



Simplex Castings Ltd.

Corporate Office : 32, Shivnath Complex G.E. Road, Supela, Bhilai - 490023 (C.G) India
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E-Mail : sclho@simplexcastings.com Website : www.simplexcastings.com

CIN : L27320MH1980PLC067459



Ref: SCL/FY2019-20/BSE/59

Date: 27.02.2020

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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on 27th February, 2020

Ref No: Scrip Code-513472

In Compliance of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are pleased to submit the Unaudited Financial results of the Company (Consolidated as well as standalone), for the quarter and Nine Months ended on 31st December, 2019 along with Limited Review Report.

The above results have been duly approved by the Board of Directors of the Company in its meeting held today i.e. 27th February, 2020. The Board meeting commenced at 3.00 PM and concluded at 5.00 P.M .

This is for your information and record.

Thanking You,

Yours Faithfully
For, Simplex Castings Limited

D Meena
Company Secretary



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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 (WB) 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, FEDESARA, RAJNANDGAON - 491441 (C.G.) INDIA	9203901697	0788-2285664	sclfedesara@simplexcastings.com



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Unaudited Financial Results for the Quarter and Nine Months ended on 31st December,2019

(Rs in Lakhs)

Particulars	Quarter Ended			Nine Months ended		Year Ended
	31-12-19	30-09-19	31-12-18	31-12-19	31-12-18	31-03-19
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income						
(a) Revenue from Operations(Gross)	1375.11	1748.50	1884.23	3975.36	7938.39	10712.75
(b) Other Income	126.45	22.31	40.07	217.11	87.01	232.80
Total Revenue (a+b)	1501.56	1770.81	1924.30	4192.47	8025.40	10945.55
2. Expenses						
(a) Cost of materials consumed	1631.21	596.66	1030.55	2559.38	3807.59	4900.50
(b) Purchase of Stock-in-trade	0.00	0.00	(268.27)	0.00	1431.09	2384.73
(c) Job Work Charges	0.00	329.94	0.00	329.94	0.00	0.00
(d) Changes in inventories of finished goods, work in progress & stock-in-trade	(392.93)	553.90	(383.21)	413.62	(1789.54)	(351.42)
(e) Employee Benefit Expenses	335.65	304.26	291.23	898.24	866.53	1141.48
(f) Finance Costs	297.19	248.28	476.65	813.53	865.29	849.50
(g) Depreciation & Amortisation expense	124.04	172.22	179.47	462.13	528.01	641.01
(h) Other expenses	666.59	895.47	580.46	2067.79	2066.85	2364.34
Total expenses (a+h)	2661.74	3100.74	1906.88	7544.62	7775.82	11930.14
3. Profit/(Loss) before Exceptional and Tax (1-2)	(1160.18)	(1329.92)	17.41	(3352.15)	249.57	(984.58)
4. Exceptional items	159.89	0.00	0.00	159.89	0.00	0.00
5. Profit/(Loss) Before Tax	(1320.07)	(1329.92)	17.41	(3512.04)	249.57	(984.58)
6. Tax expense:						
(a) Current Tax	0.00	0.00	(72.89)	0.00	0.00	(22.19)



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(b) Deferred Tax	(198.60)	(437.51)	(199.00)	(861.62)	(198.71)	(390.68)
7. Profit/(Loss)for the period from continuing operations(5-6)	(1121.47)	(892.41)	289.30	(2650.42)	448.28	(571.71)
8.Profit and loss from discontinued operations before tax	-	-	(953.82)	1985.05	(1104.93)	(1509.58)
9.Tax Expense of discontinued operations	-	(233.58)	(82.50)	0.00	(132.47)	(499.11)
10.Profit and loss from discontinued operations after tax	-	233.58	(871.32)	1985.05	(972.46)	(1010.47)
11.Profit for the period	(1121.47)	(658.83)	(582.02)	(665.37)	(524.18)	(1582.18)
12.Other Comprehensive Income/(Expenses) for the period,net of taxes	11.80	14.45	(18.94)	40.73	(60.68)	55.93
13. Total Comprehensive Income/(Expenses) for the period,net of taxes	(1109.67)	(644.38)	(600.96)	(624.64)	(584.86)	(1526.25)
14. Paid-up equity share capital	613.12	613.12	598.42	613.12	598.42	613.12
(Face Value of the Share shall be indicated)	10.00	10.00	10.00	10.00	10.00	10.00
15. Other equity excluding revaluation reserves						6142.59
16.Earnings Per Share of Rs 10/- each (not annualised):						
a) Basic	(18.29)	14.56	4.72	(43.23)	7.31	(9.32)
b) Diluted	(18.29)	14.52	4.72	(43.23)	7.31	(7.17)
17.Earnings Per Share for discontinued operations of Rs 10/- each (not annualised):						
a) Basic	0.00	3.81	(14.21)	32.38	(15.86)	(16.48)
b) Diluted	0.00	3.80	(14.21)	32.38	(15.86)	(12.66)



