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To,
The General Manager,
DCS-CRD
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai- 400001(MH)

BSE Scrip ID: COMSYN BSE Scrip Code: 539986**Sub: Submission of the Standalone and Consolidated Un-Audited Financial Results along with Limited Review Report thereon for the Quarter ended on 30th June, 2023 as per Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015.**

Dear Sir/Madam,

This is in continuation of our earlier letter dated 7th August 2023 regarding intimation of Board meeting for consideration and approval of the Quarterly Standalone and Consolidated Un-Audited Financial Results & Limited Review Report thereon, for the Quarter ended 30th June, 2023.

Pursuant to Regulation 30 and 33 of SEBI (LODR) Regulations, 2015 we are pleased to submit the following:

- a) Standalone and Consolidated Unaudited Financial Results for the Quarter ended 30th June, 2023;
- b) Limited Review Report by the Statutory Auditors for the Standalone and Consolidated Un-audited Financial Results of the Company for the quarter ended 30th June, 2023.

in PDF Format, which were also approved by the Audit Committee and Board of Directors at their meeting held on Monday, 14th August, 2023. The Financial Results will also be published in widely circulated English and Hindi (Vernacular) newspaper in the prescribed format for that purpose.

We are also in process of filing the aforesaid Financial Results in the XBRL format within the stipulated time and same shall be hosted on the Website of the Company.

The meeting of the Board of Directors commenced at 3:00 PM. and concluded at 9.00 PM.

You are requested to please take on record and host the same on the website of the BSE Ltd.

Thanking you
Yours faithfully
FOR, COMMERCIAL SYN BAGS LIMITED

POOJA CHOUKSE Digitally signed by POOJA CHOUKSE
Date: 2023.08.14 21:08:34 +05'30'

**CS POOJA CHOUKSE
COMPANY SECRETARY
& COMPLIANCE OFFICER**

Encl:a/a

Commercial Syn Bags Ltd.

CIN : L25202MP1984PLC002669

Registered Office : Commercial House, 3-4, Jaora Compound, M.Y.H. Road, Indore – 452001, M.P. INDIA

Ph. +91-731—2704007, 4279525 Fax : +91-731-2704130 E –mail : mails@comsyn.com, Visit at: www.comsyn.comp



Avinash Agrawal & Co.

Chartered Accountants

33, Ravi Nagar, Shrinagar Ext. Indore - 452018

Ph. : 0731-2539821, 4068859, 9406852546

E-mail. : guptaandashokca@gmail.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON INTERIM FINANCIAL RESULTS

To,

The Board of Directors,

Commercial Syn Bags Limited, Indore

We have reviewed the accompanying statement of unaudited financial results of Commercial Syn bags Limited for the Quarter ended 30th June, 2023 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIRICFD/CMD144/2019 dated March 29, 2019 ('the Circular'). This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 interim financial reporting "IND AS 34" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standard ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, 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 Avinash Agrawal & Co.

Chartered Accountants

FRN: 022666C

CA Avinash Agrawal

(Proprietor)

M.No. 410875

UDIN: 23410875BGXUBN2931

Place of signature: Indore

Date: 14-08-23

COMMERCIAL SYN BAGS LIMITED

CIN- L25202MP1984PLC002669

Regd. Office: Commercial House, 3-4, Jaora Compound, M.Y.H. Road, Indore (M.P.)-452001

Contact No.: 0731-4279525, Email ID: investors@comsyn.com, Website : www.comsyn.com

Statement of Standalone Unaudited Financial Results for the Quarter ended on 30th June, 2023

(Rupees in Lakhs except EPS)

