

Dated 29<sup>th</sup> April, 2025

To  
The General Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001

Dear Sir,

**Sub: Intimation of outcome of Board Meeting held on even date -Reg.  
Scrip Code: 534796**

With reference to the above cited subject, we wish to inform you that the Board of Directors at their Board Meeting held on even date inter-alia, have

- a) approved the Audited Consolidated and Standalone Financial Results of the Company for the quarter and year ended 31st March, 2025 prepared under Ind- AS, as recommended by the Audit Committee;

In this connection, we herewith enclose the following documents:

- a) Audited Consolidated and Standalone Financial Results of the Company for the quarter and year ended 31st March, 2025 together with Statement of Assets & Liabilities.
- b) Auditors' Report on the Audited financial results for the quarter and year ended 31st March, 2025;
- c) Declaration on Auditors' Report with unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors of the Company commenced at 11.30 A.M. and concluded at 05.00 P.M.

Request you to take the above information on record.

Thanking you,

**Yours Sincerely,**

Manoj  
Kumar  
Dugar

**Manoj Kumar Dugar  
Managing Director**

Encl: As above

CDG PETCHEM LIMITED (formerly known as Urbakniti Fabs 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 CIN:L51100TG2011PLC072532					
AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025					
Particulars	(Rs in Lakhs)				
	Standalone				
	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
Audited	Unaudited	Audited	Audited	Audited	
<b>Income:</b>					
Revenue from operations	229.26	295.88	264.51	898.73	1,539.98
Other Income	0.00	-	(0.48)	7.20	67.83
<b>Total Income</b>	<b>229.26</b>	<b>295.88</b>	<b>264.02</b>	<b>905.93</b>	<b>1,607.82</b>
<b>Expenditure:</b>					
<b>Cost of Raw Materials and Components Consumed</b>	<b>237.21</b>	<b>291.92</b>	<b>223.77</b>	<b>846.41</b>	<b>1,468.94</b>
Changes in inventories of stock in trade	0.00	-	22.07	57.11	43.22
Employee benefits expense	3.55	3.06	3.86	13.53	18.73
Finance Cost	5.11	0.26	44.38	41.40	96.38
Depreciation expense	(3.48)	5.45	5.24	8.61	14.62
Other expenses	9.63	2.30	7.58	34.62	60.99
<b>Total expenses</b>	<b>252.02</b>	<b>303.00</b>	<b>306.89</b>	<b>1,001.68</b>	<b>1,702.86</b>
<b>Net Profit/ (Loss) for the period (before tax, exceptional items and/ or extraordinary)</b>	<b>(22.75)</b>	<b>(7.12)</b>	<b>(42.87)</b>	<b>(95.74)</b>	<b>(95.05)</b>
Exceptional Items (loss)/gain	-	-	-	-	-
<b>Net Profit/ (Loss) for the period (before tax, after exceptional and/ or extraordinary items)</b>	<b>(22.75)</b>	<b>(7.12)</b>	<b>(42.87)</b>	<b>(95.74)</b>	<b>(95.05)</b>
<b>Tax expenses</b>					
Current tax			-		
Deferred tax	1.12	(0.91)	(21.18)	10.00	(3.41)
Tax pertaining to previous Year	-	-	-	-	-
MAT Credit	-	-	-	-	-
<b>Net Profit/ (Loss) for the period (after tax, after exceptional items and/ or extraordinary)</b>	<b>(23.87)</b>	<b>(6.21)</b>	<b>(21.69)</b>	<b>(105.75)</b>	<b>(91.64)</b>
<b>Profit/(Loss) for the period from discontinuing operation</b>	<b>(23.87)</b>	<b>(6.21)</b>	<b>(21.69)</b>	<b>(105.75)</b>	<b>(91.64)</b>
Tax Expense of discontinuing operation	-	-	-	-	-
<b>Profit/(Loss) for the period from discontinuing operation after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit/(Loss) for the period after tax</b>	<b>(23.87)</b>	<b>(6.21)</b>	<b>(21.69)</b>	<b>(105.75)</b>	<b>(91.64)</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive income for the Period</b>	<b>(23.87)</b>	<b>(6.21)</b>	<b>(21.69)</b>	<b>(105.75)</b>	<b>(91.64)</b>
<b>Profit/ Loss for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Attributable to:					
- Owners of equity	-	-	-	-	-
- Non-controlling interest	-	-	-	-	-
Paid up Equity Share Capital (Face Value of the Share Rs.10/- each)	307.75	307.75	307.75	307.75	307.75
Other Equity as shown in the balance sheet	-	-	-	(328.38)	(222.63)
<b>Earnings Per Share(EPS) (Not annualised)</b>					
- Basic	(0.78)	(0.20)	(0.70)	(3.44)	(2.98)
- Diluted	(0.78)	(0.20)	(0.70)	(3.44)	(2.98)
<b>Notes :</b>					
1) The above Financial Results for the quarter and year ended 31st March, 2025 have been audited by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th April 2025. The Statutory Auditors have issued an unqualified review opinion on these results.					
2) The above Financial Results 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 quarters ended 31st March, 2025 and 31st March, 2024 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.					
4) Figures for the previous year/ periods have been regrouped, restated and reclassified to conform to the classification of the current year/ periods, where necessary.					
5) The above results are available on our company website <a href="http://www.procurepoint.in">www.procurepoint.in</a>					