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18.Earnings Per Share for continuing and discontinued operations of Rs 10/- each (not annualised):						
a) Basic	(18.29)	10.75	(9.49)	(10.85)	(8.55)	(25.81)
b) Diluted	(18.29)	10.72	(9.49)	(10.85)	(8.55)	(19.83)

Notes:

1. The Financial Results of the company for the quarter/Nine month ended 31st December, 2019 have been reviewed by the Audit Committee at their respective meetings held on 14th February ,2020 and approved by the Board of Directors at their respective meetings held on 27th February, 2020 and the Limited Review of the same has been carried out by the Auditors.

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 recognised accounting practices and policies to the extent applicable.

3. The Board of Directors of the Company, at its meeting held on 26th April , 2019 approved to sell / dispose off its Steel Castings Foundry situated at Urla ,Industrial Estate, Raipur, Chhattisgarh -493221 to Texmaco Rail and Engineering Limited on a slump sale basis as a going concern for consideration of Rs. 87.50 crores (Rupees Eighty Seven Crores and Fifty Lacs only) and the same approved by members in Extra Ordinary General Meeting held on 29th May,2019. In this relation ,the Company has entered into a Business Transfer Agreement with Texmaco Rail and Engineering Limited on 26th April,2019. The Previous year/ period have been regrouped/ rearranged wherever found necessary in respect of Discontinuing operations. Further, the company is taking experts opinion on Business Transfer Agreement entered with Texmaco Rail and Engineering Limited on 26th April,2019. However, the impact if any, pertaining to Business Transfer will be given, if required based on the Experts opinion and after completing reconciliation of all transactions held with texmaco in the Quarter ending on 31st March,2020. The details of revenue and expense related to discontinued operations are as follows:

Particulars	Quarter Ended			Nine Months ended		Year Ended
	31-12-19	30-09-19	31-12-18	31-12-19	31-12-18	31-03-19
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue	-	-	1,134.49	2,383.48	5,322.14	7,728.18
Total Expenditure	-	-	2,088.31	398.43	6,427.07	9,237.75
Profit/(Loss) from discontinued operations before tax	-	-	(953.82)	1985.05	(1104.93)	(1509.58)

Total Revenue for the Nine Months ended 31-12-2019 includes the profit of Rs.2245.45 lacs on account of sale of



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discontinued operations.

4. During the Quarter, the Company has made an exercise and consumed those stock of finished goods and semi-finished as scrap which were lying in the stock and not in dispatchable in nature due to cancellation of orders. The effect of the same has been shown as exceptional items in the financial results.

5.The previous year /period have been regrouped/rearranged wherever found necessary.

6.The above results are also available on Company website www.simplexcastings.com and also on the website of BSE.

On behalf of Board of
Directors


Sangeeta Ketan Shah
Managing Director



Date:27/02/2020

Place: Bhilai

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OPSinghania & Co.

CHARTERED ACCOUNTANTS
JDS CHAMBERS, 1ST FLOOR, 6-CENTRAL AVENUE,
CHOUBE COLONY, RAIPUR -492001(C.G.) INDIA
PHONE: 0771- 4041236; 4061216
Email:opsinghania.co@gmail.com

TO THE BOARD OF DIRECTORS OF SIMPLEX CASTINGS LIMITED

We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Simplex Castings Limited** ('the Company') for the quarter ended 31st December, 2019 and the year to date results for the period 1st April, 2019 to 31st December, 2019, being submitted by the company pursuant to the requirements of Regulation 33 of the 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 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 section 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016, (herein after referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

Based on our review conducted 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 Ind AS 34, prescribed under section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

For OPSINGHANIA & CO.

