

CDG PETCHEM LIMITED						
Regd. & Corp Office: Shyam Arihant, 1-8-304 to 307/10&11, Pattigadda Road, Secunderabad-500003 Telangana, India, Tel: 040-27909001, 66494900/1/2, Email: corporate@dugargroup.net						
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023						
Particulars	Quarter Ended			Half year ended		(Rs in Lakhs) Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Income:						
Revenue from operations	1,172.62	1,058.95	1,430.54	2,231.57	2,766.90	5,087.54
Other Income	0.14	5.59	1.47	5.74	19.73	45.56
Total Income	1,172.76	1,064.54	1,432.01	2,237.30	2,786.63	5,133.10
Expenditure:						
Cost of Raw Materials and Components Consumed	(100.48)	975.61	1,386.41	875.13	2,624.47	4,796.47
Changes in inventories of stock in trade	1,202.14	34.48	(10.37)	1236.62	8.31	36.49
Employee benefits expense	5.90	8.22	5.70	14.11	20.21	33.43
Finance Cost	27.72	26.48	27.56	54.20	59.78	134.88
Depreciation expense	3.76	5.89	5.75	9.65	16.18	27.54
Other expenses	31.81	11.07	24.99	42.88	72.93	145.86
Total expenses	1,170.84	1,061.75	1,440.03	2,232.59	2,801.88	5,174.67
Net Profit/ (Loss) for the period (before tax, exceptional items and/ or extraordinary items)	1.92	2.79	(8.01)	4.71	(15.26)	(41.57)
Exceptional Items (loss)/gain						
Net Profit/ (Loss) for the period (before tax, after exceptional items and/ or extraordinary items)	1.92	2.79	(8.01)	4.71	(15.26)	(41.57)
Tax expenses						
Current tax	(0.25)	0.25	0.10	0.00	0.43	-
Deferred tax	2.53	(0.30)	(23.33)	2.23	(3.38)	(3.51)
Tax pertaining to previous Year			-		-	-
MAT Credit	(0.34)	0.34	(0.10)	-	(0.43)	-
Net Profit/ (Loss) for the period (after tax, after exceptional items and/ or extraordinary items)	(0.02)	2.50	15.31	2.48	(11.88)	(38.06)
Profit /(Loss) for the period after tax	(0.02)	2.50	15.31	2.48	(11.88)	(38.06)
Other Comprehensive Income :						
- Items that will not be reclassified in profit or loss			-			
- Income tax relating to items that will not be reclassified to profit or loss			-			
Other Comprehensive income for the period, net of tax			-			
Total Comprehensive income for the Period	(0.02)	2.50	15.31	2.48	(11.88)	(38.06)
Profit/ Loss for the period						
Attributable to:						
- Owners of equity	(1.35)	1.83	15.31	0.48	(11.88)	(39.71)
- Non-controlling interest	1.34	0.67		2.00		1.65
Paid up Equity Share Capital (Face Value of the Share Rs.10/- each)	307.75	307.75	307.75	307.75	307.75	307.75
Other Equity as shown in the balance sheet						(145.73)
Earnings Per Share(EPS) (Not annualised)						
- Basic	(0.001)	0.08	0.50	0.07	(0.39)	(1.24)
- Diluted	(0.001)	0.08	0.50	0.07	-0.39	(1.24)

1) The unaudited consolidated financial results for the quarter and half year ended 30th September, 2023 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on 10th November 2023. The Statutory Auditors of the Company have carried out the Limited Review of the financial results

2) The figures for the year ended 31-Mar-2023 are extracted from the Audited Financial Statements, which are prepared in accordance with Indian Accounting Standards ('Ind-AS') as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

3) The figures for the previous year/ periods have been regrouped and reclassified to conform to the classification of the current year/ periods, where necessary.

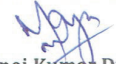
4) The above results are available on our website www.procurepoint.in.

