

General information about company	
Script code*	503310
NSE Symbol*	SWANCORP
MSEI Symbol*	NOTLISTED
ISIN*	INE665A01038
Name of company	SWAN CORP LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	14-11-2025 17:00
End date and time of board meeting	14-11-2025 18:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bank/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	14-02-2023
Indicate Company website link for updated RPT policy of the Company	www.swan.co.in
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No
	The Company has not made any default on payment to loans and debt securities.

Financial Results – Ind-AS			
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-07-2025	01-04-2025	
Date of end of reporting period	30-09-2025	30-09-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
Part 1	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
Revenue from operations	5469.79	10269.56	
Other income	1450.11	2957.79	
Total income	6919.9	13227.35	
2	Expenses		
(a) Cost of materials consumed	4884.69	8871.91	
(b) Purchases of stock-in-trade	0	0	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-400.2	-629.25	
(d) Employee benefit expense	862.31	1563.34	
(e) Finance costs	6.57	12.51	
(f) Depreciation, depletion and amortisation expense	213.12	423.36	
(g) Other Expenses			
1 Other Expenses	815.13	1576.33	
Total other expenses	815.13	1576.33	
Total expenses	6381.62	11818.2	
3	Total profit before exceptional items and tax		
	538.28	1409.15	
4 Exceptional items	0	0	
5	Total profit before tax		
	538.28	1409.15	
6	Tax expense		
7 Current tax	0	122	
8 Deferred tax	-22.84	-45.6	
9	Total tax expenses		
	-22.84	76.4	
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations		
	561.12	1332.75	
12 Profit (loss) from discontinued operations before tax	0	0	
13 Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax		
	0	0	
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period		
	561.12	1332.75	
17 <u>Other comprehensive income net of taxes</u>	0	0	
18	Total Comprehensive Income for the period		
	561.12	1332.75	
19	Total profit or loss, attributable to		
Profit or loss, attributable to owners of parent			
Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to		
Comprehensive income for the period attributable to owners of parent			
Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital		
Paid-up equity share capital	3134.57	3134.57	
Face value of equity share capital	1	1	
22 Reserves excluding revaluation reserve			
23	Earnings per share		
i	Earnings per equity share for continuing operations		
Basic earnings (loss) per share from continuing operations	0.18	0.43	
Diluted earnings (loss) per share from continuing operations	0.18	0.43	
ii	Earnings per equity share for discontinued operations		
Basic earnings (loss) per share from discontinued operations	0	0	
Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)		
Basic earnings (loss) per share from continuing and discontinued operations	0.18	0.43	
Diluted earnings (loss) per share from continuing and discontinued operations	0.18	0.43	
24 Debt equity ratio			Textual Information(1)
25 Debt service coverage ratio			Textual Information(2)
26 Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results		
	Textual Information(4)		

