



Simplex Castings Ltd.

Corporate Office : 32,Shivnath Complex G.E. Road, Supela, Bhilai - 490023 (C.G) India

Phone : +91-788-2290483 /84 /85

Fax : +91-788-2285664

E-Mail : sclho@simplexcastings.com

Website : www.simplexcastings.com

CIN : L27320MH1980PLC067459



Ref: SCL/FY2021-22/BSE/33

Date:13.11.2021

To,
The Secretary
Department of Corporate Services
Bombay Stock Exchange Limited
Floor 25, Phiroze Jeejeebhoy Tower, Dalal Street
Mumbai-400 001

Sub: Outcome of the Board Meeting held on 13th November,2021

Ref No: Scrip Code-513472

Dear Sir/Madam,

In continuation to earlier intimation, please be informed that the Board of Directors of the Company at their meeting held today, have, inter alia, transacted the following business:

1. Approved the unaudited, standalone and consolidated financial results for the Half year ended 30th September, 2021. The Limited Review Report issued by the Statutory Auditors of the Company on the unaudited standalone and consolidated financial results for the Half year ended 30th September, 2021 is also enclosed.

The results are being published and also made available on the website of the Company at www.simplexcastings.com.

The meeting of the directors was commenced at 4.00 p.m and concluded at 5.00 p.m.

You are requested to take the above information on record and disseminate the same for the information.

This is for your information and record.

Thanking You,

Yours Faithfully

For, Simplex Castings Limited


Sangeeta Ketan Shah
Managing Director

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 601/602 A, FAIRLINK CENTER, OFF ANDHERI LINK ROAD, ANDHERI (W), MUMBAI -53	022-40034768		sclmumbai@simplexcastings.com
Kolkata	: 119, PARK STREET, WHITE HOUSE 4 th FLOOR KOLKATA - 700016 (W.B.) INDIA	08961045611	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-4015273	0788-4034188	sclbhilai@simplexcastings.com
Rajnandgaon (Plant)	: 223/2,224 INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9203901697	0788-2285664	scltedesara@simplexcastings.com



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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED AS ON 30TH SEPTEMBER 2021

	Quarter Ended		Half year ended		Year Ended
	30-09-2021 (unaudited)	30-06-2021 (unaudited)	30-09-2020 (unaudited)	30-09-2021 (unaudited)	30-09-2020 (unaudited)
					31.03.2021 (Audited)
INCOME					
Revenue from operations	1,956.20	1,804.62	2,069.46	3,760.82	2,726.44
Other Income	8.50	44.47	33.53	52.97	43.29
TOTAL REVENUE (I)	1,964.71	1,849.08	2,102.99	3,813.79	2,769.73
EXPENDITURE					
Cost of raw material and component consumed	929.71	691.69	646.31	1,621.40	1,118.13
Job work contract	-	-	-	-	-
Changes in inventories of work-in-progress, stock-in-trade and finished goods	126.94	220.18	619.89	347.12	361.00
Employees benefit expense	328.23	275.36	235.38	603.59	403.03
Finance costs	205.68	208.00	254.62	413.68	491.13
Depreciation and amortization expense	145.73	145.15	161.91	290.88	275.96
Other expenses	212.89	296.04	537.82	508.93	864.15
TOTAL EXPENDITURE (II)	1,949.18	1,836.43	2,455.93	3,785.61	3,513.40
Profit/(Loss) before exceptional items and tax from continuing operations	15.53	12.65	(352.94)	28.18	(743.67)
Exceptional items	-	-	-	-	-
Profit/(Loss) before tax from continuing operations	15.53	12.65	(352.94)	28.18	(743.67)
Tax expenses					
Current tax	-	-	-	-	-
Deferred Tax	4.11	7.37	(89.33)	11.48	(198.03)
Total tax expenses	4.11	7.37	(89.33)	11.48	(198.03)
Profit/(loss) for the year from continuing operations	11.41	5.28	(263.61)	16.70	(545.64)
Profit/(loss) before tax from discontinuing operations	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-
Profit/(loss) for the year from discontinuing operations	-	-	-	-	-