For CDG Petchem Limited

Manoj Kumar Dugar  
Managing Director

DIN: 00352733

Place: Hyderabad  
Dated:29/04/2025

**CDG PETCHEM LIMITED**  
**(Formerly Urbaknitt Fabs Limited)**  
**CIN: L51100TG2011PLC072532**  
**Statement of Assets and Liabilities as at March 31, 2025**

(₹' Lakhs)

Particulars	Note	As at 31st March 2025	As at 31st March 2024
<b>ASSETS</b>			
<b>Non-current Assets</b>			
(a) Property, Plant and Equipment and intangible Assets			
- Property, Plant and Equipment	5	318.51	473.79
(b) Capital work in progress		35.00	-
(b) Financial Assets			-
- investments	6	5.30	5.30
(c) Other Non-current Assets	7	7.66	14.23
		366.47	493.32
<b>Current Assets</b>			
(a) inventories	8	-	57.11
(b) Financial Assets			-
- Trade receivables	9	201.93	391.82
- Cash and Bank Balances	10	28.39	13.54
- Other Financial Assets	11	0.23	30.28
(c) Other Current Assets	12	35.77	55.42
		266.32	548.18
<b>Total Assets</b>		<b>632.79</b>	<b>1,041.50</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	13	307.75	307.75
(b) Other Equity	14	(328.38)	(222.63)
<b>Total Equity</b>		-20.63	85.12
<b>Liabilities</b>			
<b>Non Current Liabilities</b>			
(a) Financial liabilities			-
- Borrowings	15	24.26	365.62
(b) Deferred tax Liabilities(Net)	16	32.67	22.66
(c) Other Non-current Liabilities	17	533.00	-
<b>Current liabilities</b>			
(a) Financial Liabilities			-
- Borrowings	18	-	546.67
- Trade Payables	19	-	-
- Total Outstanding dues of Micro and Small Enterprises		-	0.02
- Total Outstanding dues Other than Micro and Small Enterprises		46.65	3.13
- Other Financial Liabilities	20	0.65	3.67
(b) Other Current Liabilities	21	16.20	13.08
(c) Provisions	22	-	1.54
		-	956.38
<b>Total Liabilities</b>		653.42	-
<b>Total equity and liabilities</b>		<b>632.79</b>	<b>1,041.50</b>

Significant accounting policies and key accounting estimates and judgements

1 to 4

See accompanying notes form an integral part of Standalone Financial Statements

30 to 42

For and on behalf of the BOD  
of CDG Petchem Limited



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

**CDG PETCHEM LIMITED**  
(Formerly Urbaknitt Fabs Limited)  
CIN: L51100TG2011PLC072532

**Statement of Profit and Loss for the Period Ended 31st March, 2025**

(₹' Lakhs)