Statement of Asset and Liabilities	
Particulars	Half Year ended (dd-mm-yyyy)
	01-04-2025
	30-09-2025
	Unaudited
	Standalone
	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	5862.53
Capital work-in-progress	0
Investment property	1090.47
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	375748.79
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	1106.15
Total non-current financial assets	376851.94
Deferred tax assets (net)	0
Other non-current assets	350.87
Total non-current assets	384155.81
2 Current assets	
Inventories	13288.29
Current financial asset	
Current investments	19039.5
Trade receivables, current	8913
Cash and cash equivalents	380.8
Bank balance other than cash and cash equivalents	627.4
Loans, current	73849.35
Other current financial assets	40.34
Total current financial assets	102850.39
Current tax assets (net)	0
Other current assets	1395.22
Total current assets	117533.9
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	501689.71
Total current assets	117533.9
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	501689.71
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	3134.57
Other equity	454848.82
Total equity attributable to owners of parent	457983.39
Non controlling interest	0
Total equity	457983.39
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	175.05
Trade Payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
Total Trade payable	0
Other non-current financial liabilities	20.62
Total non-current financial liabilities	195.67
Provisions, non-current	132.24
Deferred tax liabilities (net)	277.18
Deferred government grants, Non-current	0
Other non-current liabilities	0
Total non-current liabilities	605.09
Current liabilities	
Current financial liabilities	
Borrowings, current	37171.88
Trade Payables, current	
(A) Total outstanding dues of micro enterprises and small enterprises	0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5411.32
Total Trade payable	5411.32
Other current financial liabilities	0
Total current financial liabilities	42583.2
Other current liabilities	412.51
Provisions, current	105.52
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	43101.23
3 Liabilities directly associated with assets at disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities	43706.32
Total equity and liabilities	501689.71
Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars	3 months/ 6 month ended (dd-mm- 2025)	Year to date figures for current period ended (dd-mm- 2025)	
Date of start of reporting period	01-07-2025	01-04-2025	
Date of end of reporting period	30-09-2025	30-09-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Textile	5400.84	10084.16
2	Construction/Others	68.95	185.4
	Total Segment Revenue	5469.79	10269.56
	Less: Inter segment revenue	0	0
	Revenue from operations	5469.79	10269.56
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Textile	161.12	327.79
2	Construction/Others	383.73	1093.87
	Total Profit before tax	544.85	1421.66
	i. Finance cost	6.57	12.51
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	538.28	1409.15
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Textile	21364.77	21364.77
2	Construction/Others	480069.45	480069.45
	Total Segment Asset	501434.22	501434.22
	Un-allocable Assets	255.49	255.49
	Net Segment Asset	501689.71	501689.71
4 Segment Liabilities			
Segment Liabilities			
1	Textile	3328.78	3328.78
2	Construction/Others	40100.36	40100.36
	Total Segment Liabilities	43429.14	43429.14
	Un-allocable Liabilities	277.18	277.18
	Net Segment Liabilities	43706.32	43706.32
Disclosure of notes on segments			

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.00	0.00

Cash flow statement, indirect		
Particulars	Half Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I Blue color marked fields are non-mandatory.		
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1409.15
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-1106.41
	Adjustments for decrease (increase) in trade receivables, current	-438.59
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-170.78
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-1106.15
	Adjustments for other financial assets, current	-12.5
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	923.3
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	248.83
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	423.36
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	-2.54
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-831.44
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-2073.22
	Net cash flows from (used in) operations	-664.07
	Dividends received	-7.37
	Interest paid	-12.51
	Interest received	-730.39
	Income taxes paid (refund)	95.69
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-1485.01
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	201.6
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	2.43
	Purchase of property, plant and equipment	20.94
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	35983.68
	Cash receipts from repayment of advances and loans made to other parties	32600.45
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	7.37
	Interest received	730.39
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	29357.29
	Net cash flows from (used in) investing activities	-2667.19
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc.	0
	Proceeds from borrowings	0
	Repayments of borrowings	40.75
	Payments of lease liabilities	0
	Dividends paid	-313.46
	Interest paid	12.51
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-366.72
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-4518.92
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-4518.92
	Cash and cash equivalents cash flow statement at beginning of period	5527.12
	Cash and cash equivalents cash flow statement at end of period	1008.2