(ICAI Firm Regn. No.002172C)

Chartered Accountants



(Sanjay Singhania)

PARTNER

Membership No. 076961

Raipur, 27.02.2020

UDIN: 20076961AAAAV6827





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Unaudited Consolidated Financial Results for the Quarter ended on 31st December, 2019

(Rs in Lakhs)

Particulars	Quarter Ended			Nine Months ended		Year Ended
	31-12-19	30-09-19	31-12-18	31-12-19	31-12-18	31-03-19
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income						
(a) Revenue from Operations	1375.11	1780.08	-	6167.27	-	13727.93
(b) Other Income	126.45	22.31	-	217.11	-	232.80
Total Revenue (a+b)	1501.56	1802.39	-	6384.38	-	13960.73
2. Expenses						
(a) Cost of materials consumed	1631.21	596.66	-	2559.38	-	4900.50
(b) Purchase of Stock-in-trade	0.00	31.47	-	2184.89	-	5389.70
(c) Job Work Charges	(0.00)	329.94	-	329.94	-	-
(d) Changes in inventories of finished goods, work in progress & stock-in-trade	(392.93)	553.90	-	413.62	-	(351.42)
(e) Employee benefit Expenses	335.65	304.26	-	898.24	-	1141.48
(f) Finance Costs	298.08	249.15	-	815.29	-	849.62
(g) Depreciation & Amortisation expense	124.04	172.22	-	462.13	-	641.01
(h) Other expenses	668.27	900.41	-	2074.59	-	2383.61
Total expenses (a+h)	2664.31	3138.01	-	9738.07	-	14954.50
3. Profit/(Loss) before shares of Profit/(Loss) of Associates and Joint Venture, Tax and exceptional items from	(1162.75)	(1335.62)	-	(3353.69)	-	(993.76)



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continuing operations						
4.Share of Profit/(Loss) of Associate and Joint Venure						
5.Profit/(Loss) before Exceptional items and Tax	(1162.75)	(1335.62)	-	(3353.69)	-	(993.76)
6. Exceptional items	159.89	-	-	159.89	-	-
7. Profit/(Loss) Before Tax	(1322.64)	(1335.62)	-	(3513.58)	-	(993.76)
8. Tax expense:						
(a) Current Tax		(1.68)	-		-	(22.19)
(b) Deferred Tax	(198.60)	(437.51)	-	(861.62)	-	(390.68)
9. Profit/(Loss) from continuing operations after Tax	(1124.04)	(896.43)	-	(2651.96)	-	(580.89)
10. Profit from discontinued operations before tax	-	-	-	1985.05	-	(1509.98)
11. Tax Expense of discontinued operations	-	(233.58)	-	0.00	-	(499.11)
12. Profit/(Loss) from discontinued operations after tax	-	233.58	-	1985.05	-	(1010.47)
13. Profit for the period	(1124.04)	(662.85)	-	(666.91)	-	(1591.36)
14.Other Comprehensive Income for the period,net of taxes	11.80	14.45	-	40.73	-	55.93
15. Total Comprehensive Income for the period,net of taxes	(1112.24)	(648.40)	-	(626.18)	-	(1535.43)
16. Net Profit/(Loss)						

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attributable to						
a) Owner of the Company	(1124.04)	(662.85)	-	(666.91)	-	(1591.36)
b) Non Controlling Interest	-	-	-	-	-	-
17.Other Comprehensive Income attributable to						
a) Owner of the Company	11.80	14.45	-	40.73	-	55.93
b) Non Controlling Interest	-	-	-	-	-	-
18. Total Comprehensive Income attributable to						
a) Owner of the Company	(1112.24)	(648.40)	-	(626.18)	-	(1535.43)
b) Non Controlling Interest	-	-	-	-	-	-
19. Paid-up equity share capital	613.12	613.12	-	613.12	-	613.12
(Face Value of the Share shall be indicated)	10	10	-	10	-	10
20. Other Equity excluding revaluation Reserves						6133.01
21.Earnings Per Share for continuing operations of Rs 10/- each (not annualised):						
a) Basic	(18.33)	(14.62)	-	(43.25)	-	(9.47)
b) Diluted	(18.33)	(14.58)	-	(43.25)	-	(7.28)
22.Earnings Per Share for discontinued operations of Rs 10/- each (not annualised):						



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a) Basic	0.00	3.81	-	32.38	-	(16.48)
b) Diluted	0.00	3.80	-	32.38	-	(12.67)
23.Earnings Per Share for Continuing and discontinued operations of Rs 10/- each (not annualised):						
a) Basic	(18.33)	(10.81)	-	(10.88)	-	(25.96)
b) Diluted	(18.33)	(10.78)	-	(10.88)	-	(19.95)

Notes:

1. The Financial Results of the company for the quarter/Nine month ended 31st December, 2019 have been reviewed by the Audit Committee at their respective meeting held on 14th February ,2020 and approved by the Board of Directors at their respective meetings held on 27th February , 2020 and the Limited Review of the same has been carried out by the Auditors.

