

To,  
The Manager,  
**BSE SME Platform**  
Department of Corporate Services  
25<sup>th</sup> Floor, P.J. Towers, Dalal Street  
Fort, Mumbai - 400 001

December 18, 2024

BSE Scrip Code: **544035**

**Subject: Revised Financial Results for the half year ended September 30, 2024**

**Ref: Discrepancies in financial Result of Company for the half year ended September 30, 2024**

Dear Sir/Madam,

With reference to query raised on communication Module in the listing center dated December 12, 2024 regarding discrepancies in the Financial Results submitted on November 11, 2024, please find the attached revised financial Results of the Company for the half year ended September 30, 2024.

Thanking You,

**Yours faithfully,**  
**FOR SWASHTHIK PLASCON LIMITED**

**MAHENDRAKUMAR GAUTAM**  
**MANAGING DIRECTOR**  
**DIN: 10314526**

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED  
INTERIM FINANCIAL RESULTS OF THE COMPANY**

**TO THE BOARD OF DIRECTORS OF M/S. SWASHTHIK PLASCON LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **M/S. SWASHTHIK PLASCON LIMITED** (the “Company”), for the Half Year ended 30<sup>th</sup> of September 2024 (the “Statement”), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The statement is the responsibility of the Management and has been approved by the Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in the Accounting Standard 25 “Interim Financial Reporting” (“AS 25”), prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder 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. 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

**For PSDY & Associates**  
Chartered Accountants  
Firm Registration No: 010625S

*kushal Raj*

**KUSHAL RAJ**  
Partner – M.No: 234239  
UDIN: 24234239BKBLWU7432  
DATE: 11/11/2024



**SWASHTHIK PLASCON LIMITED**  
**A73&74, PIPDIC Electronic Park, Mannadipet Commune**  
**Thirubhuvanai, Puducherry - 605 107.**  
**PAN NO: AAPCS7785N DOI: 05/05/2011**  
**CIN: U25209PY2011PTC002578**

**STANDALONE FINANCIAL RESULTS**

(Amount in Lakhs)

