

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: 13<sup>th</sup> February, 2026

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400 001,  
MH, IN.

**BSE Scrip Code: - 531893**

**Sub: Outcome of Board Meeting**

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we would like to inform that the Board of Directors in their meeting held on today, 13<sup>th</sup> February, 2026, has inter-alia considered and approved the following:-

- 1) Standalone un-audited financial results of the Company for the quarter and Nine Months ended December 31, 2025 together with Auditor's Limited Review Report thereon by the Statutory Auditor of the Company as per Regulation 33 of SEBI(LODR) Regulations, 2015;
- 2) Considered and approved all other businesses as per agenda circulated.

Please note that the said meeting was held around 05:00 p.m. (IST) and closed at around 05:45 p.m. (IST).

We hereby request you to take note of the same and update record of the Company accordingly.

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

**Thanking you.**

**Yours faithfully,**

**For, SAWACA ENTERPRISES LIMITED**

**SHETAL SATISHKUMAR SHAH**

**Managing Director**

**DIN: 02148909**

**Encl.: As Above**

**LIMITED REVIEW REPORT OF THE UNAUDITED FINANCIAL RESULTS OF SAWACA  
BUSSINESS MACHINES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI  
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR  
THE QUARTER ENDED AND NINE MONTHS ENDED ON 31<sup>ST</sup> DECEMBER, 2025**

To,

**The Board of Directors of  
Sawaca Enterprises Limited.**

We have reviewed the quarterly unaudited financial results of Sawaca Enterprises Limited for the quarter ended and nine months ended on 31st December, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

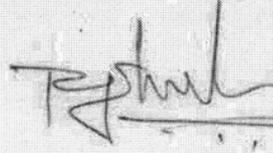
This Statement is the responsibility of the Company's management and has been approved by the board of directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian accounting standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the companies Act, 2013 and other accounting principles generally accepted in India and in compliance with regulation 33 of listing regulation. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the standards 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. These standards require that we plan and perform the review to obtain Moderate assurance about whether the financial Statement is free of material misstatement. A review is limited primarily to inquire of Company personnel and analytical Procedure applies to financial data and thus provides less assurance than an Audit. We have not performed the Audit and accordingly we do not express an Audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of The Companies Act, 2013, read with relevant Rules issued thereunder and other recognized accounting practices and policies 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

Date : 13/02/2026  
Place : Ahmedabad

For, Shah Sanghvi & Associates  
(Chartered Accountants)  
F.R.N.:140107W



Ravi Shah  
(Partner)  
M.No. : 149091  
UDIN: 26149091CMQIMD5665

## Sawaca Enterprises Ltd

CIN No. L74110GJ1994PLC023926

Registered Office: 45, Chinubhai tower, Opp. Handloom House, Ahram Road, Ahmedabad - 380009

Telephone : 079 26587363, 26583309 e-mail : sawaca.business@yahoo.com Website: sawacabusiness.com

