Statements of **Prag Bosimi Synthetics Limited** ("the Company") as of March 31, 2026 in conjunction with our audit of the Ind. AS Financial Statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind. AS Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Ind. AS Financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Ind. AS Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Ind. AS Financial Statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: - Guwahati
Date: -29-05-2026

For,
Rama K Gupta & Co
Chartered Accountant
FR NO.005005C



CA. Radha Kishna Agarwala, Partner
Membership No.061696
Peer Review No.2844
UDINNo. 26061696LONFYV4304

PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

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

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

[Rs. in Lakhs except per share data]

Sr. No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	**Income**					
	(a) Revenue from Operations	(49.96)	49.96	(99.43)	31.64	-
	(b) Other Income	138.95	11.69	99.82	151.09	100.50
	Total Income	**88.99**	**61.65**	**0.39**	**182.74**	**100.50**
2	**Expenses**					
	(a) Cost of Materials Consumed	-	-	(0.00)	3.59	97.10
	(b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	-	4.29	-	67.31	-
	(c) Employee Benefits Expense	7.20	6.15	16.15	25.79	48.08
	(d) Finance Costs	171.35	109.63	234.60	562.31	562.31
	(e) Depreciation and Amortisation Expense	239.26	85.86	82.90	495.94	382.94
	(f) Other Expenses	27.49	23.73	35.22	108.22	129.03
	Total Expenses	**445.31**	**229.66**	**368.87**	**1,263.16**	**1,219.45**
3	**Profit Before Share of Profit of Joint Ventures and Exceptional Items and Tax from Continuing Operations (1-2)**	**(356.31)**	**(168.01)**	**(368.48)**	**(1,080.42)**	**(1,118.96)**
4	Share of Profit/(Loss) of Joint Ventures accounted for using Equity Method	-	-	-	-	-
5	**Profit Before Exceptional Items and Tax from Continuing Operations**	**(356.31)**	**(168.01)**	**(368.48)**	**(1,080.42)**	**(1,118.96)**
6	**Exceptional Items (net of tax)**	-	-	-	-	-
7	**Profit Before Tax from Continuing Operations**	**(356.31)**	**(168.01)**	**(368.48)**	**(1,080.42)**	**(1,118.96)**
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) Attributable to:**	**(356.31)**	**(168.01)**	**(368.48)**	**(1,080.42)**	**(1,118.96)**
	Equity holders of the Parent	**(356.31)**	**(168.01)**	**(368.48)**	**(1,080.42)**	**(1,118.96)**
	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:**	**(356.31)**	**(168.01)**	**(368.48)**	**(1,080.42)**	**(1,118.96)**
	Equity holders of the Parent	**(356.31)**	**(168.01)**	**(368.48)**	**(1,080.42)**	**(1,118.96)**
	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**
13	**Other Equity**				**(10,716.64)**	**(9,635.72)**
14	**Earnings per Share In Rs - (Not Annualised)**					
	Basic	(0.48)	(0.23)	(0.50)	(1.45)	(1.50)
	Diluted	(0.48)	(0.23)	(0.50)	(1.45)	(1.50)

(See accompanying notes to the Standalone Financial Results)

PRAG BOSIMI SYNTHETICS LTD. ASSAM

Notes:

1 The above audited standalone financial results have been reviewed and recommended by the Audit Committee at their meeting held on May 29, 2026 and approved by the Board of Directors at their meeting held on the same date. The statutory auditors of the Company have audited the financial results for the quarter and year ended in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 and have issued their reports with unmodified opinion on the audited Standalone Financial Results

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

4 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.

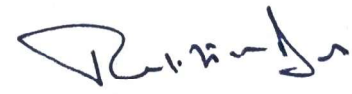
5 Additional disclosare as per Regulation 52(4) and 54(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015 :

