



Simplex Castings Ltd.

Regd. Office : 601/602A, FairLink Center, Off AndheriLink Road, Andheri (W) Mumbai 53 (M.S.) India

Phone : +91-022-40034768

E-Mail : sclmumbai@simplexcastings.com Website: www.simplexcastings.com

CIN:L27320MH1980PLC067459



Date: 11.11.2023

To, The Manager Department of Corporate Services BSE Limited PJ Towers, Dalal Street Mumbai-400001 Scrip Code: 513472	To, The Manager Calcutta Stock Exchange Address: 7, Lyons Range, Dalhousie, Kolkata700001, West Bengal Scrip Code: 29066
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Sub: Outcome of Board Meeting held on 11th November, 2023

A meeting of the Board of Directors of Simplex Castings Limited was held today (i.e. 11th November, 2023). The outcome of the said meeting is as given hereunder:

1. The Board of Directors has approved the Un-audited Financial Results for the quarter and Half year ended on 30th Sep, 2023. Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015, we are enclosing herewith the Un-Audited Financial Results of the Company along with the Limited Review Report by the Statutory Auditors on the Financial Results of the company for the quarter and Half year ended on 30th Sep, 2023.
2. Appointment of Mr Shailesh Jain (DIN: 02753322) as Additional Independent Director of the Company for a term of five years with effect from 11th November, 2023 subject to the approval of shareholders of the Company. Mr. Shailesh Jain will be a Non-Executive, Independent Director and he is not related to the Promoter or Promoter Group and fulfills the criteria of independence as required under the provisions of the Companies Act, 2013 and the Rules framed thereunder and the Listing Regulations. As per the provisions of the Companies Act, 2013 and the Listing Regulations, Mr. Shailesh Jain is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.

The relevant details as per the requirements of Regulation 30 of Listing Regulations read with SEBI circular no SEBI/HO/CFD/CFD-PoD-1/CIR/2023/123 dated July 13, 2023 are given in the enclosed Annexure I.

The meeting of the directors commenced at 11.00 A.M. and concluded at 1.00 P.M.

This is for your information a record.

Thanking You,

For, Simplex Castings Limited

SANGEETA Digitally signed by
SANGEETA KETAN SHAH
KETAN SHAH Date: 2023.11.11
13:05:52 +05'30'
Sangeeta K Shah
Managing Director

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Corporate Office	: 32, SHIVNATH COMPLEX, G.E. ROAD SUPELA BHILAI - 490023 (C.G.) INDIA	0788-2290483	0788-2285664	sclho@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):	223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9203901697	0788-2285664	scltedesara@simplexcastings.com



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Annexure-I

Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/CIR/2023/123 dated July 13, 2023.

S. No	Particulars	Information for such event
1.	Reason for Change viz. Appointment, resignation, removal, death or otherwise;	Appointment of Mr Shailesh Jain (DIN: 02753322) as Additional Independent Director of the Company
2.	Date of appointment/ cessation (as applicable) & term of appointment;	Appointment of Mr Shailesh Jain (DIN: 02753322) as Additional Independent Director of the Company for a term of five years with effect from 11 th November, 2023 subject to the approval of shareholders of the Company
3.	Brief profile (in case of appointment);	<p>Mr Shailesh Jain holds the prestigious title of Fellow Member at ICAI. He completed his undergraduate degree in commerce at Pt. Ravishankar Shukla University, Raipur (CG), where he ranked second in the University merit list. Furthermore, he obtained a bachelor's degree in Law and Legislation from the same university. As part of his ongoing education, he successfully completed the DISA and a Certificate Course on Cooperatives through ICAI.</p> <p>With over 31 years of post-qualification experience, he specializes in various professional areas, including Accounting, Taxation, Corporate Law, Management, and Project Consulting. Currently, he serves as a senior partner at Khicha and Prabu Kesavan, Chartered Accountants, located in Coimbatore (T.N.). Additionally, he acts as a consulting CA with SMR and Co., Chartered Accountants, based in Bhilai (C.G.).</p> <p>His involvement in professional organizations extends to his role as the former chairman of the News Letter committee at the Bhilai Branch of CIRC within ICAI. He has also served as the vice chairman of Durg Bhilai Junior Chamber and actively participates as a member of the Rotary Club of Bhilai Greater, Bhilai.</p>
4.	Disclosure of relationships between directors (in case of appointment of a director).	Mr. Shailesh Jain is not related to any of the Directors or Key Managerial Personnel of the Company.