Particulars	Note	For the Year 31st March, 2025	For the Year 31st March, 2024
<b>I Income</b>			
Revenue from operations	23	898.73	1,539.98
Other income	24	7.20	67.83
<b>Total Income</b>		<b>905.93</b>	<b>1,607.82</b>
<b>II Expenses</b>			
Cost of Materials Consumed	25	846.41	1,468.94
Changes in inventories of Finished Goods, Stock in Trade & Work-in-Progress	26	57.11	43.22
Employee benefits expense	27	13.53	18.73
Finance costs	28	41.40	96.38
Depreciation & Amortisation Expense	5	8.61	14.62
Other expenses	29	34.62	60.99
<b>Total Expenses</b>		<b>1,001.68</b>	<b>1,702.86</b>
<b>III Profit before tax (I-II)</b>		<b>(95.74)</b>	<b>(95.05)</b>
<b>IV Tax Expense:</b>			
Current Tax			
Deferred Tax		10.00	(3.41)
income tax relating to previous year			
MAT credit entitlement			
<b>Total Tax Expense</b>		<b>10.00</b>	<b>(3.41)</b>
<b>V Profit /(Loss) for the period after tax (V+VIII)</b>		<b>(105.75)</b>	<b>(91.64)</b>
<b>VI Other Comprehensive income</b>			
<b>A</b> Items that will not be reclassified to profit or loss			
<b>B</b> Items that will be reclassified to profit or loss			
<b>Other Comprehensive income for the year, net of tax (A+B)</b>			
<b>VII Total Other Comprehensive income for the year</b>		<b>(105.75)</b>	<b>(91.64)</b>
<b>VIII EARNINGS PER EQUITY SHARE</b>			
Basic and Diluted		<b>(3.44)</b>	<b>(0.00)</b>

Significant accounting policies and key accounting estimates and judgements

1 to 4

See accompanying notes form an integral part of Standalone Financial Statements.

30 to 42

For and on behalf of the BOD  
of CDG Petchem Limited



Manoj Kumar Dugar

Managing Director & Chairman

(Din:00352733)

**CDG PETCHEM LIMITED**  
(Formerly Urbaknitt Fabs Limited)  
CIN: L51100TG2011PLC072532

(₹ Lakhs)

PARTICULARS	Year Ended 31st March 2025	Year Ended 31st March 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit (Loss) before Tax	(95.74)	(95.05)
<b>Adjustments for Non-Operating Activities:</b>		
Depreciation	8.61	14.62
Loss/ (Profit) on Sale of Assets	(7.10)	(67.61)
Finance Cost	41.40	96.38
Interest Received		-
	<b>42.91</b>	<b>43.38</b>
<b>Operating Profit before Working Capital Changes</b>	<b>(52.83)</b>	<b>(51.67)</b>
<b>Adjustments for Working Capital Changes:</b>		
Inventories	57.11	201.92
Trade Receivables	189.90	(42.76)
Other financial Assets	30.05	25.46
Other Assets	19.65	15.15
Provisions for Expenses	(1.54)	(2.30)
Trade Payables	43.51	(8.40)
Other financial liabilities	(3.02)	(13.78)
Other Current Liabilities	3.12	1.30
Non Current Financial Assets	6.57	-
Cash Generation From Operations	<b>345.34</b>	<b>176.60</b>
Direct Taxes Paid/(Refund) (Net)		-
<b>A. Net Cash from Operating Activities</b>	<b>292.51</b>	<b>124.93</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Acquisition of Fixed Assets (including capital work in progress)	(35.00)	(32.64)
Proceeds from Sale of Fixed Assets	153.77	143.27
Interest Received	-	-
Sale of Subsidiary	30 to 42	-
<b>B. Net Cash from Investing Activities</b>	<b>118.77</b>	<b>110.63</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Financial costs Incurred	(41.40)	(96.38)
Loan Taken/Repayment of Borrowings	(355.03)	(132.08)
<b>C. Net Cash from Financing Activities</b>	<b>(396)</b>	<b>(228.46)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalent (A+B+C)</b>	<b>14.85</b>	<b>7.11</b>
Cash and Cash Equivalent (Opening)	13.54	6.43
Cash and Cash Equivalent (Closing)	<b>28.39</b>	<b>13.54</b>