	Particulars	Half Year ended on 30/09/2024	Half Year ended on 31/03/2024	Half Year ended on 30/09/2023	Half Year ended on 30/09/2024	Half Year ended on 30/09/2023	Year to date figures for the year ended on 31/03/2024	Year to date figures for the year ended 31/03/2023
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>INCOME FROM OPERATIONS</b>								
<b>I</b>	Revenue from Operations	2,145.90	2,185.11	2,162.92	2,145.90	2,162.92	4,348.02	4,561.81
<b>II</b>	Other Income	123.47	171.04	214.16	123.47	214.16	385.21	27.30
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>2,269.37</b>	<b>2,356.15</b>	<b>2,377.08</b>	<b>2,269.37</b>	<b>2,377.08</b>	<b>4,733.23</b>	<b>4,589.10</b>
<b>IV</b>	<b>EXPENSES</b>							
	Cost of Material Consumed	1,496.39	974.98	935.08	1,496.39	935.08	1,910.06	1,626.57
	Purchase of Stock in Trade	15.16	780.09	914.78	15.16	914.78	1,694.87	2,016.54
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	-226.29	-221.99	-437.50	-226.29	-437.50	-659.49	-475.10
	Employee Benefit Expenses	178.73	191.22	157.87	178.73	157.87	349.08	392.42
	Finance Cost	55.11	34.82	46.06	55.11	46.06	80.88	176.95
	Depreciation & Amortization Expense	87.57	53.77	43.56	87.57	43.56	97.32	96.08
	Other Expenses	240.79	301.19	233.15	240.79	233.15	534.34	431.49
	<b>Total expenses (IV)</b>	<b>1,847.45</b>	<b>2,114.08</b>	<b>1,892.99</b>	<b>1,847.45</b>	<b>1,892.99</b>	<b>4,007.07</b>	<b>4,264.95</b>
<b>V</b>	<b>Profit before Exceptional &amp; Extraordinary Items and tax (III-IV)</b>	<b>421.92</b>	<b>242.07</b>	<b>484.09</b>	<b>421.92</b>	<b>484.09</b>	<b>726.16</b>	<b>324.15</b>
<b>VI</b>	Exceptional Items	-	-	-	-	-	-	-
<b>VII</b>	<b>Profit before Extraordinary Items and tax (V-VI)</b>	<b>421.92</b>	<b>242.07</b>	<b>484.09</b>	<b>421.92</b>	<b>484.09</b>	<b>726.16</b>	<b>324.15</b>
<b>VIII</b>	Extraordinary Items	-	-	-	-	-	-	-
<b>IX</b>	<b>Profit before tax (VII-VIII)</b>	<b>421.92</b>	<b>242.07</b>	<b>484.09</b>	<b>421.92</b>	<b>484.09</b>	<b>726.16</b>	<b>324.15</b>
<b>X</b>	<b>Tax Expenses</b>							
	1 Current Tax	27.89	15.14	91.98	27.89	91.98	107.12	65.68
	2 Tax relating to Prior Period	-	-	-	-	-	29.54	-25.13
	3 Deferred Tax	44.83	17.10	1.60	44.83	1.60	18.70	3.52
	<b>Total Tax Expenses (X)</b>	<b>72.72</b>	<b>32.24</b>	<b>93.58</b>	<b>72.72</b>	<b>93.58</b>	<b>155.37</b>	<b>44.07</b>
<b>XI</b>	<b>Profit/(Loss) for the period from continuing operations (IX-X)</b>	<b>349.20</b>	<b>209.83</b>	<b>390.52</b>	<b>349.20</b>	<b>390.52</b>	<b>570.79</b>	<b>280.08</b>
<b>XII</b>	Profit/(Loss) from discontinuing operation	-	-	-	-	-	-	-
<b>XIII</b>	Tax Expenses of discontinuing operations	-	-	-	-	-	-	-
<b>XIV</b>	<b>Profit/(Loss) from discontinuing operation after tax (XII-XIII)</b>	-	-	-	-	-	-	-
<b>XV</b>	<b>Profit/(Loss) for the Period (XI+XIV)</b>	<b>349.20</b>	<b>209.83</b>	<b>390.52</b>	<b>349.20</b>	<b>390.52</b>	<b>570.79</b>	<b>280.08</b>
<b>XVI</b>	<b>Paid up Equity Share Capital</b>	1,756.40	1,756.40	1,282.48	1,756.40	1,282.48	1,756.40	1,282.48
<b>XVII</b>	<b>Reserves &amp; Surplus</b>	4,759.60	4,467.91	1,281.59	4,759.60	1,281.59	4,467.91	755.16
<b>XVIII</b>	Earnings per equity share							
	(1) Basic	1.99	1.19	3.05	1.99	3.05	3.25	2.18
	(2) Diluted	1.99	1.19	3.05	1.99	3.05	3.25	2.18

Notes:-

1. The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on November 11, 2024
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 opinion 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 September 30, 2024
5. Previous year/period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

For and on behalf of the Board  
 Swashthik Plascon Limited

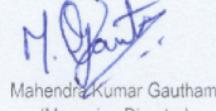


Mahendra Kumar Gautham  
 (Managing Director)  
 DIN NO: 10314526

**SWASHTHIK PLASCON LIMITED**  
 A73&74, PIPDIC Electronic Park, Mannadipet Commune  
 Thirubhuvanai, Puducherry - 605 107.  
 PAN NO: AAPCS7785N DOI: 05/05/2011  
 CIN: U25209PY2011PTC002578

Standalone Statement of Assets and Liabilities			
	Note No	As at 30.09.2024	As at 31.03.2024
<b>I. Equity and Liabilities</b>			
<b>(1) Shareholders' Funds</b>			
a) Share Capital	2	1,756.40	1,756.40
b) Reserves & Surplus	3	4,759.60	4,452.38
<b>(2) Non-Current Liabilities</b>			
a) Long Term Borrowings	4	1,286.37	862.31
b) Deferred Tax Liabilities (Net)	13	17.64	-
c) Long Term Provisions	5	30.24	25.79
<b>(3) Current Liabilities</b>			
a) Trade Payables			
(i) total outstanding dues of micro enterprises and small enterprises; and			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.	6	377.02	826.67
b) Short Term Borrowings	7	671.72	15.73
c) Other Current Liabilities	8	355.51	229.36
d) Short Term Provisions	9	42.52	155.96
<b>TOTAL</b>		<b>9,297.02</b>	<b>8,324.59</b>
<b>II. Assets</b>			
<b>(1) Non-Current assets</b>			
a) Property, Plant & Equipments & Intangible assets			
i) Property, Plant & Equipments	10	2,570.22	2,197.59
ii) Intangible assets	10	-	-
b) Non-current Investments	11	1,449.23	1,357.86
c) Long term loans & advances	12	204.47	106.87
d) Deferred Tax Assets	13	-	27.19
e) Other Non-current assets	14	18.92	19.48
<b>(2) Current assets</b>			
a) Inventories	15	2,018.53	2,053.66
b) Trade Receivables	16	1,277.22	1,649.92
c) Cash and Cash Equivalents	17	0.82	1.33
d) Loans	18	815.46	34.70
e) Other Current Assets	19	942.16	876.02
Significant Accounting Policies	1	-	-
<b>TOTAL</b>		<b>9,297.02</b>	<b>8,324.59</b>

