



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 Audited Financial Results as per Regulation 33 of SEBI (LODR) –
Audited Financial Results for the year ended March 31, 2024.**

Dear Sir/Madam,

We herewith enclose the Updated Audited Financial Results as per Regulation 33 of SEBI (LODR) – Audited Financial Results for the year ended March 31, 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
11:05:30 +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)

INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED HALF YEAR ENDED AND 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 LIMITED
CIN : L27104MH2005PLC158380

1. We have reviewed the accompanying statement of unaudited standalone financial results (Statement) of **Dekson Castings Ltd** (Company) for the half year ended and year ended on 31/03/2024. 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.
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 **except of the fact that Subsidy received from DIC against acquisition of Capital asset is shown in Indirect Incomes contrary to the treatment given till last year of deducting the same from value of asset. This does come under change in accounting policy significant to the understanding of user of that Financial statement. The impact on current year income of this change is sufficiently shown in Notes to accounts by the management. The change is made in order to achieve better presentation of Financial Statements. Our opinion is not qualified in this regard.**

Date: 06/05/2024

Place: Aurangabad



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


Avinash K Mahamuni
Partner
(M.No.117992)
UDIN : 24117992BKCPKI3919

Head Office :

A-04, 3rd Floor, Aravee Gracia,
Darga Road, Aurangabad - 431 001
Phone : 098508 66772, 09420242542
E-Mail : office@mahamunica.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 31.03.2024
 CIN NO:- L27104MH2005PLC158380

Rs in Lakhs

Sr. No.	PARTICULARS	For the Half Year ended			Year Ended	Year Ended
		31.03.2024 Unaudited	30.09.2023 UnAudited	30.09.2022 UnAudited	31.03.2024 Unaudited	31.03.2023 Audited
	Income from Operation					
1	a) Income From Operation	1481.16	1,718.87	2,429.26	3,200.03	4,261.94
	b) Other Operating Income					
	TOTAL INCOME (1+2)	1,481.16	1,718.87	2,429.26	3,200.03	4,261.94
2	Total Expenditure					
	a) Cost of Material Consumed	1074.62	1,226.32	1,830.72	2,300.94	2,943.20
	b) Purchase of stock-in-trade	0.00				
	c) Changes in Inventories of Finished goods, work-in progress and stock-in-trade	-6.97	(25.00)	(90.11)	(31.97)	(385.16)
	d) Employee cost	77.98	139.46	104.86	217.44	235.84
	e) Depreciation and amortisation expenses	93.36	180.64	95.00	274.00	310.90
	f) Other Expenses	423.65	348.33	521.49	771.98	1,106.12
	Total	1,662.64	1,869.75	2,461.96	3,532.39	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)	(181.48)	(150.88)	(32.70)	(332.36)	51.04
4	OTHER INCOME	98.05	85.14	0.02	183.19	16.65
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	(83.43)	(65.74)	(32.68)	(149.17)	67.69
6	Interest Cost	147.13	133.63	134.00	280.76	276.13
7	Profit/ (Loss) from ordinary activities After finance costs (5+6)	(230.56)	(199.37)	(166.68)	(429.93)	(208.44)
8	Exceptional Items- Profit on sale of fixed assets					
9	Profit/ Loss from ordinary activities before tax (7-8)	(230.56)	(199.37)	(166.68)	(429.93)	(208.44)
10	Tax Expense	0.00				(7.14)
11	Net Profit/(Loss) from Ordinary Activities after tax (9-10)	(230.56)	(199.37)	(166.68)	(429.93)	(201.30)
12	Tax Expense (for earlier year on reconciliation)					
13	Net Profit / (Loss) for the period (11-12)	(230.56)	(199.37)	(166.68)	(429.93)	(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)	(230.56)	(199.37)	(166.68)	(429.93)	(201.30)
17	Face Value per share of Rs.1000/-					
18	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-612.08	65.83	100.45	(546.25)	267.13
19	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)	(610.06)	(527.53)	(441.03)	(1,137.59)	(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)	(610.06)	(527.53)	(441.03)	(1,137.59)	(532.64)
12	Paid-up equity share capital	377.93	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	(612.08)	65.83	100.45	(546.25)	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)	(610.06)	(527.53)	(441.03)	(1,137.59)	(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)	(610.06)	(527.53)	(441.03)	(1,137.59)	(532.64)
c)	Interest Service Coverage Ratio	0.07	0.86	0.47	0.44	1.40
16	Public Shareholding					
	Number of Shares * Refer Note no 5	4,919	4,919	4,919	4,919	4,919
	Percentage of shareholding	13.02%	13.02%	13.02%	13.02%	13.02%
17	Promoters and promoters group shareholding					
a)	Pledged/Encumbered					
	Numbers of Shares	NIL	NIL	NIL	NIL	NIL
	Percentage of Shares (as a % of total Shareholding of Promoters and promoters group)	NA	NA	NA	NA	NA
	Percentage of Shares (as a % of total Share Capital of the Company)	NA	NA	NA	NA	NA
b)	Non-Encumbered					
	Numbers of Shares Refer Note no 5	32874	32874	32874	32874	32874
	Percentage of Shares (as a % of total Shareholding of Promoters and promoters group)	100%	100%	100%	100%	100%
	Percentage of Shares (as a % of total Share Capital of the Company)	86.98%	86.98%	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 06.05.2024 at E-21,MIDC Chikalthana AURANGABAD.					

