



Date: 14-11-2025

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

BSE Scrip Code: 544035

Subject: Outcome of Board Meeting under Regulation 30 of SEBI (LODR) Regulations, 2015.

Dear Sir/ Madam,

Pursuant to the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e., Friday, 14th November, 2025, has inter alia considered and approved:

1. Discuss and approve the Standalone and Consolidated Unaudited Financial Results for the half year ended on September 30, 2025
2. Limited Review Report thereon, issued by the statutory Auditors, M/s. PSDY Chartered Accountants on the aforesaid Unaudited Financial Results of the Company.

The Board Meeting commenced at 06:50 P.M. and concluded at 07:20 P.M.

This is for your information and records.

Thanking You,
Yours faithfully,

For **SWASHTHIK PLASCON LIMITED**

MAHENDRAKUMAR GAUTAM
MANAGING DIRECTOR
DIN: 10314526

Swashtik Plascon Ltd.

(Formerly Swashtik Caps Pvt. Ltd.)

A-75 & A-76, PIPDIC Electronic Park, Thirubhuvanai, Mannadipet Commune, Puducherry (☎) 0413-2640002.

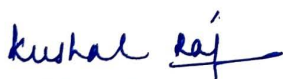
CIN : L25209PY2011PLC002578 GST : 34AAPCS7785N1Z9 admin@swashtikplascon.com

**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 30th of September 2025 (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
Partner - M.No: 234239
UDIN: 25234239BMIZNJ2692
DATE: 14/11/2025



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

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

(Amount in Lakhs)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30th SEPTEMBER 2025

	Note No	As at 30.09.2025	As at 31.03.2025
I. Equity and Liabilities			
(1) Shareholders' Funds			
a) Share Capital	2	1,946.80	1,946.80
b) Reserves & Surplus	3	6,621.65	6,217.77
(2) Non-Current Liabilities			
a) Long Term Borrowings	4	2,018.20	2,084.81
b) Deferred Tax Liabilities (Net)	13	51.22	48.08
c) Long Term Provisions	5	35.89	35.89
(3) Current Liabilities			
a) Trade Payables			
(i) total outstanding dues of micro enterprises and small		56.63	14.92
(ii) total outstanding dues of creditors other than micro enterprises and	6	575.23	329.88
b) Short Term Borrowings	7	-	-
c) Other Current Liabilities	8	374.95	356.05
d) Short Term Provisions	9	72.42	87.61
TOTAL		11,752.98	11,121.82
II. Assets			
(1) Non-Current assets			
a) Property, Plant & Equipments & Intangible assets			
i) Property, Plant & Equipments	10	3,867.92	3,407.72
ii) Intangible assets	10	-	-
b) Non-current Investments	11	1,647.63	1,505.02
c) Long term loans & advances	12	71.52	71.50
d) Deferred Tax Assets	13	-	-
e) Other Non-current assets	14	28.11	22.92
(2) Current assets			
a) Inventories	15	2,152.61	2,163.14
b) Trade Receivables	16	2,019.10	1,356.83
c) Cash and Cash Equivalents	17	28.97	202.84
d) Loans	18	12.93	11.92
e) Other Current Assets	19	1,924.20	2,379.92
Significant Accounting Policies	1		
TOTAL		11,752.98	11,121.82

