General information about company	
Scrip code*	539986
NSE Symbol*	COMSYN
MSEI Symbol*	NOTLISTED
ISIN*	INE073V01015
Name of company	COMMERCIAL SYN BAGS LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	08-08-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-08-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	08-08-2026 17:00
End date and time of board meeting	08-08-2026 18:45
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	10912.57	10912.57
	Other income	79.68	79.68
	Total income	**10992.25**	**10992.25**
2	**Expenses**		
(a)	Cost of materials consumed	6421.19	6421.19
(b)	Purchases of stock-in-trade	117.62	117.62
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-872.84	-872.84
(d)	Employee benefit expense	1800.24	1800.24
(e)	Finance costs	198.61	198.61
(f)	Depreciation, depletion and amortisation expense	297.5	297.5
(g)	**Other Expenses**		
1	Other Expenses	1878.78	1878.78
	Total other expenses	**1878.78**	**1878.78**
	Total expenses	**9841.1**	**9841.1**
3	**Total profit before exceptional items and tax**	**1151.15**	**1151.15**

4	Exceptional items	0	0	
5	**Total profit before tax**	**1151.15**	**1151.15**	
6	**Tax expense**			
7	Current tax	264.22	264.22	
8	Deferred tax	-6.38	-6.38	
9	**Total tax expenses**	**257.84**	**257.84**	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	**Net Profit Loss for the period from continuing operations**	**893.31**	**893.31**	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	**Net profit (loss) from discontinued operation after tax**	**0**	**0**	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	**Total profit (loss) for period**	**893.31**	**893.31**	
17	Other comprehensive income net of taxes	2.92	2.92	
18	**Total Comprehensive Income for the period**	**896.23**	**896.23**	
19	**Total profit or loss, attributable to**			
	Profit or loss, attributable to owners of parent	0	0	
	Total profit or loss, attributable to non-controlling interests	0	0	
20	**Total Comprehensive income for the period attributable to**			
	Comprehensive income for the period attributable to owners of parent	0	0	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
21	**Details of equity share capital**			
	Paid-up equity share capital	4033.92	4033.92	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			

23	**Earnings per share**			
i	**Earnings per equity share for continuing operations**			
	Basic earnings (loss) per share from continuing operations	2.21	2.21	
	Diluted earnings (loss) per share from continuing operations	2.13	2.13	
ii	**Earnings per equity share for discontinued operations**			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic earnings (loss) per share from continuing and discontinued operations	2.21	2.21	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.13	2.13	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	**Disclosure of notes on financial results**	**Textual Information(4)**		

Text Block	
Textual Information(4)	Notes to Unaudited Consolidated Financial Results for the quarter ended on 30th June, 2026: 1. This unaudited consolidated financial results of the Group comprises of results of parent Commercial Syn Bags Limited, its wholly owned subsidiary Comsyn India Private Limited and step down subsidiary Comsyn International Private Limited (formerly known as Erawat Vegcap Private Limited) and its associate Smartlift Bulk Packaging Limited, U.K. (along with its wholly owned subsidiary Smartlift Bulk Packaging (Ireland) Limited, Ireland) for quarter ended on 30th June, 2026 have been prepared in accordance with the Indian Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules as amended from time to time. 2. The unaudited consolidated financial results of Commercial Syn Bags Limited its wholly owned subsidiary Comsyn India Private Limited and step down subsidiary Comsyn International Private Limited (formerly known as Erawat Vegcap Private Limited) and its associate Smartlift Bulk Packaging Limited, U.K. (along with its wholly owned subsidiary Smartlift Bulk Packaging (Ireland) Limited, Ireland) for the quarter ended 30th June, 2026 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. This unaudited consolidated financial results have been approved and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 8th August, 2026. 4. The Company operates in three segments i.e. (a) Manufacture and sale of FIBC, Woven Sacks/Bags, Tarpaulin, Pond Liner, Liner and other plastic products and (b) Trading of Granules (c) Solar Power generation for Captive Consumption. The segment for Manufacture and sale of FIBC, Woven Sacks/Bags, Tarpaulin, Pond Liner, Liner and other plastic products meets the quantitative thresholds and is considered as reportable segment. Financial information of other segments (b) and (c) have been shown in 0All other Segments0 as these do not fall within the criteria for segmental report as on 30th June, 2026. 5. Previous Year and Previous Quarter(s) figures have been regrouped/ reclassified wherever necessary to confirm to this period classification. 6. The Company has received in principal approval for issuance of the warrants on preferential basis from NSE and BSE and the Board of Directors in their meeting held on 20th March 2025 allotted 20,00,000 convertible warrants of Rs. 72/- each to the promoters and promoter group. The Company has received 25% upfront money i.e. Rs. 360.00 Lakhs and utilized the same as per the object of the preferential issue as stated in the Notice of EGM. Further the Company has converted 3,87,000 warrants into equity shares. During the quarter ended 30th June, 2026, there has been no further receipt of funds and no conversion of warrants into equity shares. 7. Comsyn India Private Limited has taken a land from MPIDC 0 RO Indore on 99 years lease. The lease period of this land is from 12th January, 2022 to 11th January, 2121. The construction on this leasehold land is already started and

