



**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, Webside : commandpolymers.com  
Email : info@commandpolymers.com  
commandpolymers@live.com

Date: 29<sup>th</sup> May, 2025

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 and year ended 31<sup>st</sup> March, 2025 held on 29<sup>th</sup> May, 2025- 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., **29<sup>th</sup> May, 2025**, have inter-alia considered and approved-

1. Audited Financial Results for the half year and year ended March 31, 2025;
2. Considered and approved the Appointment of **Mr. Akhil Agarwal, Practicing Company Secretary as Secretarial Auditor** of the Company for the Financial Year 2025-26.
3. Considered and approved the Appointment of **O. P. Khajanchi, Chartered Accountants., as Internal Auditor** of the Company for the FY 2025-26.

We are enclosing herewith a copy of the above – mentioned results along with Auditor's Reports thereon, declaration under Reg 33(3)(d) Exchange Board of India (Listing Obligations and Disclosures Requirements ) Regulations ,2015.

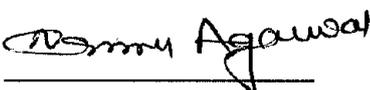
The meeting of Board of Directors commenced at 04:30 P.M. and concluded at 5:55 P.M.

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

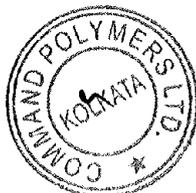
Thanking You.

Yours Faithfully,

For Command Polymers Ltd



Vishnu Kumar Agarwal  
Managing Director  
DIN : 1148739



**INDEPENDENT AUDITORS' REPORT**

**TO THE BOARD OF DIRECTORS OF COMMAND POLYMERS LTD**

Report on the audit of the Standalone Annual Financial Results

**Opinion**

We have audited the accompanying standalone annual financial results of **Command Polymers Ltd** ("the Company") for the half year and year ended 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone annual financial results:

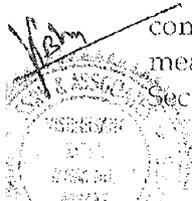
- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the year ended 31st March, 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Results**

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles

*V. Kam*  


generally accepted in India and in, compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the

provisions of the Act, for safeguarding of 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 reasonable and prudent; and 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to, cease operations, or has no realistic alternative but to do so.

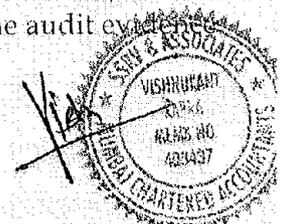
The Board of Directors are also responsible for overseeing the Company's financial Reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 annual financial results.

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

- i. Identify and "assess the risks of material misstatement of the standalone annual financial results, 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.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' 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 results 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 Company to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

#### Other matter

The standalone annual financial results include the results for the half year and year ended 31st March, 2025 and the corresponding half year ended in the previous year being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year of the relevant financial year which were subject to limited review by us.

For S S R V & ASSOCIATES

Chartered Accountants

Firm Registration No.: 135901W

*Wishnu K Kabra*



CA WISHNU KANT KABRA

Partner

Membership No. 403437

Date: 29<sup>th</sup> May, 2025

Place: Mumbai

UDIN : 25403437BMIOSI9937

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## STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 31ST MARCH 2025

(Rupees in 'lakhs)