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

STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30th SEPTEMBER 2025

(Amount in Lakhs)						
	Particulars	Half Year ended on 30/09/2025	Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Year to date figures for the year ended on 31/03/2025	Year to date figures for the year ended 31/03/2024
		Unaudited	Audited	Unaudited	Audited	Audited
	INCOME FROM OPERATIONS					
I	Revenue from Operations	2,576.88	2,611.38	2,145.90	4,757.28	4,348.02
II	Other Income	152.07	30.81	123.47	154.28	385.21
III	Total Revenue (I+II)	2,728.95	2,642.18	2,269.37	4,911.55	4,733.23
IV	EXPENSES					
	Cost of Material Consumed	1,033.38	1,489.05	1,496.39	2,985.44	1,910.06
	Purchase of Stock in Trade	290.07	29.75	15.16	44.91	1,694.87
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	269.75	119.80	-226.29	-106.49	-659.49
	Employee Benefit Expenses	202.20	212.62	178.73	391.35	349.08
	Finance Cost	31.10	72.79	55.11	127.90	80.88
	Depreciation & Amortization Expense	128.87	108.93	87.57	196.50	97.32
	Other Expenses	313.59	429.01	240.79	669.80	534.34
	Total expenses (IV)	2,268.96	2,461.96	1,847.45	4,309.42	4,007.07
V	Profit before Exceptional & Extraordinary Items and tax (III-IV)	459.99	180.23	421.92	602.14	726.16
VI	Exceptional Items	-	-	-	-	-
VII	Profit before Extraordinary Items and tax (V-VI)	459.99	180.23	421.92	602.14	726.16
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	459.99	180.23	421.92	602.14	726.16
X	Tax Expenses					
	1 Current Tax	52.98	48.06	27.89	75.95	107.12
	2 Tax relating to Prior Period	-	-30.39	-	-30.39	29.54
	3 Deferred Tax	3.14	30.44	44.83	75.27	18.70
	4 MAT Credit	-	-40.63	-	-40.63	-
	Total Tax Expenses (X)	56.12	7.47	72.72	80.19	145.37
XI	Profit/(Loss) for the period from continuing operations (IX-X)	403.87	172.76	349.20	521.95	570.80
XII	Profit/(Loss) from discontinuing operation	-	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-	-
XIV	Profit/(Loss) from discontinuing operation after tax (XII-XIII)	-	-	-	-	-
XV	Profit/(Loss) for the Period (XI+XIV)	403.87	172.76	349.20	521.95	570.80
XVI	Paid up Equity Share Capital	1,946.80	1,756.40	1,756.40	1,946.80	1,756.40
XVII	Reserves & Surplus	6,621.65	6,570.53	4,759.60	6,570.53	4,467.91
XVIII	Earnings per equity share					
	(1) Basic	2.07	0.89	1.99	2.68	3.25
	(2) Diluted	2.07	0.89	1.99	2.68	3.25

Notes:-

- 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 14, 2025
- 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.
- The Company is only having one segment of business i.e. Manufacturing of Caps, Preforms and Polymers
- There are no investor complaints received/pending as on September 30, 2025
- Previous year's 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
Thirubhuvansai, Puducherry - 605 107.
PAN NO: AAPCS7785N DOI: 05/05/2011
CIN: U25209PY2011PTC002578
Standalone Statement of Cash Flow

(In Lakhs)

	As at 30.09.2025	As at 31.03.2025
A Cash Flow From Operating Activities		
Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	317.39	454.99
Adjustments for non Cash/ Non trade items:	-	-
Depreciation & Amortization Expenses	128.87	196.50
Finance Cost	31.10	127.90
Interest received	-0.69	-3.07
Operating profits before Working Capital Changes	476.66	776.33
Adjusted For:		
(Increase) / Decrease in trade receivables	-662.27	293.08
Increase / (Decrease) in trade payables	287.06	-481.87
(Increase) / Decrease in inventories	10.53	-109.49
Increase / (Decrease) in other current liabilities	18.90	126.69
Increase / (Decrease) in Provisions	0.00	10.10
Increase / (Decrease) in Provisions - Short Term	-15.19	-68.35
(Increase) / Decrease in Loans & Advances	-1.02	58.14
(Increase) / Decrease in other current assets	455.72	-1,503.90
Cash generated from Operations	570.39	-899.26
Less: Income Tax paid	52.98	75.95
Add: Adjustment in Tax related in Previous Year	-	71.02
Net Cash flow from Operating Activities(A)	517.41	-904.18
B Cash Flow From Investing Activities		
Purchase of tangible assets	-589.07	-1,718.07
Proceeds from sales of tangible assets	-	311.44
Interest Received	0.69	3.07
Purchase of intangible assets	-	-
Investment made in firms	-	-13.21
Investment in Fixed Deposit	-5.19	-3.45
Net Cash used in Investing Activities(B)	-593.57	-1,420.22
C Cash Flow From Financing Activities		
Finance Cost	-31.10	-127.90
Increase in / (Repayment) of Short term Borrowings	-	-15.73
Increase in / (Repayment) of Long term borrowings	-66.61	1,222.51
Proceeds from Issuance of Equity Shares	-	1,447.04
Net Cash used in Financing Activities(C)	-97.71	2,525.91
D Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	-173.87	201.51
E Cash & Cash Equivalents at Beginning of period	202.84	1.33
F Cash & Cash Equivalents at End of period	28.97	202.84

