

**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> August, 2025

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001, MH

**BSE Code: 531893**

Res. Sir/ Madam,

**Sub: Outcome of Board Meeting**

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 13<sup>th</sup> August, 2025 inter alia, has transacted and approved:-

1. Unaudited Financial Results of the Company for the quarter ended on June 30<sup>th</sup>, 2025 together with Limited Review Report thereon by the statutory auditor of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015;
2. The Appointment of M/s Shah Sanghvi & Associates Chartered Accountant Ahmedabad As Statutory Auditor of the company on Recommendation of the Audit Committee Viz Subject to Approval of Members in General Meeting.
3. All other business with prior approval of the Chairman.

Please note that the said meeting was held at around 4:00 p.m. IST and closed at around 4:30 p.m. IST.

The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD PoD1/P/CIR/2023/123 dated July 13<sup>th</sup>, 2023 w.r.t appointment of statutory auditor is enclosed.

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

**Thanking you,**

**Yours truly,  
For, Sawaca Enterprises Limited**

**Shetal Shah  
CMD  
DIN:-02148909**

**Encl.: A/a**

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**Annexure I**

**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	Mandatory rotation of Statutory Auditors pursuant to conclusion of the term of the present Statutory Auditor M/s M A A K & Associates as per the provisions of Companies Act, 2013.
2.	Date of appointment and term of appointment	Ensuing Annual General Meeting.  For a period of 5 years commencing from 31th Annual General Appointment Meeting General Meeting to 36th Annual General Meeting subject approval members of the Company in ensuing Annual General Meeting.
3.	Brief Profile (in case of appointment)	M/s Shah Sanghvi & Associates, Chartered Accountants, it is a registered with the Institute of Chartered Accountants of India, vide Firm Registration No. 140107W. The Firm has significant experience to provide quality services in the areas of Audit, Accounting, Taxation (Direct and Indirect), Company Law etc.
4.	Disclosure of relationships between directors (in case of Appointment of a director)	N.A

**LIMITED REVIEW REPORT OF THE UNAUDITED FINANCIAL RESULTS OF SAWACA ENTERPRISES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE QUARTER ENDED 30TH JUNE, 2025**

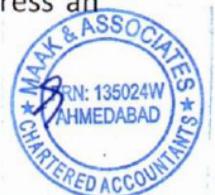
To,

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

We have reviewed the quarterly unaudited financial results of Sawaca Enterprises Limited for the quarter ended 30th June, 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

**FOR M A A K & ASSOCIATES**  
**(Chartered Accountants)**  
**Reg No. :135024W**



**MARMIK G SHAH**  
**Partner**  
**M.No. : 133926**  
**UDIN: 25133926BMJHCT8469**  
**Date: 13/08/2025**  
**Place: Ahmedabad**

## Sawaca Enterprises Limited

CIN No. L74110GJ1994PLC023926

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

Telephone : 079 26583309 Mob : 98240 62212 e-mail : sawaca.business@yahoo.com Website: sawacabusiness.com

### UNAUDITED FINANCIAL RESULTS (STAND ALONE) FOR THE QUARTER ENDED ON JUNE 30, 2025

(Rs. In lakh)