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Profit/(loss) for the year	11.41	5.28	(263.61)	16.70	(545.64)	101.03
Other Comprehensive Income/ (Expenses) for the period net of taxes	(2.50)	2.82	43.92	0.32	47.39	48.32
Total Comprehensive Income for the period Comprising Profit/(Loss) and Other Comprehensive Income for the period)	8.92	8.10	(219.69)	17.02	(498.25)	149.35
Paid-up Equity Share Capital (Face value of shares shall be indicated)	613.12 10	613.12 10	613.12 10	613.12 10	613.12 10	613.12 10
Other Equity excluding revaluation reserves						3,937
Earning per share of Continuing operations Rs. 10 each (not annualised)						
a) Basic	0.19	0.09	(4.30)	0.27	(8.90)	1.65
b) Diluted	0.19	0.09	(4.30)	0.27	(8.90)	1.65
Earning per share of discontinuing operations Rs. 10 each (not annualised)						
a) Basic	-	-	-	-	-	-
b) Diluted	-	-	-	-	-	-
Earning per share of Continuing & discontinuing operations Rs. 10 each (not annualised)						
a) Basic	0.19	0.09	(4.30)	0.27	(8.90)	1.65
b) Diluted	0.19	0.09	(4.30)	0.27	(8.90)	1.65

Notes :

1. The Financial Results of the company for the quarter and Half ended 30th September, 2021 have been reviewed by the Audit Committee at their respective meetings held on 13th November, 2021 and approved by the Board of Directors at their respective meetings held on 13th November, 2021.
2. These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) Prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. The previous year / period have been regrouped/ rearranged wherever found necessary.
4. The above results are also available on Company website www.simplexcastings.com and also on the website of BSE

For Simplex Castings Limited

Sangeeta K Shah

Managing Director

Date: 13.11.2021

Place: Bhilai

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UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2021

Particulars	Amount in Rs. Lakhs	
	As at 30.09.2021	As at 31.03.2021
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	4,089.35	4,351.33
(b) Capital work-in-progress	209.29	206.57
(c) Investment properties	200.58	208.25
(d) Other intangible assets	51.46	54.51
(e) Financial assets		
(i) Investments	0.06	19.03
(ii) Other financial assets	-	-
(f) Deferred tax assets (net)	1,273.10	1,284.46
(g) Other non-current assets	716.28	716.04
Sub-total Non Current Assets	6,540.11	6,840.19
(2) Current-assets		
(a) Inventories	6,222.75	5,614.68
(b) Financial assets		
(i) Trade Receivables	2,110.65	2,185.38
(ii) Bank, Cash and cash equivalents	1.02	78.67
(iii) Bank balances other than (ii) above	365.53	426.65
(c) Other current assets	2,367.17	2,114.58
Sub-total Current Assets	11,067.12	10,419.96
Total Assets	17,607.23	17,260.15
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	613.12	613.12
(b) Other equity	3,953.73	3,936.71
(c) Equity Share Warrant	-	-
Sub-total Equity	4,566.85	4,549.83
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
- Borrowings	2,837.95	3,056.79
(b) Provisions	929.40	935.11
(c) Other non-current liabilities	7.02	20.97
Sub-total Non Current Liabilities	3,774.37	4,012.87
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,530.90	4,360.79
(ii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	183.50	196.67
- total outstanding dues of creditors other than micro enterprises and small enterprises	2,961.25	2,622.52
(iii) Other financial liabilities	994.94	559.87
(b) Other current liabilities	1,560.64	923.75

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 Rajnandgaon (Plant) : 223/2, 224 INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441 (C.G.) INDIA

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(c) Provisions	34.77	33.85
Sub-total Current Liabilities	9,266.01	8,697.45
Total Equity and Liabilities	17,607.23	17,260.15

For Simplex Castings Limited


Sangeeta K Shah
Managing Director

Date:13.11.2021

Place: Bhilai

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Cash Flow Statement for the year ended 30th Sep, 2021