Particulars	STANDALONE				
	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Net Worth (Share Capital + Other Equity)	(1,732.58)	(1,375.77)	(651.66)	(1,732.58)	(651.66)
Capital Redemption Reserve	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)
(b) Interest Service Coverage Ratio (In times)	(0.04)	0.25	(0.22)	(0.04)	(0.31)
(c) Debt - Equity Ratio (In times)	(9.25)	(11.65)	(24.53)	(9.25)	(24.53)
(d) Current Ratio (In times)	4.21	4.65	4.74	4.21	4.74
(e) Long Term Debt to Working Capital (In times)	87.80	96.88	79.71	87.80	79.71
(f) Bad Debts to Account Receivable Ratio (%)	NA	NA	NA	NA	NA
(g) Current Liabillty Ratio (In times)	0.00	0.00	0.00	0.00	0.00
(h) Total Debts to Total Assets (In times)	0.83	0.82	0.81	0.83	0.81
(i) Debtors Turnover (In times)(Annualised)	0.30	NA	NA	0.30	NA
(j) Inventory Turnover (In times)(Annualised)	0.20	0.66	NA	0.20	NA
(K) Operation Margin (%)	1334.32%	-579.14%	706.93%	-5668.62%	NA
(l) Net Profit Margin (%)	713.21%	-336.29%	370.60%	-3414.21%	NA

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: Guwahati
Date: May 29, 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 MARCH 31, 2026

[Rs. in Lakhs except per share data]

Particulars	As on March 31, 2026	As on March 31, 2025
ASSETS		
Non-current Assets		
(a) Property, Plant and Equipment	15,920	16,416
(b) Capital work-in-progress	119	119
(c) Non-Current Financial Assets		
(i) Investments	62	62
(ii) Trade Receivables	66	110
(iii) Loans	2,714	2,656
(d) Other Non-Current Assets	76	76
	18,957	**19,438**
Current Assets		
(a) Current Inventories	121	192
(b) Current Financial Assets		
(i) Trade Receivables	37	-
(ii) Cash and Cash Equivalents	47	32
(iii) Loans	34	30
(c) Other Current Assets	0	0
	239	**254**
TOTAL ASSETS	**19,196**	**19,693**
EQUITY & LIABILITIES		
EQUITY		
(a) Equity Share capital	8,984	8,984
(b) Other Equity	(10,717)	(9,636)
	(1,733)	**(652)**
LIABILITIES		
Non-current liabilities		
(a) Non-Current Financial Liabilities		
(i) Borrowings	16,019	15,984
(ii) Trade Payables		
- total outstanding dues of micro enterprises and small enterprises		
- total outstanding dues of creditors other than micro enterprises and small enterprises	816	826
(b) Non-Current Provisions	12	20
(c) Other Non-Current Liabilities	4,024	3,460
	20,871	**20,290**
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	46	7
(b) Current Provisions	8	8
(c) Other Current Liabilities	3	38
	57	**54**
TOTAL EQUITY & LIABILITIES	**19,196**	**19,693**

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

PRAG BOSIMI SYNTHETICS LTD. ASSAM

Raktim Kumar Das
Whole Time Director
DIN: 05115126
Place: Guwahati
Date: May 29, 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, 2025 TO MARCH 31, 2026

[Rs. in Lakhs except per share data]

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A Cash flow from Operating Activities:		
Loss Before Tax	(1,080.92)	(1,119)
Adjustments for:		
Interest Income	(0.98)	(1)
Interest Expense	562.31	562
Depreciation and Amortization Expense	495.94	383
Operating profit/(loss) before working capital changes	(23.64)	(175)
Adjustments for:		
(Increase) / decrease in Inventories	70.90	-
(Increase) / decrease in Trade Receivables	6.79	-
(Increase) / decrease in Other Current Assets	(0.07)	0
(Increase) / decrease in Other Non-current Assets	-	(0)
(Increase) / decrease in Current and Non-current Loans and Advances	(61.95)	(82)
Increase / (decrease) in Trade Payables	28.64	47
Increase / (decrease) in Other Current Liabilities	(35.91)	34
Increase / (decrease) in Other Non-Current Liabilities	2.04	-
Increase / (decrease) in Provisions	(8.57)	(4)
Cash Generated from Operations	**(21.78)**	**(179)**
Taxes paid	-	-
Net Cash Flows From Operating Activities	**(21.78)**	**(179)**
B Cash Flow From Investing Activities		
Purchase of Property, Plant and Equipment including Capital Work-in-progress (Net)	-	(0)
Interest received	0.98	1
Net Cash Flows From / (used in) Investing Activitites	**0.98**	**1**
C Financing Activities		
Proceed/(Repayment) of Long-term Borrowings (Net)	35.00	192
Net Cash Flow From / (used in) Financing Activities	**35.00**	**192**
Net Increase /(decrease) in Cash and Cash Equivalents	**14.70**	**13**
Cash and cash equivalents at the beginning of the year	31.97	19
Cash and cash equivalents at the end of the year	46.67	32
Net Increase /(decrease) in Cash and Cash Equivalents	**14.70**	**13**
Components of Cash and Cash Equivalents		
Cash in hand	6.08	6
Balances with banks in current account	26.59	8
Term Deposit with Bank (Sweep in Facility)	14.00	18
Total Cash and Cash Equivalents	**46.67**	**32**

