



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, 2023.

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, 2023.

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
11:04:27 +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)

AUDITOR'S 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 30/09/2023. 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 result 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.

For M K M M & Associates
Chartered Accountants
FRN :137189W

Avinash K Mahamuni
Partner
(M.No.117992)

UDIN : **23117992BGTYRL2312**



Date: 09/11/2023

Place: Aurangabad

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

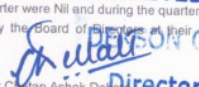
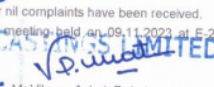
DEKSON CASTINGS LIMITED
 Regd. Office : E-21, MIDC, CHIKALTHANA, AURANGABAD Maharashtra (MS)
 UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30.09.2023
 CIN NO:- L27104MH2005PLC158380

Sr. No.	PARTICULARS	For the Half Year ended		Year Ended	Year Ended
		30.09.2023 UnAudited	31/03/2023 Audited	30.09.2022 UnAudited	31.03.2023 Audited
	Income from Operation				
1	a) Income From Operation	1,718.87	1,832.68	2,429.26	4,261.94
	b) Other Operating Income	-	-	-	-
	TOTAL INCOME (1+2)	1,718.87	1,832.68	2,429.26	4,261.94
2	Total Expenditure				
	a) Cost of Material Consumed	1,226.32	1,112.48	1,830.72	2,943.20
	b) Purchase of stock-in-trade	-	-	-	-
	c) Changes in Inventories of Finished goods, work-in progress and stock-in-trade	(25.00)	(295.05)	(90.11)	(385.16)
	d) Employee cost	139.46	130.98	104.86	235.84
	e) Depreciation and amortisation expenses	180.64	215.90	95.00	310.90
	f) Other Expenses	348.33	584.63	521.49	1,106.12
	Total	1,869.75	1,748.94	2,461.96	4,210.90
	(any item exceeding 10% of the total expenditure to be shown separately)	-	-	-	-
3	Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	(150.88)	83.74	(32.70)	51.04
4	OTHER INCOME	85.14	16.63	0.02	16.65
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	(65.74)	100.37	(32.68)	67.69
6	Interest Cost	133.63	142.13	134.00	276.13
7	Profit/ (Loss) from ordinary activities After finance costs (5+6)	(199.37)	(41.76)	(166.68)	(208.44)
8	Exceptional Items- Profit on sale of fixed assets	-	-	-	-
9	Profit/ Loss from ordinary activities before tax (7-8)	(199.37)	(41.76)	(166.68)	(208.44)
10	Tax Expense	-	(7.14)	-	(7.14)
11	Net Profit/(Loss) from Ordinary Activities after tax (9-10)	(199.37)	(34.62)	(166.68)	(201.30)
12	Tax Expense (for earlier year on reconciliation)	-	-	-	-
13	Net Profit/(Loss) for the period (11-12)	(199.37)	(34.62)	(166.68)	(201.30)
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)	(199.37)	(34.62)	(166.68)	(201.30)
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	295.85	100.45	267.13
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)	(527.53)	(110.50)	(441.03)	(551.53)
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)	(527.53)	(91.60)	(441.03)	(532.64)
12	Paid-up equity share capital	377.93	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	295.85	100.45	267.13
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)	(527.53)	(91.60)	(441.03)	(532.64)
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)	(527.53)	(91.60)	(441.03)	(532.64)
c)	Interest Service Coverage Ratio	0.86	2.28	0.47	1.40
	Earning before interest, tax & depreciation / interest				
16	Public Shareholding				
	Number of Shares * Refer Note no 5	4,919	4,919	4,919	4,919
	Percentage of shareholding	13.02%	13.02%	13.02%	13.02%
17	Promoters and promoters group shareholding				
a)	Pledged/Encumbered				
	Numbers of Shares	NIL	NIL	NIL	NIL
	Percentage of Shares (as a % of total Shareholding of Promoters and promoters group)	NA	NA	NA	NA
	Percentage of Shares (as a % of total Share Capital of the Company)	NA	NA	NA	NA
b)	Non-Encumbered				
	Numbers of Shares Refer Note no 5	32874	32874	32874	32874
	Percentage of Shares (as a % of total Shareholding of Promoters and promoters group)	100%	100%	100%	100%
	Percentage of Shares (as a % of total Share Capital of the Company)	86.98%	86.98%	86.98%	86.98%

DEKSON CASTINGS LIMITED

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 09.11.2023 at E-21,MIDC Chikalthana AURANGABAD.