For and on behalf of the Board  
 Swasthik Plascon Limited

  
 Mahendra Kumar Gautham  
 (Managing Director)  
 DIN NO: 10314528



**SWASHTHIK PLASCON LIMITED**  
 A73&74, PIPDIC Electronic Park, Mannadipet Commuine  
 Thirubhuvanai , Puducherry - 605 107.  
 PAN NO: AAPCS7785N DOI: 05/05/2011  
 CIN: U25209PY2011PTC002578  
 Standalone Statement of Cash Flow

		As at 30.09.2024	As at 31.03.2024	(In Lakhs)
<b>A</b>	<b>Cash Flow From Operating Activities</b>			
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	301.79	498.32	
	Adjustments for non Cash/ Non trade items:			
	Depreciation & Amortization Expenses	87.57	97.32	
	Finance Cost	55.11	80.88	
	Interest received			
	<b>Operating profits before Working Capital Changes</b>	<b>444.46</b>	<b>676.53</b>	
	Adjusted For:			
	(Increase) / Decrease in trade receivables	372.70	-637.52	
	Increase / (Decrease) in trade payables	-449.65	534.45	
	(Increase) / Decrease in inventories	35.13	-655.70	
	Increase / (Decrease) in other current liabilities	126.15	-693.78	
	Increase / (Decrease) in Provisions	4.45	2.03	
	Increase / (Decrease) in Provisions - Short Term	-113.44	90.87	
	(Increase) / Decrease in Loans & Advances	-878.37	-87.10	
	(Increase) / Decrease in other current assets	-66.14	-643.36	
	Cash generated from Operations	-524.72	-1,413.58	
	Less: Income Tax paid	27.89	174.20	
	<b>Net Cash flow from Operating Activities(A)</b>	<b>-552.61</b>	<b>-1,587.79</b>	
<b>B</b>	<b>Cash Flow From Investing Activities</b>			
	Purchase of tangible assets	-462.83	-1,454.51	
	Proceeds from sales of tangible assets	2.63	186.41	
	Interest Received	-	-	
	Purchase of intangible assets	-	-	
	Investment made in firms	-13.21	-	
	Investment in Fixed Deposit	0.56	-0.68	
	<b>Net Cash used in Investing Activities(B)</b>	<b>-472.85</b>	<b>-1,268.77</b>	
<b>C</b>	<b>Cash Flow From Financing Activities</b>			
	Finance Cost	-55.11	-80.88	
	Increase in / (Repayment) of Short term Borrowings	656.00	-832.48	
	Increase in / (Repayment) of Long term borrowings	424.06	120.92	
	Proceeds from Issuance of Equity Shares	-	3,648.71	
	<b>Net Cash used in Financing Activities(C)</b>	<b>1,024.96</b>	<b>2,856.27</b>	
<b>D</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	<b>-0.51</b>	<b>-0.28</b>	
<b>E</b>	<b>Cash &amp; Cash Equivalents at Beginning of period</b>	<b>1.33</b>	<b>1.61</b>	
<b>F</b>	<b>Cash &amp; Cash Equivalents at End of period</b>	<b>0.82</b>	<b>1.33</b>	

**Notes :**

- Details of cash and cash equivalents are given in note number
- The above cash flow statement have been prepared under the indirect method set out in the AS 3 Statement of cash flows specified under section 133 of Act read with rule four of the companies (Indian)
- Direct tax pay is treated as arising from operating activities and are not bifurcated between investment and financing activities
- All figures in bracket indicate outflow



For and on behalf of the Board

Swasthik Plascon Limited

Mahendra Kumar Gautham  
(Managing Director)

