## SWASHTHIK PLASCON LIMITED A73&74, PIPDIC Electronic Park, Mannadipet Commuine Thirubhuvanai, Puducherry - 605 107. PAN NO: AAPCS7785N DOI: 05/05/2011 CIN: L25209PY2011PTC002578



Statement of S	tandalone As	sets and Liabilit	ies	SWASHTHIK Plascon (Amount in Lakhs)
			As at	As at
1 East			31.03.2025	31.03.2024
I. Equity and Liabilities	dependent in the second second			
(1) Shareholders' Funds				
a) Share Capital			1,946.80	1,756.40
b) Reserves & Surplus			6,217.77	4,452.38
(2) Non-Current Liabilities				
a) Long Term Borrowings			2,084.81	862.31
b) Deferred Tax Liabilities (Net)			48.08	-
c) Long Term Provisions			35.89	25.79
(3) Current Liabilities				
a) Trade Payables				
	amall antarari	and	14.92	
<ul><li>(i) total outstanding dues of micro enterprises and</li><li>(ii) total outstanding dues of creditors other than m</li></ul>	a construction of the second		329.88	826.67
b) Short Term Borrowings	licio enterprise	s and small er	529.00	15.73
c) Other Current Liabilities			356.05	229.36
d) Short Term Provisions			87.61	155.96
	4	TOTAL	11,121.82	8,324.59
		- 1a		
II. Assets				
(1) Non-Current assets				
a) Property, Plant & Equipments & Intangible assets			0 407 70	0 407 50
i) Property, Plant & Equipments			3,407.72	2,197.59
ii) Intangible assets			-	4 057 00
b) Non-current Investments			1,505.02	1,357.86
c) Long term loans & advances			71.50	106.87
d) Deferred Tax Assets			-	27.19
e) Other Non-current assets			22.92	19.48
(2) Current assets				
a) Inventories			2,163.14	2,053.66
b) Trade Receivables			1,356.83	1,649.92
c) Cash and Cash Equivalents			202.84	1.33
d) Loans			11.92	34.70
e) Other Current Assets			2,379.92	876.02

Significant Accounting Policies

ΤΟΤΑΙ	- 11,121.82	8,324.59
<b>Swashthik Plascon Ltd.</b> (Formerly Swashthik Caps Pvt. Ltd.) A-75 & A-76, PIPDIC Electronic Park, Thirubhuvanai, Mannadipet Commune, Puduche CIN : L25209PY2011PLC002578 GST : 34AAPCS7785N1Z9 admin@swashthikp		LIL BURGERRY LIL BURGERRY LIL SAND LIL SAND LIL SAND LIL SAND LIL SAND LIL SAND SAND

### SWASHTHIK FLASCON LIMITED A73874, PIPDIC Electronic Park, Mannadipet Commune Thirubhuranai, Puducherry - 605 107. PAN NO: AAPC87785N DOI: 05/05/2011 CIN: L25209PY2011PTC002578



SWASHTHIK

(Amount in Lakhs)