DATE : 08/10/2023
 PLACE: AURANGABAD



 Mr. Chetan Ashok Dekate Mr. Vikram Ashok Dekate
 DIN NO:01247804 DIN NO:00530296
 Designation : (Director & CFO) (Managing Director)

Director

DEKSON CASTINGS LIMITED

Regd. Office : E-21 , MIDC, CHIKALTHANA, AURANGABAD Maharashtra (MS)

STATEMENT OF ASSETS & LIABILITIES AS ON 30.09.2023

CIN NO:- L27104MH2005PLC158380

Rs.in Lakhs

Particulars		As at Sep 30, 2023 UnAudited	As at March 31, 2023 Audited
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	377.93	377.93
	(b) Reserves and surplus	-133.55	65.83
		244.38	443.76
2	Non-current liabilities		
	(a) Long-term borrowings	1,907.59	1,773.29
	(b) Deferred Tax Liabilities Net	-5.49	-5.49
	(b) Other long term liabilities	552.40	552.40
	(c) Long-term provisions	-	-
		2,454.50	2,320.20
4	Current liabilities		
	(a) Short-term borrowings	1,017.37	881.38
	(b) Trade payables (Refer Note Below)	610.23	463.56
	(c) Other current liabilities	-	335.91
	(d) Short-term provisions	149.76	109.90
		1,777.36	1,790.75
	TOTAL	4,476.24	4,554.71
II.	ASSETS		
1	Non-current assets		
	(a) Fixed assets		
	(i) Tangible Assets	1,725.38	1,526.98
	(ii) Intangible Assets	-	212.81
	(iii) Capital work-in-progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non-current investments	192.03	182.57
	(c) Deferred tax assets (net)	-	-
	(d) Loans and advances	-	-
		1,917.41	1,922.36
2	Current assets		
	(a) Trade receivables	559.14	595.75
	(b) Current Investments	88.07	68.66
	(c) Inventories	1,875.18	1,850.18
	(d) Cash and cash equivalents	11.59	16.42
	(e) Loans and advances	-174.16	-119.56
	(f) Other Current Assets	199.01	220.90
		2,558.83	2,632.35
	TOTAL	4,476.24	4,554.71

DATE : 08/10/2023

PLACE : AURANGABAD

Mr. Chetan Ashok Dekate

DIN NO:01247804

Director

Mr. Vikram Ashok Dekate

DIN NO:00530296

Director

Designation : (Director & CFO)

(Managing Director)

DEKSON CASTINGS LIMITED
E-21,MIDC,CHIKALTHANA,AURANGABAD

Cash Flow Statement

A CASH FLOW FROM OPERATING ACTIVITIES

For the Half Year Ended on 30.09.2023
(Period from 01.04.2022 to 30.09.2023) For the Half Year Ended on 30.09.2022
(Period from 01.04.2021 to 30.09.2022)

Net Profit Before Tax				
Adjustments for:		-199.37		-166.68
Depreciation	180.64		95.00	
Deferred tax Adj	0.00		0.00	
Deferred Revenue Expenditure	0.00		0.00	
(Profit)/loss on sale of Assets	0.00		0.00	
Interest & Finance Charges	133.63		134.00	
Interest on FD/Other Income	-85.14		-0.02	
Dividend Income	0.00	229.13	0.00	228.98
Operating Profit before Working Capital Changes		29.76		62.30
Adjustments for:				
Decrease/(Increase) in Receivables	36.61		-141.40	
Decrease/(Increase) in Loans & Advances	54.60		-2.10	
Decrease/(Increase) in Other Current Assets	21.89		-1.16	
Decrease/(Increase) in Inventories	-25.00		-90.11	
Increase/(Decrease) in Payables	146.66		290.91	
Decrease/(Increase) in Non Current Investments	-9.46		0.00	
Decrease/(Increase) in Current Investments	-19.41		9.40	
Increase/(Decrease) in Provisions/Other Liabilities	-296.05	-90.16	-262.55	-197.01
Cash generated from operations		-60.40		-134.71
Income Tax paid				-134.71
Net Cash flow from Operating activities		-60.40		-134.71

B CASH FLOW FROM INVESTING ACTIVITIES

Purchase of Fixed Assets				
Mutual Fund	-166.23		-121.38	
Sale of Fixed Assets/DIC Subsidy adj etc	0.00		0.00	
Increase in Advances & others	0.00		131.93	
Interest on FD/Other Income	85.14		0.02	
Dividend Income	0.00		0.00	
Net Cash used in Investing activities		-81.09		10.57


C CASH FLOW FROM FINANCING ACTIVITIES

Proceeds from Long term Borrowings				
Proceeds from Short term Borrowings	134.30		211.62	
Interest paid	-133.63		-134.00	
Net Cash used in financing activities		136.66		144.89
Net increase/(Decrease) in cash & Cash Equivalents		-4.83		20.75
Cash and Cash equivalents Closing		11.59		18.26
Cash and Cash equivalents Opening		16.42		-2.49

Cash & Cash Equivalents

	As on		As on	
	30.09.2023	31.03.2023	30.09.2022	31.03.2022
Cash in Hand	1.40	1.73	1.89	2.14
Cash at Bank	10.19	14.69	16.37	-4.63
Cash & Cash equivalents as stated	11.59	16.42	18.26	-2.49
		-4.83		20.75
		-4.83		20.75
Diff		0.00	Diff	0.00

DEKSON CASTINGS LIMITED
Ch. Ushak
Director



DEKSON CASTINGS LIMITED
V.P. Ushak
Director