S. No.	Particulars	Quarter Ended			Year ending on
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	7978.19	6074.73	9,268.67	29147.45
II	Other Income	26.03	47.27	80.34	274.31
III	Total Income (I+II)	8004.22	6122.00	9,349.01	29421.76
IV	EXPENSES				
A	Cost of materials consumed	4752.22	3630.08	4,858.88	15876.63
B	Purchases of Stock-in-Trade	348.71	277.50	438.34	1155.20
C	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	131.31	(675.21)	408.37	17.47
D	Employee benefits expense	1102.85	1081.83	1,172.21	4242.26
E	Finance costs	143.66	145.93	119.52	533.00
F	Depreciation and amortization expense	220.29	224.69	203.05	835.48
G	Other expenses	1047.12	1163.60	1,682.70	5815.07
	Total expenses (IV)	7746.17	5848.42	8,883.07	28475.11
V	Profit/(loss) before exceptional items, extraordinary items and tax (I- IV)	258.06	273.58	465.94	946.65
VI	Extraordinary Items	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	258.06	273.58	465.94	946.65
VIII	Tax expense:				
	(1) Current tax	52.77	(35.85)	(81.40)	(160.81)
	(2) Deferred tax	(51.74)	0.20	32.96	22.86
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	257.03	237.93	417.50	808.70
X	Profit/(loss) from discontinued operations (before tax)	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XII)	0.00	0.00	0.00	0.00
XIII	Net Profit/(loss) for the period (IX+XII)	257.03	237.93	417.50	808.70
XIV	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	0.00	75.79	0.00	75.79
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	(12.68)	0.00	(12.68)
	B (i) Items that will be reclassified to profit or loss				
	(ii) Income tax relating to items that will be reclassified to profit or loss				
XV	Total Comprehensive Income for the period (XVIII+XIX) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	257.03	301.04	417.50	871.81
XVI	Paid up Share Capital of the Company (Face Value Rs.10/-)	3995.22	3995.22	1270.99	3995.22



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XVII	Reserves excluding revaluation reserves as per Balance Sheet of previous accounting year		0.00	-	8040.99
XVIII	Earnings per equity share (for continuing operation):				
	(1) Basic	0.64	0.61	3.36	2.08
	(2) Diluted	0.64	0.61	3.14	2.08
XIX	Earnings per equity share (for discontinued operation):				
	(1) Basic	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00
XX	Earnings per equity share (for discontinued & continuing operations)				
	(1) Basic	0.64	0.61	3.36	2.08
	(2) Diluted	0.64	0.61	3.14	2.08

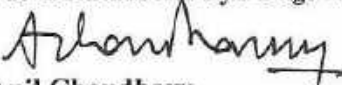
Ashwini



Notes to Unaudited Standalone Financial Results for the quarter ended on 30th June, 2023:

1. These unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS 34" – Interim Financial Reporting) as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
2. The above unaudited standalone financial results of the Company for the quarter ended 30th June, 2023 have not been audited by statutory auditors and they have provided their limited review report. The report does not have any impact on the above results and notes which needs any explanation. However, the management has exercised necessary due diligence to ensure that the standalone financial results provides true and fair view of the Company's affairs.
3. This unaudited standalone financial results of the Company for the quarter ended on 30th June, 2023 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 14th August, 2023.
4. The Company operates in three segments i.e. (a) Manufacture and sale of FIBC, Bulk Bags, Poly Tarpaulin, Woven Sacks/Bags, Box Bags, PP/HDPE Fabric, Liner and (b) Trading of Granules (c) Solar Power generation for Captive Consumption.
The segment for Manufacture and sale of FIBC, Bulk Bags, Poly Tarpaulin, Woven Sacks/Bags, Box Bags, PP/HDPE Fabric, and Liner meets the quantitative thresholds and is considered as reportable segment. Financial information of other segments (b) and (c) have been shown in 'All other Segments' as these do not fall within the criteria for segmental report as on 30th June, 2023.
5. The figures for the previous year/period have been re-grouped, re-arranged wherever necessary to confirm to the current period presentation.
6. The Company has already commenced commercial production of its new manufacturing unit Techtex (A unit of Commercial Syn Bags Limited) situated at Plot Nos A-12 & A-13, Indore Special Economic Zone, Pithampur Phase – 2, Dhar, Madhya Pradesh on 11th March, 2023. The capacity addition with the commencement of this unit is 3900 MTPA and the total enhanced capacity of the Company is 24530 MTPA. The Company is carrying Rs. 816.00 Lakhs as Capital Work in Progress for Building, Plant and Machinery which will be capitalized in due course of time.
7. The Company has received Rs. 229.49 Lakhs as Industries Development Subsidy under the M.P. MSME Development Policy, 2019 for the expansion of its Units and Rs. 300.00 Lakhs as an additional exports subsidy under the said policy.
8. The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
9. The Company has solar power project of 1.0 MW for Captive Consumption of power.