DATE : 06/05/2024
 PLACE: AURANGABAD

Mr.Chetan Ashok Dekate
 DIN NO:01247804

Director

Mr.Vikram Ashok Dekate
 DIN NO:00530296

Director

DEKSON CASTINGS LIMITED
 Regd. Office : E-21 , MIDC, CHIKALTHANA, AURANGABAD Maharashtra (MS)
 STATEMENT OF ASSETS & LIABILITIES AS ON 31.03.2024
 CIN NO:- L27104MH2005PLC158380

Rs in Lakhs

Particulars	As at Mar 31, 2024 UnAudited	As at Mar 31, 2023 Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	377.93	377.93
(b) Reserves and surplus	-364.10	65.83
	13.83	443.76
2 Non-current liabilities		
(a) Long-term borrowings	1,931.14	1,773.29
(b) Defered Tax Liabilities Net	-	-5.49
(b) Other long term liabilities	552.40	552.40
(c) Long-term provisions		-
	2,483.54	2,320.20
4 Current liabilities		
(a) Short-term borrowings	1,005.79	881.38
(b) Trade payables	544.65	463.56
(c) Other current liabilities	-	335.91
(d) Short-term provisions	181.56	109.90
	1,732.00	1,790.75
TOTAL	4,229.37	4,554.71
II. ASSETS		
1 Non-current assets		
(a) Fixed assets		
(i) Tangible Assets	1,508.94	1,526.98
(ii) Intangible Assets		-
(iii) Capital work-in-progress	212.81	212.81
(iv) Intangible Assets under Development		-
(b) Non-current investments	273.00	182.57
(c) Deferred tax assets (net)		-
(d) Loans and advances		
	1,994.75	1,922.36
2 Current assets		
(a) Trade receivables	487.99	595.75
(b) Current Investments	83.24	68.66
(c) Inventories	1,882.14	1,850.18
(d) Cash and cash equivalents	-6.69	16.42
(e) Loans and advances	-400.93	-119.56
(f) Other Current Assets	188.87	220.90
	2,234.62	2,632.35
TOTAL	4,229.37	4,554.71

DATE : 06/05/2024
 PLACE : AURANGABAD

DEKSON CASTINGS LIMITED
Chetani
 Mr. Chetan Ashok Dekate
 DIN NO:01247804

Director

DEKSON CASTINGS LIMITED
V. Vikram
 Mr. Vikram Ashok Dekate
 DIN NO:00530296

Director

DEKSON CASTINGS LIMITED
E-21,MIDC,CHIKALTHANA,AURANGABAD
Cash Flow Statement

Rs in Lakhs

A CASH FLOW FROM OPERATING ACTIVITIES

For the Year Ended **For the Year Ended**
on 31.03.2024 **on 31.03.2023**

Net Profit Before Tax	-429.93	-208.44
Adjustments for:		
Depreciation	274.00	310.90
Deferred tax Adj	5.49	-7.14
Deferred Revenue Expenditure	0.00	0.00
(Profit)/loss on sale of Assets	0.00	0.00
Interest & Finance Charges	280.76	276.13
Interest on FD/Other Income	-183.19	-16.65
Dividend Income	0.00	0.00
	377.06	563.24
Operating Profit before Working Capital Changes	-52.87	354.80
Adjustments for:		
Decrease/(Increase) in Receivables	107.77	148.83
Decrease/(Increase) in Loans & Advances	281.37	128.31
Decrease/(Increase) in Other Current Assets	32.03	35.59
Decrease/(Increase) in Inventories	-31.96	-385.17
Increase/(Decrease) in Payables	81.09	75.70
Decrease/(Increase) in Non Current Investments	-90.43	-12.43
Decrease/(Increase) in Current Investments	-14.58	-1.26
Increase/(Decrease) in Provisions/Other Liabilities	-264.25	101.04
	101.04	40.71
Cash generated from operations	48.17	385.08
Income Tax paid	0.00	0.00
Net Cash flow from Operating activities	48.17	385.08

B CASH FLOW FROM INVESTING ACTIVITIES

Purchase of Fixed Assets	-323.39	-223.70
Mutual Fund	0.00	0.00
Sale of Fixed Assets/DIC Subsidy adj etc	67.42	202.85
Increase in Advances & others	0.00	0.00
Interest on FD/Other Income	183.19	16.65
Dividend Income		
Net Cash used in Investing activities	-72.78	-4.20

C CASH FLOW FROM FINANCING ACTIVITIES

Proceeds from Long term Borrowings	157.85	-346.62
Proceeds from Short term Borrowings	124.41	260.58
Interest paid	-280.76	-276.13
Net Cash used in financing activities	1.50	-362.17
Net increase/(Decrease) in cash & Cash Equivalents	-23.11	18.71
Cash and Cash equivalents Closing	-6.69	16.42
Cash and Cash equivalents Opening	16.42	-2.29

Cash & Cash Equivalents

	As on		As on	
	31.03.24	31.03.23	31.03.23	31.03.22
Cash in Hand	2.10	1.73	1.73	2.14
Cash at Bank	-8.79	14.69	14.69	-4.43
Cash & Cash equivalents as stated	-6.69	16.42	16.42	-2.29
		-23.11		18.71
		-23.11		18.71
Diff		0.00	Diff	0.00



DEKSON CASTINGS LIMITED **DEKSON CASTINGS LIMITED**
 Director Director