

Regd. Office : 45, Chinubhai Tower,
Opp. Handloom House, Ashram Road, Ahmedabad - 380 009.
Tel.: 079 - 2658 3309 Mob.: 98240 62212
E-mail : sawacabusiness@yahoo.com
Website : www.sawacabusiness.com

CIN No.: L74110GJ1994PLC023926

SAWACA

ENTERPRISES LTD.

(Formerly Sawaca Business Machines Limited)

Date: 27th May, 2025

To,
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001,
MH, IN.

BSE Scrip Code:-531893

Dear Sir/ Madam,

Sub: Outcome of Board Meeting Held on 27th May, 2025

Dear Sir/ Ma'am,

Pursuant to Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their Board meeting held on today 27th May, 2025 inter alia, has transacted and approved the following:-

1. The Annual Audited Standalone Financial Results of the Company for the Quarter and Year Ended March 31, 2025 together with the Auditor's Report thereon by the Statutory Auditor of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015;
2. Appointed M/s. Shah & Shah Associates Company Secretaries as Secretarial Auditors of the Company for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, viz. subject to approval of members at the Annual General Meeting;
- 3.* Appointed of M/s. Shah & Shah., Chartered Accountant as Internal Auditors of the Company for F.Y. 2025-26;
4. Considered and approved all other businesses as per agenda circulated.

The brief profile of Internal Auditor appointed by listed entity is enclosed in "**Annexure I.**"

Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed in "**Annexure II.**"

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Please note that the said meeting was held at around 3:00 p.m. IST and closed at around 5:30 p.m. IST.

Kindly take note of the same and update on record of the Company accordingly.

Thanking you.

Yours faithfully,

For, Sawaca Enterprises Limited

(Formerly Known as Sawaca Business Machines Limited)

Shetal Satishkumar Shah

Managing Director

DIN: 02148909

Encl.:-As/Above

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Annexure-I

***Brief Profile of M/s Shah & Shah, Chartered Accountant, Internal Auditor**

M/s. Shah & Shah, Chartered Accountant of Ahmedabad is a firm founded by CA Tejas Shah having along with his other Partners and having an experience of more than 15 years in the field of Financial planning & Analysis, Audit of Internal Controls, Direct and Indirect taxation for Individuals and Corporates. They also provide End to End Virtual Accounting Services, Estate Planning Advisory services etc. The Firm is having a team of well experiences professionals.

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Annexure II

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Details
1.	Reason for Change viz. appointment	Appointment of Shah & Shah Associates, Peer Reviewed Firm of Company Secretaries in Practice (Unique Code: P2000GJ013500), as Secretarial Auditors of the Company.
2.	Date of appointment and term of appointment	The Board at its meeting held on May 27, 2025, approved the appointment of Shah & Shah Associates as Secretarial Auditors, for audit period of five consecutive years commencing from FY 2025-26 till FY 2029-2030, viz. subject to approval of the shareholders.
3.	Brief Profile (in case of appointment)	Shah & Shah Associates a distinguished, peer-reviewed firm of Practicing Company Secretaries with over 25 years of excellence in delivering corporate advisory services established by CS Tapan Shah & CS Mukesh Shah. The firm provides broad spectrum of services, including Corporate Secretarial Practice Legal and Secretarial Compliance of more than 15 Listed Companies, and is committed to serving a diverse clientele, ranging from large corporate groups, SMEs, and foreign companies & subsidiaries to section 8 companies and LLPs. The firm offers end-to-end regulatory compliance and corporate governance solutions, ensuring that the clients achieve operational efficiency while maintaining regulatory excellence. The firm provide Concurrent Audit for Depository Participant and is conducting Audit of leading cooperative Banks and others Depository Participant.
4.	Disclosure of relationships between directors (in case of Appointment of a director)	N.A

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To,
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001,
MH,IN.