For Commercial Syn Bags Limited



Anil Choudhary
Chairman and Managing Director
DIN 00017913

Date – 14th August, 2023

Place – Indore



COMMERCIAL SYN BAGS LIMITED

CIN- L25202MP1984PLC002669

Regd. Office: Commercial House, 3-4, Jaora Compound, M.Y.H. Road, Indore (M.P.)-452001

Contact No.: 0731-4279525, Email ID: investors@comsyn.com, Website :www.comsyn.com

SEGMENT WISE STANDALONE REVENUE, RESULTS, SEGMENT ASSETS AND SEGMENT LIABILITIES FOR THE NINE MONTH ENDED ON 30th JUNE, 2023					
(Rs. in Lakhs)					
		Quarter Ended			Year Ended
Sr. No.	Particulars	30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)
1	Segment Revenue				
	(a) Segment – A: Manufacturing	7,908.59	5,959.99	9,182.06	28,786.77
	(b) Segment – B: Other Segments	69.60	114.74	86.61	360.68
	(c) Unallocated				
	Total				
	Less: Inter Segment Revenue				
	Total Segment Revenue	7,978.19	6,074.73	9,268.67	29,147.45
2	Segment Results (Profit)(+)/ Loss (-) before tax, Depreciation and interest from Each segment)				
	(a) Segment – A: Manufacturing	547.39	551.36	706.95	2,034.76
	(b) Segment – B: Other Segments	74.61	92.86	81.57	280.37
	(c) Unallocated				
	Total	622.00	644.21	788.52	2,315.12
	Less: Finance Cost	(143.66)	(145.94)	(119.52)	(533.00)
	(a) Segment – A: Manufacturing	(123.08)	(116.36)	(100.14)	(432.88)
	(b) Segment – B: Other Segments	(20.58)	(29.58)	(19.38)	(100.12)
	Less: Depreciation	(220.29)	(224.70)	(203.05)	(835.48)
	(a) Segment – A: Manufacturing	(211.27)	(215.66)	(194.02)	(799.32)
	(b) Segment – B: Other Segments	(9.01)	(9.04)	(9.04)	(36.15)
	ii) Other Un-allocable Expenditure net off				
	iii) Un-allocable income				
	Profit Before Tax	258.06	273.58	465.94	946.65
	Less : Current Tax	(52.77)	(35.85)	(81.40)	(160.81)
	Less : Deferred Tax	51.74	0.20	32.96	22.86
	Profit After Tax	257.03	237.93	417.50	808.70
3	Segment Assets				
	(a) Segment – A: Manufacturing	19,825.37	19,639.29	18,007.41	19,639.29
	(b) Segment – B: Other Segments	1,447.95	1,727.50	1,861.49	1,727.50
	(c) Unallocated				
	Total	21,273.32	21,366.79	19,868.90	21,366.79
4	Segment Liabilities				
	(a) Segment – A: Manufacturing	7,856.77	8,232.74	7,299.07	8,232.74
	(b) Segment – B: Other Segments	1,123.33	1,097.83	1,600.39	1,097.83
	(c) Unallocated				
	Total	8,980.09	9,330.57	8,899.45	9,330.57
	Net Capital Employed	12,293.23	12,036.22	10,969.45	12,036.22






Avinash Agrawal & Co.

Chartered Accountants

33, Ravi Nagar, Shrinagar Ext. Indore - 452018

Ph. : 0731-2539821, 4068859, 9406852546

E-mail. : guptaandashokca@gmail.com

INDEPENDENT AUDITOR'S CONSOLIDATED LIMITED REVIEW REPORT ON INTERIM CONSOLIDATED FINANCIAL RESULTS

To,
The Board of Directors of
Commercial Syn Bags Limited, Indore

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Commercial Syn Bags Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended and for the period from 01.04.2023 to 30.06.2023 ("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 amended.

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 entity:

S No.	Name of the Company	Relationship with the Holding Company
1	Comsyn India Private Limited	Wholly Owned Subsidiary



5. Based on our review conducted and procedures performed as stated in paragraph 3 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 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.