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

M. Gautham
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 30th of September 2025 (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 INDUSTRIES (FIRM)**
- 2. SWASHTHIK PREFORMS PRIVATE LIMITED**
- 3. SWASHTHIK POLIEMERS (FIRM)**

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.

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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

Partner – M.No: 234239

UDIN: 25234239BMIZNK1935

DATE: 14/11/2025



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

Consolidated Statement of Assets and Liabilities

	As at 30.9.2025	As at 31.03.2025
<u>I. Equity and Liabilities</u>		
(1) Shareholders' Funds		
a) Share Capital	1948.80	1,948.80
b) Reserves & Surplus	7119.45	6,570.53
Minority Interest	7.75	6.19
(2) Non-Current Liabilities		
a) Long Term Borrowings	8586.32	8,546.77
b) Deferred Tax Liabilities (Net)	54.78	49.19
c) Long Term Provisions	35.89	35.89
(3) Current Liabilities		
a) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	336.10	14.92
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1898.84	1,897.54
b) Short Term Borrowings		-
c) Other Current Liabilities	1251.16	682.25
d) Short Term Provisions	192.45	237.86
TOTAL	21429.54	19,987.94
<u>II. Assets</u>		
(1) Non-Current assets		
a) Property, Plant & Equipments & Intangible assets		
i) Property, Plant & Equipments	6735.71	5,501.49
ii) Intangible assets	3.62	3.99
iii) Goodwill	125.80	125.80
b) Non-current Investments	92.50	92.50
c) Long term loans & advances	1036.71	1,366.13
d) Deferred Tax Assets		-
e) Other Non-current assets	120.41	78.66
(2) Current assets		
a) Inventories	6557.76	6,541.72
b) Trade Receivables	5587.77	4,611.45
c) Cash and Cash Equivalents	51.89	232.95
d) Loans	20.59	11.92
e) Other Current Assets	1096.77	1,421.33
TOTAL	21429.54	19,987.94

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
Thirubhuvanal, 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 30/09/2025	Half Year ended 31/03/2025	Half Year ended on 30/09/2024	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					
I Revenue from Operations	7,630.74	7,205.70	7,154.06	14,359.76	12,627.40
II Other Income	16.06	13.07	6.75	19.82	858.85
Total Revenue (I+II)	7,646.80	7,218.77	7,160.81	14,379.58	13,486.25
EXPENSES					
Cost of Material Consumed	2,382.57	3,195.92	2,970.54	6,166.46	5,016.93
Purchase of Stock in Trade	2,311.65	2,309.78	2,054.07	4,363.85	5,505.01
Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	304.57	-640.84	-192.88	-833.72	-1,393.35
Employee Benefit Expenses	516.87	492.33	462.52	954.85	920.13
Finance Cost	146.43	403.47	200.63	604.10	373.21
Depreciation & Amortization Expense	335.80	249.38	249.49	498.87	343.54
Other Expenses	919.95	898.31	808.16	1,706.47	1,622.27
Total expenses (IV)	6,917.85	6,908.35	6,552.53	13,460.88	12,387.74
V Profit before Exceptional & Extraordinary Items and tax (III-IV)	728.95	310.42	608.28	918.70	1,098.51
VI Exceptional Items	-	-	-	-	-
VII Profit before Extraordinary Items and tax (V-VI)	728.95	310.42	608.28	918.70	1,098.51
VIII Extraordinary Items	-	-	-	-	-
IX Profit before tax (VII-VIII)	728.95	310.42	608.28	918.70	1,098.51
X Tax Expenses					
1 Current Tax	173.01	100.86	117.08	217.94	355.71
2 Tax relating to Prior Period	-	-30.39	-	-30.39	-
3 Deferred Tax	5.59	30.32	45.67	75.99	-10.27
4 MAT Credit	-	-40.63	-	-40.63	-
Total Tax Expenses (X)	178.59	60.16	162.75	222.91	345.44
Profit/(Loss) for the period from continuing operations (IX-X)	550.36	250.26	445.53	695.79	753.06
XII Profit/(Loss) from discontinuing operation	-	-	-	-	-
XIII Tax Expenses of discontinuing operations	-	-	-	-	-
Profit/(Loss) from discontinuing operation after tax (XII-XIII)	-	-	-	-	-
XV Profit/(Loss) for the Period (XI+XIV)	550.36	250.26	445.53	695.79	753.06
XVI Paid up Equity Share Capital	1,946.80	1,946.80	1,756.40	1,946.80	1,756.40
XVII Reserves & Surplus	7,119.45	6,570.53	5,045.42	6,570.53	4,639.90
XVIII Earnings per equity share					
(1) Basic	2.83	1.29	2.54	3.57	4.29
(2) Diluted	2.83	1.29	2.54	3.57	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: L25209PY2011PTC002578

