SWASTIKA CASTAL LTD.

The Aluminium Casting People

Corporate Office: 306, Tower A, Mayfair Corporate Park, Behind Delhi Public School, Kalali, Vadodara, Gujarat - 390012.

Date: 4-11-2026

To,
The Assistant General Manager / Dy. Manager
Dept of Corporate Services,
BSE Limited
P J Tower, Dalal Street, Fort,
Mumbai – 400 001

Scrip Code : 544452

Subject : Unaudited Financial Results for the half year ended on 30-09-2026.

Dear Sir,

Pursuant to the provisions of Regulation 33 & Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (as amended from time to time), we are submitting herewith the Unaudited Financial Results for the half year ended on 30th September, 2026 of the Company along with the Limited Review Report of Statutory Auditors for the half year ended on 30th September, 2026.

We request you to take the same on record.

Thanking you,
Yours faithfully,
For Swastika Castal Ltd.
MUKESH KHANNA
Digitally signed by MUKESH KHANNA
Mukesh Kumar Khanna
Company Secretary & Compliance Officer
(M. No. A2437)

Encl; a/a

SWASTIKA CASTAL LIMITED
CIN: U27101WB1996PLC079995

Registered Address : 117A Chittaranjan avenue, Kolkata, West Bengal, India, 700073
Corporate Office : 306 Tower-A Mayfair Corporate park, Behind Delhi Public School Kalali, Kalali, Vadodara, Gujarat, India, 390012
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Amount in Lakhs.)

Particulars	Half Year Ended 30.09.2026 (Unaudited)	Half Year Ended 31.03.2026 (Unaudited)	Half Year Ended 30.09.2025 (Unaudited)	Year Ended 31.03.2026 (Audited)
I. Revenue from operations	2,076.71	1,881.13	1,654.28	3,535.41
II. Other income	48.19	20.82	62.86	83.68
III. Total Income (I + II)	**2,124.90**	**1,901.96**	**1,717.13**	**3,619.09**
IV. Expenses				
(a) Cost of materials consumed	1,144.64	924.57	931.02	1,855.60
(b) Purchases of stock-in-trade	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.61)	(114.45)	(24.31)	(138.76)
(d) Employee benefits expense	94.90	107.67	86.47	194.14
(e) Finance costs	49.62	49.97	43.96	93.93
(f) Depreciation and amortisation expense	45.70	33.16	38.58	71.74
(g) Other direct & manufacturing expenses	445.17	572.10	406.65	978.75
(h) Other expenses	107.01	52.74	55.08	107.81
Total Expenses (IV)	**1,886.43**	**1,625.75**	**1,537.45**	**3,163.20**
V. Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	**238.47**	**276.20**	**179.69**	**455.89**
VI. Exceptional items	-	-	-	-
VII. Profit / (Loss) before extraordinary items and tax (V - VI)	**238.47**	**276.20**	**179.69**	**455.89**
VIII. Extraordinary items	-	-	-	-
IX. Profit / (Loss) before tax (VII - VIII)	**238.47**	**276.20**	**179.69**	**455.89**
X. Tax expense				
(a) Current tax	57.23	60.15	43.07	103.22
(b) Deferred tax	4.27	14.00	2.13	16.13
(c) Short / (excess) provision of tax relating to earlier years	5.98	5.79	2.56	8.35
Total tax expense (X)	**67.48**	**79.94**	**47.75**	**127.70**
XI. Profit / (Loss) for the period (IX - X)	**170.99**	**196.26**	**131.93**	**328.19**
XII. Paid-up equity share capital (Face value of Rs. 10 each)	816.40	816.40	816.40	816.40
XIII. Earnings per equity share (Face value of Rs. 10 each) (not annualised for half years)				
(a) Basic (Rs.) *	2.09	2.40	1.62	4.02
(b) Diluted (Rs.) *	2.09	2.40	1.62	4.02

*** Basic and Diluted Earning per share are not annualised except for the year ended 31st March 2026.**

See accompanying notes to the financial results.

As per our report of even date
For O P Rathi & Co
Chartered Accountants
Firm Regn. No. 108718W

RUCHI VINEET RATHI
Digitally signed by RUCHI VINEET RATHI
Date: 2026.11.04 12:48:35 +05'30'

CA Ruchi Rathi
Partner
Mem. No. 122137
Place : Vadodara
Date : 04-11-2026

For and on behalf of Board of Directors
Swastika Castal Limited

VARUN SHARDA
Digitally signed by VARUN SHARDA
Date: 2026.11.04 12:46:54 +05'30'

Varun Sharda
Managing Director
DIN- 01571483

Place : Vadodara
Date : 04-11-2026

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Amount in Lakhs.)