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

Raktim Kumar Das
Whole Time Director
DIN: 05115126
Place: Guwahati
Date: May 29, 2026

PRAG BOSIMI SYNTHETICS LTD. ASSAM

"JAIGURUDEV"

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

Office :4A,Esther Enclave, Near Ram Janki Mandir
S. J. Road, Chabipul, Guwahati - 781008
Mobile:9864018560/8210862147
e-mail : rkaca2003@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PRAG BOSIMI SYNTHETICS LIMITED

REPORT ON THE AUDIT OF THE CONSOLIDATED IND AS FINANCIAL STATEMENTS

OPINION

We have audited the accompanying Consolidated Ind.AS Financial Statements of Prag Bosimi Synthetics Limited (hereinafter referred to as "the Holding Company") and its subsidiaries namely Prag Bosimi Packaging Private Limited and Prag Bosimi Texurising Private Limited (the Holding Company and its subsidiaries together referred to as "the Group") and its associate namely Prag Jyoti Textile Park Private Limited which comprise the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss (including the Statement of Other Comprehensive Income), the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity for the year then ended, and notes to the Consolidated Ind. AS Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated Ind. AS Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Ind. AS Financial Statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind. AS") and other accounting principles generally accepted in India, of the state of affairs of the Group and its Associates as at March 31, 2026, its Consolidated loss including other comprehensive income, its Cash Flows and the Consolidated Changes in Equity for the year ended on that date.

BASIS FOR OPINION

We conducted our audit of the Consolidated Ind.AS Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the Consolidated Ind.AS Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated Ind.AS Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Ind. AS Financial Statements.

MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

We draw attention to Note 31 in the financial statements, which states that the net worth of the Company stands negative as on 31.03.2026 and it has turned negative since FY 2024-25 primarily due to accumulated losses over the past financial years and continued operational

deficits year on year. The negative net worth indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern**.** The Company may experience working capital constraints, reduced vendor credit terms and ability to meet its statutory obligations and external borrowings. However, our opinion is not modified in respect of this matter.

KEY AUDIT MATTERS

Key Audit Matters are those matters that, in our professional judgment and based on the consideration of the reports of the other auditors on separate Financial Statements and on the other Financial Information of the subsidiaries and associates, were of most significance in our Audit of the Consolidated Ind.AS Financial Statements for the financial year ended March 31, 2026. These matters were addressed in the context of our Audit of the Consolidated Ind.AS Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matter described below to be the key audit matters to be communicated in our report.

Key Audit Matters (KAMs)	**How the KAMs were addressed in our Audit**
Non-payment of Interest	
During the Year ended March 31, 2026, the company has provided interest on OCCD and dividend on RCPS. The same has not been paid but duly provided and accumulated by the Company.	Our audit procedures include the following: • Examination of a selection of transactions to ensure that they have been reported correctly according to agreements and in the correct periods.

EMPHASIS OF MATTER

1. We draw your attention in respect of reconciliation of GST Input ledger balance as appearing in system ledger and books of accounts which remain unreconciled. The impact in the Subsequent period is dependent on reconciliation of the records by the Management. Our Opinion is not modified in respect of the above matter.

2. We draw your attention to Note 27 where call in arrear amounting Rs.312 thousand remaining pending for realization from the shareholders. It requires necessary arrangement to realize the same. Our Opinion is not modified in respect of the above matter.

3. We draw your attention in respect of sundry debtors where provision for bad and doubtful debts have been carrying on at the same balance from last year without any review of debtors where recovery was NIL during the year though realized subsequent year. In our opinion the company should made necessary provisions in this regards after careful analysis of debtors. Our Opinion is not modified in respect of the above matter.

