

COMMAND POLYMERS LIMITED

CIN: L19201WB1998PLC088098

Regd. Off.: - MOUZA MALANCHA, J.L.NO.87, P.O. NARAYANPUR, P.S BHANGAR, DISTRICT 24
PARGANAS (SOUTH), WEST BENGAL-743502 Tel. No.: 9836552178

Website: www.commandpolymers.com; E-mail: info@commandpolymers.com

Date: 30th May, 2026

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

Subject: Outcome of Board Meeting of the Company for the year ended 31st March, 2026 held on 30th May, 2026- 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., **30th May, 2026, Saturday at 01:00 P.M. at Registered office of the company** to have inter-alia considered and approved-

1. Audited Financial Results for the year ended March 31, 2026;
2. There was no other matter were transacted.

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 01:00 P.M. and concluded at 04:45 P.M

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

Thanking You.

Yours Faithfully,

For Command Polymers Ltd

Sunita Singh

Digitally signed by Sunita Singh
DN: c=IN, o=Personal,
ou=Personal, email=jalw7hcvrekeqzbi4ym21n.dk395gf,
2.5.4.20+0311andc2f1000e0e83294c1ee1d077666cd08e4c7986f,
7c0604b289cfc3, postalCode=411015, st=Maharashtra,
serialNumber=678679d3d7998ad2d516d759f584057d3736cc0299,
bestBefore=3e404c2fa5f1, cn=Sunita Singh
Date: 2026.05.30 15:54:37 +05'30'

Sunita Singh
Company Secretary and Compliance Officer
Mem No.: 836367

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, 2026, 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, 2026.

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 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, 2026 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




Vishnu Kant Kabra
Partner
Membership No. 403437
Date: 30th May, 2026
Place: Mumbai
UDIN: 26403437DGAZPT5560

Command Polymers Limited

CIN : U19201WB1998PLC088098

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

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF AND YEAR ENDED ON 31st MARCH, 2026

(Rupees in 'laks)

Particular	Half Year Ended			Year Ended	
	31st March 2026	30th Sept. 2025	31st March 2025	31st March 2026	31st March 2025
	Audited	Unaudited	Audited	Audited	Audited
Income					
I Revenue from Operations					
Sale of Goods	862.74	212.19	227.88	1,074.93	1,142.97
Total Revenue from Operations	862.74	212.19	227.88	1,074.93	1,142.97
Other Income	4.55	-	3.47	4.55	5.33
II TOTAL INCOME (I+II)	867.29	212.19	231.35	1,079.48	1,148.30
IV Expenses					
(a) Cost of materials consumed	607.96	645.54	268.32	1,253.50	969.24
(b) Purchase of stock in trade	-	-	-	-	-
(c) Change in Inventory	-193.37	(194.82)	(179.53)	(388.19)	(55.83)
(d) Employee Benefit Expenses	13.41	12.35	15.12	25.76	25.08
(e) Finance costs	40.33	31.45	54.44	71.78	85.02
(f) Depreciation and amortisation expenses	34.76	38.12	34.54	72.88	73.47
(g) Other Expenses	5.03	11.22	7.27	16.25	12.78
TOTAL EXPENSES	508.12	543.86	200.16	1,051.98	1,109.76
V Profit before tax (III-IV)	359.17	(331.67)	31.19	27.50	38.54
VI Exceptional Items	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	359.17	-331.67	31.19	27.50	38.54
VIII Tax Expense					
(a) Current Tax	-	-	-	-	-
(b) Deferred Tax	24.04	-	9.35	24.04	17.42
Total tax expense	24.04	-	9.35	24.04	17.42
IX Profit after tax (VII-VIII)	383.21	(331.67)	40.54	51.54	55.96
X Paid up equity share capital (face value of Rs. 10)	937.67	937.67	937.67	937.67	937.67
XI Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	679.99	296.91	628.58	677.70	628.58
XII Earning per share (not annualised)					
Basic (Rs.)	4.09	(3.54)	0.43	0.55	0.60
Diluted (Rs.)	4.09	(3.54)	0.43	0.55	0.60

Notes:

- The above audited financial results for the Half and year ended 31st March, 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 30th May, 2026.
- 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 and year ended on 30th Sept, 2025 and on 31st March 2026 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, 2025 and on 31st March 2026 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

Vishnu Kumar Agarwal

VISHNU KUMAR AGARWAL
MANAGING DIRECTOR
DIN: 01148739



Date: 30th May 2026
Place: Kolkata

Command Polymers Limited

CIN : U19201WB1998PLC088098

Mauza Malancha, P.O.: Narayanpur, P.S.: Bhangar. Dist.: 24 Parganas (S), Pin : 743 502 (W. B.), India