For and on behalf of the BOD  
of CDG Petchem Limited



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

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,  
The Board of Directors,  
CDG PETCHEM LIMITED (formerly known as Urbaknitt Fabs Limited)

Report on the audit of the Standalone Financial Results

### Opinion

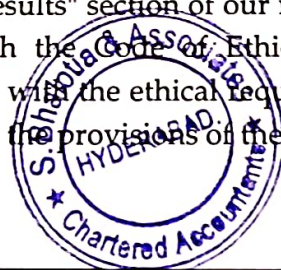
We have audited the accompanying statement of quarterly and year to date standalone financial results of CDG Petchem Limited (the "Company") for the quarter ended March 31, 2025 and for the year ended 31 March 2025, (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us

- i. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act 2013 (the Act) read with the Companies (Indian) Accounting Standards) Rules 2015 and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive loss and other financial information of the Group for the year ended 31 March 2025,

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent auditor of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we



have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Standalone Financial Results**

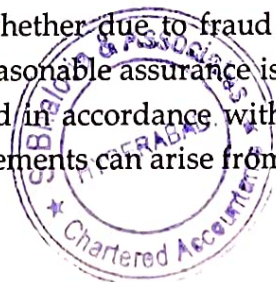
The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered

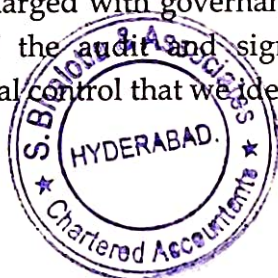


material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.


As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial, controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