DIN NO: 10314526

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED INTERIM FINANCIAL RESULTS OF THE COMPANY**

**TO THE BOARD OF DIRECTORS OF M/S. SWASHTHIK PLASCON LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/S. SWASHTHIK PLASCON LIMITED** (the “Company”), for the Half Year ended 30<sup>th</sup> of September 2024 (the “Statement”), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The statement is the responsibility of the Management and has been approved by the Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in the Accounting Standard 25 “Interim Financial Reporting” (“AS 25”), prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder 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. 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. The Statement includes results of the following entities:

**HOLDING COMPANY:**

**1. SWASHTHIK PLASCON LIMITED**

**SUBSIDIARIES:**

**1. SWASHTHIK INDUSTRIEES (FIRM)  
2. SWASHTHIK PERFORMS PRIVATE LIMITED  
3. SWASHTHIK POLIMERS**

5. 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.

Principal Office : 9A 2<sup>nd</sup> Floor, Jawahar Nagar, Kadavanthra, Kochi - 682 020.

Branch Office : 38/28, 1<sup>st</sup> Floor Shakthi Apartments, College Road, Nungambakkam Chennai - 06

Branch Office : No.70, Naicker New Street, 2<sup>nd</sup> Floor, Madurai -625001

**PSDY & ASSOCIATES**

Chartered Accountants

10, Annai Velankanni Street, Kamaraj Nagar,

Puducherry - 605011 Ph. +91 9092598030

Email - cakushal26@gmail.com

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

**For PSDY & Associates**  
**Chartered Accountants**  
**Firm Registration No: 010625S**

*Kushal Raj*



**KUSHAL RAJ**  
Partner – M.No: 234239  
UDIN: 24234239BKBLWV8632  
DATE: 11/11/2024

Principal Office : 9A 2<sup>nd</sup> Floor, Jawahar Nagar, Kadavanthra, Kochi – 682 020.  
Branch Office : 38/28, 1<sup>st</sup> Floor Shakthi Apartments, College Road, Nungambakkam Chennai – 06  
Branch Office : No.70, Naicker New Street, 2<sup>nd</sup> Floor, Madurai -625001

**SWASHTHIK PLASCON LIMITED**  
 A73&74, PIPDIC Electronic Park, Mannadipet Commune  
 Thirubhuvanai, Puducherry - 605 107.  
 PAN NO: AAPC57785N DOI: 05/05/2011  
 CIN: U25209PY2011PTC002578  
**CONSOLIDATED FINANCIAL RESULTS**

