

**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 STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023**

(Rs in Lakhs)						
Particulars	Quarter Ended			Half year ended		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
<b>Income:</b>						
Revenue from operations	480.99	475.77	575.91	956.76	1239.18	2,381.26
Other Income	0.00	-	0.63	-	17.11	22.81
<b>Total Income</b>	<b>480.99</b>	<b>475.77</b>	<b>576.54</b>	<b>956.76</b>	<b>1256.29</b>	<b>2404.07</b>
<b>Expenditure:</b>						
Cost of Raw Materials and Components Consumed	472.06	404.45	546.07	876.51	1191.56	2,260.18
Changes in inventories of stock in trade	(43.40)	34.48	-10.79	(8.92)	(35.44)	(12.41)
Employee benefits expense	4.65	6.71	4.95	11.36	17.96	29.68
Finance Cost	16.70	16.96	12.25	33.66	23.74	70.24
Depreciation expense	2.45	4.56	4.55	7.01	13.67	22.30
Other expenses	29.18	7.00	18.90	36.18	42.01	78.48
<b>Total expenses</b>	<b>481.64</b>	<b>474.16</b>	<b>575.94</b>	<b>955.80</b>	<b>1,253.50</b>	<b>2,448.46</b>
<b>Net Profit/ (Loss) for the period (before tax, exceptional items and/ or extraordinary items)</b>	<b>(0.64)</b>	<b>1.60</b>	<b>0.60</b>	<b>0.96</b>	<b>2.79</b>	<b>(44.39)</b>
<b>Exceptional Items (loss)/gain</b>						
<b>Net Profit/ (Loss) for the period (before tax, after exceptional items and/ or extraordinary items)</b>	<b>(0.64)</b>	<b>1.60</b>	<b>0.60</b>	<b>0.96</b>	<b>2.79</b>	<b>(44.39)</b>
<b>Tax expenses</b>						
Current tax	(0.25)	0.25	0.10			-
Deferred tax	2.69	(0.13)	-23.21	2.57	(3.13)	(2.96)
Tax pertaining to previous Year						-
MAT Credit	(0.34)	0.34	(0.10)			-
<b>Net Profit/ (Loss) for the period (after tax, after exceptional items and/ or extraordinary items)</b>	<b>(2.75)</b>	<b>1.14</b>	<b>23.81</b>	<b>(1.61)</b>	<b>5.92</b>	<b>(41.42)</b>
<b>Profit /(Loss) for the period after tax</b>	<b>(2.75)</b>	<b>1.14</b>	<b>23.81</b>	<b>(1.61)</b>	<b>5.92</b>	<b>(41.42)</b>
<b>Other Comprehensive Income :</b>						
- Items that will not be reclassified in profit or loss			-			
- Income tax relating to items that will not be reclassified to profit or loss			-			
<b>Other Comprehensive income for the period, net of tax</b>			-			
<b>Total Comprehensive income for the Period</b>	<b>(2.75)</b>	<b>1.14</b>	<b>23.81</b>	<b>(1.61)</b>	<b>5.92</b>	<b>(41.42)</b>
<b>Profit/ Loss for the period</b>						
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
<b>Earnings Per Share(EPS) (Not annualised)</b>						
- Basic	(0.09)	0.04	0.77	(0.05)	0.19	(1.35)
- Diluted	(0.09)	0.04	0.77	(0.05)	0.19	(1.35)

1) The unaudited standalone 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 31st March 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) 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 company website [www.procurepoint.in](http://www.procurepoint.in).