	Particulars	Quarter ended on			Year Ended on
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	846.86	965.66	1,704.85	8,225.12
2	Other income	46.56	38.56	40.02	153.81
3	<b>Total Income (1+2)</b>	<b>893.42</b>	<b>1,004.21</b>	<b>1,744.87</b>	<b>8,378.93</b>
	<b>Expenses</b>				
	a. Purchase of Stock-in-trade	838.68	957.18	1,690.70	8,109.00
	b. Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-	-
	c. Employee benefits expense	4.85	4.41	4.40	18.17
	d. Finance costs	1.92	4.47	0.24	5.97
	e. Depreciation & amortisation expense	7.28	8.47	1.37	16.12
	f. Legal/Professional	10.21	6.85	8.02	23.31
	g. Travelling Expense	0.06	0.51	0.29	1.34
	h. Other expenses	27.48	200.64	2.94	196.00
5	<b>Total Expenses</b>	<b>890.49</b>	<b>1,182.52</b>	<b>1,707.96</b>	<b>8,369.70</b>
6	Profit / (Loss) before exceptional items and tax (3-4)	2.94	(178.31)	36.91	9.23
7	Exceptional items	-	-	-	-
8	Profit / (Loss) before tax (5+6)	2.94	(178.31)	36.91	9.23
	Tax expense:				
	Current tax	1.08	(3.61)	9.59	45.21
	Deferred tax	(2.51)	(0.95)	0.01	(1.10)
	Total Tax Expense	(1.43)	(4.56)	9.59	44.12
9	Profit (Loss) for the period from continuing operations (7-8)	4.37	(173.75)	27.31	(34.89)
10	Profit/(loss) from discontinuing operations before Tax	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-
13	Profit / (Loss) for the period (9+12)	4.37	(173.75)	27.31	(34.89)
	<b>Other Comprehensive Income</b>				
	Items that will not be reclassified subsequently to profit or loss	-	-	-	-
	Items that will be reclassified subsequently to profit or loss	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Other Comprehensive Income, net of tax</b>	-	-	-	-
15	<b>Total Comprehensive Income for the period (13+14)</b>	<b>4.37</b>	<b>(173.75)</b>	<b>27.31</b>	<b>(34.89)</b>
16	Paid up Equity Share Capital (Face value of Rs 1/- per share)	5,720.50	5,720.50	5,720.50	5,720.50
	Earnings Per Share of Rs. 1/- each				
	(for continuing operations)				
	- Basic	0.0008	(0.030)	0.008	(0.006)
	- Diluted	0.0008	(0.030)	0.008	(0.006)
	Earnings Per Share of Rs. 1/- each				
	(for discontinued operations)				
	- Basic	-	-	-	-
	- Diluted	-	-	-	-
	Earnings Per Share of Rs. 1/- each				
	(for discontinued & continuing operations)				
	- Basic	0.0008	(0.030)	0.008	(0.006)
	- Diluted	0.0008	(0.030)	0.008	(0.006)

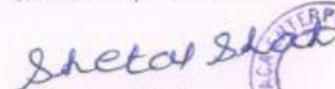


**Notes :**

- 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 August 13, 2025.
- 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: 13/08/2025  
Place: Ahmedabad

By order of the Board  
Sawaca Enterprises Limited

  
Shetal Shah  
DIN: 02148909  
Managing Director



Unaudited Standalone Segment Information for the Quarter ended on 30th June 2025

(Rs. in lakhs)

Sr. No	Particulars	Quarter ended on			Year ended on
		30-06-2025 (Unaudited)	31-03-2025 (Audited)	30-06-2024 (Unaudited)	31-03-2025 (Audited)
1	<b>Segment Revenue :</b> (Net Sales / Revenue from Operations)				
	1 Trading	846.86	965.66	1,704.85	8,215.12
	2 INFORMATION TECHNOLOGY CONSULTING & SUPPORT SERVICE	-	-	-	10.00
	3 Investment or Trading activity in shares	-16.15	-192.08	-	-172.33
	Less: Inter Segment Revenue	-	-	-	-
	<b>Net Sales/Income From Operations</b>	<b>830.72</b>	<b>773.58</b>	<b>1,704.85</b>	<b>8,052.79</b>
2	<b>Segment Results (Operating Results):</b>				
	1 Trading	-36.63	-30.53	4.91	-8.92
	2 INFORMATION TECHNOLOGY CONSULTING & SUPPORT SERVICE	-	-	-	10.00
	3 Investment or Trading activity in shares	-17.21	-193.19	-	-168.96
	<b>Total Segment Operating Results</b>	<b>-53.84</b>	<b>-223.72</b>	<b>4.91</b>	<b>-167.89</b>
	Add : Interest and Dividend Income	46.56	38.56	40.02	153.81
	Add : Un-allocable income net of un-allocable expenses	10.21	6.85	-8.02	23.31
	<b>Net Profit Before Tax and Exceptional Items</b>	<b>2.94</b>	<b>-178.31</b>	<b>36.90</b>	<b>9.23</b>

Notes for Segment Information

- 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.
- 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.
- The information technology service segment includes various technical support services, software development services, deployment of resources for the identified projects for identified tasks.
- 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.
- 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.

*Seta Shah*  