	Particulars	Half Year ended on 30/09/2024	Half Year ended on 31/03/2024	Half Year ended on 30/09/2023	Year to date Figures ended on 30/09/2024	Year to date Figures ended on 30/09/2023	Year to date figures for the year ended on 31/03/2024
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
<b>INCOME FROM OPERATIONS</b>							
I	Revenue from Operations	7,154.06	6,004.28	6,623.12	7,154	6,623.12	12,627.40
II	Other Income	6.75	508.32	350.52	7	350.52	858.85
III	<b>Total Revenue (I+II)</b>	<b>7,161</b>	<b>6,512.60</b>	<b>6,973.65</b>	<b>7,160.81</b>	<b>6,973.65</b>	<b>13,486.25</b>
IV	<b>EXPENSES</b>			-			
	Cost of Material Consumed	2,970.54	2,593.43	2,423.51	2,970.54	2,423.51	5,016.93
	Purchase of Stock in Trade	2,054.07	2,286.80	3,218.21	2,054.07	3,218.21	5,505.01
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	-192.88	-525.33	-868.02	-192.88	-868.02	-1,393.35
	Employee Benefit Expenses	462.52	509.12	411.01	462.52	411.01	920.13
	Finance Cost	200.63	194.79	178.42	200.63	178.42	373.21
	Depreciation & Amortization Expense	249.49	181.56	161.98	249.49	161.98	343.54
	Other Expenses	808.16	860.25	762.02	808.16	762.02	1,622.27
	<b>Total expenses (IV)</b>	<b>6,552.54</b>	<b>6,100.61</b>	<b>6,287.13</b>	<b>6,552.54</b>	<b>6,287.13</b>	<b>12,387.74</b>
V	<b>Profit before Exceptional &amp; Extraordinary Items and tax (III-IV)</b>	<b>608.28</b>	<b>411.99</b>	<b>686.51</b>	<b>608.28</b>	<b>686.51</b>	<b>1,098.51</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before Extraordinary Items and tax (V-VI)</b>	<b>608.28</b>	<b>411.99</b>	<b>686.51</b>	<b>608.28</b>	<b>686.51</b>	<b>1,098.51</b>
VIII	Extraordinary Items	-	-	-	-	-	-
IX	<b>Profit before tax (VII-VIII)</b>	<b>608.28</b>	<b>411.99</b>	<b>686.51</b>	<b>608.28</b>	<b>686.51</b>	<b>1,098.51</b>
X	<b>Tax Expenses</b>			-	-	-	
	1 Current Tax	117.08	158.74	196.97	117.08	196.97	355.71
	2 Deferred Tax	45.67	-12.01	1.74	45.67	1.74	-10.27
	<b>Total Tax Expenses (X)</b>	<b>162.74</b>	<b>146.74</b>	<b>198.71</b>	<b>162.74</b>	<b>198.71</b>	<b>345.45</b>
XI	<b>Profit/(Loss) for the period from continuing operations (IX-X)</b>	<b>445.53</b>	<b>265.26</b>	<b>487.80</b>	<b>445.53</b>	<b>487.80</b>	<b>753.06</b>
XII	Profit/(Loss) from discontinuing operation	-	-	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-	-	-
XIV	<b>Profit/(Loss) from discontinuing operation after tax (XII-XIII)</b>	-	-	-	-	-	-
XV	<b>Profit/(Loss) for the Period (XI+XIV)</b>	<b>445.53</b>	<b>265.26</b>	<b>487.80</b>	<b>445.53</b>	<b>487.80</b>	<b>753.06</b>
XVI	<b>Paid up Equity Share Capital</b>	<b>1,756.40</b>	<b>1,756.40</b>	<b>1,282.48</b>	<b>1,756.40</b>	<b>1,282.48</b>	<b>1,756.40</b>
XVII	<b>Reserves &amp; Surplus</b>	<b>0.05</b>	<b>0.05</b>	<b>1,281.59</b>	<b>0.05</b>	<b>1,281.59</b>	<b>4,496.34</b>
XVIII	Earnings per equity share						
	(1) Basic	2.54	1.51	3.80	2.54	3.80	4.29
	(2) Diluted	2.54	1.51	3.80	2.54	3.80	4.29

For and on behalf of the Board

Swasthik Plascon Limited



Mahendra Kumar Gautham

(Managing Director)

DIN NO: 10314526



**SWASTHIK PLASCON LIMITED**  
**A73&74, PIPDIC Electronic Park, Mannadipet Commune**  
**Thirubhuvanai , Puducherry - 605 107.**  
**PAN NO: AAPCS7785N DOI: 05/05/2011**  
**CIN: U25209PY2011PTC002578**

<b>Consolidated Statement of Assets and Liabilities</b>			
		(in Lakhs)	
	Note No	As at 30.09.2024	As at 31.03.2024
<b>I. Equity and Liabilities</b>			
<b>(1) Shareholders' Funds</b>			
a) Share Capital	2	1,756.40	1,756.40
b) Reserves & Surplus	3	5,045.42	4,639.90
Minority Interest		5.94	5.01
<b>(2) Non-Current Liabilities</b>			
a) Long Term Borrowings	4	6,410.17	5,323.44
b) Deferred Tax Liabilities (Net)	13	19.46	-
c) Long Term Provisions	5	30.24	25.79
<b>(3) Current Liabilities</b>			
a) Trade Payables	6		
(i) total outstanding dues of micro enterprises and small enterprises; and			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		1,702.48	2,284.97
b) Short Term Borrowings	7	671.72	43.10
c) Other Current Liabilities	8	722.19	419.62
d) Short Term Provisions	9	176.25	431.81
	<b>TOTAL</b>	<b>16,540.27</b>	<b>14,930.04</b>
<b>II. Assets</b>			
<b>(1) Non-Current assets</b>			
a) Property, Plant & Equipments & Intangible assets			
i) Property, Plant & Equipments	10	4,352.85	4,044.59
ii) Intangible assets	10	4.08	4.57
iii) Goodwill		125.80	125.80
b) Non-current Investments	11	92.50	92.50
c) Long term loans & advances	12	210.67	332.40
d) Deferred Tax Assets	13	-	26.80
e) Other Non-current assets	14	100.19	134.28
<b>(2) Current assets</b>			
a) Inventories	15	5,580.47	5,367.68
b) Trade Receivables	16	4,465.73	4,217.91
c) Cash and Cash Equivalents	17	24.81	9.15
d) Loans	18	897.61	38.69
e) Other Current Assets	19	685.56	535.67
Significant Accounting Policies	1		
	<b>TOTAL</b>	<b>16,540.27</b>	<b>14,930.04</b>

