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

February 13, 2026

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

Scrip No: 500192

Subject: Submission of Un-Audited Financial Results for the Quarter ended 31st December, 2025 along with Limited Review Report pursuant to Regulation 33(3((d) of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 13th February, 2026 at Mumbai, inter alia has considered and approved the Standalone and Consolidated Un-Audited Financial Results for the period ended on 31st December, 2025 (Qtr III) along with Limited Review Report from Statutory Auditors.

The same are also being made available on the Company's website www.pragbosimi.com

The meeting of Board commenced at 3.35 PM and concluded at 4.30 PM.

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

Thanking You
Yours faithfully,
For PRAG BOSIMI SYNTHETICS LIMITED

Madhu Poonamchand Dharewa

Digitally signed by Madhu Poonamchand Dharewa
DN: c=IN, o=Personal, title=0040, pseudonym=3b1fca3be7f84c50ad13c8d751c5b0f3, 2.5.4.20=c78edcbd6867fa6423a2d311f046438c4a38f5b6b66e03d8cc652e5bd907ad38, postalCode=401101, st=Maharashtra, serialNumber=e8fb297bd7287cf4ca9b51d9cc4d7942dec5dc8e00f097a6750a46e9b41dc134, cn=Madhu Poonamchand Dharewa
Date: 2026.02.13 16:38:42 +05'30'

Madhu P. Dharewa
Company Secretary
ACS 31733

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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Rs. in Lakhs except per share data)

Sr. No.	Particulars	STANDALONE					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	49.96	-	67.01	81.60	99.43	-
	(b) Other Income	11.69	0.24	0.24	12.14	0.68	100.50
	Total Income	61.65	0.24	67.25	93.74	100.11	100.50
2	Expenses						
	(a) Cost of Materials Consumed	-	-	65.44	3.59	97.10	97.10
	(b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	4.29	-	-	67.31	-	-
	(c) Employee Benefits Expense	6.15	6.51	11.08	18.59	31.93	48.08
	(d) Finance Costs	109.63	172.89	109.63	390.96	327.71	562.31
	(e) Depreciation and Amortisation Expense	85.86	85.86	85.09	256.68	300.04	382.94
	(f) Other Expenses	23.73	21.81	30.41	80.72	93.80	129.03
	Total Expenses	229.66	287.08	301.66	817.85	850.58	1,219.45
3	Profit Before Share of Profit of Joint Ventures and Exceptional Items and Tax from Continuing Operations (1-2)	(168.01)	(286.84)	(234.41)	(724.11)	(750.47)	(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	(168.01)	(286.84)	(234.41)	(724.11)	(750.47)	(1,118.96)
6	Exceptional Items (net of tax)	-	-	-	-	-	-
7	Profit Before Tax from Continuing Operations	(168.01)	(286.84)	(234.41)	(724.11)	(750.47)	(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:	(168.01)	(286.84)	(234.41)	(724.11)	(750.47)	(1,118.96)
	Equity holders of the Parent	(168.01)	(286.84)	(234.41)	(724.11)	(750.47)	(1,118.96)
	Non Controlling Interest	-	-	-	-	-	-
10	Other Comprehensive Income/ (Loss) (net of tax)						
	(a) Items that will not be classified 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 reclassified 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:	(168.01)	(286.84)	(234.41)	(724.11)	(750.47)	(1,118.96)
	Equity holders of the Parent	(168.01)	(286.84)	(234.41)	(724.11)	(750.47)	(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	7,438.30
13	Other Equity						(9,635.72)
14	Earnings per Share in Rs - (Not Annualised)						
	Basic	(0.23)	(0.39)	(0.32)	(0.97)	(1.01)	(1.50)
	Diluted	(0.23)	(0.39)	(0.32)	(0.97)	(1.01)	(1.50)

(See accompanying notes to the Standalone Financial Results)

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.

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

Notes:

1 The above Standalone Audited Financial Results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on 13th February, 2026. The same have been subjected to Limited Review by the Statutory Auditors.

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 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.