4. We draw your attention in respect of balance of Advances receivable in cash/kind under the head Non-Current Long-Term Loans, the Company has carried them at same balance from last several years without any review. In our opinion, the Company should made necessary provisions in this regards after ascertaining recoverability of the same. Our Opinion is not modified in respect of the above matter.

Rama K. Gupta & Co. Chartered Accountants

5. We draw your attention in respect of balances of trade payables and their MSME classification, the Company has carried at the same balances and MSME classification from last year without any review of trade payables. In our opinion, the Company should take confirmation/declaration from all its trade payables to confirm their balances as on reporting date and MSME status. Our opinion is not modified in respect of the above matter.

6. We draw your attention to note 21 in respect of disclosure pertaining to related party transactions, we have verified disclosure of transactions related to related parties identified by the management in the said note only and relied on that. Our opinion is not modified in respect of the above matter.

7. We draw your attention to note 34 in respect of adjustment made due to review of certain items of Property, Plant and Equipment whose carrying amount exceeded their estimated residual value even after expiry of useful lives as prescribed under Schedule II of the Companies Act, 2013. The aforesaid adjustment resulted in Write-off of Rs. 18352 (Rupees in Thousands) during the year. Our opinion is not modified in respect of the above matter.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORTTHEREON

The Holding Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's information, but does not include the Consolidated Ind. AS Financial Statements and our Auditor's Report thereon**.** Our opinion on the Consolidated Ind. AS Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Consolidated Ind. AS Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated Ind. AS Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Consolidated Ind. AS Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (IND AS) specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other

Rama K. Gupta & Co. Chartered Accountants

irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Ind. AS Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Consolidated Ind. AS Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so**.** Those on Board of Directors are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED IND AS FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the Consolidated Ind. AS Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion**.** Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Ind. AS Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Ind. AS Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, w

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are required to draw attention in our auditor's report to the related disclosures in the Consolidated Ind. AS Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated Ind. AS Financial Statements, including the disclosures, and whether the Consolidated Ind. AS Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated Ind. AS Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Ind. AS Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Ind. AS Financial Statements. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Ind. AS Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our Auditors' Report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

OTHER MATTERS

We did not audit the financial statements and other financial information, in respect of two (2)Indian Subsidiaries whose Financial Statements reflect total assets of ₹ 2,495 thousand at March 31, 2026, total revenues of Nil/- and Net Cash Outflows of Nil/- for the year ended on that date. The Consolidated Financial Statements also include the Group's Share of Net Profit/(loss) of (0.64) thousand for the year ended March 31, 2026 in respect of one (1) associates, whose Financial Statements have not been Audited by us. These Financial Statements and other financial information have been audited by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by management. Our opinion on the Consolidated Ind. AS Financial Statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries and associates, is based solely on the reports of such other auditors.



REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by Section 143(3) of the Act, we report based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of subsidiaries and associates, as noted in the 'Other matter' paragraph we report, to the extent applicable, that that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of aforesaid Consolidated Ind. AS Financial Statements;

   b) In our opinion, proper books of account as required by law have been kept by the Group so far as it appears from our examination of those books;

   c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Consolidated Comprehensive Income, the Statement of Consolidated Cash Flows and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the books of account maintained for purpose of preparation of the Consolidated Ind. AS Financial Statements;

   d) In our opinion, the aforesaid Consolidated Ind. AS Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

   e) On the basis of the written representations received from the directors of the Holding company as on March 31, 2026 taken on record by the Board of Directors of the Holding Company and the reports of the Statutory Auditors of its subsidiary companies and a associate company incorporated in India, none of the directors of the group companies are disqualified as on March, 2026 from being appointed as a director in terms of Section 164(2) of the Act;

   f) With respect to the adequacy of the internal financial controls over financial reporting of the Group and its associate company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Group's internal financial controls over financial reporting;

   g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
   In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

   h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to



us and based on the consideration of the Reports of the other Statutory Auditor of the Subsidiaries and associates as noted in other matter paragraph:

i) The Company has disclosed the impact of pending litigations on its financial position in its Consolidated Financial Statements. Refer Note 24 to the Consolidated Ind AS Financial Statements.