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Statement of Standalone Profit & Loss for the Quarter ended 30th September, 2023

Amount in Rs. Lakhs

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2023	30-06-2023 (Unaudited)	30-09-2022	30-09-2023 (Unaudited)	30-09-2022 (Unaudited)	31-03-2023 (Audited)
INCOME						
Revenue from operations	2,648.16	3,469.60	2,570.40	6,117.77	4,189.08	11,660.58
Other Income	72.62	60.14	7.89	132.76	18.15	129.58
TOTAL INCOME(I)	2,720.79	3,529.74	2,578.29	6,250.53	4,207.23	11,790.16
EXPENDITURE						
Cost of raw material and component consumed	1,800.27	1,606.23	1,710.22	3,406.51	1,847.03	6,953.62
Purchase of Stock-in-Trade	-	-	-	-	-	562.37
Changes in inventories of work-in-progress, stock-in-trade and finished goods	(427.62)	583.02	(550.85)	155.40	50.27	(1,256.32)
Employees benefit expense	307.82	251.79	321.32	559.61	619.94	1,242.78
Finance costs	216.38	208.45	217.19	424.83	430.63	837.69
Depreciation and amortization expense	112.93	111.27	145.50	224.20	291.19	519.68
Other expenses	678.18	756.20	625.99	1,434.38	831.27	2,694.77
TOTAL EXPENDITURE (II)	2,687.96	3,516.97	2,469.37	6,204.92	4,070.33	11,554.60
Profit/(loss) before exceptional items and tax from continuing operation	32.83	12.78	108.92	45.60	136.90	235.56
Exceptional items	-	(50.57)	(665.69)	(50.57)	730.73	2,125.84
Profit/(Loss) before tax from continuing operations	32.83	63.34	774.62	96.17	(593.83)	(1,890.28)
Tax expenses						
Current tax	-	-	-	-	-	-
Deferred Tax	11.51	19.38	211.76	30.89	(129.69)	(191.43)
Total tax expenses	11.51	19.38	211.76	30.89	(129.69)	(191.43)
Profit/(loss) for the year	21.32	43.97	562.86	65.28	(464.14)	(1698.85)
Other Comprehensive Income/ (Expenses) for the period net of taxes	(1.17)	0.00	0.00	(1.17)	(2.01)	(14.06)
Total Comprehensive Income for the period Comprising Profit/(loss) and other Comprehensive Income for the Period	20.14	43.97	562.86	64.11	(466.15)	(1712.92)
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	10	10	10	10	10

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Other Equity excluding revaluation reserves	-	-	-	-	-	2,435.83
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Earning per share of Rs. 10 each (not annualised)

a) Basic	0.35	0.72	9.18	1.06	(7.57)	(27.71)
b) Diluted	0.35	0.72	9.18	1.06	(7.57)	(27.71)

Note:

1. The Financial Results of the company for the quarter and Half year ended 30th September, 2023 have been reviewed by the Audit Committee at their respective meetings held on 11th November, 2023 and approved by the Board of Directors at their respective meetings held on 11th November, 2023.

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. Attention is invited towards exceptional income item of Rs. 50.57 Lakhs in the first quarter, which pertains to the confirmation of claim made to ECGC (Export Credit Guarantee Corporation) for freight expenses borne by the company for taking back the material dispatched to Ukraine at the time of Russia-Ukraine war. Total claim of Rs. 50.57 Lakhs consented by ECGC has been recognised as exceptional income as the corresponding losses were also recognised as exceptional income during Quarter I of FY 2022-23.

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

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

For, Simplex Castings Limited

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Sangeeta K Shah
Managing Director

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2023

Amount in Rs. Lakhs

Particulars	As at 30.09.2023	As at 31.03.2023
	Unaudited	Audited
ASSETS		
<u>(1) Non-current assets</u>		
(a) Property, plant and equipment	3,601.73	3,737.65
(b) Capital work-in-progress	-	-
(c) Investment properties	199.23	199.49
(d) Other intangible assets	3.73	4.14
(e) Financial assets		
(i) Investments	2.07	2.07
(ii) Other financial assets	191.52	184.52
(f) Deferred tax assets (net)	1,379.49	1,409.99
(g) Other non-current assets	1.02	-
Sub-total Non Current Assets	5,378.79	5,537.86
<u>(2) Current-assets</u>		
(a) Inventories	5,908.39	5,770.06
(b) Financial assets		
(i) Trade Receivables	2,267.18	1,466.04
(ii) Bank, Cash and cash equivalents	211.70	171.77
(iii) Bank balances other than (ii) above	253.82	292.56
(c) Other current assets	1,460.25	1,585.53
Sub-total Current Assets	10,101.34	9,285.96
Total Assets	15,480.13	14,823.82
EQUITY AND LIABILITIES		
<u>Equity</u>		
(a) Equity share capital	613.12	613.12
(b) Other equity	2,501.51	2,435.83
(c) Equity Share Warrant	-	-
Sub-total Equity	3,114.63	3,048.95
<u>Liabilities</u>		
<u>(1) Non-current liabilities</u>		
(a) Financial liabilities		
- Borrowings	2,474.44	2,587.23
(b) Provisions	559.86	572.55
(c) Other non-current liabilities	7.02	7.02
Sub-total Non Current Liabilities	3,041.32	3,166.80
<u>(2) Current liabilities</u>		
(a) Financial liabilities		
(i) Borrowings	3,994.55	3,975.52
(ii) Trade payables	-	-
- total outstanding dues of micro enterprises and small enterprises	166.25	159.04
- total outstanding dues of creditors other than micro enterprises and small enterprises	2,998.38	2,979.19
(iii) Other financial liabilities	609.11	550.58
(b) Other current liabilities	1,510.59	898.01
(c) Provisions	45.30	45.73
Sub-total Current Liabilities	9,324.18	8,608.08
Total Equity and Liabilities	15,480.13	14,823.82