<b>CDG PETCHEM LIMITED</b> (formerly known as Urbaknitt Fabs 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 CIN:L51100TG2011PLC072532 <b>AUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED 31ST MARCH 2025</b>																																							
Particulars	Quarter Ended			Year Ended																																			
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024																																		
	Audited	Unaudited	Audited	Audited	Audited																																		
(Rs in Lakhs)																																							
<b>Income:</b>																																							
Revenue from operations	524.97	544.81	733.47	2,309.97	4,052.75																																		
Other Income	10.03	0.09	(0.34)	17.49	73.73																																		
<b>Total Income</b>	<b>535.00</b>	<b>544.90</b>	<b>733.13</b>	<b>2,327.46</b>	<b>4,126.47</b>																																		
<b>Expenditure:</b>																																							
Cost of Raw Materials and Components Consumed	528.24	537.74	2,652.46	2,236.83	3,896.25																																		
Changes in inventories of stock in trade	-	-	(1,946.01)	57.11	39.88																																		
Employee benefits expense	5.27	4.80	5.01	20.53	24.38																																		
Finance Cost	22.87	0.48	49.79	65.65	131.48																																		
Depreciation expense	(2.27)	6.77	6.56	13.75	19.88																																		
Other expenses	11.35	2.85	10.56	39.45	73.96																																		
<b>Total expenses</b>	<b>565.46</b>	<b>552.64</b>	<b>778.36</b>	<b>2,433.33</b>	<b>4,185.83</b>																																		
Net Profit/ (Loss) for the period (before tax, exceptional items and/ or extraordinary)	(30.47)	(7.74)	(45.23)	(105.87)	(59.36)																																		
Exceptional Items (loss)/gain	-	-	-	-	-																																		
Net Profit/ (Loss) for the period (before tax, after exceptional items and/ or extraordinary)	(30.47)	(7.74)	(45.23)	(105.87)	(59.36)																																		
<b>Tax expenses</b>																																							
Current tax	-	-	-	-	-																																		
Deferred tax	0.96	(1.10)	(21.34)	9.27	(4.08)																																		
Tax pertaining to previous Year	-	-	-	-	-																																		
MAT Credit	-	-	-	-	-																																		
<b>PROFIT FROM CONTINUING OPERATIONS</b>	<b>(31.42)</b>	<b>(6.64)</b>	<b>(23.88)</b>	<b>(115.14)</b>	<b>(55.28)</b>																																		
Tax Expense of discontinuing operation	-	-	-	-	-																																		
Profit/(Loss) for the period from discontinuing operation after tax	-	-	-	-	-																																		
<b>Profit/(Loss) for the period after tax</b>	<b>(31.42)</b>	<b>(6.64)</b>	<b>(23.88)</b>	<b>(115.14)</b>	<b>(55.29)</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>																																		
<b>Total Comprehensive income for the Period</b>	<b>(31.42)</b>	<b>(6.64)</b>	<b>(23.88)</b>	<b>(115.14)</b>	<b>(55.29)</b>																																		
<b>Profit/ Loss for the period</b>																																							
Attributable to:																																							
- Owners of equity	(0.14)	(6.43)	(101.91)	(110.54)	(73.59)																																		
- Non-controlling interest	(3.70)	(0.21)	18.30	(4.60)	18.30																																		
Paid up Equity Share Capital (Face Value of the Share Rs.10/- each)	307.75	307.75	307.75	307.75	307.75																																		
Other Equity as shown in the balance sheet				(329.86)	(219.32)																																		
<b>Earnings Per Share(EPS) (Not annualised)</b>																																							
- Basic	(1.02)	(0.216)	(0.78)	(3.74)	(1.80)																																		
- Diluted	(1.02)	(0.216)	(0.78)	(3.74)	(1.80)																																		
<b>Note :</b>																																							
1) The above Consolidated Financial Results for the quarter and year ended 31st March, 2025 have been audited by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th April, 2025. The Statutory Auditors have issued an unqualified review opinion on these results.																																							
2) The above Financial Results are extracted from the Audited Consolidated 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 quarters ended 31st March, 2025 and 31st March, 2024 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.																																							
4) Figures for the previous year/ periods have been regrouped, restated and reclassified to conform to the classification of the current year/ periods, where necessary.																																							
5) The above results are available on our website www.procurepoint.in																																							
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="3">Particulars</th> <th colspan="3">Quarter Ended</th> <th colspan="2">Year Ended</th> </tr> <tr> <th>31.03.2025</th> <th>31.12.2024</th> <th>31.03.2024</th> <th>31.03.2025</th> <th>31.03.2024</th> </tr> <tr> <th>Audited</th> <th>Unaudited</th> <th>Audited</th> <th>Audited</th> <th>Audited</th> </tr> </thead> <tbody> <tr> <td>Revenue from operations</td> <td>229.26</td> <td>295.88</td> <td>264.51</td> <td>898.73</td> <td>1,539.98</td> </tr> <tr> <td>Profit Before Tax</td> <td>(22.75)</td> <td>(7.12)</td> <td>(42.87)</td> <td>(95.74)</td> <td>(95.05)</td> </tr> <tr> <td>Profit After Tax</td> <td>(23.87)</td> <td>(6.21)</td> <td>(21.69)</td> <td>(105.75)</td> <td>(91.64)</td> </tr> </tbody> </table>						Particulars	Quarter Ended			Year Ended		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	Audited	Unaudited	Audited	Audited	Audited	Revenue from operations	229.26	295.88	264.51	898.73	1,539.98	Profit Before Tax	(22.75)	(7.12)	(42.87)	(95.74)	(95.05)	Profit After Tax	(23.87)	(6.21)	(21.69)	(105.75)	(91.64)
Particulars	Quarter Ended			Year Ended																																			
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024																																		
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For CDG Petchem Limited Manoj Kumar Dugar Managing Director DIN: 00352733																																							
Place: Hyderabad Dated:29/04/2025																																							

**CDG PETCHEM LIMITED**  
**(Formerly Urbaknitt Fabs Limited)**  
**CIN: L51100TG2011PLC072532**  
**Consolidated Statement of Assets and Liabilities as on 31st March , 2025**

