



**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: 14th November, 2024

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

Subject: Outcome of Board Meeting held on 14th November, 2024.

BSE Scrip Code: 543843

Dear Sir,

We would like to inform you that the Meeting of Board of Directors of **M/s. Command Polymers Limited** was held on 14th November, 2024, Thursday at its registered office address to inter-alia transact the following matters:

1. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approved the Unaudited Financial Results (Standalone) for the half year ended as on 30th September, 2024.
2. Adopted Limited Review Report given by Statutory Auditor of the Company. **M/S V. N. PUROHIT & CO.**, Chartered Accountant, Kolkata.
3. There was no any other business transacted.

The above financial results were approved by the Board of Directors at their meeting held on 14th November, 2024. The meeting of the Board of Directors of the Company was commenced at 02:30 P.M. and concluded at 03:45 P.M.

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

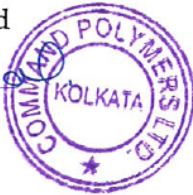
Thanking You.

Yours Faithfully,

For Command Polymers Ltd



Vishnu Kumar Agarwal
Managing Director
Din No. 01148739



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30th SEPTEMBER 2024

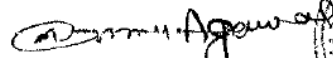
(Rupees in lakhs)

Particular	Half Year Ended		Year Ended	
	30th September 2024	31st March 2024	30th September 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Audited
I Income				
Revenue from Operations				
Sale of goods	915.09	430.98	668.35	1,099.33
Total Revenue from Operations	915.09	430.98	668.35	1,099.33
II Other Income	1.86	1.33	-	1.33
III TOTAL INCOME (I+II)	916.95	432.31	668.35	1,100.66
IV Expenses				
(a) Cost of materials consumed	700.92	427.03	1,255.41	1,682.44
(b) Purchase of stock in trade	-	-	-	-
(c) Change in Inventory	123.70	101.47	(705.94)	(604.48)
(d) Employee Benefit Expenses	9.96	20.11	12.21	32.31
(e) Finance costs	30.58	41.72	28.44	70.16
(f) Depreciation and amortisation expenses	38.93	41.91	29.40	71.39
(g) Other Expenses	5.51	10.43	58.34	68.77
TOTAL EXPENSES	909.60	642.67	677.93	1,320.59
V Profit before tax (III-IV)	7.35	(210.36)	(9.58)	(219.93)
VI Exceptional Items	-	-	-	-
VII Profit/(loss) before tax (V-VI)	7.35	(210.36)	(9.58)	(219.93)
VIII Tax Expense				
(a) Current Tax	-	-	-	-
(b) Deferred Tax	8.07	(53.50)	57.92	(17.74)
(c) Short & excess	-	-	-	-
Total tax expense	8.07	(53.50)	57.92	(17.74)
IX Profit after tax (VII-VIII)	(0.72)	(156.86)	(67.50)	(202.19)
X Paid up equity share capital (face value of Rs. 10)	937.67	937.67	937.67	937.67
XI Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	572.62	774.43	774.44	774.43
XII Earning per share (not annualised)				
Basic (Rs.)	(0.01)	(1.67)	(0.72)	(2.16)
Diluted (Rs.)	(0.01)	(1.67)	(0.72)	(2.16)

Notes:

- The above audited financial results for the Half year ended 30th September, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th November 2024 .
- 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
Director
DIN-01148739



