



Date: 23rd May, 2026

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

BSE Scrip Code: 544035

Reference: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')

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

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 read with Schedule III and other applicable provisions of the SEBI Listing Regulations, we hereby inform you that the Board of Directors of the Company at their meeting held today i.e., Saturday, May 23, 2026, has inter alia, approved:

1. Audited Standalone and consolidated Financial Results of the Company for the half year & financial year ended March 31, 2026;
2. Appointment of M/s. M.P. Singh and Co., Chartered Accountants as an Internal Auditor of the Company for F.Y. 2026-27.

Accordingly, we are enclosing herewith the following:

1. Audited Standalone and consolidated Financial Results of the Company for half year & financial year ended March 31, 2026.
2. Auditor's Report on Audited Standalone and consolidated financial Results for the half year & financial year ended March 31, 2026 of the Company issued by the Statutory Auditors, **M/s. PSDY & Associates, Chartered Accountants.**
3. Further, pursuant to Reg 33(3)(d) of the Listing Obligations, declaration with respect to the Audit Report with unmodified opinion on the Audited Standalone and consolidated Financial Results of the Company for the Half-Year and Year ended March 31, 2026 has also been enclosed herewith.

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



The additional details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 are enclosed as **Annexure – I**.

The Meeting of the Board of Directors of the Company commenced at 05:15 PM IST and concluded at 05:45 P.M. IST.

We request you to kindly take the above information on record.

Thanking You,

For SWASHTHIK PLASCON LIMITED

MAHENDRAKUMAR GAUTAM
MANAGING DIRECTOR
(DIN: 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

Annexure - I

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated January 30, 2026 for Appointment of M/s. M.P. Singh and Co., Chartered Accountants as an Internal Auditor of the Company for F.Y. 2026-27:

Sr No	Particulars	Details
1	Reason for change viz. Appointment resignation, removal, death or otherwise;	Appointment of M/s. M.P. Singh and Co., Chartered Accountants, as an Internal Auditor of the Company for F.Y. 2026 - 27
2	Date of appointment (as applicable) & terms of appointment	w.e.f. 23 rd May, 2026 as an Internal Auditor of Company for the F.Y. 2026-2027. Term of appointment – Appointment for F.Y. 2026-27 to conduct internal Audit of Company and issue Report to the Management of Company on time-to-time basis.
3	Brief profile (in case of appointment);	M/s. M.P. Singh & Co., Chartered Accountants is a sole proprietorship firm based in Chennai, engaged in providing professional services in the fields of audit, assurance, taxation, advisory, and compliance.
4	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable

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



Date: 23th May, 2026

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

BSE Scrip Code: 544035

Reference: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')

Sub: Declaration with respect to Audit Report with unmodified opinion to the Audited Standalone and Consolidated Financial Results for the Financial year ended on 31st March, 2026:

Dear Sir/Madam,

Pursuant to Regulations 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended, it is hereby declared and confirmed that the Statutory Auditors of the Company M/s. PSDY & Associates, Chartered Accountants (FRN: 010625S) have issued Audit Report with unmodified opinion in respect of Audited Standalone & Consolidated Financial Results for the Financial year ended 31st March, 2026.

The above is for your information and record.

Yours faithfully,

Thanks & Regards

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 Report on the Half yearly and Year to Date Standalone Audited Financial Results of M/s. SWASHTHIK PLASCON LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

Board of Directors of

SWASHTHIK PLASCON LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date standalone financial results of **SWASHTHIK PLASCON LIMITED** (the "Company") for the half year ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid year to date financial results:

- i) are presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the half year ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit / loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

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

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 the 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 the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors 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.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion.

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

- Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the half year ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the audited period year-to-date figures up to the first half year of the current financial year.