Place: Hyderabad

Dated: 10th November 2023



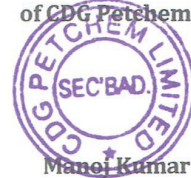
For CDG Petchem Limited


Manoj Kumar Dugar
Managing Director
(DIN: 00352733)

CDG PETCHEM LIMITED		
Consolidated Statement of Assets and Liabilities as on 30th September, 2023		
	Rs in lakhs	
Particulars	As at 30.09.2023	As at 31.03.2023
ASSETS	Un audited	Audited
Non-current assets		
(a) Property, plant and equipment	562.35	548.66
(b) Other non-current assets	20.43	20.43
	582.78	569.09
Current assets		
(a) Inventories	211.74	260.43
(b) Financial assets		-
- Investments	1.09	0.93
- Trade receivables	1,354.86	1,026.00
- Cash and bank balances	8.84	12.46
- Others financial assets	53.35	67.01
(c) Other current assets	59.93	72.52
	1,689.81	1,439.35
Total assets	2,272.59	2,008.43
EQUITY AND LIABILITIES		
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	307.75	307.75
(b) Other Equity	(145.26)	(145.73)
Equity attributable to owners	162.49	162.02
Non-controlling interest	8.55	6.55
Sub - Total Equity	171.05	168.57
LIABILITIES		
Non Current Liabilities		
(a) Financial liabilities		
- Borrowings	494.45	513.46
(b) Deferred tax liabilities (net)	28.27	26.04
Current liabilities		
(a) Financial Liabilities		
- Borrowings	924.19	1,043.43
- Trade Payables		-
Total Outstanding dues of Micro and Small Enterprises		1.22
Total Outstanding dues Other than Micro and Small Enterprises	611.73	171.94
- Other financial liabilities	10.28	17.98
(b) Other current liabilities	26.75	57.79
(c) Provisions	5.88	8.01
	2,101.55	1,839.87
Total liabilities	2,101.55	1,839.87
Total equity and liabilities	2,272.59	2,008.43

Place: Hyderabad
Date: 10-11-2023

For and on behalf of the BOD
of CDG Petchem Limited



Manoj Kumar Dugar
Managing Director & Chairman
(DIN:00352733)

CDG PETCHEM LIMITED
Consolidated Cashflow Statement for the half year ended 30th September, 2023

		Rs in lakhs	
	PARTICULARS	Period Ended 30th September 2023 (Un audited)	Period Ended 30th September 2022 (unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit (Loss) before Tax	4.71	(15.26)
	Adjustments for Non-Operating Activities:		-
	Depreciation	9.65	16.18
	Loss/ (Profit) on Sale of Assets/Investments	-	7.76
	Finance Cost	54.20	59.78
	Interest Received	-	0.25
		63.85	83.97
	Operating Profit before Working Capital Changes	68.56	68.71
	Adjustments for Working Capital Changes:		-
	Inventories	48.70	5.34
	Change in Current Investments	(0.16)	(13.75)
	Trade Receivables	(328.86)	(370.72)
	Other financial Assets	13.66	381.70
	Other Assets	14.56	32.99
	Provisions	(2.13)	3.55
	Trade Payables	392.82	129.99
	Other financial liabilities	(7.70)	(8.04)
	Other Liabilities	14.72	(692.22)
	Current Borrowings	(119.24)	(38.07)
	Other non current assets		(2.58)
	Cash Generation From Operations	26.36	(571.82)
	Direct Taxes Paid (Net)	(1.97)	(1.19)
	Net Cash from Operating Activities	92.94	(504.30)
	CASH FLOW FROM INVESTING ACTIVITIES		
B.	Acquisition of Fixed Assets (including capital work in progress)	(23.35)	(17.37)
	Proceeds from Sale of Fixed Assets	-	182.80
	Interest Received	-	(0.25)
	Sale of Subsidiary	-	-
	Net Cash from Investing Activities	(23.35)	165.18
	CASH FLOW FROM FINANCING ACTIVITIES		
C.	Finance cost incurred	(54.20)	(59.78)
	Long Term Borrowings from Others	(19.01)	(21.59)
	Net Cash from Financing Activities	(73.21)	(81.37)
	Net Increase (Decrease) in Cash and Cash Equivalent (A+B+C)	(3.61)	(420.49)
	Cash and Cash Equivalent (Opening)	12.46	21.27
	Cash and Cash Equivalent (Closing)	8.84	(399.22)

Place: Hyderabad
Date: 10-11-2023

For and on behalf of the BOD
of CDG Petchem Limited



Manoj Kumar Dugar
Managing Director & Chairman
(DIN:00352733)