



Date: March 04, 2025

To,

**The Manager,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai- 400001**

Scrip Code: 780006

Sub.: Submission of Unaudited Financial Results as per Regulation 33 of SEBI (LODR) – Unaudited Financial Results for the Half year ended September 30, 2024.

Dear Sir/Madam,

We herewith enclose the Updated Unaudited Financial Results as per Regulation 33 of SEBI (LODR) – Unaudited Financial Results for the Half year ended September 30, 2024.

Kindly take the above on record and acknowledge the same.

Thanks & Regards

For Dekson Castings Limited

Chetan
Ashok
Dekate

Digitally signed
by Chetan
Ashok Dekate
Date:
2025.03.04
11:06:07 +05'30'

**(Chetan Ashok Dekate)
CFO and Director
DIN: 01247804**

Dekson CASTINGS LIMITED

CIN :- L27104MH2005PLC158380
Manufacturer of Aluminium Castings

Regd. Office / Factory :- E-21, M.I.D.C., Chikalthana, Chhatrapati Sambhajnagar (Aurangabad) MS - 431 210.
☎ : (0240) 6617701 To 716, 2475187, Tel/Fax (0240) 2475943,
E-mail : dekson_castings@rediffmail.com



M K M M & ASSOCIATES

CHARTERED ACCOUNTANTS

(Formerly Mahamuni & Associates)

LIMITED REVIEW REPORT ON STANDALONE UNAUDITED HALF YEAR ENDED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
The Board of Directors
Dekson Castings Ltd

1. We have reviewed the accompanying statement of unaudited standalone financial results (Statement) of **Dekson Castings Ltd** (Company) for the half year ended on 30/09/2024. This statement is the responsibility of the Company's Management and has been Approved by the Board of Directors. Our responsibility is to issue a report on these financial Statements based on our review.

2. This Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India subject to:

- Classification of Trade Payables in MSME & Non MSME not done.
- DIC Subsidy Received treated as Other Income. This subsidy was treated as reduction in asset value in previous accounting years.
- Closing stock is as valued and quantified by the management.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting standard and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 11/11/2024

Place: Aurangabad



For M K M M & Associates

Chartered Accountants

FRN :137189W

Avinash K Mahamuni

Partner

(M.No.117992)

UDIN : **24117992BKCPMQ1592**

Head Office :

A-04, 3rd Floor, Aravee Gracia,
Darga Road, Aurangabad - 431 001
Phone : 098508 66772, 09420242542
E-Mail : office@mahamunika.com

Branch :

Flat No. 2,
Shantijyot Apartment,
Ranjeet Nagar, Kalda Corner,
Aurangabad - 431 005

Branch :

Jaynagar,
Shivaji Chowk,
Parli Vajinath,
Dist Beed - 431 515

Branch :

29, Ajinkyatara Apts,
Near Hotel Sawai,
Sinhgad Road,
Pune - 411 030

| Sr. No. | PARTICULARS | For the Half Year ended | | Year Ended |
|-----------------------|---|-----------------------------------|-------------------------|-----------------------|
| | | 30.09.2024 UnAudited | 30.09.2023 UnAudited | 31.03.2024 Audited |
| | Income from Operation | | | |
| 1 | a) Income From Operation | 1,803.25 | 1,718.87 | 3,200.03 |
| | b) Other Operating Income | - | - | |
| | TOTAL INCOME (1+2) | 1,803.25 | 1,718.87 | 3,200.03 |
| 2 | Total Expenditure | | | |
| | a) Cost of Material Consumed | 1,291.07 | 1,226.32 | 2,319.89 |
| | b) Purchase of stock-in-trade | - | - | - |
| | c) Changes in Inventories of Finished goods, work-in progress and stock-in-trade | (15.20) | (25.00) | (31.99) |
| | d) Employee cost | 96.72 | 139.46 | 205.59 |
| | e) Depreciation and amortisation expenses | 271.65 | 180.64 | 265.78 |
| | f) Other Expenses | 580.24 | 348.33 | 754.67 |
| | Total | 2,224.48 | 1,869.75 | 3,513.94 |
| | (any item exceeding 10% of the total expenditure to be shown se | - | - | - |
| 3 | Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2) | (421.23) | (150.88) | (313.91) |
| 4 | OTHER INCOME | 85.16 | 85.14 | 266.47 |
| 5 | Profit/(Loss) from ordinary activites before finance costs and exceptional items (3+4) | (336.07) | (65.74) | (47.44) |
| 6 | Interest Cost | 116.76 | 133.63 | 297.60 |
| 7 | Profit/ (Loss) from ordinary activites After finance costs (5+6) | (452.83) | (199.37) | (345.04) |
| 8 | Exceptional Items- Profit on sale of fixed assets | | - | |
| 9 | Profit/ Loss from ordinary activities before tax (7-8) | (452.83) | (199.37) | (345.04) |
| 10 | Tax Expense | | - | (2.82) |
| 11 | Net Profit/(Loss) from Ordinary Activities after tax (9-10) | (452.83) | (199.37) | (342.22) |
| 12 | Tax Expense (for earlier year on reconciliation) | | | |
| 13 | Net Profit / (Loss) for the period (11-12) | (452.83) | (199.37) | (342.22) |
| 14 | Share of Profit / (Loss) of Associates * | | - | |
| 15 | Minority Interest | | - | |
| 16 | Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates(13-14-15) | (452.83) | (199.37) | (342.22) |
| 17 | Face Value per share of Rs.1000/- | Face Value per share of Rs.1000/- | | |
| 18 | Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year | 65.83 | 65.83 | - |
| 19 | Earnings / Loss Per Share (EPS) | Earnings / Loss Per Share (EPS) | | |
| 19i | Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) | (1,198.18) | (527.53) | (912.97) |
| 19ii | Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) | (1,198.18) | (527.53) | (905.51) |
| 12 | Paid-up equity share capital | 377.93 | 377.93 | 377.93 |
| 13 | Face Value per share of Rs.1000/- | | | |
| 14 | Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year | - | 65.83 | - |
| 15 | Earnings / Loss Per Share (EPS) | | | |
| a) | Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) | (1,198.18) | (527.53) | (905.51) |
| b) | Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) | (1,198.18) | (527.53) | (905.51) |
| c) | Interest Service Coverage Ratio | (0.55) | 0.86 | 0.74 |
| | Earning before interest, tax & depreciation / interest | | | |
| 16 | Public Shareholding | | | |
| | Number of Shares * Refer Note no 5 | - | 4,919 | 4,919 |
| | Percentage of shareholding | 0.00% | 13.02% | 13.02% |
| 17 | Promoters and promoters group shareholding | | | |
| a) Pledged/Encumbered | | | | |
| | Numbers of Shares | NIL | NIL | NIL |
| | Percentage of Shares (as a % of total Shareholding of Promoters and promoters group) | NA | NA | NA |
| | Percentage of Shares (as a % of total Share Capital of the Company) | NA | NA | NA |
| b) Non-Encumbered | | | | |
| | Numbers of Shares Refer Note no 5 | 32874 | 32874 | 0 |
| | Percentage of Shares (as a % of total Shareholding of Promoters and promoters group) | 100% | 100% | 100% |
| | Percentage of Shares (as a % of total Share Capital of the Company) | 86.98% | 86.98% | 86.98% |
| 1 | The investors complaints at the beginning of the quarter were Nil and during the quarter nil complaints have been received. | | | |
| 2 | The above results have been taken on records by the Board of Directors at their meeting held on 09.11.2024 at E-21,MIDC Chikalthana AURANGABAD. | | | |