For Avinash Agrawal & Co.
Chartered Accountants

FRN: 022666C

CA Avinash Agrawal
(Proprietor)

M.No. 410875

UDIN: 23410875BGXUBO4598



Place of signature: Indore
Date: 14-08-23

COMMERCIAL SYN BAGS LIMITED

CIN- L25202MP1984PLC002669

Regd. Office: Commercial House, 3-4, Jaora Compound, M.Y.H. Road, Indore (M.P.)-452001

Contact No.: 0731-4279525, Email ID: investors@comsyn.com, Website :www.comsyn.com

Statement of Consolidated Unaudited Financial Results for the Quarter ended on 30th June, 2023


(Rupees in Lakhs except EPS)

S. No.	Particulars	Quarter Ended			Year ending on
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	7947.18	6058.45	9,232.42	29016.66
II	Other Income	26.60	13.61	52.82	162.21
III	Total Income (I+II)	7973.78	6072.06	9,285.24	29178.87
IV	EXPENSES				
A	Cost of materials consumed	4487.00	3490.11	4,565.40	15294.21
B	Purchases of Stock-in-Trade	372.69	271.91	631.43	1097.72
C	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	216.18	(699.60)	412.80	53.99
D	Employee benefits expense	1158.12	1147.76	1,230.67	4478.78
E	Finance costs	162.69	168.56	127.43	614.40
F	Depreciation and amortization expense	262.56	255.79	237.05	962.18
G	Other expenses	1055.17	1168.41	1,620.11	5731.73
	Total expenses (IV)	7714.40	5802.94	8,824.89	28233.01
V	Profit/(loss) before exceptional items, extraordinary items and tax (I- IV)	259.38	269.12	460.35	945.86
VI	Extraordinary Items	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	259.38	269.12	460.35	945.86
VIII	Tax expense: (1) Current tax (2) Deferred tax	57.81 (52.87)	(36.03) 5.45	(85.50) 33.23	167.15 (29.96)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	254.44	238.54	408.08	808.67
X	Profit/(loss) from discontinued operations (before tax)	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XII)	0.00	0.00	0.00	0.00
XIII	Net Profit/(loss) for the period (IX+XII)	254.44	238.54	408.08	808.67
XIV	Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss	0.00 0.00	79.13 (26.81)	0.00 0.00	79.13 (26.81)
XV	Total Comprehensive Income for the period (XVIII+XIX) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	254.44	290.86	408.08	860.99

Abhinav Singh
Commercial Syn Bags Limited
INDORE

XVI	Paid up Share Capital of the Company (Face Value Rs.10/-)	3995.22	3995.22	1270.99	3995.22
XVII	Reserves excluding revaluation reserves as per Balance Sheet of previous accounting year	0.00	0.00	-	8040.99
XVIII	Earnings per equity share (for continuing operation):				
	(1) Basic	0.64	0.75	3.28	2.08
	(2) Diluted	0.64	0.75	3.06	2.08
XIX	Earnings per equity share (for discontinued operation):				
	(1) Basic	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00
XX	Earnings per equity share (for discontinued & continuing operations)				
	(1) Basic	0.64	0.75	3.28	2.08
	(2) Diluted	0.64	0.75	3.06	2.08

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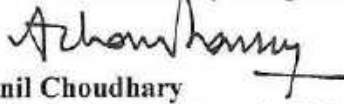


Notes to Unaudited Consolidated Financial Results for the quarter ended on 30th June, 2023:

1. This unaudited consolidated financial results of **Commercial Syn Bags Limited** and its subsidiary **Comsyn India Private Limited** for quarter and year ended on 30th June, 2023 have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 Interim Financial Reporting as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
2. The above unaudited consolidated financial results of the Company for the quarter ended 30th June, 2023 have not been audited by statutory auditors and they have provided their limited review report. The report does not have any impact on the above results and notes which needs any explanation. However, the management has exercised necessary due diligence to ensure that the consolidated financial results provide true and fair view of the Company's affairs.
3. The above unaudited consolidated financial results of the Company and its subsidiary for the quarter ended on 30th June, 2023 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 14th August, 2023.
4. The Company operates in three segments i.e. (a) Manufacture and sale of FIBC, Bulk Bags, Poly Tarpaulin, Woven Sacks/Bags, Box Bags, PP/HDPE Fabric, Liner and (b) Trading of Granules (c) Solar Power generation for Captive Consumption.
The segment for Manufacture and sale of FIBC, Bulk Bags, Poly Tarpaulin, Woven Sacks/Bags, Box Bags, PP/HDPE Fabric, and Liner meets the quantitative thresholds and is considered as reportable segment. Financial information of other segments (b) and (c) have been shown in 'All other Segments' as these do not fall within the criteria for segmental report as on 30th June, 2023.
5. The figures for the previous year/period have been re-grouped, re-classified wherever necessary to confirm the current period presentation.
6. Commercial Syn Bags Limited is a parent entity and Comsyn India Private Limited is its wholly owned subsidiary WOS) which is incorporated on 26th August, 2020. The Company has presented the consolidated and standalone financial results as on the reporting date.
7. The Company has already commenced commercial production of its new manufacturing unit Techtex (A unit of Commercial Syn Bags Limited) situated at Plot Nos A-12 & A-13, Indore Special Economic Zone, Pithampur Phase – 2, Dhar, Madhya Pradesh on 11th March, 2023. The capacity addition with the commencement of this unit is 3900 MTPA and the total enhanced capacity of the Company is 24530 MTPA. The Company is carrying Rs. 816.00 Lakhs as Capital Work in Progress for Building, Plant and Machinery which will be capitalized in due course of time.
8. The Company has received Rs. 229.49 Lakhs as Industries Development Subsidy under the M.P. MSME Development Policy, 2019 for the expansion of its Units and Rs. 300.00 Lakhs as an additional exports subsidy under the said policy.
9. The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
10. The Company has solar power project of 1.0 MW for Captive Consumption of power.