	Half year ended on 30.09.2021	Half year ended on 30.09.2020
Cash Flow from operating activities		
Profit/(loss) before tax from continuing operations	28.18	(743.67)
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation/amortization	290.88	275.96
Provision for Employee Benefits	(3.77)	43.48
Profit from sale of assets	(16.98)	(10.42)
Provision/Allowances for credit loss on debtors	45.04	58.88
Finance Cost	413.68	491.13
Interest Income	(16.54)	(29.72)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	740.49	85.64
Movements in working capital :		
Increase/(decrease) in trade payables	325.56	(1,124.47)
Increase/(decrease) in other financial liabilities	435.07	481.71
Increase/(decrease) in other current liabilities	636.89	(16.58)
Increase/(decrease) in Other non-current liabilities	(13.95)	(14.33)
Decrease/(increase) in trade receivables	29.69	(317.77)
Decrease/(increase) in inventories	(607.87)	457.43
Decrease/(increase) in other non current assets	(0.24)	35.13
Decrease/(increase) in provisions	(1.01)	(42.26)
Decrease/(increase) in other current assets	(252.59)	(94.22)
Cash generated from/(used in) operations	1,292.05	(549.72)
Direct taxes paid (net of refunds)	-	-
Net Cash flow from/(used in) operating activities continuing operation	1,292.05	(549.72)
Net Cash flow from/(used in) operating activities discontinuing operation	-	-
Net Cash flow from/(used in) operating activities	A 1,292.05	(549.72)
Cash flows from investing activities		
Purchase of PPE, including intangible assets, CWIP & net of capital creditors	(20.90)	(12.27)
Proceeds from sale of investment properties	16.98	10.42
Investments/advances in/to subsidiary company	-	-
Changes in investments	18.97	-
Investment in bank deposits (having original maturity of more than three months)	61.12	42.10
Interest received	16.54	29.72
Net cash flow from/(used in) investing activities continuing operations	92.71	69.97
Net cash flow from/(used in) investing activities discontinuing operations	-	-
Net cash flow from/(used in) investing activities	B 92.71	69.97
Cash flows from financing activities		
Proceeds from Share capital issued	-	-
Proceeds/(Repayment) of long-term borrowings (net)	(218.84)	(87.57)
Proceeds from short-term borrowings	(829.89)	963.86
Interest paid	(413.68)	(491.13)
Dividends paid on equity shares	-	-
Tax on equity dividend paid	-	-
Net cash flow from/(used in) financing activities continuing operations	(1,462.41)	385.16
Net cash flow from/(used in) financing activities discontinuing operations	-	-

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operations			
	C		
Net cash flow from/(used in) financing activities		(1,462.41)	385.16
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		(77.66)	(94.59)
Cash and Cash Equivalents at the beginning of the year		78.68	113.83
Cash and Cash Equivalents at the end of the year		1.02	19.24
Components of cash and cash equivalents			
Cash in hand		0.84	1.01
With banks- on current account		0.18	1.99
With banks- on deposit account		-	16.24
		1.02	19.23

The Statement of Cash Flow has been prepared using Indirect method as per Ind AS 7.

For Simplex Castings Limited


Sangeeta K Shah
Managing Director

Date:13.11.2021

Place: Bhilai

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2021

Particulars	Quarter Ended			Half Year Ended		Rs. In Lakhs
	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	Year Ended 31.03.2021 (Audited)
INCOME						
Revenue from operations	1,956.20	1,804.62	2,069.46	3,760.82	3,333.25	8,662.57
Other Income	8.56	49.57	53.77	58.13	63.53	256.87
TOTAL REVENUE (I)	1,964.76	1,854.19	2,123.23	3,818.95	3,396.78	8,919.45
EXPENDITURE						
Cost of raw material and component consumed	929.71	691.69	646.31	1,621.40	1,118.13	3,644.54
Purchase (Stock in Trade)	-	-	-	-	602.06	602.06
Job work contract	-	-	-	-	-	-
Changes in inventories of work-in-progress, stock-in-trade and finished goods	126.94	220.18	619.89	347.12	361.00	320.31
Employees benefit expense	328.23	275.36	235.38	603.59	403.03	1,356.02
Finance costs	205.68	208.00	254.62	413.68	491.13	1,011.32
Depreciation and amortization expense	145.73	145.15	161.91	290.88	275.96	601.31
Other expenses	216.38	296.78	563.65	513.17	890.98	1,060.16
TOTAL EXPENDITURE (II)	1,952.67	1,837.17	2,481.76	3,789.84	4,142.30	8,595.72
Profit/(Loss) before shares of Profit & (loss) of associates and joint ventures, exceptional items and tax from continuing operations	12.09	17.02	(358.54)	29.11	(745.52)	323.72
Share of Profit / (Loss) from Associates and Joint Ventures	-	-	-	-	-	-
Profit/(Loss) before exceptional items & tax from continuing operations	12.09	17.02	(358.54)	29.11	(745.52)	323.72
Exceptional items	-	-	-	-	-	(260.00)
Profit/(Loss) before tax from continuing operations	12.09	17.02	(358.54)	29.11	(745.52)	583.72
Tax expenses						
Current tax	-	-	-	-	-	2.21
Deferred Tax	4.11	7.37	(89.33)	11.48	(198.03)	(78.16)
Total tax expenses	4.11	7.37	(89.33)	11.48	(198.03)	(75.95)
Profit/(loss) for the year from continuing operations	7.97	9.65	(269.21)	17.62	(547.49)	659.67