	subsequently Central Government on 24th June, 2024 had issued a notification u/s 3A of the National Highways Act, 1956 for acquisition of this land for the development projects of NHAI. After this notification, we are forced to stop our construction work. We have raised our objection against this acquisition before the Competent Authority (Sub Divisional Magistrate) and file a writ petition before the Hon0ble High Court bench at Indore. The part of our leasehold land is subject matter of acquisition and exact area to be acquired from our leasehold land is yet to be demarcated. We have prayed for the following relief in our writ petition 0 - to set aside the impugned notification related to acquisition, or - in the alternative, order an appropriate compensation The matter is yet to be decided by the Hon0ble Court and the court as an interim relief has issued the order that the Company shall not be disposed from the land. Central Government has also issue notification u/s 3D of National Highway Act, 1956 on 10th June, 2025. As the company is in possession of the land so it will continue the lease liabilities and right of use assets in respect of lease hold land in the financial statement till the final order by Hon'ble High Court. 8. The Company has commenced commercial production of expanded manufacturing capacity at its Techtex Unit on 22nd July, 2026. The construction for setting up of factory of Comsyn International Private Limited (formerly known as Erawat Vegcap Private Limited) and the expansion of SEZ unit is currently in progress. Capital expenditure incurred on the expansion up to the reporting date has been capitalized and carried under Capital Work in Progess in Balance Sheet. The Company will intimate the commencement of operations of the expanded capacity in due course. 9. The turnover on a consolidated basis increased both on a quarterly and year-on-year basis. There was also a significant improvement in EBITDA, PBT and PAT, primarily driven by higher crude oil prices, improved realisations, a favourable export market, and wide range of product mix. 10. The Company has solar power project of 1.0 MW for Captive Consumption of power.

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	**Segment Revenue (Income)**		
	(net sale/income from each segment should be disclosed)		
1	Segment -A Manufacturing	10901.72	10901.72
2	Segment-B other Segment	10.85	10.85
	Total Segment Revenue	10912.57	10912.57
	Less: Inter segment revenue	0	0
	Revenue from operations	10912.57	10912.57
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Segment -A Manufacturing	1317.99	1317.99
2	Segment-B other Segment	31.77	31.77
	Total Profit before tax	1349.76	1349.76
	i. Finance cost	198.61	198.61
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	1151.15	1151.15
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
1	Segment -A Manufacturing	35606.24	35606.24

2	Segment-B other Segment	1338.72	1338.72
	Total Segment Asset	36944.96	36944.96
	Un-allocable Assets	0	0
	Net Segment Asset	36944.96	36944.96
4	**Segment Liabilities**		
	Segment Liabilities		
1	Segment -A Manufacturing	18006.47	18006.47
2	Segment-B other Segment	291.46	291.46
	Total Segment Liabilities	18297.93	18297.93
	Un-allocable Liabilities	18647.03	18647.03
	Net Segment Liabilities	36944.96	36944.96
	Disclosure of notes on segments		

Other Comprehensive Income

	Date of start of reporting period	01-04-2026	01-04-2026
	Date of end of reporting period	30-06-2026	30-06-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	-2.92	-2.92
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	2.92	2.92