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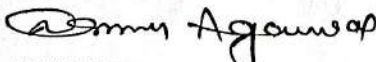
E-mail : info@commandpolymers.com/commandpolymers@live.com

STATEMENT OF ASSETS AND LIABILITIES

AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED ON 31st MARCH 2026

PARTICULARS	(Rupees in 'lakhs)	
	As at 31/03/2026	As at 31/03/2025
EQUITY AND LIABILITIES		
Shareholders' fund		
Share capital	937.67	937.67
Reserves and surplus	677.70	628.58
Non- current liabilities		
Long- term borrowing	919.68	323.91
Deferred Tax Liabilities	-	16.87
Long-term Provisions	2.31	2.31
Current liabilities		
Short-term borrowings	497.38	760.19
Trade payables		
- total outstanding dues of micro enterprises and small enterprises; and		
- Total outstanding dues of creditors other than micro enterprises and small enterprises	447.03	35.84
Other- current liabilities	2.03	3.89
Short- term provisions	0.52	0.52
Total	3,484.32	2,709.78
ASSETS		
Non- current assets		
Property plant and equipment		
- Property, plant and equipment	1,144.40	1,210.85
- Intangible Assets	-	-
- Capital Work in Progress	-	-
Non-current Investments	221.46	168.64
Long term Loans and Advances	-	-
Other Non-current Assets	-	-
Deferred Tax Assets	7.18	-
Current assets		
Inventories	1,207.79	819.59
Trade receivables	568.34	182.49
Cash and cash equivalents	7.15	31.79
Short-terms loans and advances	50.50	51.39
Other current assets	277.50	245.03
Total	3,484.32	2,709.78

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



VISHNU KUMAR AGARWAL
MANAGING DIRECTOR
DIN: 01148739



Date : 30-05-2026
Place: Kolkata

Command Polymers Limited

CIN : U19201WB1998PLC088098

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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 year ended on 30th March, 2026

Particulars	31-03-2026	31-03-2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	27.50	38.54
Depreciation and Amortisation Expense	72.88	73.47
Loss/(Gain) on property, plant & equipment	-	-
Provision for Gratuity	-	-
Interest Income	-	(1.62)
Finance Costs	71.78	85.02
Operating Profit before working capital changes	172.16	195.41
Adjustment for:		
Inventories	(388.20)	(53.85)
Trade Receivables	(385.85)	(102.47)
Other Current Assets	(33.87)	(208.60)
Other Non current Assets	(52.82)	89.60
Trade Payables	411.19	(55.45)
Other Current Liabilities	(1.86)	(7.65)
Cash (Used in)/Generated from Operations	(279.25)	(143.01)
Tax paid(Net)	-	-
Net Cash (Used in)/Generated from Operating Activities	(279.25)	(143.01)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(6.43)	(1.83)
Sale of Property, Plant and Equipment	-	-
Purchase of Investments Property	-	-
Loans and Advances given	-	-
Proceeds from Loans and Advances	-	221.26
Investment in Term Deposits	-	-
Interest received	-	1.62
Net Cash (Used in)/Generated from Investing Activities	(6.43)	221.05
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	-
Proceeds from Long Term Borrowings	595.77	8.33
Proceeds from Short Term Borrowings	(262.81)	-
Interest Paid	(71.78)	(85.02)
Net Cash (Used in)/Generated from Financing Activities	261.18	(76.69)
Net Increase/(Decrease) in Cash and Cash Equivalents	-24.50	1.35
Opening Balance of Cash and Cash Equivalents	31.79	30.44
Closing Balance of Cash and Cash Equivalents	7.29	31.79

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



Vishnu Kumar Agarwal

VISHNU KUMAR AGARWAL
MANAGING DIRECTOR
DIN: 01148739

Date : 30.05.2026
Place: Kolkata



**Command Polymers
Limited**

GSTIN : 19AABCC8708M1Z8
CIN NO. L19201WB1998PLC088098

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Date: 30th May, 2026

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,

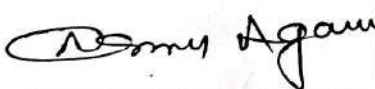
Pursuant to the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby declare that Auditors Reports as submitted by SSRV AND ASSOCIATES, Statutory Auditors, on the Audited Financial Results for the financial year ended on 31st March, 2026 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