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Profit/(loss) before tax from discontinuing operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) for the year from discontinuing operations	-	-	-	-	-	-
Profit/(loss) for the year	7.97	9.65	(269.21)	17.62	(547.49)	659.67
Other Comprehensive Income/ (Expenses) for the period net of taxes	(2.50)	2.82	43.92	0.33	47.39	48.32
Total Comprehensive Income for the period Comprising Profit/(Loss) and Other Comprehensive Income for the period)	5.48	12.47	(225.29)	17.95	(500.10)	707.99
Net Profit/ (Loss) attributable to:						
a) Owner of the Company	7.97	9.65	(269.21)	17.62	(547.49)	659.67
b) Non Controlling Interest	-	-	-	-	-	-
Other Comprehensive Income attributable to:						
a) Owner of the Company	(2.50)	2.82	43.92	0.33	47.39	48.32
b) Non Controlling Interest	-	-	-	-	-	-
Total Comprehensive Income attributable to:						
a) Owner of the Company	5.48	12.47	(225.29)	17.95	(500.10)	707.99
b) Non Controlling Interest	-	-	-	-	-	-
Paid-up Equity Share Capital (Face value of shares shall be indicated)	613.12	613.12	613.12	613.12	613.12	613.12
	10.00	10.00	10.00	10.00	10.00	10.00
Other Equity excluding revaluation reserves	-	-	-	-	-	3,929.92
Earning per share of Continuing operations Rs. 10 each (not annualised)						
a) Basic	0.13	0.16	(4.39)	0.29	(8.93)	10.76
b) Diluted	0.13	0.16	(4.39)	0.29	(8.93)	10.76
Earning per share of discontinuing operations Rs. 10 each (not annualised)						
a) Basic	-	-	-	-	-	-
b) Diluted	-	-	-	-	-	-
Earning per share of Continuing & discontinuing operations Rs. 10 each (not annualised)						
a) Basic	0.13	0.16	(4.39)	0.29	(8.93)	10.76
b) Diluted	0.13	0.16	(4.39)	0.29	(8.93)	10.76

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 601/602 A, FAIRLINK CENTER, OFF ANDHERI LINK ROAD, ANDHERI (W), MUMBAI -53	022-40034768		sclmumbai@simplexcastings.com
Kolkata	: 119, PARK STREET, WHITE HOUSE 4 th FLOOR KOLKATA - 700016 (W.B.) INDIA	08961045611	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-4015273	0788-4034188	sclbhilai@simplexcastings.com
Rajnandgaon (Plant)	: 223/2, 224 INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491141 (C.G.) INDIA	9203901697	0788-2285664	scltedesara@simplexcastings.com



Simplex Castings Ltd.

Corporate Office : 32, Shivnath Complex G.E. Road, Supela, Bhilai - 490023 (C.G) India

Phone : +91-788-2290483 /84 /85

Fax : +91-788-2285664

E-Mail : sclho@simplexcastings.com

Website : www.simplexcastings.com


CIN : L27320MH1980PLC067459



Notes :

1. The Financial Results of the company for the quarter and Half ended 30th September, 2021 have been reviewed by the Audit Committee at their respective meetings held on 13th November, 2021 and approved by the Board of Directors at their respective meetings held on 13th November, 2021.
2. These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) Prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. The previous year / period have been regrouped/rearranged wherever found necessary.
4. The above results are also available on Company website www.simplexcastings.com and also on the website of BSE.