40	Cardinal Energy & Infrastructure Private Limited	Pegasus Ventures Private Limited	Entity controlled by Promoter & KMP and their relative	Advance		1000	Noted														41.53	1642.76	1601.22								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose	
41	Swan Corp Limited	Swan LNG Pvt Ltd	Subsidiary	Advance		100000	Noted															7500	238330.63	245830.63								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose
42	Swan Corp Limited	Triumph Offshore Private Limited	Subsidiary	Advance		100000	Noted															0	0	0								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose
43	Swan Corp Limited	Cardinal Energy & Infrastructure Private Limited	Subsidiary	Advance		10000	Noted															824.96	4050.06	3225.1								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose
44	Swan Corp Limited	Pegasus Ventures Private Limited	Subsidiary	Advance		20000	Noted															1449.98	7350.19	8800.17								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose
45	Swan Corp Limited	Hazel Infra Limited	Subsidiary	Advance		2000	Noted															0	0	0								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose
46	Swan Corp Limited	Swan International Private Limited	Related Party of Subsidiary	Advance		100	Noted															0	0	0								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose
47	Swan Corp Limited	Mrs Technologies Pvt Ltd	Related Party of Subsidiary	Advance		100	Noted															0	0	0								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose
48	Swan Corp Limited	Swanast Pvt Ltd	Related Party of Subsidiary	Advance		100	Noted															0	0	0								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose
49	Swan Corp Limited	Veritas (India) Limited	Related Party of Subsidiary	Purchase of goods or services		100000	Noted															0	4472.95	4472.95												
50	Swan Corp Limited	Swan Defence and Heavy Industries Limited	Related Party of Subsidiary	Sale of goods or services		60000	Noted															0	0	0												
51	Swan Corp Limited	AGNEYASTRA INNOVATION PRIVATE LIMITED	Related Party of Subsidiary	Advance		5000	Noted															1758.68	244.25	2002.93								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose
52	Swan Corp Limited	SWAN IGNVS PVT LIMITED	Related Party of Subsidiary	Advance		100	Noted															20	0	20								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose
53	Swan Corp Limited	SWAN BALU HEAVY INDUSTRIES PVT LIMITED	Related Party of Subsidiary	Advance		100	Noted															0.35	0	0.35								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose
54	Swan Corp Limited	SWAN IMAGINATION PRIVATE LIMITED (DNV)	Related Party of Subsidiary	Advance		100	Noted															0	5	5								Advance	0.00%	On Demand	Unsecured	General Corporate Purpose
55	Swan LNG Pvt Ltd	Mr. Pratap Nagar	Independent Director of Subsidiary	Any other transaction	Sitting Fees	1	Noted															0.4	0	0												
56	Swan LNG Pvt Ltd	Rohinton Shroff	Independent Director of Subsidiary	Any other transaction	Sitting Fees	1	Noted															0.3	0	0												
57	Swan LNG Pvt Ltd	Swan Energy Limited	Subsidiary	Loan		100000	Noted															7500	0	0												
58	Swan LNG Pvt Ltd	Mr. Mehul Rajyaguru	CFO & KMP of Subsidiary	Remuneration		35	Noted															13.83	0	0												
59	Swan LNG Pvt Ltd	Mr. Vinita Patel	Director of Subsidiary	Any other transaction	Expenses	50	Noted															17.15	0	0												
60	Swan LNG Pvt Ltd	Mr. Naman Patel	Relative of Director of Subsidiary	Any other transaction	Expenses	50	Noted															17.15	0	0												
61	Swan LNG Pvt Ltd	Gujarat Maritime Board	Stakeholder	Any other transaction	Expenses	1000	Noted															340.15	0	0												
62	Swan LNG Pvt Ltd	Devang Shah	CS & KMP of Subsidiary*	Remuneration		3	Noted															1.08	0	0												
63	Triumph Offshore Private Limited	Mr. Pratap Nagar	Independent Director of Subsidiary	Any other transaction	Sitting Fees	1	Noted															0.4	0	0												
64	Triumph Offshore Private Limited	Rohinton Shroff	Independent Director of Subsidiary	Any other transaction	Sitting Fees	1	Noted															0.35	0	0												
65	Triumph Offshore Private Limited	Mr. Shubham Malwal	CFO & KMP of Subsidiary (with effect from 1st June 2024)	Remuneration		25	Noted															8.75	0	0												
66	Triumph Offshore Private Limited	Mr. Jayesh Jam	CS & KMP of Subsidiary* (wef 12th July 2024)	Remuneration		8	Noted															2.85	0	0												
67	Triumph Offshore Private Limited	Hazel Infra Limited	Fellow Subsidiary	Inter-corporate deposit		1000	Noted															0	0	0												
68	Triumph Offshore Private Limited	Hazel Infra Limited	Fellow Subsidiary	Investment		0	Noted															0	0	0												
Total value of transaction during the reporting period																					20905.61															