Date: 26th May, 2025

BSE Scrip Code:- 531893

Dear Sir/ Madam,

DECLARATION

I, Shetal Satishkumar Shah, Managing Director of M/s. Sawaca Enterprises Limited(Formerly Known as Sawaca Business Machines Ltd.) having its registered office at 45, Chinubhai Tower, Opp. Handloom House Ashram Road Ahmedabad GJ 380009 IN do hereby declare that, the Statutory Auditors of the Company, M/s. M A A K & Associates, Chartered Accountants (Firm Regn. No.:135024W) of Ahmedabad have issue an Audit Report with un-modified/ un-qualified opinion on annual audited standalone financial results for the year ended March 31, 2025.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

Thanking you.
Yours faithfully,
For, Sawaca Enterprises Limited
(Formerly Known as Sawaca Business Machines Limited)

Shetal Satishkumar Shah
Managing Director
DIN: 02148909

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The Manager
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BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001,
MH,IN.

Date: 26th May, 2025

BSE Scrip Code:- 531893

Dear Sir/ Madam,

Re.: Audit Report U/r. 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of audited financial results for year ended March 31, 2025

As per Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith the Audit Report of M/s. M A A K & Associates, Chartered Accountants (Firm Regn. No.:135024W) Ahmedabad, Statutory Auditors of the Company certifying the financial results of the Company for the year ended March 31, 2025.

Kindly take note of the same and update on record of the Company accordingly.

Thanking you.
Yours faithfully,
For, Sawaca Enterprises Limited
(Formerly Known as Sawaca Business Machines Limited)

Shetal Satishkumar Shah
Managing Director
DIN: 02148909

Sawaca Enterprises Limited
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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON 31ST MARCH, 2025

(Rs. In lakh)

Particulars	Quarter ended on			Year ended on	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(Refer Notes Below)					
1 Revenue from operations	965.66	2,459.20	603.37	8,225.12	654.42
2 Other income	38.56	53.20	27.43	153.81	103.89
3 Total Income (1+2)	1,004.22	2,512.40	630.79	8,378.93	758.31
4 Expenses					
a. Cost of Materials consumed	-	-	-	-	-
b. Purchases of stock-in-trade	957.18	2,406.96	595.46	8,109	615.49
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
d. Employee benefits expense	4.41	4.95	3.51	18.17	14.34
e. Finance costs	4.47	0.68	0.47	5.97	1.81
f. Depreciation & amortisation expense	8.47	4.89	1.97	16.12	8.00
g. Legal/Professional expenses	6.85	4.80	0.92	23.31	10.05
h. Travelling expenses	0.51	0.49	0.15	1.34	0.53
i. Other expenses	200.64	6.98	28.86	196.00	44.30
Total Expenses	1182.53	2429.75	631.33	8369.70	694.51
5 Profit before exceptional items and tax (3-4)	-178.31	82.66	-0.54	9.23	63.80
6 Exceptional items	-	-	-	-	-
7 Profit before tax (5-6)	-178.31	82.66	-0.54	9.23	63.80
8 Tax expense					
Current tax	-3.61	21.49	-1.11	45.21	15.97
Deferred tax	-0.95	-0.17	-0.16	-1.10	1.42
Prior Period Tax	-	-	-	-	-
Total Tax expense	-4.56	21.32	-1.28	44.12	17.39
9 Profit (Loss) for the period from continuing operations (7-8)	-173.75	61.33	0.74	-34.89	46.40
10 Profit from discontinuing operations before Tax	-	-	-	-	0.00
11 Tax expense of discontinuing operations	-	-	-	-	0.00
12 Profit from Discontinuing operations (after tax) (10-11)	-	-	-	-	-
13 Profit / (Loss) for the period (9+12)	-173.75	61.33	0.74	-34.89	46.40