## STANDALONE FINANCIAL RESULTS

	Particulars	Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Half Year ended on 31/03/2024	Year to date figures for the year ended on 31/03/2025	Year to date figures for the year ended 31/03/2024
		Unaudited	Unaudited	Unaudited	Audited	Audited
	INCOME FROM OPERATIONS	Channer	Contract House			1 0 10 00
1	Revenue from Operations	2.611.38	2,145.90	2,185.11	4,757.28	4,348.02
n	Other Income	30.81	123.47	171.04	154.28	385.21
10	Total Revenue (I+II)	2,642.18	2,269.37	2,356.15	4,911.55	4,733.23
IV	EXPENSES					1 010 00
	Cost of Material Consumed	1,489.05	1,496.39	974.98	2,985.44	1,910.06
	Purchase of Stock in Trade	29.75	15.10	780.09	44.91	1,694.87
	Change in inventories of Finished Goods, Work-In-				-106.49	-659.49
	progress & Stock in Trade	119.80	-228.29	-221.99		240.00
	Employee Benefit Expenses	212.62	178.73	191.22	391.35	349.08
	Finance Cost	72.79	55.11	34.82	127.90	80.88
	Depreciation & Amortization Expense	108.93	87.57	53.77	196.50	97.32
	Other Expenses	429.01	240.79	301.19	669.80	534.34
	Total expenses (IV)	2,461.96	1,847.46	2,114.08	4,309.42	4,007.07
v	Profit before Exceptional & Extraordinary Items and tax (III-IV)	180.23	421.91	242.07	602.14	726.16
VI	Exceptional Items		•	•	•	-
VII	Profit before Extraordinary Items and tax (V-VI)	180.23	421.91	242.07	602.14	726.16
VIII	Extraordinary Items					
IX	Profit before tax (VII-VIII)	180.23	421.91	242.07	602.14	726.16
x	Tax Expenses					107.10
	1 Current Tax	48.06	27.89	15.14	75.95	107.12
	2 Tax relating to Prior Period	-30.39	•	•	(30.39)	29.54
	3 Deferred Tax	30.44	44.83	17.10	75.27	18.70
	4 MAT Credit	-40.63		•	(40.63)	
	Total Tax Expenses (X)	7.47	72.72	32.24	80.19	155.37
XI	Profit/(Loss) for the period from continuing operation	172.76	349.19	209.83	521.95	570.80
XII	Profit/(Loss) from discontinuing operation			•	•	•
XIII	Tax Expenses of discontinuing operations			•	•	•
XIV	Profit/(Loss) from discontinuing operation after tax (		-	•	-	
XV	Profit(Loss) for the Period (XI+XIV)	172.76	349.19	209.83	521.95	570.80
XVI	Paid up Equity Share Capital	1,756.40	1,756.40	1,756.40	1,946.80	1,756.40
XVII	Reserves & Surplus	1,458.17	4,759.60	4,467.91	6,217.77	4,467.91
XVIII	Earnings per equity share					50 Mar.
	(1) Basic	0.89	1.99	1.19	2.68	3.25
	(2) Diluted	0.89	1.99	1.19	2.68	3.25



## Swashthik Plascon Ltd.

(Formerly Swashthik Caps Pvt. Ltd.) A-75 & A-76, PIPDIC Electronic Park, Thirubhuvanai, Mannadipet Commune, Puducherry (38) 0413-2640002. CIN : L25209PY2011PLC002578 GST : 34AAPCS7785N1Z9 admin@swashthikplascon.com

#### SWASHTHIK PLASCON LIMITED A73874, PIPDIC Electronic Park, Mannadipet Commune Thirubhuvanai, Puducherry - 605 107. DOI: 05/05/2011 PAN NO: AAPCS7785N CIN: L25209PY2011PTC002578



Plascon

Statement of Standalone Cash Flow (Amount in Lakhs) As at As at 31.03.2024 31.03.2025 Cash Flow From Operating Activities 498.32 Net Profit before tax and extraordinary items(as per Statement of Profit and 454.99 Loss) . Adjustments for non Cash/ Non trade items: 97.32 196.50 Depreciation & Amortization Expenses 80.88 127.90 Finance Cost (3.07)Interest received 676.53 776.33 **Operating profits before Working Capital Changes** Adjusted For: (637.52) 293.08 (Increase) / Decrease in trade receivables 534.45 (481.87)Increase / (Decrease) in trade payables (655.70)(109.49)(Increase) / Decrease in inventories (693.78) 126.69 Increase / (Decrease) in other current liabilities 2.03 10.10 Increase / (Decrease) in Provisions 90.87 (68.35)Increase / (Decrease) in Provisions - Short Term (87.10) 58.14 (Increase) / Decrease in Loans & Advances (672.90)(1,503.90)(Increase) / Decrease in other current assets (1,443.13) (899.26) Cash generated from Operations 144.66 75.95 Less: Income Tax paid 71.02 Add: Adjsutment in Tax related in Previous Year (1,587.79) (904.18) Net Cash flow from Operating Activities(A) **Cash Flow From Investing Activities** B (1,454.51) (1,718.07)Purchase of tangible assets 186.41 311.44 Proceeds from sales of tangible assets 3.07 Interest Received -Purchase of intangible assets (13.21)Investment made in firms (0.68)(3.45)Investment in Fixed Deposit (1,268.77)(1,420.22) Net Cash used in Investing Activities(B) **Cash Flow From Financing Activities** С (80.88)(127.90)Finance Cost (832.48)(15.73)Increase in / (Repayment) of Short term Borrowings 120.92 1,222.51 Increase in / (Repayment) of Long term borrowings 1,447.04 3,648.71 Proceeds from Issuance of Equity Shares 2,856.27 2,525.91 Net Cash used in Financing Activities(C) 201.51 (0.28)Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C) D 1.33 1.61 Cash & Cash Equivalents at Beginning of period E 202.84 1.33



