

Date: 13-11-2025

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 30-09-2025.

Dear Sir/Madam,

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 of the Company along with Limited Review Report of Statutory Auditors for the half year ended on 30th September, 2025.

We request you to take the same on record.

Thanking you,
Yours faithfully,
For Swastika Castal Ltd.

Mukesh Kumar Khanna
Company Secretary & Compliance Officer
(M. No. A2437)

Encl; a/a

Works / Factory:

Block No. 535, Vemardi Road,
Vill: Kandari, Tal.: Karjan.
Vadodara-391 210. India.

CIN NO.: U27101WB1996 PLC 079995 GSTIN

: 24AADCS9451P1ZR

email: scl@aluminiumcasting.net

**Website: <https://www.aluminiumcasting.net>,
<https://sclcasting.com>**

Register Office:

**117-A, Chittaranjan Avenue,
Kolkata-700 073. India.**

SWASTIKA CASTAL LIMITED
CIN: U27101WB1996PLC079995
Statement of Unaudited Financials Result for the Half Year Ended 30th September, 2025.

(Amt in Lakhs)

Particulars	Half Year Ended 30.09.2025 (Unaudited)	Half Year Ended 30.09.2024 (Unaudited)	Year Ended 31.03.2025 (Audited)
I. Revenue from operations	1,654.28	1,297.92	3,014.18
II. Other income	62.86	25.97	14.40
III. Total Income (I + II)	1,717.13	1,323.90	3,028.58
IV. Expenses:			
a) Cost of materials consumed	931.02	698.79	1,606.00
b) Other direct & manufacturing expenses	406.65	319.56	807.79
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(24.31)	(18.03)	(168.32)
d) Employee benefits expense	86.47	76.11	149.76
e) Finance costs	43.96	58.48	116.72
f) Depreciation and amortisation expense	38.58	30.80	61.69
g) Other expenses	55.08	66.73	117.91
Total Expenses (IV)	1,537.45	1,232.47	2,691.55
V. Profit/(Loss) before exceptional items and tax (III - IV)	179.69	91.43	337.03
VI. Extraordinary items	-	-	(250.07)
VII. Profit/(Loss) before tax (V - VI)	179.69	91.43	587.11
VIII. Tax expense:			
a) Current tax	43.07	23.01	85.17
b) Deferred tax	2.13	29.51	59.01
c) Excess/short provision relating earlier year tax	2.56	-	8.48
IX. Profit/(Loss) for the period (VII - VIII)	131.93	38.91	434.44
X. Other Comprehensive Income (OCI):			
a) Items that will not be reclassified to profit or loss	-	-	-
b) Income tax relating to items that will not be reclassified	-	-	-
XI. Total Comprehensive Income (IX + X)	131.93	38.91	434.44
XII. Paid-up Equity Share Capital (Face value ₹ [10] per share)	816.40	150.00	600.00
XIII. Other Equity	-	-	-
XIV. Earnings per share (EPS)			
a) Basic (₹)	1.62	2.59	7.24
b) Diluted (₹)			

Refer 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

CA Ruchi Rathi

Partner

Mem. No. 122137

Place : Vadodara

Date : 13-11-2025



For and on behalf of Board of Directors
Swastika Castal Limited

Varun Sharda

Varun Sharda

Managing Director

DIN- 01571483

Place: Vadodara

Date : 13-11-2025

Gopalkumar Gandhi

Gopalkumar Gandhi

Chief Financial Officer

Place: Vadodara

Date : 13-11-2025

SWASTIKA CASTAL LIMITED
CIN: U27101WB1996PLC079995
Statement of Assets and Liabilities as at 30th September,2025.

(Amt in Lakhs)

Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
A. ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	1,049.65	981.14
(b) Capital work-in-progress	15.97	-
(c) Other non-current assets	22.39	23.01
Total Non-current Assets	1,088.01	1,004.15
2. Current assets		
(a) Inventories	832.39	774.71
(b) Financial assets		
(i) Trade receivables	1,315.52	1,069.48
(ii) Cash and cash equivalents	2.45	2.45
(iii) Bank balances other than cash and cash equivalents	242.84	50.94
(iv) short term loans and advances	202.53	136.51
(c) Other current assets	372.67	84.02
Total Current Assets	2,968.40	2,118.11
Total Assets (1 + 2)	4,056.41	3,122.25
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	816.40	600.00
(b) Other equity	1,587.25	466.98
Total Equity	2,403.65	1,066.98
2. Liabilities		
2.1 Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	63.41	191.58
(b) Provisions	11.44	11.44
(c) Deferred tax liabilities (net)	112.33	110.20
Total Non-current Liabilities	187.17	313.22
2.2 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	669.55	720.07
(ii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	415.43	367.14
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	186.45	375.22
(b) Other current liabilities	44.01	134.44
(c) Provisions	150.14	145.18
Total Current Liabilities	1,465.58	1,742.06
Total Liabilities (1 + 2)	4,056.41	3,122.25

Refer 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

CA Ruchi Rathi

Partner

Mem. No. 122137

Place : Vadodara

Date : 13-11-2025



For and on behalf of Board of Directors

Swastika Castal Limited

Varun Sharda

Managing Director

DIN- 01571483

Place: Vadodara

Date: 13-11-2025

Gopalkumar Gandhi

Chief Financial Officer

Place: Vadodara

Date: 13-11-2025

SWASTIKA CASTAL LIMITED
CIN: U27101WB1996PLC079995

Statement of Cash Flows for the Half Year Ended 30th September, 2025.