Particular	Half Year Ended			Year Ended	
	31st March 2025	30th September 2024	31st March 2024	31st March 2025	31st March 2024
	Audited	Unaudited	Audited	Audited	Audited
<b>Income</b>					
<b>I Revenue from Operations</b>					
Sale of Goods	227.88	915.09	430.98	1,142.97	1,099.33
<b>Total Revenue from Operations</b>	<b>227.88</b>	<b>915.09</b>	<b>430.98</b>	<b>1,142.97</b>	<b>1,099.33</b>
<b>II Other Income</b>	<b>3.47</b>	<b>1.86</b>	<b>1.33</b>	<b>5.33</b>	<b>1.33</b>
<b>III TOTAL INCOME(I+II)</b>	<b>231.35</b>	<b>916.95</b>	<b>432.31</b>	<b>1,148.30</b>	<b>1,100.66</b>
<b>IV Expenses</b>					
(a) Cost of materials consumed	268.32	700.92	427.03	969.24	1,682.44
(b) Purchase of stock in trade	-	-	-	-	-
(c) Change in inventory	(179.53)	123.70	101.46	(55.83)	(604.40)
(d) Employee Benefit Expenses	15.12	9.96	20.10	25.08	32.31
(e) Finance costs	54.44	30.58	41.72	85.02	70.16
(f) Depreciation and amortisation expenses	34.54	38.93	41.91	73.47	71.39
(g) Other Expenses	7.27	5.51	10.43	12.78	68.77
<b>TOTAL EXPENSES</b>	<b>200.16</b>	<b>909.60</b>	<b>642.65</b>	<b>1,109.76</b>	<b>1,320.58</b>
<b>V Profit before tax (III-IV)</b>	<b>31.19</b>	<b>7.35</b>	<b>(210.34)</b>	<b>38.54</b>	<b>(219.93)</b>
<b>VI Exceptional Items</b>					
<b>VII Profit/(loss) before tax (V-VI)</b>	<b>31.19</b>	<b>7.35</b>	<b>(210.34)</b>	<b>38.54</b>	<b>(219.93)</b>
<b>VIII Tax Expense</b>					
a) Current Tax	-	-	-	-	-
b) Deferred Tax	9.35	8.07	(40.18)	17.42	17.74
<b>Total tax expense</b>	<b>9.35</b>	<b>8.07</b>	<b>(40.18)</b>	<b>17.42</b>	<b>17.74</b>
<b>IX Profit after tax (VII-VIII)</b>	<b>40.54</b>	<b>(0.72)</b>	<b>(250.52)</b>	<b>55.96</b>	<b>(202.19)</b>
<b>X Paid up equity share capital (face value of Rs. 10)</b>	<b>937.67</b>	<b>937.67</b>	<b>937.67</b>	<b>937.67</b>	<b>937.67</b>
<b>XI Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year</b>	<b>55.96</b>	<b>572.62</b>	<b>774.43</b>	<b>628.58</b>	<b>572.62</b>
<b> XII Earning per share (not annualised)</b>					
Basic (Rs.)	0.43	(0.01)	(2.67)	0.60	(2.16)
Diluted (Rs.)	0.43	(0.01)	(2.67)	0.60	(2.16)

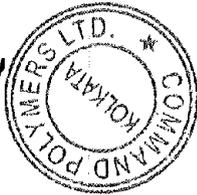
Notes:

- The above audited financial results for the Half year ended 31st March, 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 29th May, 2025.
- 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.
- The figures for the Half year ended on 31st March, 2025 and on 31st March 2024 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the Half year ended on on 30th September, 2024 and on 30th September 2023 respectively, which were subject to limited review.
- These Results are also updated on the company's website URL: <https://www.commandpolymers.com>

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

*Romy Agarwal*

RHNU KUMAR AGARWAL  
MANAGING DIRECTOR  
C: 01148739



For: 29th May 2025  
Place: Kolkata



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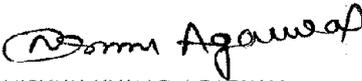
E-mail : info@commandpolymers.com/commandpolymers@live.com

## STATEMENT OF ASSETS AND LIABILITIES

AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR AND YEAR ENDED ON 31ST MARCH 2025