# Swashthik Plascon Ltd.

F

Cash & Cash Equivalents at End of period

(Formerly Swashthik Caps Pvt. Ltd.) A-75 & A-76, PIPDIC Electronic Park, Thirubhuvanai, Mannadipet Commune, Puducherry (28) 0413-2640002. CIN: L25209PY2011PLC002578 GST: 34AAPCS7785N1Z9 admin@swashthikplascon.com

## Notes:-

1. The Financial Results for the half year and year ended March 31, 2025 which are published in accordance with ASHTHII Regulation 33 of the SEBI (LODR) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on May 24, 2025

2. The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opnion on these Results.

3. The Company is only having one segment of business i.e. Manufacturing of Caps, Preforms and Polymers.

4. There are no investor complaints received/pending as on March 31, 2025

The figures for the half year ended March 31, 2025 are the balancing figures between audited results in respect of full financial year ended March 31, 2025 and the published reviewed figures for the half year ended March 31, 2025.
As per MCA Notification dated February 16, 2015 Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital Disclosure Requirements) Regulation, 2009 are exempted from the compulsory requirement of adoption of IND AS for the preparation of Financial Results.

7. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

Date: 24.05.2025 Place: Puducherry

For and on behalf of the Board Swashthik Plascon Limited Mahendra Kumar Gautam (Managing Director) DIN NO: 10314526

Swashthik Plascon Ltd. (Formerly Swashthik Caps Pvt. Ltd.) A-75 & A-76, PIPDIC Electronic Park, Thirubhuvanai, Mannadipet Commune, Puducherry () 0413-2640002. CIN + L25209PY2011PLC002578 GST : 34AAPCS7785N1Z9 admin@swashthikplascon.com



### SWASHTHIK PLASCON LIMITED A73&74, PIPDIC Electronic Park, Mannadipet Commune Thirubhuvanai, Puducherry - 605 107. PAN NO: AAPCS7785N DOI: 05/05/2011 CIN: L25209PY2011PTC002578

			As at 31.03.2025	As at 31.03.2024
. Equity and Liabilities			UNUTION	
(1) Shareholders' Funds				
a) Share Capital			1,946.80	1,750.40
b) Reserves & Surplus			6,570.53	4,639.90
Minority Interest			6.19	5.01
(2) Non-Current Liabilities				
a) Long Term Borrowings			8,546.77	5,323.44
b) Deferred Tax Liabilities (Net)			49.19	5
c) Long Term Provisions			35.89	25.79
(3) Current Liabilities				
a) Trade Payables				
(i) Total outstanding dues of micro enterprises and s	mall enterprises		14.92	300.37
(ii) Total outstanding dues of creditors other than mi	and the second	nd small enterprise	1,897.54	1,984.60
b) Short Term Borrowings				43.10
c) Other Current Liabilities			682,25	419.62
d) Short Term Provisions			237.86	431.81
		TOTAL	19,987.94	14,930.04
II. Assets				
(1) Non-Current assets				
a) Property, Plant & Equipments & Intangible assets				
i) Property, Plant & Equipments			5,501.49	4,044.59
ii) Intangible assets			3.99	4.57
iii) Goodwill			125.80	125.80
b) Non-current Investments			92.50	92.50
c) Long term loans & advances			1,366.13	332.40
d) Deferred Tax Assets			•	26.80
e) Other Non-current assets		4	78.66	134.2
(2) Current assets				
a) Inventories			6,541.72	5,367.6
b) Trade Receivables			4,611.45	4,217.9
c) Cash and Cash Equivalents			232.95	9.1
d) Loans			11.92	38.6
e) Other Current Assets			1,421.33	535.6
		TOTAL	19,987.94	14,930.0



Swashthik Plascon Ltd.