(Amt in Lakhs)

Particulars	Half Year Ended 30.09.2025 (Unaudited)	Year Ended 31.03.2025 (audited)
A. Cash Flow from Operating Activities		
Profit / (Loss) before tax	179.69	587.11
Adjustments for:		
Depreciation and amortisation expense	38.58	61.69
Finance costs	43.96	116.72
(Profit) / Loss on sale of fixed assets / investments	-	(2.32)
Interest income	(2.06)	(1.87)
Prior Period Adjustment	-	(260.31)
Operating profit before working capital changes	260.18	501.02
Changes in working capital:		
(Increase)/Decrease in trade receivables	(246.04)	(498.39)
(Increase)/Decrease in inventories	(57.68)	(141.38)
(Increase)/Decrease in short term loans and advances	(66.02)	(25.02)
(Increase)/Decrease in other current assets	(490.51)	(31.83)
Increase/(Decrease) in trade payables	(140.48)	568.04
Increase/(Decrease) in other current liabilities	(90.43)	117.02
Increase/(Decrease) in Provision	4.96	117.50
Cash generated from operations	(826.03)	105.95
Income tax paid (net of refunds)	45.63	96.21
Net Cash Flow from Operating Activities (A)	(871.65)	510.76
B. Cash Flow from Investing Activities		
Purchase of property, plant & equipment	(123.06)	(136.39)
Other Non Current Assets	0.62	(2.32)
Proceed from sale of Vehicle	-	6.63
Interest income	2.06	1.87
Net Cash Flow from Investing Activities (B)	(120.39)	(130.20)
C. Cash Flow from Financing Activities		
Proceeds from issue of shares (IPO, if any)	1,406.60	-
Proceeds/(Repayment) of non-current borrowings	(128.17)	(177.05)
Proceeds/(Repayment) of current borrowings	(50.52)	(35.05)
Finance cost	(43.96)	(116.72)
Net Cash Flow from Financing Activities (C)	1,183.94	(328.83)
Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	191.90	51.73
Cash and Cash Equivalents at the beginning of the period	53.39	1.66
Cash and Cash Equivalents at the end of the period	245.29	53.39

As per our report of even date

For O P Rathi & Co

Chartered Accountants

Firm Regn. No. 108718W

Ruchi
CA Ruchi Rathi
Partner
Mem. No. 122137
Place : Vadodara
Date : 13-11-2025



For and on behalf of Board of Directors
Swastika Castal Limited



Varun Sharda
Varun Sharda
Managing Director
DIN- 01571483
Place: Vadodara
Date : 13-11-2025

Gopalkumar Gandhi
Gopalkumar Gandhi
Chief Financial Officer
Place: Vadodara
Date : 13-11-2025

Notes to financial results:

- 1 The above statement of financial results has been approved by the Board of Directors in their meeting held on 13-11-2025.
- 2 The Statutory Auditors have conducted a limited review of the financial results for the half year ended 30th September 2025.
- 3 The Company has completed its Initial Public Offering (IPO) of 21,64,000 fresh equity shares at an issue price of Rs. 65 per share (including share premium of Rs 55/- per equity share) with lot size of 2,000 shares. The Company's equity shares were listed on the BSE SME on 28th July 2025 . The total proceeds on account of the IPO amounted to Rs. 120.47 million (net of issue expenses). Accordingly, the above statement of unaudited financial results for the half year ended 30th September 2025 have been prepared and presented for the first time, in accordance with Regulation 33 of the Listing Regulations.
- 4 The financial results for the half year ended 30th September 2024 (unaudited) and 31st March 2025 have been extracted from the audited financial statements for the year ended 31st March 2025. However, the management has exercised necessary due diligence to ensure that the financial results for the period provide a true and fair view of Company's affairs.
- 5 Previous period figures have been regrouped / rearranged wherever considered necessary.

As per our report of even date

For O P Rathi & Co

Chartered Accountants

Firm Regn. No. 108718W

Ruchi
CA Ruchi Rathi

Partner

Mem. No. 122137

Place : Vadodara

Date : 13-11-2025



For and on behalf of Board of Directors

Swastika Castal Limited

Varun Sharda

Varun Sharda

Managing Director

DIN- 01571483

Place: Vadodara

Date: 13-11-2025

Gopalkumar Gandhi

Gopalkumar Gandhi

Chief Financial Officer

Place: Vadodara

Date: 13-11-2025



Independent Auditor's Review Report on Unaudited half year end Financial Results of Swastika castal limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of SWASTIKA CASTAL LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Swastika castal limited ('the Company'), for the half year ended 30th September 2025 and the year to date results for the period 01st April 2025 to 30th September 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. 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 than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement

5. Other Matters

The Statement includes results for the half year ended 30th September 2024 (unaudited) and 31st March 2025 have been extracted from the audited financial statements for the year ended 31st March 2025. However, the management has prepared in accordance with the recognition and measurement principles laid down in accordance with Ind AS 34 "Interim Financial Reporting".

Our conclusion on the Statement is not modified in respect of the above matter.

For,
O P Rathi & Co.
Chartered Accountants
FRN No. 108718W

Ruchi

Ruchi Rathi
Partner
M. No. 122137
UDIN: 25122137BMHUJJ6817



Place: Vadodara
Date: 13-11-2025