For Commercial Syn Bags Limited



Anil Choudhary
Chairman and Managing Director

DIN 00017913

Date – 14th August, 2023

Place – Indore



COMMERCIAL SYN BAGS LIMITED

CIN- L25202MP1984PLC002669

Regd. Office: Commercial House, 3-4, Jaora Compound, M.Y.H. Road, Indore (M.P.)-452001

Contact No.: 0731-4279525, Email ID: investors@comsyn.com, Website :www.comsyn.com

SEGMENT WISE CONSOLIDATED REVENUE, RESULTS, SEGMENT ASSETS AND SEGMENT LIABILITIES FOR THE NINE MONTH ENDED ON 30th JUNE, 2023					
(Rs. in Lakhs)					
Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)
1	Segment Revenue				
	(a) Segment – A: Manufacturing	7,877.58	5,943.72	9,145.81	28,655.98
	(b) Segment – B: Other Segments	69.60	114.74	86.61	360.68
	(c) Unallocated				
	Total				
	Less: Inter Segment Revenue				
	Total Segment Revenue	7,947.18	6,058.45	9,232.42	29,016.66
2	Segment Results (Profit)(+)/ Loss (-) before tax, Depreciation and interest from Each segment)				
	(a) Segment – A: Manufacturing	610.01	600.61	743.26	2,242.07
	(b) Segment – B: Other Segments	74.61	92.86	81.57	280.37
	(c) Unallocated				
	Total	684.62	693.47	824.83	2,522.44
	Less: Finance Cost	(162.69)	(168.56)	(127.43)	(614.40)
	(a) Segment – A: Manufacturing	(142.11)	(138.98)	(108.04)	(514.28)
	(b) Segment – B: Other Segments	(20.58)	(29.58)	(19.38)	(100.12)
	Less: Depreciation	(262.56)	(255.79)	(237.05)	(962.18)
	(a) Segment – A: Manufacturing	(253.54)	(246.76)	(228.01)	(926.03)
	(b) Segment – B: Other Segments	(9.01)	(9.04)	(9.04)	(36.15)
	ii) Other Un-allocable Expenditure net off				
	iii) Un-allocable income				
	Profit Before Tax	259.38	269.12	460.35	945.86
	Less : Current Tax	(57.81)	(36.03)	(85.51)	(167.15)
	Less : Deferred Tax	52.87	5.45	33.23	29.96
	Profit After Tax	254.44	238.54	408.08	808.67
3	Segment Assets				
	(a) Segment – A: Manufacturing	20,992.17	20,883.43	19,240.66	20,883.43
	(b) Segment – B: Other Segments	1,447.95	1,727.50	1,861.49	1,727.50
	(c) Unallocated				
	Total	22,440.12	22,610.93	21,102.15	22,610.93
4	Segment Liabilities				
	(a) Segment – A: Manufacturing	9,009.05	9,459.79	8,530.16	9,459.79
	(b) Segment – B: Other Segments	1,123.33	1,097.83	1,600.39	1,097.83
	(c) Unallocated				
	Total	10,132.37	10,557.62	10,130.54	10,557.62
	Net Capital Employed	12,307.75	12,053.31	10,971.61	12,053.31