



Date: November 11, 2024

To,

**The Manager,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai- 400001**

Scrip Code: 780006

Sub.: Regulation 30 of SEBI (LODR) - Outcome of the Board Meeting.

Date of Board Meeting: November 11, 2024

Commenced on : 5.00 PM

Concluded on : 6.00 PM

Place : E-21 MIDC, Chikalthana Aurangabad - 431003

Outcome: The Board approved & passed the following resolutions:

1. The Board has received, considered and adopted the Unaudited Financial Statements for the half year ended 30th September 2024.
2. The Board has considered overview of the business of the company.

For Dekson Castings Limited

Chetan
Ashok
Dekate

Digitally signed by
Chetan Ashok
Dekate
Date: 2024.11.12
13:35:47 +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 Sambhajinagar (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 Ltd

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 30/09/2024. 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.
 - 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 polices 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 is to be disclosed, or that it contains any material misstatement.

Date: 11/11/2024

Place: Aurangabad



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

Avinash K Mahamuni
Partner
(M.No.117992)

UDIN : **24117992BKCPMQ1592**

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 Vaijnath,
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)
 STATEMENT OF ASSETS & LIABILITIES AS ON 30.09.2024
 CIN NO:- L27104MH2005PLC158380

Rs.in Lakhs

Particulars	As at Sep 30, 2024 UnAudited	As at March 31, 2024 Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	377.93	377.93
(b) Reserves and surplus	-729.21	-276.38
	-351.28	101.55
2 Non-current liabilities		
(a) Long-term borrowings	1,854.99	1,976.56
(b) Defered Tax Liabilities Net	-	-
(b) Other long term liabilities	552.40	552.40
(c) Long-term provisions	-	-
	2,407.39	2,528.96
4 Current liabilities		
(a) Short-term borrowings	1,589.07	1,005.79
(b) Trade payables (Refer Note Below)	707.01	615.14
(c) Other current liabilities	-	383.13
(d) Short-term provisions	224.87	134.05
	2,520.95	2,138.11
TOTAL	4,577.06	4,768.62
II. ASSETS		
1 Non-current assets		
(a) Fixed assets		
(i) Tangible Assets	1,359.02	1,592.45
(ii) Intangible Assets		
(iii) Capital work-in-progress	212.81	212.81
(iv) Intangible Assets under Development		
(b) Non-current investments	182.56	182.56
(c) Deferred tax assets (net)	8.32	8.32
(d) Loans and advances	-	-
	1,762.71	1,996.14
2 Current assets		
(a) Trade receivables	673.15	542.24
(b) Current Investments	30.21	60.91
(c) Inventories	1,897.37	1,882.17
(d) Cash and cash equivalents	-94.28	-6.69
(e) Loans and advances	11.09	10.96
(f) Other Current Assets	296.81	282.89
	2,814.35	2,772.48
TOTAL	4,577.06	4,768.62

