



**Command Polymers
Limited**

GSTIN : 19AABCC8708M1Z8
CIN : U19201WB1998PLC088098

Regd. Office : Mauza Malancha, P.O.: Narayanpur, P.S.: Bhangar
Dist.: 24 Parganas (S), Pin : 743 502 (W. B.), India
Mob.: 98365 52178, Website : commandpolymers.com
E-mail : info@commandpolymers.com,
commandpolymers@live.com

Date: 10th November, 2023

To,
The Bombay Stock Exchange Limited,
PJ Towers, Dalal Street
Mumbai- 400 001

Subject: Outcome of Board Meeting of the Company for the half year ended 30th September, 2023 held on 10th November, 2023- Results

Ref.: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref. BSE Scrip Code: 543843

Dear Sir,

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations"), the Board of Directors of the Company at its Meeting held today i.e., **10th November, 2023**, have inter-alia considered and approved-

1. Un-audited Financial Results for the half year ended September 30, 2023;

Accordingly, with regards to aforesaid, we are enclosing herewith the following:

- a. Un-audited Financial Results for the half year ended September 30, 2023;
- b. Auditors Limited Review Report on the Results for the half year ended September 30, 2023.

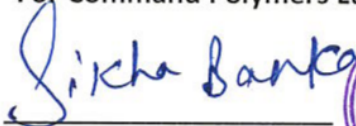
Kindly note that the meeting of the Board of Directors commenced at 02:00 P.M. and concluded at 2:30 P.M.

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

Thanking You.

Yours Faithfully,

For Command Polymers Ltd



Sikha Banka
Company Secretary
Membership No.: 47067





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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30th SEPTEMBER 2023

Particular	Half Year Ended		(Rupees in lakhs) Year Ended	
	30th September 2023	31st March 2023	30th September 2022	31st March 2023
	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations				
Sale of goods	668.35	2,065.54		2,303.96
Total Revenue from Operations	668.35	2,065.54		2,303.96
II Other Income	-	7.99		15.98
III TOTAL INCOME(I+II)	668.35	2,073.53		2,319.94
IV Expenses				
(a) Cost of materials consumed	1,255.41	1,807.72		1,916.06
(b) Purchase of stock in trade	-	-		-
(c) Change in Inventory	(705.94)	79.17		176.77
(d) Employee Benefit Expenses	12.21	11.40		18.92
(e) Finance costs	28.44	41.96		53.89
(f) Depreciation and amortisation expenses	29.48	25.54		45.13
(g) Other Expenses	58.34	40.03		47.77
TOTAL EXPENSES	677.93	2,005.82		2,258.54
V Profit before tax (III-IV)	(9.58)	67.70		61.40
VI Exceptional Items	-	-		-
VII Profit/(loss) before tax (V-VI)	(9.58)	67.70		61.40
VIII Tax Expense				
(a) Current Tax	-	12.78		12.78
(b) Deferred Tax	57.92	6.47		6.47
(c) Short & excess	-	-		-
Total tax expense	57.92	19.25		19.25
IX Profit after tax (VII-VIII)	(67.50)	48.45		42.15
X Paid up equity share capital (face value of Rs. 10)	937.67	937.67		937.67
XI Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	774.44	286.19		286.19
XII Earning per share (not annualised)				
Basic (Rs.)	(0.72)	0.71		0.61
Diluted (Rs.)	(0.72)	0.71		0.61

Company was not listed on SME Platform during the relevant year on BSE. Hence the same was not prepared and reported to Stock Exchange.

Notes:

- The above audited financial results for the Half year ended 30th September, 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 10th November 2023 .
- The above results have been prepared in compliance with the recognition and measurement principles of the accounting standards prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- These Results are also updated on the company's website URL: www.commandpolymers.com