Particulars	As at 30.09.2026 (Unaudited)	As at 30.09.2025 (Unaudited)	As at 31.03.2026 (Audited)
A. EQUITY AND LIABILITIES			
1. Shareholders' funds			
(a) Share capital	816.40	816.40	816.40
(b) Reserves and surplus	1,940.61	1,587.25	1,771.90
(c) Money received against share warrants	-	-	-
Sub-total - Shareholders' funds	**2,757.01**	**2,403.65**	**2,588.30**
2. Share application money pending allotment	-	-	-
3. Non-current liabilities			
(a) Long-term borrowings	181.13	63.41	183.45
(b) Deferred tax liabilities (net)	130.60	112.33	126.33
(c) Other long-term liabilities	-	-	-
(d) Long-term provisions	17.94	11.44	12.02
Sub-total - Non-current liabilities	**329.67**	**187.17**	**321.80**
4. Current liabilities			
(a) Short-term borrowings	985.94	669.55	860.29
(b) Trade payables			
(i) Total outstanding dues of micro enterprises and small enterprises	361.84	415.43	237.01
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	124.96	186.45	81.37
(c) Other current liabilities	9.65	44.01	128.43
(d) Short-term provisions	62.77	150.14	140.76
Sub-total - Current liabilities	**1,545.16**	**1,465.58**	**1,447.85**
TOTAL - EQUITY AND LIABILITIES	**4,631.84**	**4,056.41**	**4,357.96**
B. ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	1,409.00	1,049.65	1,399.82
(ii) Capital work-in-progress	55.29	15.97	32.82
(b) Non-current investments	-	-	-
(c) Deferred tax assets (net)	-	-	-
(d) Long-term loans and advances	-	-	-
(e) Other non-current assets	31.70	22.39	31.70
Sub-total - Non-current assets	**1,495.99**	**1,088.01**	**1,464.33**
2. Current assets			
(a) Current investments	-	-	-
(b) Inventories	929.81	832.39	922.24
(c) Trade receivables	1,681.05	1,315.52	1,339.02
(d) Cash and cash equivalents	132.44	245.29	13.14
(e) Short-term loans and advances	72.13	202.53	354.09
(f) Other current assets	320.43	372.67	265.14
Sub-total - Current assets	**3,135.86**	**2,968.40**	**2,893.63**
TOTAL - ASSETS	**4,631.84**	**4,056.41**	**4,357.96**

See accompanying notes to the financial results.

As per our report of even date
For O P Rathi & Co
Chartered Accountants
Firm Regn. No. 108718W

RUCHI VINEET RATHI
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Date: 2026.11.04 12:48:20 +05'30'

CA Ruchi Rathi
Partner
Mem. No. 122137
Place : Vadodara
Date : 04-11-2026

For and on behalf of Board of Directors
Swastika Castal Limited

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Varun Sharda
Managing Director
DIN- 01571483
Place : Vadodara
Date : 04-11-2026

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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Amount in Lakhs.)

Particulars	Half Year Ended 30.09.2026 (Unaudited)	Half Year Ended 30.09.2025 (Unaudited)	Year Ended 31.03.2026 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net profit / (loss) before tax	238.47	179.69	455.89
Adjustments for:			
Depreciation and amortisation expense	45.70	38.58	71.74
Finance costs	49.62	43.96	93.93
(Profit) / loss on sale of property, plant and equipment	-	-	-
Interest income	(18.57)	(2.06)	(23.64)
Prior period adjustments	-	-	-
Operating profit before working capital changes	**315.22**	**260.18**	**597.92**
Changes in working capital:			
(Increase) / decrease in trade receivables	(342.03)	(246.04)	(269.54)
(Increase) / decrease in inventories	(7.56)	(57.68)	(147.53)
(Increase) / decrease in short-term loans and advances	281.96	(66.02)	(226.27)
(Increase) / decrease in other current assets	(55.29)	(490.51)	(181.12)
Increase / (decrease) in trade payables	168.43	(140.48)	-
Increase / (decrease) in other current liabilities	(118.78)	(90.43)	(434.42)
Increase / (decrease) in provisions	(72.07)	4.96	0.58
Cash generated from / (used in) operations	**169.88**	**(826.03)**	**(660.38)**
Income taxes paid (net of refunds)	(65.51)	(45.63)	(111.56)
Net cash flow from / (used in) operating activities (A)	**104.37**	**(871.65)**	**(771.95)**
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	(54.88)	(123.06)	(490.42)
Capital work-in-progress (net additions)	(22.47)	0.62	(32.82)
Interest received	18.57	2.06	23.64
Net cash flow from / (used in) investing activities (B)	**(58.78)**	**(120.39)**	**(499.60)**
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from issue of equity shares (IPO)	-	1,406.60	1,193.13
Proceeds from / (repayment of) long-term borrowings (net)	(2.32)	(128.17)	(8.13)
Proceeds from / (repayment of) short-term borrowings (net)	125.65	(50.52)	140.22
Finance costs paid	(49.62)	(43.96)	(93.93)
Net cash flow from / (used in) financing activities (C)	**73.71**	**1,183.94**	**1,231.29**
Net increase / (decrease) in cash and cash equivalents (A + B + C)	**119.30**	**191.90**	**(40.25)**
Cash and cash equivalents at the beginning of the period	13.14	53.39	53.39
Cash and cash equivalents at the end of the period	**132.44**	**245.29**	**13.14**

Note: The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Accounting Standard (AS) 3 'Cash Flow Statements'. Figures in brackets represent outflows.
See accompanying notes to the financial results.