DATE : 11/11/2024
 PLACE : AURANGABAD

Mr.Chetan Ashok Dekate
 DIN NO:01247804

Mr.Vikram Ashok Dekate
 DIN NO:00530296

Authorised Signatory

Sr. No.	PARTICULARS	For the Half Year ended		Year Ended
		30.09.2024 UnAudited	30.09.2023 UnAudited	31.03.2024 Audited
	Income from Operation			
1	a) Income From Operation	1,803.25	1,718.87	3,200.03
	b) Other Operating Income	-	-	-
	TOTAL INCOME (1+2)	1,803.25	1,718.87	3,200.03
2	Total Expenditure			
	a) Cost of Material Consumed	1,291.07	1,226.32	2,319.89
	b) Purchase of stock-in-trade	-	-	-
	c) Changes in Inventories of Finished goods, work-in progress and stock-in-trade	(15.20)	(25.00)	(31.99)
	d) Employee cost	96.72	139.46	205.59
	e) Depreciation and amortisation expenses	271.65	180.64	265.78
	f) Other Expenses	580.24	348.33	754.67
	Total	2,224.48	1,869.75	3,513.94
	(any item exceeding 10% of the total expenditure to be shown se	-	-	-
3	Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	(421.23)	(150.88)	(313.91)
4	OTHER INCOME	85.16	85.14	266.47
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	(336.07)	(65.74)	(47.44)
6	Interest Cost	116.76	133.63	297.60
7	Profit/ (Loss) from ordinary activities After finance costs (5+6)	(452.83)	(199.37)	(345.04)
8	Exceptional Items- Profit on sale of fixed assets	-	-	-
9	Profit/ Loss from ordinary activities before tax (7-8)	(452.83)	(199.37)	(345.04)
10	Tax Expense	-	-	(2.82)
11	Net Profit/(Loss) from Ordinary Activities after tax (9-10)	(452.83)	(199.37)	(342.22)
12	Tax Expense (for earlier year on reconciliation)	-	-	-
13	Net Profit / (Loss) for the period (11-12)	(452.83)	(199.37)	(342.22)
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)	(452.83)	(199.37)	(342.22)
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	65.83	-
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)	(1,198.18)	(527.53)	(912.97)
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)	(1,198.18)	(527.53)	(905.51)
12	Paid-up equity share capital	377.93	377.93	377.93
13	Face Value per share of Rs.1000/-	Face Value per share of Rs.1000/-		
14	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	65.83	-
15	Earnings / Loss Per Share (EPS)	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)	(1,198.18)	(527.53)	(905.51)
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)	(1,198.18)	(527.53)	(905.51)
c)	Interest Service Coverage Ratio	(0.55)	0.86	0.74
	Earning before interest, tax & depreciation / interest			
16	Public Shareholding	Public Shareholding		
	Number of Shares * Refer Note no 5	-	4,919	4,919
	Percentage of shareholding	0.00%	13.02%	13.02%
17	Promoters and promoters group shareholding	Promoters and promoters group shareholding		
a)	Pledged/Encumbered	Pledged/Encumbered		
	Numbers of Shares	NIL	NIL	NIL
	Percentage of Shares (as a % of total Shareholding of Promoters and promoters group)	NA	NA	NA
	Percentage of Shares (as a % of total Share Capital of the Company)	NA	NA	NA
b)	Non-Encumbered	Non-Encumbered		
	Numbers of Shares Refer Note no 5	32874	32874	0
	Percentage of Shares (as a % of total Shareholding of Promoters and promoters group)	100%	100%	100%
	Percentage of Shares (as a % of total Share Capital of the Company)	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 09.11.2024 at E-21,MIDC Chikalathana AURANGABAD.			

DATE : 11/11/2024
 PLACE: AURANGABAD

Mr. Chetan Ashok Dekate
 DIN NO:01247804

Mr. Vikram Ashok Dekate
 DIN NO:00630296

Chellath
DEKSON CASTINGS LTD

Authorised Signatory

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

Cash Flow Statement

A CASH FLOW FROM OPERATING ACTIVITIES

For the Half Year Ended on 30.09.2024
(Period from 01.04.2024 to 30.09.2024)

For the Half Year Ended on 30.09.2023
(Period from 01.04.2023 to 30.09.2023)