For M/s. PSDY & ASSOCIATES
Chartered Accountants

Kushal Raj N



Kushal Raj N
Partner

FRN: 010625S

M.No: 234239

UDIN: 26234239UUTOMK1038

DATE: 23.05.2026

PLACE: PUDUCHERRY

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 31-03-2026


(Amount in Lakhs)

	Particulars	Half Year ended on	Half Year ended on	Half Year ended on	Year to date figures	Year to date figures
		31/03/2026	30/09/2025	31/03/2025	for the year ended on	for the year ended
		(Refer note 2)	Unaudited	(Refer note 2)	Audited	Audited
	INCOME FROM OPERATIONS					
I	Revenue from Operations	2,456.78	2,576.88	2,611.38	5,033.66	4,757.28
II	Other Income	89.37	152.07	30.81	241.44	154.28
III	Total Revenue (I+II)	2,546.15	2,728.95	2,642.18	5,275.10	4,911.55
IV	EXPENSES					
	Cost of Material Consumed	1,254.94	1,033.38	1,489.05	2,288.32	2,985.44
	Purchase of Stock in Trade	626.60	290.07	29.75	916.67	44.91
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	-296.51	269.75	119.80	-26.76	-106.49
	Employee Benefit Expenses	168.10	202.20	212.62	370.30	391.35
	Finance Cost	89.57	31.10	72.79	120.67	127.90
	Depreciation & Amortization Expense	136.53	128.87	108.93	265.39	196.50
	Other Expenses	341.02	313.59	429.01	654.61	669.80
	Total expenses (IV)	2,320.25	2,268.96	2,461.96	4,589.21	4,309.42
V	Profit before Exceptional & Extraordinary Items and tax (III-IV)	225.90	459.99	180.23	685.89	602.14
VI	Exceptional Items	-	-	-	-	-
VII	VI)	225.90	459.99	180.23	685.89	602.14
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	225.90	459.99	180.23	685.89	602.14
X	Tax Expenses					
	1 Current Tax	27.15	52.98	48.06	80.13	75.95
	2 Tax relating to Prior Period	-	-	-30.39	-	-30.39
	3 Deferred Tax	40.03	3.14	30.44	43.17	75.27
	4 MAT Credit	-50.76	-	-40.63	-50.76	-40.63
	Total Tax Expenses (X)	16.42	56.12	7.47	72.54	80.19
XI	Profit/(Loss) for the period from continuing operations (IX-X)	209.48	403.87	172.76	613.35	521.95
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)	209.48	403.87	172.76	613.35	521.95
XVI	Paid up Equity Share Capital	1,946.80	1,946.80	1,946.80	1,946.80	1,946.80
XVII	Reserves & Surplus	6,831.47	6,621.65	6,217.77	6,831.47	6,217.77
XVIII	Earnings per equity share					
	(1) Basic	1.08	2.07	0.89	3.15	2.68
	(2) Diluted	1.08	2.07	0.89	3.15	2.68

Notes:-

- The above Audited 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 May 23, 2026
- The figures for the half year ended March 31, 2026 and March 31, 2025 is the balancing figure between respective audited figures in respect to the full Financial Year upto March 31, 2026 and March 2025 and the unaudited published year to date figures upto September 30, 2025 and September 30, 2024 respectively.
- 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 March 31, 2026
- 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
Swashtik Plascon Limited


Mahendra Kumar Gautam
(Managing Director)
DIN NO: 10314526



SWASHTHIK PLASCON LIMITED
A73&74, PIPDIC Electronic Park, Mannadipet Commuine
Thirubhuvanai , Puducherry - 605 107.
PAN NO: AAPCS7785N DOI: 05/05/2011
CIN: L25209PY2011PLC002578
STANDALONE STATEMENT OF ASSETS & LIABILITIES

(Amount in Lakhs)

Particulars	As on 31st March 2026	As on 31st March 2025
	Audited	Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
Share capital	1,946.80	1,946.80
Reserves and surplus	6,831.47	6,217.77
	8,778.27	8,164.57
2 Non-current liabilities		
Long Term Borrowings	1,450.43	2,084.81
Deferred Tax Liabilities (Net)	91.25	48.07
Other Long Term Liabilities	-	-
Long Term Provision	33.96	35.89
	1,575.63	2,168.78
3 Current liabilities		
Short Term Borrowings	763.79	-
Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	35.70	14.92
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	568.96	329.88
Other Current Liabilities	301.88	356.05
Short Term Provisions	96.77	87.61
	1,767.09	788.46
TOTAL	12,120.98	11,121.81
II. ASSETS		
Non-current assets		
Property Plant & Equipments		
1 Fixed assets		
(i) Tangible Assets	2,885.62	2,993.87
(ii) Intangible Assets	-	-
(ii) Capital Work in Progress	1,515.08	413.84
Non Current Investments	1,710.96	1,505.02
Long Term Loans & Advances	71.27	71.50
Deferred Tax Assets	-	-
Other Non Current Assets	32.91	22.92
	6,215.85	5,007.16
2 Current assets		
Current Investments	-	-
Inventories	2,699.99	2,163.14
Trade Receivables	1,584.84	1,356.83
Cash and cash equivalents	6.20	202.84
Loans & Advances	14.07	11.92
Other Current Assets	1,600.04	2,379.91
	5,905.14	6,114.65
TOTAL	12,120.99	11,121.81