Sd/-  *Shah*

Particulars	Quarter ended on			Year ended on	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
14 Other Comprehensive Income	-	-	-	-	-
Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-
Items that will be reclassified subsequently to profit or loss	-	-	-	-	-
Other Comprehensive Income, net of tax	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14)	-173.75	61.33	0.74	-34.89	46.40
16 Paid-up equity shares capital (Face Value per share Rs. 1/-)	5,720.50	5,720.50	1,144.10	5,720.50	1,144.10
17 Reserves excluding Revaluation Reserves					
18 Earnings Per Share of Rs. 1/- each (for continuing operations)					
- Basic	-0.030	0.011	0.001	-0.006	0.041
- Diluted	-0.030	0.011	0.001	-0.006	0.041
19 Earnings Per Share of Rs. 1/- each (for discontinued operations)					
- Basic	-	-	-	-	-
- Diluted	-	-	-	-	-
20 Earnings Per Share of Rs. 1/- each (for discontinued & continuing operations)					
- Basic	-0.030	0.011	0.001	-0.006	0.041
- Diluted	-0.030	0.011	0.001	-0.006	0.041



Sawaca Enterprises Limited
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STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakh)			
Sr.no	Particulars	As at 31st March 2025	As at 31st March 2024
	ASSETS		
1)	Non-current assets		
	(a) Property, Plant and Equipment	92.22	16.70
	(b) Capital work-in-progress	-	-
	(c) Intangible assets under development	-	-
	(d) Financial Assets	-	-
	(i) Investments	523.19	-
	(ii) Loans	1,945.02	1331.09
	(iii) Security Deposit	-	-
	(iv) Other Financial Assets	-	-
	(e) Deferred Tax Assets (Net)	8.54	9.69
2)	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Trade receivables	3,075.76	35.90
	(ii) Cash and cash equivalents	21.55	11.93
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other Financial Assets	-	-
	(c) Other current assets	1,301.46	71.14
	Total Assets	6,967.74	1,476.45
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	5,720.50	1,144.10
	(b) Other Equity	82.47	177.46
	LIABILITIES		
1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	260.30	59.77
	(ii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	7.38	7.81
	(ii) Trade payables	844.48	67.75
	(iii) Other financial liabilities	0.58	2.84
	(b) Other current liabilities	3.82	-
	(c) Provisions	3.00	1.50
	(d) Current Tax Liabilities (Net)	45.21	15.23
	Deferred Government Grant	-	-
	Total Equity and Liabilities	6,967.74	1,476.45



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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2025

(RS. In Lakh)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Cash flow from operating activities		
Net profit before tax	9.23	63.80
Interest Expense	4.04	-
Provision	1.50	0.60
Depreciation	16.12	8.00
Bad Debt	0.19	0.05
Interest income	-153.81	-103.89
Provision for tax	-	-
Operating profit before working capital changes	-122.75	-31.44
Adjustments for- Movements in working capital :		
(Increase)/ decrease in Current Aseet	-4,277.23	-23.83
Increase/ (decrease) in other current liabilities	778.30	-34.82
Cash generated from operations	-3,621.68	-90.09
Income tax paid	-8.36	-5.06
Net cash inflow/(outflow) from operating activities	-3,630.04	-95.15
Cash flow from investing activities		
Increase in Loans & Advances	-613.93	-398.11
Repayment of Loans and Advances	-	362.93
Increase in Investment	-523.19	-
Fixed Asset purchased	-91.64	-
Interest income	153.81	103.89
Net cash inflow / (outflow) from investing activities	-1,074.95	68.70
Cash inflow/(outflow) from financing activities		
Repayment of short-term borrowings	-0.43	-28.74
Proceeds from other long term liabilities	200.53	71.02
Financial expenses	-4.04	-
Expenditure to issue Share capital	-33.75	-
Issue of share capital	4,576.40	-
Expenditure to issue rights shares	-24.11	-16.28
Net cash inflow / (outflow) used in financing activities	4,714.60	26.00
Net cash inflow / (outflow)	9.62	-0.44
Opening Cash and cash equivalents	11.93	12.37
Closing Cash and cash equivalents	21.55	11.93

Sd/-


Notes:

- 1 The figures for quarter ended on 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year ended on 31st March, 2025 and the year to date figures upto the Three quarter of the financial year.
- 2 The Company does not have any subsidiary / associate.
- 3 Figures, wherever required, are regrouped / rearranged. There are no material adjustments made in the results of the earlier periods.
- 4 The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 27th May 2025.
- 5 Due to the impact of Ind AS on investments, the valuation has been done at market value, resulting in a loss of ₹1,72,27,892, which has been classified under 'Other Expenses'. However, if this adjustment had not been made, the company would have reported a profit of ₹1,37,35,354.