4 The Company in the Financial Year 2018 - 2019 had received an order from Company Law Board Kolkata Bench for transferring of 30,00,000 Preference Shares in the Name of 3A Capital Services Limited. The Hon'ble National Company Law Appellate Tribunal (NCLAT) Principal Bench, New Delhi has passed an order dated May 16, 2024 ("Order"), setting aside CA (AT) No. 133 of 2022 filed by 3A Capital is hereby dismissed though without any order as to costs. The earlier order passed by the National Company Law Tribunal, Guwahati Bench, Guwahati, in the matter of 3A Capital Private Limited whereby the Company was directed to pay sum of Rs.5,79,97,128/- along with a penalty of Rs 5,00,000 to MCA within 45 days from the order is now set aside by the NCLAT. 3A Capital Private Limited had appealed against the NCLAT Order in Supreme Court with the was dismissed as withdrawn with liberty as sought for on 28th August 2024. 3A Capital have now filed a Execution case in NCLT Guwahati, hearing for which is presently going on.

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			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Net Worth (Share Capital + Other Equity)	(1,375.77)	(1,208.16)	(283.17)	(1,375.77)	(283.57)	(651.66)
Capital Redemption Reserve	8,146.25	8,146.25	8,146.25	8,146.25	8,146.25	8,146.25
Other Ratios:						
(a) Debt Service Coveraqe Ratio (In times)	NA	NA	NA	NA	NA	NA
(b) Interest Service Coverage Ratio (In times)	0.25	(0.16)	(0.36)	(0.20)	(0.37)	(0.31)
(c) Debt - Equity Ratio (In times)	(11.65)	(13.25)	(378.89)	(11.65)	(378.89)	(24.53)
(d) Current Ratio (In times)	4.65	18.70	3.23	4.65	3.23	4.74
(e) Long Term Debt to Working Capital (In times)	96.88	85.80	76.33	96.88	76.33	79.71
(f) Bad Debts to Account Receivable Ratio (%)	NA	NA	NA	NA	NA	NA
(g) Current Liabillty Ratio (In times)	0.00	0.00	0.00	0.00	0.00	0.00
(h) Total Debts to Total Assets (In times)	0.82	0.82	0.91	0.82	0.91	0.81
(i) Debtors Turnover (In times)(Annualised)	NA	NA	NA	NA	NA	NA
(j) Inventory Turnover (In times)(Annualised)	0.66	0.26	NA	0.66	NA	NA
(K) Operation Margin (%)	-579.14%	NA	-513.75%	-1381.33%	-1085.04%	NA
(I) Net Profit Margin (%)	-336.29%	NA	-349.79%	-887.35%	-754.77%	NA

PRAG BOSIMI SYNTHETICS LTD. ASSAM

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PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

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

(a) Debt Service Coverage Ratio	Earnings before Interest, Tax, Depreciation & amortisation / (Interest Expenses + Principal Repayments made during the period for long term loans)
(b) Interest Service Coverage Ratio	Earnings before Interest Tax Depreciation & amortisation / Interest Expenses
(c) Debt - Equity Ratio	Total Debt / Total Equity
(d) Current Ratio (In times)	Current Assets / Current Liabilities
(e) Long Term Debt to Working Capital	Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings) / Current Assets Less Current Liabilities (Excluding Current Maturities of Non-
(f) Bad Debts to Account Receivable Ratio (%)	Bad Debts / Average Trade Receivables
(g) Current Liability Ratio	Total Current Liabilities / Total Liabilities
(h) Total Debts to Total Assets	Total Debts / Total Assets
(i) Debtors Turnover	Revenue from Operations / Average Trade Receivables
(j) Inventory Turnover	Revenue from Operations / Average Inventories
(k) Operating Margin (%)	(Earnings before Interest and Tax - Other Income)/ Revenue from Operations
(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: February 13, 2026

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

Office: 4th Floor, Esther Enclave, S.J. Road, Chabipool, Guwahati-781001, Assam
Mobile: 98640-18560, 82108-62147
e-mail : rkaca2003@gmail.com

Limited Review Report

Review Report to
The Board of Directors
Prag Bosimi Synthetics Limited

1. We have reviewed the accompany Statement of Unaudited Financial Results of Prag Bosimi Synthetics Limited ('the Company') for the quarter ended DEC 31, 2025 ('the Statement') being submitted by the Company pursuant to the requirement of Regulation, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July, 2016.