For Simplex Castings Limited


Sangeeta K Shah
Managing Director

Date: 13.11.2021

Place: Bhilai

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UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2021

(Rs. In Lakhs)

Particulars	As at 30.09.2021	As at 31.03.2021
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	4,089.35	4,351.33
(b) Capital work-in-progress	209.29	206.57
(c) Investment properties	200.58	208.25
(d) Other intangible assets	51.46	54.51
(e) Financial assets		
(i) Investments	0.06	15.76
(ii) Other financial assets	-	-
(f) Deferred tax assets (net)	1,273.10	1,284.46
(g) Other non-current assets	716.28	716.04
Sub-total Non Current Assets	6,540.11	6,836.91
(2) Current-assets		
(a) Inventories	6,222.75	5,614.68
(b) Financial assets		
(i) Trade Receivables	2,110.65	2,185.38
(ii) Bank, Cash and cash equivalents	3.28	81.30
(iii) Bank balances other than (ii) above	365.53	426.65
(c) Other current assets	2,365.21	2,114.58
Sub-total Current Assets	11,067.42	10,422.59
Total Assets	17,607.53	17,259.50
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	613.12	613.12
(b) Other equity	3,949.15	3,929.92
(c) Equity Share Warrant	-	-
Sub-total Equity	4,562.27	4,543.04
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
- Borrowings	2,837.95	3,056.79
(b) Provisions	929.40	935.11
(c) Other non-current liabilities	7.02	20.97
Sub-total Non Current Liabilities	3,774.37	4,012.87
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,530.90	4,360.79
(ii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	183.50	196.67

OFFICE

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- total outstanding dues of creditors other than micro enterprises and small enterprises	2,966.13	2,623.60
(iii) Other financial liabilities	994.94	564.93
(b) Other current liabilities	1,560.64	923.75
(c) Provisions	34.77	33.85
Sub-total Current Liabilities	9,270.89	8,703.60
Total Equity and Liabilities	17,607.53	17,259.50

For Simplex Castings Limited


Sangeeta K Shah
Managing Director

Date: 13.11.2021

Place: Bhilai

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Cash Flow Statement for the year ended 30th Sep, 2021

Amount in Rs.
Lakhs

	Half year ended on 30.09.2021	Half year ended on 30.09.2020
Cash Flow from operating activities		
Profit/(loss) before tax from continuing operations	29.11	(745.52)
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation/amortization	290.88	275.96
Provision for Employee Benefits	(3.77)	43.48
Profit from sale of assets	(16.98)	(10.42)
Provision/Allowances for credit loss on debtors	45.04	58.88
Finance Cost	413.68	491.13
Interest Income	(16.54)	(29.72)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	741.42	83.79
Movements in working capital :		
Increase/(decrease) in trade payables	330.84	(1,748.99)
Increase/(decrease) in other financial liabilities	430.01	473.25
Increase/(decrease) in other current liabilities	636.89	(16.58)
Increase/(decrease) in Other non-current liabilities	(13.95)	(14.33)
Decrease/(increase) in trade receivables	29.69	304.20
Decrease/(increase) in inventories	(608.07)	457.43
Decrease/(increase) in other non current assets	(0.24)	35.13
Decrease/(increase) in provisions	(1.02)	(42.14)
Decrease/(increase) in other current assets	(250.63)	(94.22)
Cash generated from/(used in) operations	1,294.95	(562.46)
Direct taxes paid (net of refunds)	-	-
Net Cash flow from/(used in) operating activities continuing operation	1,294.95	(562.46)
Net Cash flow from/(used in) operating activities discontinuing operation	-	-
Net Cash flow from/(used in) operating activities	A 1,294.95	(562.46)
Cash flows from investing activities		
Purchase of PPE, including intangible assets, CWIP & net of capital creditors	(20.90)	(12.27)
Proceeds from sale of investment properties	16.98	10.42
Investments/advances in/to subsidiary company	-	-
Changes in investments	15.70	-
Investment in bank deposits (having original maturity of more than three months)	61.12	42.10
Interest received	16.54	29.72
Net cash flow from/(used in) investing activities continuing operations	89.44	69.97
Net cash flow from/(used in) investing activities discontinuing operations	-	-
Net cash flow from/(used in) investing activities	B 89.44	69.97
Cash flows from financing activities		
Proceeds from Share capital issued	-	-
Proceeds/(Repayment) of long-term borrowings (net)	(218.84)	(87.57)
Proceeds from short-term borrowings	(829.89)	974.63
Interest paid	(413.68)	(491.13)
Dividends paid on equity shares	-	-
Tax on equity dividend paid	-	-
Net cash flow from/(used in) financing activities continuing operations	(1,462.41)	395.93