**For and on behalf of the Board**  
**Swasthik Plascon Limited**



Mahendra Kumar Gautham  
 (Managing Director)  
 DIN NO: 10314526

**SWASHTHIK PLASCON LIMITED**  
 A73&74, PIPDIC Electronic Park, Mannadipet Commune  
 Thirubhuvanai, Puducherry - 605 107.  
 PAN NO: AAPCS7785N DOI: 05/05/2011  
 CIN: U25209PY2011PTC002578

**Consolidated Statement of Cash Flow**

		(In Lakhs)	
		As at 30.09.2024	As at 31.03.2024
<b>A</b>	<b>Cash Flow From Operating Activities</b>		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	608.28	1,098.51
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	249.49	343.54
	Finance Cost	200.63	373.21
	Interest received	-3.85	-
	Profit from Sale of Fixed Assets	-0.37	
	Prior Period Items	-	
	<b>Operating profits before Working Capital Changes</b>	1,054.17	1,815.25
	Adjusted For:		
	(Increase) / Decrease in trade receivables	-247.82	-487.45
	(Increase) / Decrease in Long Term Loans & Advances	-737.19	-93.15
	(Increase) / Decrease in Other Current Assets	-149.89	-226.58
	(Increase) / Decrease in inventories	-212.80	-1,579.45
	Increase / (Decrease) in Trade Payables	-582.49	447.61
	Increase / (Decrease) in Provisions	4.45	2.03
	Increase / (Decrease) in Provisions - Short Term	-255.56	99.55
	Increase / (Decrease) in Other Current Liabilities	302.56	-814.02
	Cash generated from Operations	-824.56	-836.22
	Payment/Adjustmen on Account of Tax Expenses	143.29	125.86
	<b>Net Cash flow from Operating Activities(A)</b>	<b>-967.85</b>	<b>-962.08</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of property, plant and equipment	-558.95	-1,968.12
	Sale of Fixed Assets	3.00	186.41
	Sale/(Purchase) of Investments	-13.21	-
	Decrease/(Increase) in Long Term Investments	-	-
	(Increase)/Decrease in Other Non Current Assets	34.09	-23.75
	Interest received	3.85	
	<b>Net Cash used in Investing Activities(B)</b>	<b>-531.21</b>	<b>-1,805.46</b>
<b>C</b>	<b>Cash Flow From Financing Activities</b>		
	Payment of Finance Cost	-200.63	-373.21
	Dividend Paid During the year	-	-
	Proceeds from Issue of Share Capital	-	473.92
	Proceeds from Security Premium (Net)	-	3,601.79
	Underwriting Commission	-	-427.00
	Proceeds/ (Repayment) of Long Term Borrowings	1,086.73	2,310.13
	Proceeds/ (Repayment) of Short Term Borrowings	628.62	-2,823.13
	<b>Net Cash used in Financing Activities(C)</b>	<b>1,514.73</b>	<b>2,762.50</b>
<b>D</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	<b>15.66</b>	<b>-5.04</b>
<b>E</b>	<b>Cash &amp; Cash Equivalents at Beginning of period</b>	<b>9.15</b>	<b>14.18</b>
<b>F</b>	<b>Cash &amp; Cash Equivalents at End of period</b>	<b>24.81</b>	<b>9.15</b>

**Notes :**

- i. Details of cash and cash equivalents are given in note number
- ii. The above cash flow statement have been prepared under the indirect method set out in the AS 3 Statement of cash flows specified under section 133 of Act read with rule four of the companies (Indian)
- iii. Direct tax pay is treated as arising from operating activities and are not bifurcated between investment and financing activities
- iv. All figures in bracket indicate outflow

For and on behalf of the Board  
 Swasthik Plascon Limited



Mahendra Kumar Gautham  
 (Managing Director)  
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