Place: Hyderabad


Dated: 10th November 2023

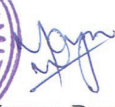


For CDG Petchem Limited

  
Manoj Kumar Dugar  
Managing Director  
(DIN: 00352733)



CDG PETCHEM LIMITED		
Statement of Standalone of Assets and Liabilities as at September 30, 2023		
	Rs in lakhs	
Particulars	As at 30.09.2023	As at 31.03.2023
ASSETS	Un audited	Audited
<b>Non-current Assets</b>		
(a) Property, Plant and Equipment and Intangible Assets		
- Property, Plant and Equipment	547.76	531.43
(b) Financial Assets		
- Investments	5.30	5.30
(c) Other Non-current Assets	14.23	14.23
	<b>567.29</b>	<b>550.96</b>
<b>Current Assets</b>		
(a) Inventories	208.96	259.03
(b) Financial Assets		
- Trade receivables	547.06	349.06
- Cash and Bank Balances	3.73	6.43
- Other Financial Assets	38.71	55.74
(c) Other Current Assets	58.60	70.58
	<b>857.06</b>	<b>740.85</b>
<b>Total Assets</b>	<b>1,424.35</b>	<b>1,291.81</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	307.75	307.75
(b) Other Equity	(132.60)	(130.99)
<b>Total Equity</b>	<b>175.15</b>	<b>176.76</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial liabilities		
- Borrowings	494.45	458.78
(b) Deferred tax Liabilities(Net)	28.64	26.07
<b>Current liabilities</b>		
(a) Financial Liabilities		
- Borrowings	546.07	585.59
- Trade Payables		
- Total Outstanding dues of Micro and Small Enterprises	-	11.54
- Total Outstanding dues Other than Micro and Small Enterprises	156.86	-
- Other Financial Liabilities	8.56	17.45
(b) Other Current Liabilities	10.34	11.78
(c) Provisions	4.30	3.84
	<b>1,249.20</b>	<b>1,115.05</b>
<b>Total Liabilities</b>	<b>1,249.20</b>	<b>1,115.05</b>
<b>Total equity and liabilities</b>	<b>1,424.35</b>	<b>1,291.81</b>
<div style="display: flex; justify-content: space-between; align-items: flex-end; padding-top: 20px;"> <div> <p>Place: Hyderabad</p> <p>Date: 10-11-2023</p> </div> <div style="text-align: center;"> <p>For and on behalf of the BOD of CDG Petchem Limited</p>  <p>Manoj Kumar Dugar Managing Director &amp; Chairman (DIN:00352733)</p> </div> </div>		

CDG PETCHEM LIMITED		
Standalone 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)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit (Loss) before Tax	0.96	2.76
Adjustments for Non-Operating Activities:		-
Depreciation	7.01	13.67
Loss/ (Profit) on Sale of Assets		7.76
Finance Cost	33.66	23.74
Interest Received		(0.59)
	<b>40.67</b>	<b>44.59</b>
<b>Operating Profit before Working Capital Changes</b>	<b>41.63</b>	<b>47.35</b>
<b>Adjustments for Working Capital Changes:</b>		
Inventories	50.08	(38.41)
Trade Receivables	(197.99)	(44.27)
Other financial Assets	17.03	(25.91)
Other Assets	12.70	11.00
Provisions for Expenses	0.45	0.53
Trade Payables	145.31	60.96
Other financial liabilities	(8.89)	3.45
Other Current Liabilities	(1.45)	(399.49)
Non Current Financial Assets	-	(4.75)
Cash Generation From Operations	<b>17.25</b>	<b>(436.90)</b>
Direct Taxes Paid/(Refund) (Net)	(0.72)	(2.61)
<b>A. Net Cash from Operating Activities</b>	<b>58.15</b>	<b>(392.16)</b>
<b>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		0.59
Sale of Subsidiary		
<b>B. Net Cash from Investing Activities</b>	<b>(23.35)</b>	<b>166.02</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Financial costs Incurred	(33.66)	(23.74)
Loan Taken/Repayment of Borrowings	(3.85)	251.85
<b>C. Net Cash from Financing Activities</b>	<b>(37.51)</b>	<b>228.11</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalent (A+B+C)</b>	<b>(2.70)</b>	<b>1.97</b>
<b>Cash and Cash Equivalent (Opening)</b>	<b>6.43</b>	<b>4.53</b>
<b>Cash and Cash Equivalent (Closing)</b>	<b>3.73</b>	<b>6.49</b>
<div> <div> Place: Hyderabad Date: 10-11-2023 </div> <div> For and on behalf of the BOD of CDG Petchem Limited    Manoj Kumar Dugar  Managing Director &amp; Chairman  (DIN:00352733) </div> </div>		