(Rupees in Lakhs)

Particulars	Note	As at March 31, 2025	As at March 31, 2024
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, plant and equipment	6	325.33	485.76
(b) Capital work in progress		35.00	
(b) Financial Assets		-	-
- Loans		-	-
(b) Other non-current assets	7	38.96	20.43
		<b>399.29</b>	<b>506.19</b>
<b>Current Assets</b>			
(a) Inventories	8	0.27	61.84
(b) Financial assets		-	-
- Investments	9	0.46	0.66
- Trade receivables	10	725.52	952.00
- Cash and bank balances	11	33.50	18.70
- Others financial assets	12	10.67	100.20
(c) Other current assets	13	35.77	55.96
		<b>806.19</b>	<b>1,189.36</b>
<b>Total Assets</b>		<b>1,205.48</b>	<b>1,695.55</b>
<b>Equity</b>			
(a) Equity share capital	14	307.75	307.75
(b) Other Equity	15	(329.86)	(219.32)
<b>Equity attributable to owners</b>		<b>(22.11)</b>	<b>88.43</b>
Non-controlling interest		20.25	24.85
<b>Sub - Total Equity</b>		<b>-1.86</b>	<b>113.28</b>
<b>LIABILITIES</b>			
<b>Non Current Liabilities</b>			
(a) Financial liabilities			
- Borrowings	16	576.35	426.20
(b) Other Non-current liabilities	17	533.00	
(c) Deferred tax liabilities (net)	18	31.23	21.96
<b>Current Liabilities</b>			
(a) Financial Liabilities			
- Borrowings	19	-	729.83
- Trade Payables	20	-	
Total Outstanding dues of Micro and Small Enterprises		-	323.12
Total Outstanding dues Other than Micro and Small Enterprises		46.65	3.13
- Other financial liabilities	21	3.66	4.71
(b) Other current liabilities	22	16.45	71.33
(c) Provisions	23	-	1.99
		<b>1,207.34</b>	<b>1,582.27</b>
<b>Total Equity and Liabilities</b>		<b>1,205.48</b>	<b>1,695.55</b>

Significant accounting policies and key accounting estimates and judgements 1 to 5  
See accompanying notes form an integral part of Standalone Financial Statements 31 to 43

For and on behalf of the BOD  
of CDG Petchem Limited



*Manoj Kumar Dugar*

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

**CDG PETCHEM LIMITED**  
**(Formerly Urbaknitt Fabs Limited)**  
CIN: L51100TG2011PLC072532  
**Consolidated Statement of Profit and Loss for the Period Ended 31 March, 2025**

(Rupees in Lakhs)

Particulars	Note	For the period ending March 31, 2025	For the period ending March 31, 2024
<b>I Income</b>			
Revenue from operations	24	2,309.97	4,052.75
Other Income	25	17.49	73.73
<b>Total Revenue</b>		<b>2,327.46</b>	<b>4,126.47</b>
<b>II Expenses</b>			
Cost of Materials Consumed	26	2,236.83	3,896.25
Changes in Inventories of Finished Goods, Stock in Trade & Work- in Progress	27	57.11	39.88
Employee benefits expense	28	20.53	24.38
Finance costs	29	65.65	131.48
Depreciation & Amortisation Expense	6	13.75	19.88
Other expenses	30	39.45	73.96
<b>Total Expenses</b>		<b>2,433.33</b>	<b>4,185.83</b>
<b>III Profit Before Tax (I-II)</b>		(105.87)	-59.36
<b>IV Tax Expense:</b>			
Current Tax		-	-
Deferred Tax		9.27	-4.08
MAT Credit Entitlement		-	-
<b>Total Tax Expense</b>		<b>9.27</b>	<b>-4.08</b>
<b>V PROFIT BEFORE SHARE IN PROFIT/ (LOSS) IN MINORITY INTEREST(III-IV)</b>		(115.14)	-55.28
<b>VI Less-Minority Interest</b>		(4.60)	18.30
<b>VII Tax Expense of discontinuing operation</b>		-	-
<b>VIII Profit /(Loss) for the period from discontinuing operation after tax (VI-VII)</b>		-	-
<b>IX Profit /(Loss) for the period after tax (V+VIII)</b>		(110.54)	-73.59
<b>X Other Comprehensive Income</b>		-	-
<b>A</b> Items that will not be reclassified to profit or loss		-	-
<b>B</b> Items that will be reclassified to profit or loss		-	-
<b>Other Comprehensive Income for the year, net of tax (A+B)</b>		-	-
<b>XI Total Other Comprehensive Income for the year (IX+X)</b>		(110.54)	-73.59
<b>XII Total Comprehensive Income for the year attributable to:</b>		(110.54)	-73.59
-Owners of the company		(110.54)	-73.59
-Non-controlling interest		(4.60)	18.30
		<b>(115.14)</b>	<b>-55.28</b>
<b>XIII EARNINGS PER EQUITY SHARE ( Face value Rs.10/- each)</b>			
Basic and Diluted		(3.74)	-1.80

