

DUTRON POLYMERS LIMITED

Reg. Office: "DUTRON HOUSE" Nr. Mithakhali Underbridge, Navrangpura, Ahmedabad - 380 009

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2023

PART -1			(₹ In lakhs)			
	PARTICULARS	3 Months Ended		6 Months Ended		Previous Accounting
		30-09-2023	30-09-2022	30-09-2023	30-09-2022	Year Ended
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	31-03-2023
						(AUDITED)
	Particulars					
I	Revenue from operations	2,729.80	2,715.30	6,355.22	7,150.57	13,190.75
II	Other Income	8.31	2.03	16.92	14.03	14.47
III	Total Income (I+II)	2,738.11	2,717.34	6,372.14	7,164.61	13,205.22
IV	Expenses					
	Cost of material consumed	2,595.39	2,674.23	5,693.13	6,641.75	11,874.99
	Purchase of stock in trade	-	-	-	-	-
	Changes in Inventories of Finished Goods, WIP and Stock-in-Trade	(156.51)	(239.75)	(45.66)	(224.30)	(70.57)
	Employee benefit Expenses	174.86	163.15	340.95	324.83	663.22
	Finance Cost	26.26	33.41	52.65	68.83	125.61
	Depreciation & amortisation expenses	27.84	28.38	55.36	56.55	116.90
	Other expenses	19.91	33.48	44.12	78.99	136.85
	Total Expenses (IV)	2,687.75	2,692.91	6,140.55	6,946.66	12,847.00
	Profit or Loss before exceptional items and tax (III-IV)	50.36	24.42	231.59	217.94	358.22
VI	Exceptional Items	-	-	-	-	-
VII	Profit or Loss before tax (V-VI)	50.36	24.42	231.59	217.94	358.22
VIII	Tax Expense					
	1. Current tax	(10.60)	(20.00)	(50.60)	(50.00)	(101.76)
	2. Deferred tax	-	-	-	-	1.14
IX	Profit or Loss for the period (VII-VIII)	39.76	4.42	180.99	167.94	257.60
X	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	39.76	4.42	180.99	167.94	257.60
XI	Paid Up Equity Share Capital (Face Value of Rs. 10/-)	600.00	600.00	600.00	600.00	600.00
XII	Earning Per Share (EPS) (for discounted & continuing operations)					
	(1) Basic (in Rs.)	0.66	0.07	3.02	2.80	4.29
	(2) Diluted (in Rs.)	0.66	0.07	3.02	2.80	4.29

Notes:

- The above Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements), Regulations, 2015 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 6, 2023. The Financial Results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act 2013 ("Act"), read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (including any amendment(s) / modification(s) / re-enactment(s) thereto). The Financial Results have been subjected to audit by the Statutory Auditors of the Company, who have issued an unqualified opinion thereon.
- The Company operates in only one business segment.
- Previous period's figures have been regrouped/rearranged to make them comparable with those of current period.

For, DUTRON POLYMERS LIMITED

(R. H. Patel)
Managing Director

Place; Ahmedabad
Date: 06-11-2023

DUTRON POLYMERS LIMITED
BALANCE SHEET AS AT 30th SEPTEMBER 2023

(₹ in Lakhs)

