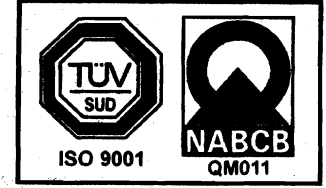


REGD. OFF. : 315/321, PROSPECT CHAMBERS,
2ND FLOOR, DR. D. N. ROAD, FORT, MUMBAI-400 001. (INDIA)
TEL. : (91) (22) 2285 2552 / 2204 4159
FAX : (91) (22) 2287 5841
E-mail : info@deccanbearings.com
Website : www.deccanbearings.com
CIN NO. : L29130MH1985PLC035747



3rd February, 2020

To
BSE Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Dear Sir/ Madam,

BSE SCRIP CODE: 505703

Name: Deccan Bearings Limited

Sub: Revised Unaudited Financial Results under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter ended 31st December, 2019.

Respected Sir/ Madam,


Please find attached herewith Revised Unaudited Financial Results of M/s Deccan Bearings Limited for the Quarter and Nine Months ended 31st December, 2019 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly acknowledge the receipt of the same.

Thanking You.

For Deccan Bearings Limited




Kiran Vora
(Managing Director)
DIN: 00108607

DECCAN BEARINGS LIMITED

315/321 PROSPECT CHAMBERS, DR.D.N.ROAD, FORT, MUMBAI - 400 001.

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019

CIN : L29130MH1985PLC035747

As per IND -AS

(Rs. In Lacs)

SR. NO.	PARTICULARS	Quarter Ended			Nine Months ended		Year ended
		Three months ended 31.12.2019	Previous months ended 30.09.2019	Three months ended 31.12.2018	Year to Date Figure for Current Period ended 31.12.2019	Year to Date Figure for Current Period ended 31.12.2018	Previous year ended 31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	36.64	49.10	-	133.74	43.61	70.97
	Other Income	(1.53)	1.01	0.11	0.32	3.67	9.18
	Total Revenue	35.11	50.11	0.11	134.06	47.28	80.15
2	Expenses:						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchase of stock-in-Trade	33.77	43.72	5.93	132.39	5.93	33.65
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.95	3.59	(6.32)	(3.07)	30.23	27.52
	Employee benefits expense	5.96	5.32	4.70	16.86	15.70	21.84
	Finance Costs	-	-	-	-	-	-
	Depreciation and amortisation expenses	1.42	1.42	2.72	4.37	8.31	10.97
	Other expenses	5.04	8.08	4.66	22.96	22.45	33.33
	Total Expenses	47.14	62.13	11.69	173.51	82.62	127.31
3	Profit (Loss) before exceptional items and tax (1-2)	(12.03)	(12.02)	(11.58)	(39.45)	(35.34)	(47.16)
4	Exceptional items	-	-	-	-	-	-
5	Profit (Loss) before tax (3-4)	(12.03)	(12.02)	(11.58)	(39.45)	(35.34)	(47.16)
6	Tax expense						
	(1) Current tax	-	-	-	-	-	2.50
	(2) Deferred tax	-	-	-	-	-	-
	(3) Tax in respect of earlier year	-	-	-	-	-	-
7	Profit (Loss) for the period from continuing operations (5-6)	(12.03)	(12.02)	(11.58)	(39.45)	(35.34)	(49.66)
8	Other Comprehensive Income						
a	(i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Tax relating to the item that will not be reclassified to profit or loss	-	-	-	-	-	-
b	(i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Tax relating to the item that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	(12.03)	(12.02)	(11.58)	(39.45)	(35.34)	(49.66)
10	Paid-up Equity Share Capital (Face Value Rs.10 per Share)	218.33	218.33	218.33	218.33	218.33	218.33
11	Earnings Per Share after exceptional items (not annualised)						
	(a) Basic	(0.55)	(0.55)	(0.53)	(1.81)	(1.62)	(2.27)
	(b) Diluted	(0.55)	(0.55)	(0.53)	(1.81)	(1.62)	(2.27)

NOTES:

- The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 03.01.2020
- The Company has adopted Indian Accounting standard (Ind AS) from April 01, 2017 as prescribed under Schaedule III of section 133 of the companies Act, 2013 read together with the companies (Indian Accounting standards) Rules, 2015. Accordingly the financial results for the quarter ended on 31st Dec, 2019, have been prepared following the Ind AS recognised and measurement principles.
- The Company is engaged in the business of "Bearings" and therefore, has only one reportable segment in accordance with Ind AS 108 "operating Segments".
- The previous period/years figures have been regrouped wherever necessary to correctly reflect current quarter's performance.

For Deccan Bearings Limited



(Signature)

Kiran Vora

Managing Director

DIN NO.:00108607

Place: Mumbai

Date: 03.01.2020

K.S MAHESHWARI & CO
CHARTERED ACCOUNTANTS
203, SHRIPAD DARSHAN,
AYRE ROAD
DOMBIVLI 421201

TEL 0251 2882411
(M) 9820962220

EMAIL : ksmaheshwarico@ gmail.com
sslodayaandasociates@gmail.com

Independent Auditors Review Report on quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations ,2015

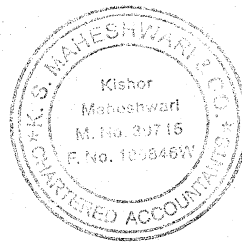
Review report to
The Board of Directors,
Deccan Bearings Limited,
Mumbai

We have reviewed the accompanying statement of unaudited financial results of Deccan Bearings Limited for the period ended on 31st December , 2019. 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.

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 applicable accounting standards 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 K. S. Maheshwari & Co
Chartered Accountants
Firm No. 105846W



K. S. Maheshwari
(K. S. Maheshwari)

Partner

M.No.39715

Place :- Mumbai
Date :- 03.01.2020

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