Significant accounting policies and key accounting estimates and judgements

1 to 5

See accompanying notes form an integral part of Consolidated Financial Statements.

31 to 43

For and on behalf of the BOD  
of CDG Petchem Limited



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

**CDG PETCHEM LIMITED**  
(Formerly Urbaknitt Fabs Limited)  
CIN: L51100TG2011PLC072532  
Consolidated Cashflow Statement for the Year ended 31st March, 2025

(₹' Lakhs)

PARTICULARS	Year Ended 31st March 2025	Year Ended 31st March 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit (Loss) before Tax	(105.87)	(59.36)
Adjustments for Non-Operating Activities:		
Depreciation	13.75	19.88
Loss/ (Profit) on Sale of Assets/Investments	(7.10)	(67.61)
Finance Cost ( Including Preference dividend)	65.65	131.48
Interest Received	(0.04)	(0.16)
	<b>72.26</b>	<b>83.59</b>
Operating Profit before Working Capital Changes	<b>(33.61)</b>	24.23
Adjustments for Working Capital Changes:		
Inventories	61.57	198.59
Change in Current Investments	0.20	0.27
Trade Receivables	226.48	74.00
Other financial Assets	89.53	(33.19)
Provisions	(1.99)	(6.02)
Trade Payables	(279.59)	107.33
Other financial liabilities	(1.05)	(13.26)
Other Liabilities	(54.88)	59.30
Current Borrowings	(729.83)	(313.60)
Other current assets	20.19	16.56
Other Non current Financial asset	(18.53)	
<b>Cash Generation From Operations</b>	<b>(687.90)</b>	<b>89.97</b>
Direct Taxes Paid (Net)	-	-
<b>Net Cash from Operating Activities</b>	<b>(721.51)</b>	<b>114.19</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
B. Acquisition of Fixed Assets (including capital work in progress)	(35.00)	(32.64)
Proceeds from Sale of Fixed Assets	153.77	143.27
Interest Received	0.04	0.16
Sale of Subsidiary	30 to 42	-
<b>Net Cash from Investing Activities</b>	<b>118.81</b>	<b>110.79</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
C. Finance cost incurred	(65.65)	(131.48)
Long Term Borrowings from Others	683.15	(87.27)
<b>Net Cash from Financing Activities</b>	<b>617.50</b>	<b>(218.74)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalent (A+B+C)</b>	<b>14.80</b>	<b>6.24</b>
Cash and Cash Equivalent (Opening)	18.70	12.46
Cash and Cash Equivalent (Closing)	33.50	18.70

For and on behalf of the BOD  
of CDG Petchem Limited



*Manoj Kumar Dugar*

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

**Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors,  
CDG PETCHEM LIMITED (formerly known as Urbaknitt Fabs Limited)