For and on behalf of the Board
Swashthik Plascon Limited



Mahendra Kumar Gautam
(Managing Director)
DIN NO: 10314526



SWASHTHIK PLASCON LIMITED
A73&74, PIPDIC Electronic Park, Mannadipet Commuine
Thirubhuvanai , Puducherry - 605 107.
PAN NO: AAPCS7785N DOI: 05/05/2011
CIN: L25209PY2011PLC002578
STANDALONE CASH FLOW STATEMENT

(Amount in Lakhs)

Particulars	Financial Year Ended on	
	31.03.2026	31.03.2025
Cash flows from operating activities		
Profit before taxation	480.05	454.99
Adjustments for:		
Depreciation	265.39	196.50
Interest Received	-1.23	-3.07
Profit from Sale of Fixed Assets	-	-
Gratuity Expenses	-	-
Finance Cost	120.67	127.90
Working capital changes:		
(Increase) / Decrease in Trade Receivables	-228.01	293.08
(Increase) / Decrease in Loans & Advances	-1.92	58.14
(Increase) / Decrease in Other Current Assets	779.87	-1,499.26
(Increase) / Decrease in inventories	-536.84	-109.49
Increase / (Decrease) in Trade Payables	259.85	-481.87
Increase / (Decrease) in Provisions	-1.93	10.10
Increase / (Decrease) in Provisions - Short Term	9.15	-68.35
Increase / (Decrease) in Other Current Liabilities	-54.17	126.69
Cash generated from operations	1,090.88	-894.62
Payment/Adjustmen on Account of Tax Expenses	29.12	9.56
Net cash from operating activities	1,061.76	-904.18
Cash flows from investing activities		
Purchase of property, plant and equipment	-1,259.25	-1,718.07
Sale of Fixed Assets	0.87	311.44
Sale/(Purchase) of Investments	-	-
Decrease/(Increase) in Long Term Investments	-	-13.21
(Increase)/Decrease in Other Non Current Assets	-9.99	-3.45
Interest received	1.23	3.07
Net cash used in investing activities	-1,267.14	-1,420.22
Cash flows from financing activities		
Payment of Finance Cost	-120.67	-127.90
Dividend Paid During the year	-	-
Proceeds from Issue of Share Capital	-	1,447.04
Proceeds from Security Premium (Net)	-	-
Proceeds/ (Repayment) of Borrowings	129.40	1,206.78
Net cash used in financing activities	8.73	2,525.92
Net increase in cash and cash equivalents	-196.65	201.52
Cash and cash equivalents at beginning of period	202.84	1.33
Cash and cash equivalents at end of period	6.20	202.84

For and on behalf of the Board

Swashtik Plascon Limited





Mahendra Kumar Gautam

(Managing Director)

DIN NO: 10314526

Independent Auditor's Report on the Half yearly and Year to Date Consolidated Audited Financial Results of SWASHTHIK PLASCON LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

Board of Directors of

SWASHTHIK PLASCON LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date Consolidated financial results of **M/s. SWASHTHIK PLASCON LIMITED** (the "Company") for the half year ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Statement includes the following subsidiary companies:

1. SWASTHIK INDUSTRIEES (PARTNERSHIP FIRM)
2. SWASTHIK PREFORMS PRIVATE LIMITED
3. SWASTHIK POLIMERS (PARTNERSHIP FIRM)

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid year to date financial results:

- i) are presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit other financial information of the Company for the half year ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

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

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the Consolidated annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit / loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under 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 the 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 the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors 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.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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

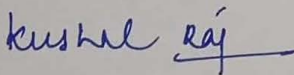
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the audited period year-to-date figures up to the first half year of the current financial year.