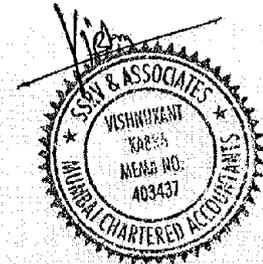
PARTICULARS	(Rupees in 'lakhs)	
	As at 31/03/2025	As at 31/03/2024
<b>EQUITY AND LIABILITIES</b>		
Shareholders' fund		
Share capital	937.67	937.67
Reserves and surplus	628.58	572.62
<b>Non- current liabilities</b>		
Long- term borrowing	323.91	356.19
Deferred Tax Liabilities	16.87	34.29
Long-term Provisions	2.31	2.31
<b>Current liabilities</b>		
Short-term borrowings	760.19	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	35.84	91.29
Other- current liabilities	3.89	11.54
Short- term provisions	0.52	0.52
<b>Total</b>	<b>2,709.78</b>	<b>2,726.01</b>
<b>ASSETS</b>		
<b>Non- current assets</b>		
Property plant and equipment		
- Property, plant and equipment	1210.85	1,232.78
- Intangible Assets	0	0.25
- Capital Work in Progress	0	49.47
Non-current Investments	168.64	168.64
Long term Loans and Advances	0	52.17
Other Non-current Assets	0	37.43
<b>Current assets</b>		
Inventories	819.59	765.74
Trade receivables	182.49	80.02
Cash and cash equivalents	31.79	30.44
Short-terms loans and advances	51.39	272.65
Other current assets	245.03	36.42
<b>Total</b>	<b>2,709.78</b>	<b>2,726.01</b>

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

  
VISHNU KUMAR AGARWAL  
MANAGING DIRECTOR  
DIN: 01148739



Date : 29-05-2025  
Place: Kolkata



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Disclosure of Audited Statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 for the year ended on 31st March, 2025

Particulars	Monday, March 31, 2025	Sunday, March 31, 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	38.54	(219.93)
Depreciation and Amortisation Expense	73.47	71.39
Loss/(Gain) on property, plant & equipment	-	5.89
Provision for Gratuity	-	2.81
Interest Income	(1.62)	(1.33)
Finance Costs	85.02	70.16
Operating Profit before working capital changes	195.41	(71.01)
<b>Adjustment for:</b>		
Inventories	(53.85)	(403.21)
Trade Receivables	(102.47)	15.87
Other Current Assets	(208.60)	(70.55)
Other Non current Assets	89.60	16.90
Trade Payables	(55.45)	15.17
Other Current Liabilities	(7.65)	(0.81)
Cash (Used in)/Generated from Operations	(143.01)	(497.62)
Tax paid(Net)	-	11.55
Net Cash (Used in)/Generated from Operating Activities	(143.01)	(509.17)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(1.83)	(76.51)
Sale of Property, Plant and Equipment	-	3.90
Purchase of Investments Property	-	(168.64)
Loans and Advances given	-	(159.26)
Proceeds from Loans and Advances	221.26	4.00
Investment in Term Deposits	-	(1.20)
Interest received	1.62	1.33
Net Cash (Used in)/Generated from Investing Activities	221.05	(396.38)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Share Capital	-	-
Proceeds from Long Term Borrowings	8.33	283.49
Interest Paid	(85.02)	(70.16)
Net Cash (Used in)/Generated from Financing Activities	(76.69)	213.33
Net Increase/(Decrease) in Cash and Cash Equivalents	1.35	(692.22)
Opening Balance of Cash and Cash Equivalents	30.44	722.66
Closing Balance of Cash and Cash Equivalents	31.79	30.44

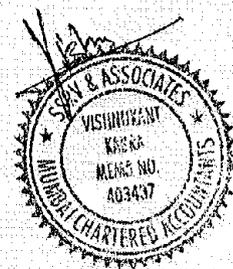
For and on behalf of board of directors of  
COMMAND POLYMERS LIMITED

*Vishnu Kumar Agarwal*

VISHNU KUMAR AGARWAL  
MANAGING DIRECTOR  
DIN: 01148739



Date : 29.05.2025  
Place: Kolkata





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Date: 29<sup>th</sup> May, 2025

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

**BSE Scrip Code: 543843**

**Sub: Declaration under Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing  
Obligation and Disclosure Requirements) Regulations, 2015.**

Dear Sir,

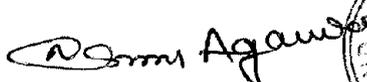
Pursuant to the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby declare that Auditors Reports as submitted by SSRV AND ASSOCIATES, Statutory Auditors, on the Audited Financial Results for the financial year ended on 31<sup>st</sup> March, 2025 are with unmodified opinion.

This is for your information and records.

Thanking you

Yours Faithfully,

For Command Polymers Ltd



VISHNU KUMAR AGARWAL  
Managing Director  
DIN : 1148739