**Report on the audit of the Consolidated Financial Results**

**Opinion**

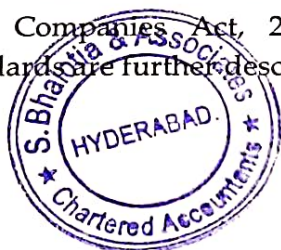
We have audited the accompanying statement of quarterly and year to date consolidated financial results of CDG Petchem Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us:

- i. includes the results of the entities as mentioned in attached Annexure I;
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard, and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's



Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going



concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

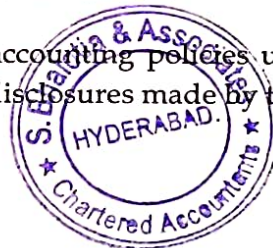
The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate and joint venture to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate and joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

#### Other Matters

The Statement includes the consolidated financial results for the quarter ended 31 March 2025, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year which were subjected to limited review by us.

The Statement includes consolidated figures for the corresponding quarter ended 31 March 2024 which are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2024 and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which have been approved by the Holding Company's Board of Directors, but were only subjected to limited review by us.

Place: Hyderabad  
Date: 29/04/2025



For S. Bhalotia & Associates  
(Chartered Accountants)  
Firm's Registration no.: 325040E

Binod Kumar  
Sahoo

CA. Binod Kumar Sahoo  
Partner

Membership No-305406  
UDIN: 25305406BMIXI3111

#### Annexure 1

#### List of entities included in the Statement

#### Name of Holding Company

1. CDG PETCHEM LIMITED (formerly known as Urbaknitt Fabs Limited)

#### Name of Subsidiary:

1. Morbido Merchandise Private Limited.

Dated 29<sup>th</sup> April, 2025

To  
The General Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001

Dear Sir,

**Sub: Details of Outstanding Qualified Borrowings for the financial year ended 31.03.2025**

**Scrip Code: 534796**

With respect to the above subject matter, please find herewith the details of Outstanding Qualified Borrowings for the year ended on 31<sup>st</sup> March, 2025 pursuant to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023.

Sl. No.	Particulars	Amount (Rs. in Crores)
1.	Outstanding Qualified Borrowings at the start of the financial year	7.02
2.	Outstanding Qualified Borrowings at the end of the financial year	0.24
3.	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in.	N.A
4.	Incremental borrowing done during the year (qualified borrowing)	0
5.	Borrowings by way of issuance of debt securities during the year	0

Kindly take

this declaration on your record.

Thanking you,

Yours Sincerely,

Manoj  
Kumar  
Dugar

**Manoj Kumar Dugar**

Managing Director

DIN: 00352733

**CDG Petchem Limited**

"Shyamm-Artihant", 1-8-304/10 & 11, Pattigadda Road,  
Secunderabad-500 003, Telangana, INDIA Tel: +91 40 66494901  
cdg@dugargroup.net, www.procurepoint.in

CIN : L51100TG2011PLC072532

ProcurePoint

Dated 29<sup>th</sup> April 2025

To  
The General Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001

Dear Sir/Madam,

Sub: Declaration on Auditors' Report with Unmodified Opinion – reg.

Ref: Regulation 33(3)(d) of SEBI (listing Obligations and Disclosure Requirements) Regulations 2015.

I, Mr. Manoj Kumar Dugar, Managing Director of CDG Petchem Limited (CIN: L51100TG2011PLC072532) having its Registered Office at Plot no 10 &11, MCH No 1-8-304 to 307/10 Pattigadda Road, Hyderabad TG 500003, hereby declare that, M/s. Bhalotia & Associates, Statutory Auditors of the Company have issued an Audit Report with Unmodified Opinion on the Audited Consolidated and Standalone Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March 2025.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your record.

Thanking you,  
Yours Sincerely,

Manoj  
Kumar  
Dugar

Manoj Kumar Dugar  
Managing Director  
DIN: 00352733

**CDG Petchem Limited**

"Shyamm-Artihant", 1-8-304/10 & 11, Pattigadda Road,  
Secunderabad-500 003, Telangana, INDIA Tel: +91 40 66494901  
cdg@dugargroup.net, www.procurepoint.in

CIN : L51100TG2011PLC072532

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