For Sawaca Enterprises Limited (Formerly Known as Sawaca Business Machines Limited)

Date: 27th May 2025
Place: Ahmedabad


Shetal S Shah
Managing Director (DIN:-02148909)

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Audited Standalone Segment Information for the Quarter/Year ended on 31st March 2025

(RS. In Lakh)

Sr. No	Particulars	Quarter ended on			Year ended on	
		31-03-2025 (Audited)	31-12-2024 (Unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
1	Segment Revenue :					
	(Net Sales / Revenue from Operations)					
	1 Trading	965.66	2,441.96	603.37	8,215.12	624.42
	2 Information Technology Consulting & Support Service	-	10.00	-	10.00	30.00
	3 Investment or Trading Activities In Shares	-192.08	17.24	-	-172.33	-
	0					
	Less: Inter Segment Revenue		-			
	Net Sales/Income From Operations	773.58	2,469.20	603.37	8,052.79	654.42
2	Segment Results (Operating Results):					
	1 Trading	-30.53	22.68	-28.63	-8.92	-76.74
	2 Information Technology Consulting & Support Service	-	10.00	0.35	10.00	27.20
	3 Investment or Trading Activities in Shares	-193.19	1.57	-	-168.96	-
	Total Segment Operating Results	-223.72	34.25	-28.28	-167.89	-49.54
	Add : Interest and Dividend Income	38.56	53.20	27.43	153.81	103.89
	Add : Un-allocable income net of un-allocable expenses	6.85	-4.80	0.32	23.31	9.45
	Net Profit Before Tax and Exceptional Items	-178.31	82.65	-0.54	9.23	63.80

Notes for Segment Information

- a Segments have been identified in accordance with Indian Accounting Standards ("Ind AS") 108 on Operating Segments, considering the risk/return profiles of the business, their organisational structure and internal reporting system.
- b The trading segment includes wholesale trading of various items of finished goods, which includes trading mainly on bill to ship to basis and the role of the company is mainly to procure the order and assure the delivery to the customer.
- c The Information technology service segment includes various technical support services, software development services, deployment of resources for the identified projects for identified tasks.
- d The investment or trading activities in share includes buying and selling of shares for either short-term gains or losses, or holding them for long-term investment purpose. These activities are reported separately to highlight their impact on a company's profitability.
- e The Company is engaged mainly in trading of goods, information technology and investment or trading activities in shares. Most of the assets, liabilities of the aforesaid reportable segments are interchangeable or not practically allocable.


Sd/- [Signature]

(Amount In Lakhs)

Statement of Deviation / Variation in utilisation of funds raised						
Name of listed Entity	Sawaca Enterprises Limited					
Mode of Fund Raising	Right Issue					
Date of Raising Funds	May 07 th , 2024					
Amount Raised (Rs.)	4576.396					
Report filed for Quarter ended	March 31, 2025					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable	--					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	--					
If Yes, Date of shareholder Approval	--					
Explanation for the Deviation / Variation	--					
Comments of the Audit Committee after review	None					
Objects for which funds have been raised and where there has been a deviation, in the following table		(Amount In Lakhs)				
Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilized	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1. Meeting Working Capital Requirements	NA	3700	NA	3700	NA	None
2. General Corporate Purpose	NA	751.396	NA	751.396	NA	None
3. Public Issue Expenses	NA	125	NA	125	NA	None
Total		4576.396		4576.396	NA	

Deviation or variation could mean:-

- (a) Deviation in the objects or purposes for which the funds have been raised or
 (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
 (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

For, Sawaca Enterprises Limited
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Shetal Shah
 Managing Director
 DIN:- 02148909

Date:- 27.05.2025
 Place:- Ahmedabad