(Formerly Swashthik Caps Pvt. Ltd.) A-75 & A-76, PIPDIC Electronic Park, Thirubhuvanai, Mannadipet Commune, Puducherry (28) 0413-2640002. CIN: L25209PY2011PLC002578 GST: 34AAPCS7785N1Z9 admin@swashthikplascon.com



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#### SWASHTHIK PLASCON LIMITED A73&74, PIPDIC Electronic Park, Mannadipet Commuine Thirubhuvanai, Puducherry - 605 107. PAN NO: AAPCS7785N DOI: 05/05/2011 CIN: L25209PY2011PTC002578

Consolidated Statement of Profit and Loss

					(/	Amount in Lakhs
	Particulars	Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Half Year ended on 31/03/2024	Year to date figures for the year ended on 31/03/2025	Year to date figures for the year ended 31/03/2024
		Unaudited	Unaudited	Unaudited	Audited	Audited
	INCOME FROM OPERATIONS					
1	Revenue from Operations	7,205.70	7,154.06	6,004.28	14,359.76	12,627.40
11	Other Income	13.07	6.75	508.32	19.82	858.85
m	Total Revenue (I+II)	7,218.77	7,160.81	6,512.60	14,379.58	13,486.25
IV	EXPENSES				a	F 040 02
	Cost of Material Consumed	3,195.92	2,970.54	2,593.43	6,166.46	5,016.93
	Purchase of Stock in Trade	2,309.78	2,054.07	2,286.80	4,363.85	5,505.01
	Change in inventories of Finished Goods, Work-in- progress & Stock in Trade	-640.84	-192.88	-525.33	-833.72	-1,393.35
	Employee Benefit Expenses	492.33	462.52	509.12	954.85	920.13
	Finance Cost	403.47	200.63	194.79	604.10	373.21
	Depreciation & Amortization Expense	249.38	249.49	181.56	498.87	343.54
	Other Expenses	898.31	808.16	860.25	1,706.47	1,622.27
	Total expenses (IV)	6,908.35	6,552.53	6,100.61	13,460.88	12,387.74
v	Profit before Exceptional & Extraordinary Items and tax (III-IV)	310.42	608.28	411.99	918.70	1,098.51
VI	Exceptional Items	-	-	-	•	
VII	Profit before Extraordinary Items and tax (V-VI)	310.42	608.28	411.99	918.70	1,098.51
/111	Extraordinary Items	-	-		-	-
X	Profit before tax (VII-VIII)	310.42	608.28	411.99	918.70	1,098.51
x	Tax Expenses					
	1 Current Tax	100.86	117.08	158.74	217.94	355.71
	2 Tax relating to Prior Period	-30.39	-	-	-30.39	1.1.1.4.4
	3 Deferred Tax	30.32	45.67	-12.01	75.99	-10.27
	4 MAT Credit	-40.63	-	-	-40.63	-
	Total Tax Expenses (X)	60.16	162.75	146.73	222.91	345.44
a	Profit/(Loss) for the period from continuing opera	250.26	445.53	265.26	695.79	753.06
11	Profit/(Loss) from discontinuing operation	-	-	-		-
111	Tax Expenses of discontinuing operations	-	-	-	-	-
٧	Profit/(Loss) from discontinuing operation after ta	-	-	-	-	-
٧	Profit(Loss) for the Period (XI+XIV)	250.26	445.53	265.26	695.79	753.06
11	Paid up Equity Share Capital		1,756.40	1,756.40	1,946.80	1,756.40
/11	Reserves & Surplus	1,525.11	5,045.42	4,496.34	6,570.53	4,639.90
111	Earnings per equity share					
	(1) Basic	1.29	2.54	1.51	3.57	4.29
	(2) Diluted	1.29	2.54	1.51	3.57	4.29



## Swashthik Plascon Ltd.

(Formerly Swashthik Caps Pvt. Ltd.)