### UNAUDITED FINANCIAL RESULTS (STAND ALONE) FOR THE QUARTER ENDED AND NINE MONTHLY ENDED ON DECEMBER 31, 2025

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Nine Monthly		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I.</b>	<b>INCOME</b>						
	(a) Revenue from operations	1,142.76	570.19	2,459.20	2,559.81	7,259.45	8,225.12
	(b) Other Income	66.90	121.93	53.20	235.40	133.65	153.81
	<b>Total Income</b>	<b>1,209.65</b>	<b>692.12</b>	<b>2,512.40</b>	<b>2,795.20</b>	<b>7,393.10</b>	<b>8,378.93</b>
<b>II.</b>	<b>EXPENSES</b>						
	(a) Purchases of Stock-in-trade	1118.76	571.63	2,406.96	2,529.07	7,151.60	8,109.00
	(b) Changes in stock of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(c) Employee benefit expense	7.7357	4.85	4.95	17.44	13.76	18.17
	(d) Finance costs	1.83	1.29	0.68	5.04	1.51	5.97
	(e) Depreciation and amortisation expense	6.3739334	6.96	4.89	20.61	7.66	16.12
	(f) Impairment expenses/losses	-	-	-	-	-	-
	(g) Legal/Professional expenses	6.918763	3.89	4.80	21.02	16.46	23.31
	(h) Travelling expenses	0.0762	0.07	0.49	0.21	0.83	1.34
	(i) Other expenses	13.6978449	68.43	6.98	109.61	13.76	196.00
	<b>Total Expenses (a to g)</b>	<b>1,155.39</b>	<b>657.12</b>	<b>2,429.75</b>	<b>2,703.00</b>	<b>7,205.59</b>	<b>8,369.70</b>
<b>III.</b>	<b>Profit before exceptional items and tax (I) - (II)</b>	<b>54.26</b>	<b>35.00</b>	<b>82.66</b>	<b>92.20</b>	<b>187.52</b>	<b>9.23</b>
<b>IV.</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>V.</b>	<b>Profit before tax (III) - (IV)</b>	<b>54.26</b>	<b>35.00</b>	<b>82.66</b>	<b>92.20</b>	<b>187.52</b>	<b>9.23</b>
<b>VI.</b>	<b>Tax Expense</b>						
	(a) Current tax						
	- Current year	12.78	-	21.49	13.86	48.82	45.21
	- Prior years	-	-	-	-	-	-
	- MAT Credit (Entitlement)	-	-	-	-	-	-
	(b) Deferred tax	0.34	15.51	(0.17)	13.34	(0.14)	(1.10)
	<b>Total tax expense</b>	<b>13.11</b>	<b>15.51</b>	<b>21.32</b>	<b>27.19</b>	<b>48.68</b>	<b>44.12</b>
<b>VII.</b>	<b>Profit after tax for the period (V) - (VI)</b>	<b>41.15</b>	<b>19.49</b>	<b>61.33</b>	<b>65.01</b>	<b>138.84</b>	<b>(34.89)</b>
<b>VIII.</b>	<b>Other comprehensive income</b>						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Remeasurement of the defined benefit liabilities	-	-	-	-	-	-
	Equity instruments through other comprehensive income	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to	-	-	-	-	-	-
	<b>Other comprehensive income, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IX.</b>	<b>Total comprehensive income for the period</b>	<b>41.15</b>	<b>19.49</b>	<b>61.33</b>	<b>65.01</b>	<b>138.84</b>	<b>(34.89)</b>
<b>X.</b>	Paid up equity share capital (Face value of Rs.1 each)	5,720.50	5,720.50	5,720.50	5,720.50	5,720.50	5,720.50
<b>XI.</b>	Reserves i.e. Other Equity	-	-	-	-	-	-
<b>XII.</b>	<b>Earnings Per Share of Rs. 1/- each</b> (for continuing operations)						
	- Basic	0.007	0.003	0.01	0.011	0.02	(0.006)
	- Diluted	0.007	0.003	0.01	0.011	0.02	(0.006)
<b>XIII.</b>	<b>Earnings Per Share of Rs. 1/- each</b> (for discontinued operations)						
	- Basic	-	-	-	-	-	-
	- Diluted	-	-	-	-	-	-
<b>XIV.</b>	<b>Earnings Per Share of Rs. 1/- each</b> (for discontinued & continuing operations)						
	- Basic	0.007	0.003	0.01	0.011	0.02	(0.006)
	- Diluted	0.007	0.003	0.01	0.011	0.02	(0.006)



## Sawaca Enterprises Limited

CIN No. L74110GJ1994PLC023926

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### Unaudited Standalone Segment Information for the Quarter and nine monthly ended on December 31, 2025

Sr. No	Particulars	Quarter ended on			Nine monthly ended		Year ended on
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
1	<b>Segment Revenue :</b>						
	(Net Sales / Revenue from Operations)						
	1 Trading	1,142.76	570.19	2,441.96	2,559.81	7,242.21	8,215.12
	2 Information Technology Consulting & Support Service	-	-	10.00	-	10.00	10.00
	3 Investment or Trading Activities In Shares			17.24	-16.15	17.24	-172.33
	Less: Inter Segment Revenue						
	Net Sales/Income From Operations	1,142.76	570.19	2,469.20	2,543.66	7,269.45	8,052.79
2	<b>Segment Results (Operating Results):</b>						
	1 Trading	-5.71	-83.04	22.68	-142.59	60.32	-8.92
	2 Information Technology Consulting & Support Service	-	-	10.00	-	10.00	10.00
	3 Investment or Trading Activities In Shares			1.57			-168.96
	<b>Total Segment Operating Results</b>	<b>-5.71</b>	<b>-83.04</b>	<b>34.25</b>	<b>-142.59</b>	<b>70.32</b>	<b>-167.88</b>
	Add : Interest and Dividend Income	66.90	121.93	53.20	235.39	133.65	153.81
	Add : Un-allocable income net of un-allocable expenses	-6.92	-3.89	-4.80	-0.60	-16.46	23.31
	<b>Net Profit Before Tax and Exceptional Items</b>	<b>54.26</b>	<b>35.00</b>	<b>82.66</b>	<b>92.19</b>	<b>187.52</b>	<b>9.23</b>

#### 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 Company is engaged mainly in trading of goods & information technology. Most of the assets, liabilities of the aforesaid reportable segments are interchangeable or not practically allocable, however management had bifurcated previous but after detailed due diligence it is concluded that and any forced allocation would not result in any meaningful segregation. Accordingly, segment assets, liabilities have not been presented.




**Notes :**

- 1 The above standalone financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on February 13, 2026
- 2 The statutory Auditors of the company have carried out a "Limited Review" of the above result as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The IND AS compliant corresponding figures of the previous year have not been subject to review. however the company's management has exercised necessary due diligence to ensure that such financial results provide true and fair view.
- 3 Previous period figures have been regrouped and rearranged, whenever considered necessary.

Date: 13/02/2026  
Place: Ahmedabad

By order of the Board  
Sawaca Enterprises Limited



Shetal Shah  
DIN: 02148909  
Managing Director