For M/s. PSDY & ASSOCIATES**Chartered Accountants****Kushal Raj N**

Partner

FRN: 010625S

M.No: 234239

UDIN: 26234239 Z JPHXG 4426

DATE: 23.05.2026

PLACE: PUDUCHERRY

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: L25209PY2011PTC002578

CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 31-03-2026

(Amount in Lakhs)

	Particulars	Half Year ended on	Half Year ended on	Half Year ended on	Year to date figures for	Year to date figures for
		31/03/2026	30/09/2025	31/03/2025	the year ended on	the year ended
		(Refer note 2)	Unaudited	(Refer note 2)	31/03/2026	31/03/2025
					Audited	Audited
	INCOME FROM OPERATIONS					
I	Revenue from Operations	7,708.59	7,630.74	7,205.70	15,339.33	14,359.76
II	Other Income	34.55	16.06	13.07	50.61	19.82
III	Total Revenue (I+II)	7,743.14	7,646.80	7,218.77	15,389.94	14,379.58
IV	EXPENSES					
	Cost of Material Consumed	3,631.99	2,382.57	3,195.92	6,014.56	6,166.46
	Purchase of Stock in Trade	2,380.81	2,311.65	2,309.78	4,692.47	4,363.85
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	-1,128.66	304.57	-640.84	-824.09	-833.72
	Employee Benefit Expenses	539.67	516.87	492.33	1,056.54	954.85
	Finance Cost	429.62	146.43	403.47	576.05	604.10
	Depreciation & Amortization Expense	336.63	335.80	249.38	672.44	498.87
	Other Expenses	1,201.56	919.95	898.31	2,121.52	1,706.47
	Total expenses (IV)	7,391.63	6,917.85	6,908.35	14,309.48	13,460.88
V	Profit before Exceptional & Extraordinary Items and tax (III-IV)	351.51	728.95	310.42	1,080.46	918.70
VI	Exceptional Items	-	-	-	-	-
VII	Profit before Extraordinary Items and tax (V-VI)	351.51	728.95	310.42	1,080.46	918.70
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	351.51	728.95	310.42	1,080.46	918.70
X	Tax Expenses					
	1 Current Tax	91.70	173.01	100.86	264.71	217.94
	2 Tax relating to Prior Period	62.22	-	-30.39	62.22	-30.39
	3 Deferred Tax	-5.59	5.59	30.32	-	75.99
	4 MAT Credit	-50.76	-	-40.63	-50.76	-40.63
	Total Tax Expenses (X)	97.57	178.59	60.16	276.17	222.91
XI	Profit/(Loss) for the period from continuing operations (IX-X)	253.93	550.36	250.26	804.29	695.79
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)	253.93	550.36	250.26	804.29	695.79
XVI	Paid up Equity Share Capital	1,946.80	1,946.80	1,946.80	1,946.80	1,946.80
XVII	Reserves & Surplus	7,398.16	7,119.45	6,570.53	7,398.16	6,570.53
XVIII	Earnings per equity share					
	(1) Basic	1.30	2.83	1.29	4.13	3.57
	(2) Diluted	1.30	2.83	1.29	4.13	3.57

Notes:-

- The above Audited 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 May 23, 2026
- The figures for the half year ended March 31, 2026 and March 31, 2025 is the balancing figure between respective audited figures in respect to the full Financial Year upto March 31, 2026 and March 2025 and the unaudited published year to date figures upto September 30, 2025 and September 30, 2024 respectively.
- 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 March 31, 2026
- 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
Swashtik Plascon Limited


Mahendra Kumar Gautam
(Managing Director)
DIN NO: 10314526



SWASHTHIK PLASCON LIMITED
A73&74, PIPDIC Electronic Park, Mannadipet Commuine
Thrubhuvanal , Puducherry - 605 107.
PAN NO: AAPCS7785N DOI: 05/05/2011
CIN: L25209PY2011PLC002578
CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

(Amount in Lakhs)