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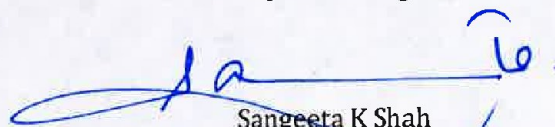
CIN : L27320MH1980PLC067459



Net cash flow from/(used in) financing activities discontinuing operations			
Net cash flow from/(used in) financing activities	C	(1,462.41)	395.93
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		(78.02)	(96.56)
Cash and Cash Equivalents at the beginning of the year		81.30	118.81
Cash and Cash Equivalents at the end of the year		3.28	22.24
Components of cash and cash equivalents			
Cash in hand		0.84	1.01
With banks- on current account		2.44	5.00
With banks- on deposit account		-	16.24
		3.28	22.24

The Statement of Cash Flow has been prepared using Indirect method as per Ind AS 7.

For Simplex Castings Limited


 Sangeeta K Shah
 Managing Director

Date:13.11.2021

Place: Bhilai

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To,
The Board of Directors of Simplex Castings Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Simplex Castings Limited** ("the Company"), and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive profit of its joint venture for the quarter ended September 30, 2021 ("the Statement") and the consolidated year to date results for the period 1st April 2021 to 30th September 2021, being submitted by Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Parent Company's Management and has been approved by the Parent Company's Board of Directors 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 Sec 133 of Companies Act, 2013 (the Act), SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July 2016 (herein after referred to as "the SEBI circular") & other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.

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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI circular CIR/CFD/CMD1/44/2200 dated 29th March 2020 issued by SEBI under regulation 33(8) of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable

The statement includes results of the following entities:



Subsidiary	Simplex Castings International Pte Limited
------------	--------------------------------------------

Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial results of above mentioned subsidiary included in the statement; whose financial information reflects total assets of Rs. 2.26 Lakhs as of 30th September 2021 and total revenue of Rs. 0.05 Lakhs & 5.17 Lakhs and total net profit/(loss) after tax of (Rs. 3.44 Lakhs) & 0.94 Lakhs, total comprehensive income (loss) of (Rs. 3.44 Lakhs) & 0.94 Lakhs, for the quarter and six months ended on 30th September 2021, respectively and cash flows (net) of Rs. (0.40) lakhs for the six months period ended on 30th September 2021, as considered in the statement. These interim financial results have been reviewed by other auditor whose report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosure included in respect of this subsidiary, is based solely on the report of such other auditor and the procedures performed by us stated above. Our conclusion on the statements, is not modified in respect of this matter.

For APAS & CO LLP
Chartered Accountants
FRN- 000340C/C400308

RAJDEEP SINGH Digitally signed by RAJDEEP
SINGH
Date: 2021.11.13 15:55:48 +05'30'

Rajdeep Singh
Partner
Membership No- 415549
UDIN- 21415549AAAAEU8886

Bhilai, 13-11-2021



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To,
The Board of Directors of Simplex Castings Limited

We have reviewed the accompanying statement of standalone unaudited financial results of Simplex Castings Limited for the quarter ended 30th September 2021 and the year to date results for the period 1st April 2021 to 30th September 2021, being submitted by company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulations 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors 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 Sec 133 of Companies Act, 2013 (the Act), SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July 2016 (herein after referred to as "the SEBI circular") & other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.

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.

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 the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial reporting (Ind AS 34) and other recognized 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 APAS & CO LLP
Chartered Accountants
FRN- 000340C/C400308

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Rajdeep Singh
Partner
Membership No- 415549
UDIN- 21415549AAAET3711

Bhilai, 13-11-2021