ii) The Group and its associates did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii) There has not been an occasion in case of the Group during the year ended March 31, 2026 to transfer any sums to the Investor Education and Protection Fund. Hence, the question of delay in transferring such sums does not arise;

iv)

a. The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b. The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i)

Rama K. Gupta & Co. Chartered Accountants

and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v) Rule 11(f) of the Companies (Audit and Auditors) Rules, 2014 is not applicable as the Company has not declared nor paid any dividend during the year. Accordingly, provisions of Section 123 of Companies Act, 2013 are also not applicable.

vi) Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's**.** Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

2. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiaries included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that the CARO report of following companies contain remarks in these reports.

Sl. No.	Name of the Company	Para of CARO containing remarks
1.	Prag Bosimi Synthetics Limited	Para (iii)
		Para (vii)(b)
		Para (vii)(c)
		Para (ix)(a)
		Para (ix)(e)
		Para (xvii)
		Para (xix)

Place: - Guwahati
Date:- 29-05-2026

For,
Rama K Gupta & Co
Chartered Accountant
FR NO.005005C

CA. RadhaKishnaAgarwala, Partner
Membership No.061696
Peer Review No.019595
UDIN No. 26061696JUSWNW4795

ANNEXURE – A to the Independent Auditor's Report on the Consolidated IND AS Financial Statements of Prag Bosimi Synthetics Limited for the year ended March 31, 2026

Report On The Internal Financial Controls With Reference To The Aforesaid Consolidated IND AS Financial Statements Under Section 143(3)(I) Of The Companies Act, 2013

OPINION

In conjunction with our Audit of the Consolidated IND AS Financial Statements of Prag Bosimi Synthetics Limited (hereinafter referred to as "the Holding Company") as of and for the year ended March 31, 2026, we have audited the internal financial controls with reference to Consolidated IND AS Financial Statements of the Holding Company and such companies incorporated in India under the Companies Act, 2013 which are its subsidiary companies, as of that date.

In our Opinion, the Holding Company and such companies incorporated in India which are its Subsidiary companies have, in all material respects, adequate internal financial controls with reference to Consolidated IND AS Financial Statements and such internal financial controls were operating effectively as at March 31, 2026, based on the Internal Financial Controls with reference to Consolidated IND AS Financial Statements criteria established by such companies considering the essential components of such internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note")**.**

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The respective Company's Management and the Board of Directors are responsible for establishing and maintaining Internal Financial Controls with reference to Consolidated IND AS Financial Statements based on the criteria established by the respective Company considering the essential components of Internal Control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 (hereinafter referred to as "the Act")**.**

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the internal financial controls with reference to Consolidated IND AS Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Consolidated IND AS Financial Statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Consolidated IND AS Financial Statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to Consolidated IND AS Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Consolidated IND AS Financial Statements included obtaining an understanding of internal financial controls with reference to Consolidated IND AS Financial Statements, assessing the risk that a material

Rama K. Gupta & Co. Chartered Accountants

weakness exists, and testing and evaluating the design and operating effectiveness of the internal controls based on the assessed risk**.** The procedures selected depend on the Auditors' judgement, including the assessment of the risks of material misstatement of the Consolidated IND AS Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to Consolidated IND AS Financial Statements.

MEANING OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO CONSOLIDATED IND AS FINANCIAL STATEMENTS

A company's internal financial controls with reference to Consolidated IND AS Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles**.** A company's internal financial control's with reference to Consolidated IND AS Financial Statements includes those policies and procedures that:

(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO CONSOLIDATED IND AS FINANCIAL STATEMENTS

Because of the Inherent Limitations of internal financial controls with reference to Consolidated IND AS Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the Internal Financial Controls with reference to Consolidated IND AS Financial Statements to future periods are subject to the risk that the internal financial controls with reference to Consolidated IND AS Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Place:- Guwahati
Date:- 29-05-2026

For,
Rama K Gupta & Co
Chartered Accountant
FRN NO.005005C

Rama K. Gupta & Co. Chartered Accountants

CA. Radha Kishan Agarwala, Partner
Membership No.061696
Peer Review No.019595
UDIN NO. 26061696JUSWNW4795

PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

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

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs except per share data)

