

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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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,

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

Independent Auditor's Report (Unmodified Opinion) on Audited Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

INDEPENDENT AUDITOR'S REPORT

**TO
THE BOARD OF DIRECTORS OF
SAWACA ENTERPRISES LIMITED**

Report on the audit of the Standalone Financial Results

Opinion

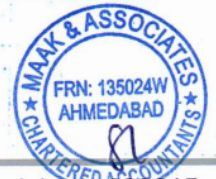
We have audited the accompanying standalone quarterly financial results of **SAWACA ENTERPRISES LIMITED** (the "Company") for the quarter ended March 31, 2025 and the year to date results for the period from April 01, 2024 to March 31, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net loss including other comprehensive income and other financial information for the quarter ended March 31, 2025 as well as the year to date results for the period from April 01, 2024 to March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

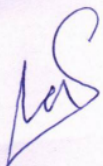
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the financial results for the quarter ended 31st March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published audited year-to-date figures up to the third quarter of the current financial year, which were subject to audit by us.

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

Date: 27/05/2025
Place: Ahmedabad




MARMIK G SHAH
 Partner
 M.No. : 133926
 UDIN: 25133926BMJGXZ9304

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 |



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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)

Sawaca Enterprises Limited

(Formerly Known as Sawaca Business Machines Limited)

CIN No. L74110GJ1994PLC023926

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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

- 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 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
 (Formerly Known as Sawaca Business Machines Limited)




Shetal Shah
 Managing Director
 DIN:- 02148909

Date:- 27.05.2025
 Place:- Ahmedabad