A-75 & A-76, PIPDIC Electronic Park, Thirubhuvanai, Mannadipet Commune, Puducherry (28) 0413-2640002. CIN: L25209PY2011PLC002578 GST: 34AAPCS7785N1Z9 admin@swashthikplascon.com

SWASHTHIK Plascon

## SWASHTHIK PLASCON LIMITED A73&74, PIPDIC Electronic Park, Mannadipet Commuine Thirubhuvanai, Puducherry - 605 107. PAN NO: AAPCS7785N DOI: 05/05/2011 CIN: L25209PY2011PTC002578

**Consolidated Statement of Cash Flows** 

		As at 31.03.2025	As at 31.03.2024
A	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and	918.70	1,098.51
	Loss)	516.70	1,000.01
	Adjustments for non Cash/ Non trade items:	-	-
	Depreciation & Amortization Expenses	498.87	343.54
	Finance Cost	604.10	373.21
	Interest received	(7.76)	-
	Profit from Sale of Car	(0.53)	
	Operating profits before Working Capital Changes	2,013.38	1,815.25
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(393.54)	(487.45)
	(Increase) / Decrease in Long Term Loans & Advances	(1,037.83)	(93.15)
	(Increase) / Decrease in Other Current Assets	(854.78)	(226.58)
	(Increase) / Decrease in inventories	(1,174.04)	(1,579.45)
	Increase / (Decrease) in Trade Payables	(372.50)	447.61
	Increase / (Decrease) in Provisions	10.10	2.03
	Increase / (Decrease) in Provisions - Short Term	(193.95)	99.55
	Increase / (Decrease) in Other Current Liabilities	262.63	(814.02)
	Cash generated from Operations	(1,740.54)	(836.22)
	Payment on Account of Tax Expenses	(242.67)	125.86
	Adjustment on Account of Tax Expenses	71.02	120.00
	Net Cash flow from Operating Activities(A)	(1,912.20)	(962.08
В	Cash Flow From Investing Activities	(1,512.20)	(902.00)
	Purchase of property, plant and equipment	(2,261.99)	(1,968.12
	Sale of Fixed Assets	311.44	186.41
	Sale/(Purchase) of Investments	511.44	100.41
	Decrease/(Increase) in Long Term Investments		
	(Increase)/Decrease in Other Non Current Assets		(00.75
	Interest received	55.62	(23.75
		7.76	-
	Net Cash used in Investing Activities(B)	(1,887.17)	(1,805.46
C	Cash Flow From Financing Activities		
	Payment of Finance Cost	(604.10)	(373.2
	Dividend Paid During the year	-	-
	Proceeds from Issue of Share Capital	190.40	473.9
	Proceeds from Security Premium (Net)	1,256.64	3,601.7
	Underwriting Commission	-	(427.0
	Proceeds/ (Repayment) of Long Term Borrowings	3.223.33	2,310.1
	Proceeds/ (Repayment) of Short Term Borrowings	(43.10)	(2,823.1
	Net Cash used in Financing Activities(C)	4,023.17	2,762.
5	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)		
í	Cash & Cash Equivalents at Beginning of period	223.81	(5.
-	Cash & Cash Equivalents at End of period	9.15	14.
	Cash a Cash Equivalents at End of period	232.95	9.



# Swashthik Plascon Ltd.

(Formerly Swashthik Caps Pvt. Ltd.) A-75 & A-76, PIPDIC Electronic Park, Thirubhuvanai, Mannadipet Commune, Puducherry (28) 0413-2640002. CIN: L25209PY2011PLC002578 GST: 34AAPCS7785N179 admin@cwachthiknlaccon.com



#### Notes:-

1. The Consolidated Financial Results for the half year and year ended March 31, 2025 which are published in accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on May 24, 2025

2. The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opnion on these Results.

3. The Company is only having one segment of business i.e. Manufacturing of Caps, Preforms and Polymers.

4. There are no investor complaints received/pending as on March 31, 2025

5. The figures for the half year ended March 31, 2025 are the balancing figures between audited results in respect of full financial year ended March 31, 2025 and the published reviewed figures for the half year ended March 31, 2025.

6. As per MCA Notification dated February 16, 2015 Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital Disclosure Requirements) Regulation, 2009 are exempted from the compulsory requirement of adoption of IND AS for the preparation of Financial Results.

7. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

Date: 24.05.2025 Place: Puducherry For and on behalf of the Board Swashthik Plascon Limited

Mahendra Kumar Gautam (Managing Director) DIN NO: 10314526