Date: 14th November 2024
Place: Kolkata

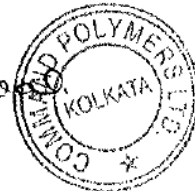
UNAUDITED STATEMENT OF ASSETS, AND LIABILITIES

PARTICULARS	(Rupees in lakhs)	
	As at 30/09/2024	As at 31/03/2024
EQUITY AND LIABILITIES		
Shareholders' fund		
Share capital	937.67	937.67
Reserves and surplus	571.90	550.46
Non- current liabilities		
Long Term Borrowings	418.17	356.19
Deferred Tax Liabilities	42.36	56.45
Long Term Provisions	2.83	2.31
Current liabilities		
Short-term borrowings	560.56	719.58
Trade payables		
- total outstanding dues of micro enterprises and small enterprises; and		
- Total outstanding dues of creditors other than micro enterprises and small enterprises	113.88	91.29
Other- current liabilities	22.15	11.54
Short- term provisions		0.52
Total	2,669.52	2,726.01
ASSETS		
Non- current assets		
Property plant and equipment	1,243.91	1232.78
Intangible Assets	0.29	0.25
Capital Work in Progress		49.47
Non- current Investments	168.64	168.64
Long term Loans and Advances	52.40	52.17
Other Non-current Assets	30.34	37.43
Current assets		
Inventories	690.09	765.74
Trade receivables	275.69	80.02
Cash and cash equivalents	69.94	51.99
Short-term loans and advances	123.02	272.65
Other current assets	15.20	14.87
Total	2,669.52	2,726.01

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

Vishnu Kumar Aggarwal

Vishnu Kumar Aggarwal
Director
DIN-01148739



Date: 14th November 2024
Place: Kolkata

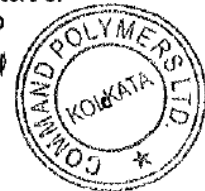
Disclosure of Unaudited Statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 for the Half year ended on 30th September, 2024

		For the year ended 30th September 2024	For the year ended 30th September 2023
A.	Cash flow from Operating Activities		
	Net Profit before tax as per statement of profit & loss	(0.72)	(9.58)
	Add/ (less): Adjustment for non-cash/ other items		
	Depreciation	38.93	29.48
	Provision for tax	8.07	-
	Profit on sale of PPE	-	-
	Non-cash expenses	0.23	-
	Finance cost	30.58	28.44
	Interest received	(0.36)	-
	Operating profit before working capital changes	76.73	48.34
	Adjustment for working capital		
	Increase/ (decrease) in trade payables	22.58	63.66
	Increase/ (decrease) in long-term provisions	0.52	-
	Increase/ (decrease) in current liabilities	10.38	6.68
	Increase/ (decrease) in short term provision	(0.52)	-
	(Increase)/ decrease in current loans and advances	-	(34.48)
	(Increase)/ decrease in inventories	75.66	(492.54)
	(Increase)/ decrease in other non-current assets	7.09	-
	(Increase)/ decrease in trade receivables	(195.67)	(21.62)
	(Increase)/ decrease in other current assets	149.43	(20.78)
	Cash generated from operations	146.21	(450.76)
	Direct taxes paid	0.37	(0.33)
	Net Cash flow from Operating Activities (A)	145.84	(451.09)
B.	Cash flow from Investing Activities		
	Proceed from sale/ (purchase) of investments	(0.32)	-
	(Increase)/decrease in deposits	-	-
	(Increase)/decrease in property, plant & equipment	(0.64)	(47.11)
	Interest received	0.36	-
	Net Cash flow from Investing Activities (B)	(0.60)	(47.11)
C.	Cash flow from Financing Activities		
	Finance cost	(30.58)	(28.44)
	Proceeds from borrowings	(97.04)	(165.79)
	Net Cash flow from Financing Activities (C)	(127.62)	(194.24)
	Net cash flow during the year (A + B + C)	17.62	(692.44)
	Add: Opening cash and cash equivalents	30.44	722.66
	Closing cash and cash equivalents	48.06	30.22
	Components of cash and cash equivalents		
	Cash on hand	47.52	29.55
	Deposit with banks in current accounts	0.54	0.67
	Total cash and cash equivalents	48.06	30.22

Date: 14th November 2024
Place: Kolkata

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

Vishnu Kumar Agarwal
Vishnu Kumar Agarwal
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, 2024, 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  Digitally signed by
Om Prakash Pareek
Date: 2024.11.14
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O.P. Pareek
Partner
Membership No. 014238

UDIN: 24014238BKAUIF4311

New Delhi, the 14th Day of November, 2024