Particulars	As on 31st March 2026	As on 31st March 2025
	Audited	Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
Share capital	1,946.80	1,946.80
Reserves and surplus	7,398.16	6,570.53
	9,344.96	8,517.33
Minority Interest	8.35	6.19
2 Non-current liabilities		
Long Term Borrowings	6,172.91	8,546.77
Deferred Tax Liabilities (Net)	111.42	49.19
Other Long Term Liabilities	-	-
Long Term Provision	33.96	35.89
	6,326.64	8,631.84
3 Current liabilities		
Short Term Borrowings	2,594.44	-
Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	62.56	14.92
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,670.14	1,897.54
Other Current Liabilities	835.33	682.25
Short Term Provisions	281.34	237.86
	6,443.82	2,832.58
TOTAL	22,115.42	19,987.94
II. ASSETS		
Non-current assets		
Property Plant & Equipments		
1 Fixed assets		
(i) Tangible Assets	5,017.53	4,756.15
(ii) Intangible Assets	3.53	3.99
(iii) Capital Work in Progress	3,022.11	745.33
(iv) Goodwill	125.80	125.80
Non Current Investments	92.50	92.50
Long Term Loans & Advances	380.70	1,366.13
Deferred Tax Assets	-	-
Other Non Current Assets	91.07	78.66
	8,733.23	7,168.57
2 Current assets		
Current Investments	-	-
Inventories	8,039.61	6,541.72
Trade Receivables	4,889.45	4,611.45
Cash and cash equivalents	10.02	232.95
Loans & Advances	17.92	11.92
Other Current Assets	425.18	1,421.33
	13,382.19	12,819.37
TOTAL	22,115.42	19,987.94

For and on behalf of the Board
Swashtik Plascon Limited



Mahendra Kumar Gautam
(Managing Director)
DIN NO: 10314526



SWASHTHIK PLASCON LIMITED
A73&74, PIPDIC Electronic Park, Mannadipet Commuine
Thirubhuvanai , Puducherry - 605 107.
PAN NO: AAPCS7785N DOI: 05/05/2011
CIN: L25209PY2011PLC002578

CONSOLIDATED CASH FLOW STATEMENT

(Amount in Lakhs)

Particulars	Financial Year Ended on	
	31.03.2026	31.03.2025
Cash flows from operating activities		
Profit before taxation	1,080.46	918.70
Adjustments for:		
Depreciation	672.44	498.87
Interest Received	-2.99	-7.76
Profit from Sale of Fixed Assets	-	-0.53
Gratuity Expenses	-	-
Finance Cost	576.05	604.10
Working capital changes:		
(Increase) / Decrease in Trade Receivables	-278.00	-393.54
(Increase) / Decrease in Loans & Advances	979.44	-1,037.83
(Increase) / Decrease in Other Current Assets	996.14	-854.78
(Increase) / Decrease in inventories	-1,497.89	-1,174.04
Increase / (Decrease) in Trade Payables	820.24	-372.50
Increase / (Decrease) in Provisions	-1.93	10.10
Increase / (Decrease) in Provisions - Short Term	43.49	-193.95
Increase / (Decrease) in Other Current Liabilities	153.07	262.63
Cash generated from operations	3,540.52	-1,740.54
Payment/Adjustmen on Account of Tax Expenses	188.52	171.65
Net cash from operating activities	3,352.00	-1,912.20
Cash flows from investing activities		
Purchase of property, plant and equipment	-3,211.00	-2,261.99
Sale of Fixed Assets	0.94	311.44
Sale/(Purchase) of Investments	-	-
Decrease/(Increase) in Long Term Investments	-	-
(Increase)/Decrease in Other Non Current Assets	-12.40	55.62
Interest received	2.99	7.76
Net cash used in investing activities	-3,219.47	-1,887.17
Cash flows from financing activities		
Payment of Finance Cost	-576.05	-604.10
Dividend Paid During the year	-	-
Proceeds from Issue of Share Capital	-	1,447.04
Proceeds from Security Premium (Net)	-	-
Proceeds/ (Repayment) of Borrowings	220.59	3,180.22
Net cash used in financing activities	-355.46	4,023.16
Net increase in cash and cash equivalents	-222.93	223.80
Cash and cash equivalents at beginning of period	232.95	9.15
Cash and cash equivalents at end of period	10.02	232.95

For and on behalf of the Board

Swashtik Plascon Limited




Mahendra Kumar Gautam
(Managing Director)

DIN NO: 10314526