   This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards as specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Account) Rules, 2014 and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rama K. Gupta & Co.
(Firm Registration No. 005005C)

Rama K. Gupta & Co. Chartered Accountants

Radha Kishan Agarwala

Radha Kishan Agarwala
Partner
(Membership no. 061696)
UDIN No.: 26061696HMHDHZ8698

Place: Guwahati
Date: 13th February, 2026

Peer Review No.: 2844

PRAG BOSIMI SYNTHETICS LIMITED

CIN: L17124AS1987PLC002758

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

[Rs. in Lakhs except per share data]

Sr. No.	Particulars	CONSOLIDATED					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	49.96	-	67.01	81.60	99.43	-
	(b) Other Income	11.69	0.24	0.24	12.14	0.68	100.50
	Total Income	61.65	0.24	67.25	93.74	100.11	100.50
2	Expenses						
	(a) Cost of Materials Consumed	-	-	65.44	3.59	97.10	97.10
	(b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	4.29	-	-	67.31	-	-
	(c) Employee Benefits Expense	6.15	6.51	11.08	18.59	31.93	48.08
	(d) Finance Costs	109.63	172.89	109.63	390.96	327.71	562.31
	(e) Depreciation and Amortisation Expense	85.86	85.89	85.09	256.71	300.07	382.99
	(f) Other Expenses	23.73	21.81	30.41	80.72	93.80	129.03
	Total Expenses	229.66	287.10	301.66	817.88	850.61	1,219.50
3	Profit Before Share of Profit of Joint Ventures and Exceptional Items and Tax from Continuing Operations (1-2)	(168.01)	(286.87)	(234.41)	(724.14)	(750.50)	(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	(168.01)	(286.87)	(234.41)	(724.14)	(750.50)	(1,119.00)
6	Exceptional Items (net of tax)	-	-	-	-	-	-
7	Profit Before Tax from Continuing Operations	(168.01)	(286.87)	(234.41)	(724.14)	(750.50)	(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) Attributable to:	(168.01)	(286.87)	(234.41)	(724.14)	(750.50)	(1,119.00)
	Equity holders of the Parent	(168.01)	(286.87)	(234.41)	(724.14)	(750.50)	(1,119.00)
	Non Controlling Interest	-	-	-	-	-	-
10	Other Comprehensive Income/ (Loss) (net of tax)						
	(a) Items that will not be classified 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 reclassified 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:	(168.01)	(286.87)	(234.41)	(724.14)	(750.50)	(1,119.00)
	Equity holders of the Parent	(168.01)	(286.87)	(234.41)	(724.14)	(750.50)	(1,119.00)
	Non Controlling Interest	-	-	-	-	-	-
12	Paid-up Equity Share Capital (Face Value Rs 10/- per share)	7728.7587	7,728.76	7,728.76	7,728.76	7,728.76	7,728.76
13	Other Equity						(9,651.96)
14	Earnings per Share in Rs - (Not Annualised)						
	Basic	(0.22)	(0.37)	(0.30)	(0.94)	(0.97)	(1.45)
	Diluted	(0.22)	(0.37)	(0.30)	(0.94)	(0.97)	(1.45)

(See accompanying notes to the Consolidated Financial Results)

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

Notes:

1 The above Consolidated Audited Financial Results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on 13th February, 2026. The same have been subjected to Limited Review by the Statutory Auditors.

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 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.

5 The Company in the Financial Year 2018 - 2019 had received an order from Company Law Board Kolkata Bench for transferring of 30,00,000 Preference Shares in the Name of 3A Capital Services Limited. The Hon'ble National Company Law Appellate Tribunal (NCLAT) Principal Bench, New Delhi has passed an order dated May 16, 2024 ("Order"), setting aside CA (AT) No. 133 of 2022 filed by 3A Capital is hereby dismissed though without any order as to costs. The earlier order passed by the National Company Law Tribunal, Guwahati Bench, Guwahati, in the matter of 3A Capital Private Limited whereby the Company was directed to pay sum of Rs.5,79,97,128/- along with a penalty of Rs 5,00,000 to MCA within 45 days from the order is now set aside by the NCLAT. 3A Capital Private Limited had appealed against the NCLAT Order in Supreme Court with the was dismissed as withdrawn with liberty as sought for on 28th August 2024. 3A Capital have now filed a Execution case in NCLT Guwahati, hearing for which is presently going on.