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 recognised accounting practices and policies to the extent applicable.

3. The Board of Directors of the Company, at its meeting held on 26th April , 2019 approved to sell / dispose off its Steel Castings Foundry situated at Urla ,Industrial Estate, Raipur, Chhattisgarh -493221 to Texmaco Rail and Engineering Limited on a slump sale basis as a going concern for consideration of Rs. 87.50 crores (Rupees Eighty Seven Crores and Fifty Lacs only) and the same approved by members in Extra Ordinary General Meeting held on 29th May,2019. In this relation ,the Company has entered into a Business Transfer Agreement with Texmaco Rail and Engineering Limited on 26th April,2019. The Previous year/ period have been regrouped/ rearranged wherever found necessary in respect of Discontinuing operations. Further, the company is taking experts opinion on Business Transfer Agreement entered with Texmaco Rail and Engineering Limited on 26th April,2019. However, the impact if any, pertaining to Business Transfer will be given, if required based on the Experts opinion and after completing reconciliation of all transactions held with texmaco in the Quarter ending on 31st March,2020.

4. During the Quarter, the Company has made an exercise and consumed those stock of finished goods and semi - finished as scrap which were lying in the stock and not in dispatchable in nature due to cancellation of orders. The effect of the same has been shown as exceptional items in the financial results.

5.The previous year /period have been regrouped/rearranged wherever found necessary.

6.The above results are also available on Company website www.simplexcastings.com and also on the website of BSE.



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 Bhilai (Plant) : 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C G) INDIA
 Rajnandgaon (Plant) : 223/2,224 INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C G) INDIA

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Simplex Castings Ltd.

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Website : www.simplexcastings.com

CIN : L27320MH1980PLC067459



The Key Standalone Financial Results are given below:

Particulars	Quarter Ended			Nine Months ended		Year Ended
	31-12-19	30-09-19	31-12-18	31-12-19	31-12-18	31-03-19
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Continuing Operations	1,501.56	1,770.81	1,924.30	4,192.47	8,025.40	10,945.55
Profit/(Loss) before tax	(1,320.07)	(1,329.92)	17.41	(3,512.04)	249.57	(984.58)
Profit/(Loss) after tax from Continuing Operations	(1,121.47)	(892.41)	289.30	(2,650.42)	448.28	(571.71)
Revenue from Discontinuing Operations	-	-	1,134.49	2,383.48	5,322.14	7,728.18
profit/(Loss) before tax	-	-	(953.82)	1,985.05	(1,104.93)	(1,509.58)
profit/(Loss) after tax from Discontinuing Operations	-	233.58	(871.32)	1,985.05	(972.46)	(1,010.47)

On behalf of Board of Directors


Sangeeta Ketan Shah
Managing Director



Date: 27/02/2020

Place: Bhilai

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Rajnandgaon (Plant)	: 223/2,224 INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G) INDIA	9203901697	0788-2285664	scltedesara@simplexcastings.com

OPSinghania & Co.

CHARTERED ACCOUNTANTS

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TO THE BOARD OF DIRECTORS OF SIMPLEX CASTINGS LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **Simplex Castings Limited** ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter ended 31st December, 2019 and the consolidated year to date results for the period 1st April, 2019 to 31st December, 2019, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 Section 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016, (herein after referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
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. A review of interim financial information consists of making inquiries, primarily of persons 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 Act, 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/CMD1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of subsidiaries of Simplex Castings International Pte Ltd., Singapore.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of other auditors referred to in paragraph 6 below, 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 Ind AS 34, prescribed under section 133 of the Act, the SEBI Circular and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

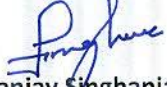


6. We did not review the interim financial results of one subsidiaries included in the Statement, whose financial information reflects total revenues of Rs. Nil and Rs.2191.91 lacs, total net profit/(loss) after tax of Rs.(2.57 lacs) and Rs.(1.54 lacs), total comprehensive income/(loss) of Rs.(2.57 lacs) and Rs.(1.54 lacs) for the quarter and nine months ended 31st December, 2019, respectively, 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 disclosures included in respect of these subsidiaries, is based solely on the report of such other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.

For OPSINGHANIA & CO.

(ICAI Firm Regn. No.002172C)

Chartered Accountants



(Sanjay Singhania)

PARTNER

Membership No. 076961

Raipur, 27.02.2020

UDIN: 20076961A AAAAU 3312