Sr. No.	Particulars	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	**Income**					
	(a) Revenue from Operations	-49.96	49.96	(99.43)	31.64	-
	(b) Other Income	138.96	11.69	99.82	151.10	100.50
	Total Income	89.00	61.65	0.39	182.74	100.50
2	**Expenses**					
	(a) Cost of Materials Consumed	-	-	(0.00)	3.59	97.10
	(b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	-	4.29	-	67.31	-
	(c) Employee Benefits Expense	7.20	6.15	16.15	25.79	48.08
	(d) Finance Costs	171.35	109.63	234.60	562.31	562.31
	(e) Depreciation and Amortisation Expense	239.29	85.86	82.92	495.98	382.99
	(f) Other Expenses	27.49	23.70	35.22	108.22	129.03
	Total Expenses	445.34	229.63	368.89	1,263.20	1,219.50
3	**Profit Before Share of Profit of Joint Ventures and Exceptional Items and Tax from Continuing Operations (1-2)**	(356.34)	(167.98)	(368.50)	(1,080.45)	(1,119.00)
4	Share of Profit/(Loss) of Joint Ventures accounted for using Equity Method	-	-	-	-	-
5	**Profit Before Exceptional Items and Tax from Continuing Operations**	(356.34)	(167.98)	(368.50)	(1,080.45)	(1,119.00)
6	**Exceptional Items (net of tax)**	-	-	-	-	-
7	**Profit Before Tax from Continuing Operations**	(356.34)	(167.98)	(368.50)	(1,080.45)	(1,119.00)
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)**	(356.34)	(167.98)	(368.50)	(1,080.45)	(1,119.00)
	Attributable to:					
	Equity holders of the Parent	(356.34)	(167.98)	(368.50)	(1,080.45)	(1,119.00)
	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:**	(356.34)	(167.98)	(368.50)	(1,080.45)	(1,119.00)
	Equity holders of the Parent	(356.34)	(167.98)	(368.50)	(1,080.45)	(1,119.00)
	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
13	**Other Equity**				(10,732.41)	(9,651.96)
14	**Earnings per Share in Rs - (Not Annualised)**					
	Basic	(0.46)	(0.22)	(0.48)	(1.40)	(1.45)
	Diluted	(0.46)	(0.22)	(0.48)	(1.40)	(1.45)

(See accompanying notes to the Standalone Financial Results)

PRAG BOSIMI SYNTHETICS LTD. ASSAM

Notes:

1 The above audited consolidated financial results of Prag Bosimi Synthetics Limited (Holding Company) and its subsidiary (together referred to as "Group") have been reviewed and recommended by the Audit Committee at their meeting held on May 29, 2026 and approved by the Board of Directors at their meeting held on the same date. The statutory auditors of the Company have audited the financial results for the quarter and year ended in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 and have issued their reports with unmodified opinion on the audited Consolidated Financial Results.

2 The production activities of the Consolidated 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 Consolidated 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 Additional disclosare as per Regulation 52(4) and 54(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015 :

Particulars	CONSOLIDATED				
	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Net Worth (Share Capital + Other Equity)	(1,457.89)	(1,101.55)	(377.44)	(1,457.89)	(377.44)
Capital Redemption Reserve	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)
(b) Interest Service Coverage Ratio (In times)	0.32	0.25	(0.22)	(0.04)	(0.31)
(c) Debt - Equity Ratio (In times)	(11.07)	(14.65)	(42.66)	(11.07)	(42.66)
(d) Current Ratio (In times)	6.55	6.51	6.97	6.55	6.97
(e) Long Term Debt to Working Capital (In times)	41.15	42.70	39.66	41.15	39.66
(f) Bad Debts to Account Receivable Ratio (%)	NA	NA	NA	NA	NA
(g) Current Liabillty Ratio (In times)	0.00	0.00	0.00	0.00	0.00
(h) Total Debts to Total Assets (In times)	0.73	0.76	0.72	0.73	0.72
(i) Debtors Turnover (In times)(Annualised)	0.30	NA	NA	0.30	NA
(j) Inventory Turnover (In times)(Annualised)	0.20	0.66	NA	0.20	NA
(K) Operation Margin (%)	1334.40%	-579.08%	706.95%	-5668.74%	NA
(l) Net Profit Margin (%)	713.27%	-336.24%	370.61%	-3414.31%	NA