DATE : 11/11/2024

PLACE: AURANGABAD

DEKSON CASTINGS LIMITED

Mr. Chetan Ashok Dekate

DIN NO:-01247804

Designation : (Director & CFO)

Mr. Vikram Ashok Dekate

DIN NO:-00530296

(Managing Director)

Director

Director



DEKSON CASTINGS LIMITED
 Regd. Office : E-21 , MIDC, CHIKALTHANA, AURANGABAD Maharashtra (MS)
 STATEMENT OF ASSETS & LIABILITIES AS ON 30.09.2024
 CIN NO:- L27104MH2005PLC158380

Rs.in Lakhs

| Particulars | As at Sep 30, 2024 UnAudited | As at March 31, 2024 Audited |
|--|--|--|
| I. EQUITY AND LIABILITIES | | |
| 1 Shareholders' funds | | |
| (a) Share capital | 377.93 | 377.93 |
| (b) Reserves and surplus | -729.21 | -276.38 |
| | -351.28 | 101.55 |
| 2 Non-current liabilities | | |
| (a) Long-term borrowings | 1,854.99 | 1,976.56 |
| (b) Deferred Tax Liabilities Net | - | - |
| (b) Other long term liabilities | 552.40 | 552.40 |
| (c) Long-term provisions | - | - |
| | 2,407.39 | 2,528.96 |
| 4 Current liabilities | | |
| (a) Short-term borrowings | 1,589.07 | 1,005.79 |
| (b) Trade payables (Refer Note Below) | 707.01 | 615.14 |
| (c) Other current liabilities | - | 383.13 |
| (d) Short-term provisions | 224.87 | 134.05 |
| | 2,520.95 | 2,138.11 |
| TOTAL | 4,577.06 | 4,768.62 |
| II. ASSETS | | |
| 1 Non-current assets | | |
| (a) Fixed assets | | |
| (i) Tangible Assets | 1,359.02 | 1,592.45 |
| (ii) Intangible Assets | | |
| (iii) Capital work-in-progress | 212.81 | 212.81 |
| (iv) Intangible Assets under Development | | |
| (b) Non-current investments | 182.56 | 182.56 |
| (c) Deferred tax assets (net) | 8.32 | 8.32 |
| (d) Loans and advances | - | - |
| | 1,762.71 | 1,996.14 |
| 2 Current assets | | |
| (a) Trade receivables | 673.15 | 542.24 |
| (b) Current Investments | 30.21 | 60.91 |
| (c) Inventories | 1,897.37 | 1,882.17 |
| (d) Cash and cash equivalents | -94.28 | -6.69 |
| (e) Loans and advances | 11.09 | 10.96 |
| (f) Other Current Assets | 296.81 | 282.89 |
| | 2,814.35 | 2,772.48 |
| TOTAL | 4,577.06 | 4,768.62 |
| DEKSON CASTINGS LIMITED | DEKSON CASTINGS LIMITED | |
| DATE : 11/11/2024 | <i>Chulati</i> | <i>P. Vikram</i> |
| PLACE : AURANGABAD | Mr. Chetan Ashok Dekate DIN NO:01247804 Director | Mr. Vikram Ashok Dekate DIN NO:00530296 Director |
| | Designation : (Director & CFO) | (Managing Director) |