Net Profit Before Tax		-452.83		-199.37
Adjustments for:				
Depreciation	271.65		180.64	
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	116.76		133.63	
Interest on FD/Other Income	-85.16		-85.14	
Dividend Income	0.00	303.25	0.00	229.13
Operating Profit before Working Capital Changes		-149.58		29.76
Adjustments for:				
Decrease/(Increase) in Receivables	-130.91		36.61	
Decrease/(Increase) in Loans & Advances	-0.13		54.60	
Decrease/(Increase) in Other Current Assets	-13.92		21.89	
Decrease/(Increase) in Inventories	-15.20		-25.00	
Increase/(Decrease) in Payables	91.87		146.66	
Decrease/(Increase) in Non Current Investments	0.00		-9.46	
Decrease/(Increase) in Current Investments	30.70		-19.41	
Increase/(Decrease) in Provisions/Other Liabilities	-292.31	-329.90	-296.05	-90.16
Cash generated from operations		-479.48		-60.40
Income Tax paid				-60.40
Net Cash flow from Operating activities		-479.18		-60.40
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	-38.22		-166.23	
Mutual Fund	0.00		0.00	
Sale of Fixed Assets/DIC Subsidy adj etc	0.00		0.00	
Increase in Advances & others	0.00		0.00	
Interest on FD/Other Income	85.16		85.14	
Dividend Income	0.00		0.00	
Net Cash used in Investing activities		46.94		-81.09
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long term Borrowings	-121.57		134.30	
Proceeds from Short term Borrowings	583.28		135.99	
Interest paid	-116.76		-133.63	
Net Cash used in financing activities		344.95		136.66
Net increase/(Decrease) in cash & Cash Equivalents		-87.59		-4.83
Cash and Cash equivalents Closing		-94.28		11.59
Cash and Cash equivalents Opening		-6.69		16.42

Cash & Cash Equivalents

	As on		As on	
	30.09.2024	31.03.2024	30.09.2023	31.03.2023
Cash in Hand	4.28	2.10	1.40	1.73
Cash at Bank	-98.56	-8.79	10.19	14.69
Cash & Cash equivalents as stated	-94.28	-6.69	11.59	16.42
		-87.59		-4.83
		-87.59		-4.83
Diff		0.00	Diff	0.00

S. S. S.

DEKSON CASTINGS LTD

V. P. S.

Authorized Signatory



भारतीय प्रतिभूति और विनिमय बोर्ड
Securities and Exchange Board of India

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately)

Statement on Impact of Audit Qualifications for the Half Year ended September 30, 2024 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. In Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. In Lakhs)
	1.	Total income (Turnover+ Other Income)	1888.41	1803.3
	2.	Total Expenditure	2341.24	2341.24
	3.	Net Profit/(Loss)	-452.83	-537.94
	4.	Earnings Per Share - In INR	-1198.13	-1423.38
	5.	Total Assets	4577.06	4491.95
	6.	Total Liabilities	4928.34	4928.34
	7.	Net Worth	-351.28	-436.39
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<p>Audit Qualification (each audit qualification separately):</p> <p>a. Details of Audit Qualification:</p> <p>The Management has not been consistent in following the Accounting Policy followed while preparing the previous period financial statements. While preparing the financial statements for the Half year ended on 30/09/2024; Management has treated a Capital receipt pertaining to Subsidy for Plant and Machinery of Rs. 85.11 lakhs as Revenue receipt and made part of Indirect Income while computing the above financial outcome for the period. Our Opinion thus is Qualified to the extent of this inconsistency. The quantified impact of the same is as above</p> <p>b. Type of Audit Qualification : Qualified Opinion</p> <p>c. Frequency of qualification: Appeared dor subsequently second reporting period</p> <p>Referring to Clause 14(b) of Accounting Standard 8 ; "The Management here contends that, the change in Accounting Policy of treating the Capital receipts as Indirect Income (Revenue receipt) was required as it enabled the financial statement to provide more relevant and reliable information about effects of transactions, other events or conditions on the entity's financial position, financial performance of Cash flows."</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation on the impact of audit qualification:</p> <p>(ii) If management is unable to estimate the impact, reasons for the same:</p> <p>(iii) Auditors' Comments on (i) or (ii) above:</p>			
III.	<p>Signatories:</p> <ul style="list-style-type: none"> CEO/Managing Director CFO Audit Committee Chairman Statutory Auditor <p>Place: Aurangabad Date: 11/11/2024</p> <p>For M K M M & Associates Chartered Accountants</p> <p>CA Avinash Mahamuni Partner M. No.117992</p> <p>UDIN:- 24117992 BKCPM@1592</p> 			