

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	Standalone
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
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No

No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There is no default on Loan and Debt Securities during the reporting period.

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		Standalone	Standalone	
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	10830.19	10830.19	
	Other income	133.69	133.69	
	Total income	10963.88	10963.88	
2	Expenses			
(a)	Cost of materials consumed	6640.18	6640.18	
(b)	Purchases of stock-in-trade	127.74	127.74	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1022.09	-1022.09	
(d)	Employee benefit expense	1738.01	1738.01	
(e)	Finance costs	184.29	184.29	
(f)	Depreciation, depletion and amortisation expense	266.84	266.84	
(g)	Other Expenses			
1	Other Expenses	1892.25	1892.25	
	Total other expenses	1892.25	1892.25	
	Total expenses	9827.22	9827.22	
3	Total profit before exceptional items and tax	1136.66	1136.66	

4	Exceptional items	0	0	
5	Total profit before tax	1136.66	1136.66	
6	Tax expense			
7	Current tax	175.22	175.22	
8	Deferred tax	-6.73	-6.73	
9	Total tax expenses	168.49	168.49	
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	968.17	968.17	
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	968.17	968.17	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	968.17	968.17	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
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	2.4	2.4	
	Diluted earnings (loss) per share from continuing operations	2.31	2.31	
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	2.4	2.4	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.31	2.31	
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 Standalone Financial Results for the quarter ended on 30th June, 2026:

1. The unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.

2. This unaudited standalone financial results of the Company 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 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, 2026 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 (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 All other Segments 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. The Company has commenced commercial production of expanded manufacturing capacity at its Techtex Unit on 22nd July, 2026. 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 Progress in Balance Sheet. The Company will intimate the commencement of commercial operations of the SEZ unit in due course of time.

8. The turnover on a standalone 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. 9. The Company has solar power project of 1.0 MW for Captive Consumption of power.
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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		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Segment -A Manufacturing	10819.34	10819.34
2	Segment-B other Segment	10.85	10.85
	Total Segment Revenue	10830.19	10830.19
	Less: Inter segment revenue	0	0
	Revenue from operations	10830.19	10830.19
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Segment -A Manufacturing	1289.18	1289.18
2	Segment-B other Segment	31.77	31.77
	Total Profit before tax	1320.95	1320.95
	i. Finance cost	184.29	184.29
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	1136.66	1136.66
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Segment -A Manufacturing	32537.75	32537.75

2	Segment-B other Segment	1338.72	1338.72
	Total Segment Asset	33876.47	33876.47
	Un-allocable Assets	0	0
	Net Segment Asset	33876.47	33876.47
4	Segment Liabilities		
	Segment Liabilities		
1	Segment -A Manufacturing	15233.89	15233.89
2	Segment-B other Segment	291.46	291.46
	Total Segment Liabilities	15525.35	15525.35
	Un-allocable Liabilities	18351.12	18351.12
	Net Segment Liabilities	33876.47	33876.47
	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		Standalone	Standalone
	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		
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		
5	Total Other comprehensive income		