As per our report of even date
For O P Rathi & Co
Chartered Accountants
Firm Regn. No. 108718W

RUCHI VINEET RATHI
Digitally signed by RUCHI VINEET RATHI
Date: 2026.11.04 12:48:01 +05'30'

CA Ruchi Rathi
Partner
Mem. No. 122137
Place : Vadodara
Date : 04-11-2026

For and on behalf of Board of Directors
Swastika Castal Limited

VARUN SHARDA
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Varun Sharda
Managing Director
DIN- 01571483
Place : Vadodara
Date : 04-11-2026

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NOTES TO THE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

Sr.	Notes
1	The above unaudited financial results for the half year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 04/11/2026 The Statutory Auditors of the Company have carried out a Limited Review of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and have issued an unmodified review conclusion.
2	The financial results have been prepared in accordance with the recognition and measurement principles of the Accounting Standards notified under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021, including AS 25 'Interim Financial Reporting', and other accounting principles generally accepted in India. The equity shares of the Company are listed on the SME Platform of BSE Limited; accordingly, in terms of Rule 4(2) of the Companies (Indian Accounting Standards) Rules, 2015, the Company is exempt from the mandatory application of Ind AS.
3	The Statement of Assets and Liabilities as at 30th September, 2026 and the Statement of Cash Flows for the half year ended 30th September, 2026 are annexed to these results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4	Previous period / year figures have been regrouped / rearranged, wherever considered necessary, to conform to the current period's classification.
5	The above results of the company are available on the Company's website https://sclcasting.com and also on www.bseindia.com

As per our report of even date
For O P Rathi & Co
Chartered Accountants
Firm Regn. No. 108718W

RUCHI VINEET RATHI
Digitally signed by RUCHI VINEET RATHI
Date: 2026.11.04 12:47:51 +05'30'

CA Ruchi Rathi
Partner
Mem. No. 122137
Place : Vadodara
Date : 04-11-2026

For and on behalf of Board of Directors
Swastika Castal Limited

VARUN SHARDA
Digitally signed by VARUN SHARDA
Date: 2026.11.04 12:47:24 +05'30'

Varun Sharda
Managing Director
DIN- 01571483
Place : Vadodara
Date : 04-11-2026

LIMITED REVIEW REPORT

To,
The Board of Directors,
SWASTIKA CASTAL LIMITED
117A CHITTARANJAN AVENUE,
KOLKATA, West Bengal,
India, 700073

Independent Auditor's Limited Review Report on the Unaudited Financial Results for the Half Year ended 30th September 2026

Subject Matter of Review

1. We have performed a limited review of the accompanying statement of unaudited financial results of **SWASTIKA CASTAL LIMITED** for the half year ended 30th September 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"). The Statement comprises the Statement of Unaudited Financial Results for the half year ended 30th September 2026, the Statement of Assets and Liabilities as at 30th September 2026 and the Cash Flow Statement for the half year ended on 30th September 2026, together with the notes thereon, hereinafter referred to as the "Interim Financial Results".

Scope of Review and Our Responsibility

2. 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 Statement is free of material misstatement.

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

4th Floor, 4th Block, 73 East Avenue,
Sarabhai Campus,
Vadodara – 390 007, Gujarat,
India
admin@oprathi.in

than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

Management's Responsibility for the Interim Financial Results

3. These Interim Financial Results are the responsibility of the Company's management and have been approved by the Board of Directors. Our responsibility is to issue a report on these Interim Financial Results based on our review.

4. The Company's Board of Directors is responsible for the preparation of these Interim Financial Results in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

   This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of these Interim Financial Results.

5. In preparing the Interim Financial Results, management is also responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

   The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Conclusion

6. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Results, prepared in accordance with the recognition and measurement principles laid down in AS 25 "Interim Financial Reporting" and other Accounting Standards specified under Section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement, including in respect of the state of affairs of the Company as at 30th September 2026 and its profit / loss for the half year ended on that date.

For O. P. Rathi & Co.,
Chartered Accountants
FRN: 108718W

RUCHI VINEET RATHI

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Date: 2026.11.04 12:47:39 +05'30'

CA Ruchi Rathi
Partner
MRN : 122137
UDIN : 26122137RTBMYL9368
Place : Vadodara
Date : 04/11/2026