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			Nine Months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Net Worth (Share Capital + Other Equity)	(1,101.58)	(933.57)	(8.91)	(1,101.58)	(8.91)	(377.44)
Capital Redemption Reserve	8,146.25	8,146.25	8,146.25	8,146.25	8,146.25	8,146.25
Other Ratios:						
(a) Debt Service Coveraqe Ratio (In times)	NA	NA	NA	NA	NA	NA
(b) Interest Service Coverage Ratio (In times)	0.25	(0.16)	(0.36)	(0.20)	(0.37)	(0.31)
(c) Debt - Equity Ratio (In times)	(14.65)	(17.27)	(1,797.83)	(14.65)	(1,797.83)	(42.66)
(d) Current Ratio (In times)	6.51	19.11	1.55	6.51	1.55	6.97
(e) Long Term Debt to Working Capital (In times)	42.70	40.68	76.59	42.70	76.59	39.66
(f) Bad Debts to Account Receivable Ratio (%)	NA	NA	NA	NA	NA	NA
(g) Current Liability Ratio (In times)	0.00	0.00	0.00	0.00	0.00	0.00
(h) Total Debts to Total Assets (In times)	0.76	0.73	0.81	0.76	0.81	0.72
(I) Debtors Turnover (In times)(Annualised)	NA	NA	NA	NA	NA	NA
(j) Inventory Turnover (In times)(Annualised)	0.66	0.20	NA	0.66	NA	NA
(K) Operation Margin (%)	-579.14%	NA	-513.75%	-1381.36%	-1085.07%	NA
(l) Net Profit Margin (%)	-336.30%	NA	-349.79%	-887.39%	-754.80%	NA

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

(a) Debt Service Coverage Ratio	Earnings before Interest, Tax, Depreciation & amortisation / (Interest Expenses + Principal Repayments made during the period for long term loans)
(b) Interest Service Coverage Ratio	Earnings before Interest Tax Depreciation & amortisation / Interest Expenses
(c) Debt - Equity Ratio	Total Debt / Total Equity
(d) Current Ratio (In times)	Current Assets / Current Liabilities
(e) Long Term Debt to Working Capital	Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings) / Current Assets Less Current Liabilities (Excluding Current Maturities of Non-
(f) Bad Debts to Account Receivable Ratio (%)	Bad Debts / Average Trade Receivables
(g) Current Liability Ratio	Total Current Liabilities / Total Liabilities
(h) Total Debts to Total Assets	Total Debts / Total Assets
(i) Debtors Turnover	Revenue from Operations / Average Trade Receivables
(j) Inventory Turnover	Revenue from Operations / Average Inventories
(k) Operating Margin (%)	(Earnings before Interest and Tax - Other Income)/ Revenue from Operations
(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: February 13, 2026

PRAG BOSIMI SYNTHETICS LTD.
ASSAM

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

INDIA

Office: 4th Floor, Esther Enclave, S.J. Road, Chabipool, Guwahati-781001, Assam
Mobile: 98640-18560, 82108-62147
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Independent Auditor's Review Report On consolidated unaudited quarterly and year-to-date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF
PRAG BOSIMI SYNTHETICS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **PRAG BOSIMI SYNTHETICS LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended DEC 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as

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

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

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

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

   A. Parent
   Prag Bosimi Synthetics Limited

   B. Subsidiaries
   Prag Bosimi Packaging Private Limited
   Prag Bosimi Texurising Private Limited

   C. Associates
   Prag Jyoti Textile Park Private Limited

Rama K. Gupta & Co. Chartered Accountants

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

Office: 4th Floor, Esther Enclave, S.J. Road, Chabipool, Guwahati-781001, Assam
Mobile: 98640-18560, 82108-62147
e-mail : rkaca2003@gmail.com

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

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

For Rama K. Gupta & Co.
(Firm Registration No. 005005C)

Radha Kishan Agarwala

Rama K. Gupta & Co. Chartered Accountants

Radha Kishan Agarwala
Partner
(Membership no. 061696)
UDIN No.: 26061696GPIMRK3166

Place: Guwahati
Date: 13th February, 2026

Peer Review No.: 2844