OFFICE

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Cash Flow Statement for the year ended 30th Sep, 2023

	Half year ended on 30.09.2023 Unaudited	Half year ended on 30.09.2022 Unaudited
Cash Flow from operating activities		
Profit/(loss) before tax from continuing operations	96.17	(593.83)
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation/amortization	224.20	291.19
Profit from sale of assets	-	-
Provision/Allowances for credit loss on debtors	79.20	(228.14)
Finance Cost	424.83	430.63
Interest Income	(7.41)	(14.42)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	816.99	(114.58)
Movements in working capital :		
Increase/(decrease) in trade payables	26.40	5.12
Increase/(decrease) in other financial liabilities	58.53	144.25
Increase/(decrease) in other financial assets	(7.00)	-
Increase/(decrease) in other current liabilities	612.58	(362.14)
Increase/(decrease) in Other non-current liabilities	-	(0.62)
Decrease/(increase) in trade receivables	(880.34)	1,258.82
Decrease/(increase) in inventories	(138.33)	265.68
Decrease/(increase) in other non current assets	(1.02)	398.13
Increase/(decrease) in other Provisions	(13.12)	(397.84)
Decrease/(increase) in other current assets	125.28	(736.38)
Cash generated from/(used in) operations	599.96	460.44
Direct taxes paid (net of refunds)	-	-
Net Cash flow from/(used in) operating activities continuing operation	599.96	460.44
Net Cash flow from/(used in) operating activities discontinuing operation	-	-
Net Cash flow from/(used in) operating activities	A 599.96	460.44
Cash flows from investing activities		
Purchase of PPE, including intangible assets, CWIP & net of capital creditors	(87.60)	(28.37)
Proceeds from sale of investment properties	-	-
Investments/advances in/to subsidiary company	-	-
Changes in investments	-	-
Investment in bank deposits (having original maturity of more than three months)	38.74	0.00
Interest received	7.41	14.42

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Net cash flow from/(used in) investing activities continuing operations		(41.45)	(13.94)
Net cash flow from/(used in) investing activities discontinuing operations		-	-
Net cash flow from/(used in) investing activities	B	(41.45)	(13.94)
Cash flows from financing activities			
Proceeds from Share capital issued		-	-
Proceeds/(Repayment) of long-term borrowings (net)		(112.79)	4.90
Proceeds from short-term borrowings		19.03	(24.40)
Interest paid		(424.83)	(430.63)
Dividends paid on equity shares		-	-
Tax on equity dividend paid		-	-
Net cash flow from/(used in) financing activities continuing operations		(518.59)	(450.13)
Net cash flow from/(used in) financing activities discontinuing operations		-	-
Net cash flow from/(used in) financing activities	C	(518.59)	(450.13)
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		39.93	(3.63)
Cash and Cash Equivalents at the beginning of the year		171.77	23.75
Cash and Cash Equivalents at the end of the year		211.70	20.12
Components of cash and cash equivalents			
Cash in hand		2.31	0.24
With banks- on current account		-	19.88
With banks- on deposit account		209.39	-
		211.70	20.12

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

For, Simplex Castings Limited

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Date: 2023.11.11 13:07:08 +05'30'

Sangeeta K Shah
Managing Director

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**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 ('the Statement') of Simplex Castings Limited ('the Company') for the quarter and half year ended 30th September, 2023, 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 approved by its 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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 APAS & Co. LLP
Chartered Accountants
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Date: 2023.11.11 12:40:47 +05'30'

Rajdeep Singh
Partner
Membership No- 415549
UDIN- 23415549BGWLPZ9954

Bhilai, 11-11-2023