Sr. No.	PARTICULARS	UNAUDITED AS ON 30-09-2023	UNAUDITED AS ON 30-09-2022	AUDITED AS ON 31-03-2023
A	ASSETS			
1	Non-Current Assets			
	(a) Plant, Property & Equipments	733.42	771.88	768.39
	(b) Capital Work-In-Progress	-	-	-
	(c) Intangible Assets	-	-	-
	(d) Financial Assets			
	(i) Investments	-	-	-
	(ii) Loans	72.98	68.19	64.88
	(iii) Other Financial Assets	432.09	409.75	430.76
	(e) Non-Current Tax Assets (Net)	-	-	-
	(f) Other Non-Current Assets	-	-	-
		1,238.49	1,249.82	1,264.03
2	Current Assets			
	(a) Inventories	1,288.88	1,576.69	1,321.40
	(b) Financial Assets			
	(i) Investments	-	-	-
	(ii) Trade Receivables	1,434.64	1,867.95	1,125.73
	(iii) Cash & Cash Equivalents	305.49	33.95	172.30
	(iv) Bank Balances other than (iii) above	-	-	-
	(v) Loans	-	-	-
	(vi) Other Financial Assets	53.65	48.51	86.29
	(c) Other Current Assets	-	-	-
		3,082.66	3,527.10	2,705.72
	Total Assets	4,321.15	4,776.92	3,969.75
B	EQUITY & LIABILITIES			
1	Equity			
	(a) Equity Share Capital	600.00	600.00	600.00
	(b) Other Equity	2,069.03	1,871.60	1,888.04
	Total Equity	2,669.03	2,471.60	2,488.04
2	Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	842.57	1,315.72	963.57
	(ii) Other Financial Liabilities	46.20	44.95	45.20
	(b) Provisions	32.01	61.75	40.62
	(c) Other Non-Current Liabilities	-	-	-
	(d) Deferred Government Grant	-	-	-
	(e) Deferred Tax Liabilities (Net)	37.56	38.70	37.56
		958.34	1,461.12	1,086.95
3	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	-	6.67	-
	(ii) Trade Payables			
	- Total Outstanding Dues of MSME Creditors	-	-	-
	- Total Outstanding Dues of other than MSME Creditors	481.04	678.91	232.11
	(iii) Other Financial Liabilities	30.44	44.26	21.24
	(b) Provisions	180.20	112.01	140.18
	(c) Other Current Tax Liabilities (Net)	2.10	2.35	1.23
	(d) Other Current Liabilities	-	-	-
		693.78	844.20	394.76
	Total Liabilities	1,652.12	2,305.32	1,481.71
	Total Equity & Liabilities	4,321.15	4,776.92	3,969.75

For, DUTRON POLYMERS LIMITED

(R. H. Patel)

Managing Director

Place: Ahmedabad
Date: 06-11-2023

DUTRON POLYMERS LIMITED
CASH FLOW STATEMENT FOR THE HLAF-YEAR ENDED 30th SEPTEMBER 2023

(₹ in Lakhs)


	PARTICULARS	UNAUDITED AS AT 30-09-2023	AUDITED AS AT 31-03-2023
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and extraordinary items	231.59	358.21
	Adjustment for :		
	Depreciation	55.36	116.90
	Interest Expenses	51.16	125.61
	Investment Income	(6.63)	(17.63)
	Extra Ordinary Item	-	10.33
		99.89	235.21
		331.48	593.42
	Operating Profit before working capital changes		
	Adjustment for :		
	Inventories	32.52	(197.99)
	Trade and other Receivables	(308.91)	707.53
	Other Financial Assets (Current)	32.64	(94.27)
	Trade Payables (Other than MSME)	248.93	(67.70)
	Other Financial Liabilities (Current)	9.20	(21.08)
	Current Liabilities	34.51	11.58
		48.89	338.07
	Cash Generated from Operations	380.37	931.49
	Less: Direct Taxes Paid	(52.83)	(111.37)
	Net Cash Inflow From Operating Activities	327.54	820.12
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Investment Income	6.63	17.63
	Purchase of Property, Plant & Equipments	(20.39)	(68.07)
	Sale of Property, Plant & Equipments	-	-
	Net Cash Outflow from Investing Activities	(13.76)	(50.44)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Borrowings	(120.00)	(372.20)
	Loans (Non-Current Financial Assets)	(8.10)	(163.25)
	Other Financial Assets (Non-Current Financial Assets)	(1.33)	-
	Interest Expenses	(51.16)	(125.61)
	Dividend Paid	-	(84.00)
	Net Cash Outflow from Financing Activities	(180.59)	(745.06)
	Net Inflow of Cash & Cash Equivalents(A+B+C)	133.19	24.62
	Cash & Cash Equivalents as at 01.04.2023 (Op. Bal.)	172.30	147.68
	Cash & Cash Equivalents as at 30.09.2023 (Clo. Bal.)	305.49	172.30

Notes:

- 1 This Cashflow forms part of the Unaudited Financial Statements ending as on 30th September, 2023

For, DUTRON POLYMERS LIMITED

Place: Ahmedabad
Date: 06-11-2023


(R. H. Patel)
Managing Director