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: Guwahati
Date: May 29, 2026

PRAG BOSIMI SYNTHETICS LTD. ASSAM

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 MARCH 31, 2026

[Rs. in Lakhs except per share data]

Particulars	As on March 31, 2026	As on March 31, 2025
ASSETS		
Non-current Assets		
(a) Property, Plant and Equipment	15,920	16,416
(b) Capital work-in-progress	3,260	3,207
(c) Non-Current Financial Assets		
(i) Investments		
(ii) Trade Receivables		
(iii) Loans	66	110
(d) Other Non-Current Assets	2,168	2,172
	81	81
Current Assets	**21,494**	**21,986**
(a) Current Inventories		
(b) Current Financial Assets	121	192
(i) Trade Receivables		
(ii) Cash and Cash Equivalents	37	-
(iii) Loans	49	34
(c) Other Current Assets	251	244
	4	4
TOTAL ASSETS	**463**	**474**
	21,957	**22,460**
EQUITY & LIABILITIES		
EQUITY		
(a) Equity Share capital	9,275	9,275
(b) Other Equity	(10,732)	(9,652)
LIABILITIES	**(1,458)**	**(377)**
Non-current liabilities		
(a) Non-Current Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables	16,137	16,102
- total outstanding dues of micro enterprises and small enterprises		
- total outstanding dues of creditors other than micro enterprises and small enterprises		
(b) Non-Current Provisions	1,075	1,090
(c) Other Non-Current Liabilities	12	20
	6,122	5,557
Current Liabilities	**23,344**	**22,769**
(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		
(b) Current Provisions	47	8
(c) Other Current Liabilities	20	21
	3	39
TOTAL EQUITY & LIABILITIES	**71**	**68**
	21,957	**22,460**

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

Raktim Kumar Das
Whole Time Director
DIN: 05115126
Place: Guwahati
Date: May 29, 2026

PRAG BOSIMI SYNTHETICS LTD. ASSAM

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, 2025 TO MARCH 31, 2026

[Rs. in Lakhs except per share data]

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A Cash flow from Operating Activities:		
Loss Before Tax	(1,080)	(1,119)
Adjustments for:		
Interest Income	(1)	(1)
Interest Expense	562	562
Depreciation and Amortization Expense	496	383
Operating profit/(loss) before working capital changes	(23)	(175)
Adjustments for:		
(Increase) / decrease in Inventories	71	-
(Increase) / decrease in Trade Receivables	7	-
(Increase) / decrease in Other Current Assets	-	(0)
(Increase) / decrease in Other Non-current Assets	(0)	0
(Increase) / decrease in Current and Non-current Loans and Advances	(3)	(17)
Increase / (decrease) in Trade Payables	24	37
Increase / (decrease) in Other Current Liabilities	(36)	30
Increase / (decrease) in Other Non-Current Liabilities	2	3
Increase / (decrease) in Provisions	(9)	0
Cash Generated from Operations	**32**	**(121)**
Taxes paid	-	-
Net Cash Flows From Operating Activities	**32**	**(121)**
B Cash Flow From Investing Activities		
Purchase of Property, Plant and Equipment including Capital Work-in-progress (Net)	(53)	(60)
Interest received	1	1
Net Cash Flows From / (used in) Investing Activitites	**(52)**	**(59)**
C Financing Activities		
Proceed/(Repayment) of Long-term Borrowings (Net)	35	192
Net Cash Flow From / (used in) Financing Activities	**35**	**192**
Net Increase /(decrease) in Cash and Cash Equivalents	**15**	**12**
Cash and cash equivalents at the beginning of the year	34	22
Cash and cash equivalents at the end of the year	49	34
Net Increase /(decrease) in Cash and Cash Equivalents	**15**	**12**
Components of cash and cash equivalents		
Cash in hand	6	6
Balances with banks in current account	29	9
Balances with banks in Escrow Account	0	0
Term Deposit with Bank (Sweep in Facility)	14	18
Total cash and cash equivalents	**49**	**34**

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

Raktim Kumar Das
Whole Time Director
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PRAG BOSIMI SYNTHETICS LTD. ASSAM