Consolidated Statement of Cash Flows

	As at 30.09.2025	As at 31.03.2025
A Cash Flow From Operating Activities		
Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	728.95	918.70
Adjustments for non Cash/ Non trade items:		
Depreciation & Amortization Expenses	335.80	498.87
Finance Cost	146.43	604.10
Interest received	(0.69)	(7.76)
Profit from Sale of Car	-	(0.53)
Operating profits before Working Capital Changes	1,210.50	2,013.38
Adjusted For:		
(Increase) / Decrease in trade receivables	(976.32)	(393.54)
(Increase) / Decrease in Long Term Loans & Advances	322.48	(1,037.83)
(Increase) / Decrease in Other Current Assets	(16.05)	(854.78)
(Increase) / Decrease in inventories	568.91	(1,174.04)
Increase / (Decrease) in Trade Payables	0.00	(372.50)
Increase / (Decrease) in Provisions	(45.41)	10.10
Increase / (Decrease) in Provisions - Short Term	320.75	(193.95)
Increase / (Decrease) in Other Current Liabilities	324.56	262.63
Cash generated from Operations	1,709.41	(1,740.54)
Payment on Account of Tax Expenses	(172.99)	(242.67)
Adjustment on Account of Tax Expenses	-	71.02
Net Cash flow from Operating Activities(A)	1,536.42	(1,912.20)
B Cash Flow From Investing Activities		
Purchase of property, plant and equipment	(1,569.56)	(2,261.99)
Sale of Fixed Assets	-	311.44
Sale/(Purchase) of Investments	0.69	-
Decrease/(Increase) in Long Term Investments	-	-
(Increase)/Decrease in Other Non Current Assets	-	55.62
Interest received	(41.75)	7.76
Net Cash used in Investing Activities(B)	(1,610.61)	(1,887.17)
C Cash Flow From Financing Activities		
Payment of Finance Cost	(146.43)	(604.10)
Dividend Paid During the year	-	-
Proceeds from Issue of Share Capital	-	190.40
Proceeds from Security Premium (Net)	-	1,256.64
Underwriting Commission	-	-
Proceeds/ (Repayment) of Long Term Borrowings	39.55	3,223.33
Proceeds/ (Repayment) of Short Term Borrowings	-	(43.10)
Net Cash used in Financing Activities(C)	(106.88)	4,023.17
D Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(181.06)	223.81
E Cash & Cash Equivalents at Beginning of period	232.95	9.15
F Cash & Cash Equivalents at End of period	51.89	232.95

For and on behalf of the Board

Swasthik Plascon Limited



Mahendra Kumar Gautham

(Managing Director)

DIN NO: 10314526