For and on behalf of board of directors of
COMMAND POLYMERS LIMITED


Vishnu Kumar Agarwal
Managing Director
DIN-01148739



Date: 10th November 2023
Place: Kolkata



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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	(Rupees in lakhs)	
	As at 30/09/2023	As at 31/03/2023
EQUITY AND LIABILITIES		
Shareholders' fund		
Share capital	937.67	937.67
Reserves and surplus	706.94	774.44
Non- current liabilities		
Long Term Borrowings	109.96	-
Deferred Tax Liabilities	338.27	52.04
Current liabilities		
Short-term borrowings	288.21	792.28
Trade payables	-	-
- total outstanding dues of micro enterprises and small enterprises; and	-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	139.78	76.12
Other- current liabilities	18.94	12.26
Short- term provisions	15.36	15.70
Total	2,555.13	2,660.51
ASSETS		
Non- current assets		
Property plant and equipment		
- Property, plant and equipment	1,292.12	1,269.23
- Intangible Assets	0.28	0.17
Capital Work in Progress	12.40	17.77
Current assets		
Inventories	855.08	362.54
Trade receivables	117.51	95.89
Cash and cash equivalents	30.22	722.66
Short-terms loans and advances	130.53	64.27
Deposits	54.12	54.12
Other current assets	62.87	73.86
Total	2,555.13	2,660.51

For and on behalf of board of directors of
COMMAND POLYMERS LIMITED



Vishnu Kumar Agarwal
Vishnu Kumar Agarwal
Managing Director
DIN-01148739

Date: 10th November 2023
Place: Kolkata



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Disclosure of Unaudited Statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 for the Half year ended on 30th September, 2023

		For the year ended 30th September 2023	the year ended September 2022
A.	Cash flow from Operating Activities		
	Net Profit before tax as per statement of profit & loss	(9.58)	
	Add/ (less): Adjustment for non- cash/ other items		
	Depreciation	29.48	
	Profit on sale of PPE	-	
	Bad debts written off	-	
	Finance cost	28.44	
	Interest received	-	
	Operating profit before working capital changes	48.34	
	Adjustment for working capital		
	Increase/ (decrease) in trade payables	63.66	
	Increase/ (decrease) in long-term provisions	-	
	Increase/ (decrease) in current liabilities	6.68	
	(Increase)/ decrease in current loans and advances	(34.48)	
	(Increase)/ decrease in inventories	(492.54)	
	(Increase)/ decrease in short term provision	-	
	(Increase)/ decrease in other non- current assets	-	
	(Increase)/ decrease in trade receivables	(21.62)	
	(Increase)/ decrease in other current assets	(20.78)	
	Cash generated from operations	(450.76)	
	Direct taxes paid	(0.33)	
	Net Cash flow from Operating Activities (A)	(451.09)	
B.	Cash flow from Investing Activities		
	Proceed from sale/ (purchase) of investments	-	
	(Increase)/decrease in deposits	-	
	(Increase)/decrease in property, plant & equipment	(47.11)	
	Interest received	-	
	Net Cash flow from Investing Activities (B)	(47.11)	
C.	Cash flow from Financing Activities		
	Net proceeds from issue of share capital	-	
	Net proceeds from issue of share premium	-	
	Finance cost	(28.44)	
	Proceeds from borrowings	(165.79)	
	Net Cash flow from Financing Activities (C)	(194.24)	
	Net cash flow during the year (A + B + C)	(692.44)	
	Add: Opening cash and cash equivalents	722.66	
	Closing cash and cash equivalents	30.22	
	Components of cash and cash equivalents		
	Cash on hand	29.55	
	Deposit with banks in current accounts	0.67	
	Total cash and cash equivalents	30.22	

Company was not listed on SME Platform during the relevant year on BSE.

Hence the same was not prepared and reported to Stock Exchange.

For and on behalf of board of directors of
COMMAND POLYMERS LIMITED

Date: 10th November 2023
Place: Kolkata



Vishnu Kumar Agarwal

Vishnu Kumar Agarwal
Managing Director
DIN-01148739



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE HALF YEARLY AND YEAR TO DATE
UNAUDITED FINANCIAL RESULTS**

To,
Board of Directors of Command Polymers Limited
Mouza Malancha, J.L.No.87, P.O. Narayanpur, P.S Bhangar,
District 24 Parganas (South), West Bengal-743502
(CIN: U19201WB1998PLC088098)

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of **COMMAND POLYMERS LIMITED** (the "Company") for the half year ended 30th September, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

This statement, which is the responsibility of the Company's Management has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

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 the 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.

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 the recognition and measurement principles laid down in AS 25, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E

OM PRAKASH
PAREEK

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PRAKASH PAREEK
Date: 2023.11.10
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O.P. Pareek
Partner
Membership No. 014238
UDIN: 23014238BGXRVN2041
New Delhi, the 10th Day of November, 2023