

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: 13th November, 2025

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, 13th November, 2024, has inter-alia considered and approved the following:-

- 1) Standalone un-audited financial results of the Company for the quarter and half year ended September 30, 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 03:00 p.m. (IST) and closed at around 03:45 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 HALF YEAR ENDED ON 30TH SEPTEMBER, 2025**

To,

**The Board of Directors of
Sawaca Business Machines Limited.**

We have reviewed the quarterly unaudited financial results of Sawaca Business Machines Limited for the quarter ended and half year ended on 30th September, 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 then 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 : 13/11/2025

Place : Ahmedabad

For, Shah Sanghvi & Associates
(Chartered Accountants)

F.R.N.:140107W



A handwritten signature in black ink, appearing to be "R. Shah".

Ravi Shah
(Partner)

M.No. : 149091

UDIN: 25149091BMUJJT5892

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ENTERPRISES LTD.

UNAUDITED FINANCIAL RESULTS (STAND ALONE) FOR THE QUARTER ENDED AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I.	INCOME						
	(a) Revenue from operations	570.19	846.86	3,095.40	1,417.05	4,800.25	8,225.12
	(b) Other Income	121.93	46.56	40.43	168.49	80.45	153.81
	Total Income	692.13	893.42	3,135.84	1,585.55	4,880.71	8,378.93
II.	EXPENSES						
	(a) Purchases of Stock-in-trade	571.63	838.68	3,053.94	1,410.31	4,744.64	8,109.00
	(b) Changes in stock of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(c) Employee benefit expense	4.84755	4.85	4.41	9.70	8.81	18.17
	(d) Finance costs	1.29	1.92	0.59	3.21	0.83	5.97
	(e) Depreciation and amortisation expense	6.96145	7.28	1.40	14.24	2.77	16.12
	(f) Impairment expenses/losses	-	-	-	-	-	-
	(g) Legal/Professional expenses	3.88857	10.21	3.64	14.10	11.66	23.31
	(h) Travelling expenses	0.0665	0.06	0.05	0.13	0.34	1.34
	(i) Other expenses	68.434712	27.48	3.84	95.91	6.78	196.00
	Total Expenses (a to g)	657.12	890.49	3,067.87	1,547.61	4,775.84	8,369.70
III.	Profit before exceptional items and tax (I) - (II)	35.00	2.94	67.97	37.93	104.87	9.23
IV.	Exceptional Items	-	-	-	-	-	-
V.	Profit before tax (III) - (IV)	35.00	2.94	67.97	37.93	104.87	9.23
VI.	Tax Expense						
	(a) Current tax	-	1.08	17.74	1.08	27.33	45.21
	- Current year	-	-	-	-	-	-
	- Prior years	-	-	-	-	-	-
	- MAT Credit (Entitlement)	-	-	-	-	-	-
	(b) Deferred tax	15.51	(2.51)	0.03	13.00	0.02	(1.10)
	Total tax expense	15.51	(1.43)	17.76	14.09	27.35	44.12
VII.	Profit after tax for the period (V) - (VI)	19.49	4.37	50.20	23.84	77.51	(34.89)
VIII.	Other comprehensive income						
	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 profit or loss	-	-	-	-	-	-
	Other comprehensive income, net of tax	-	-	-	-	-	-
IX.	Total comprehensive income for the period	19.49	4.37	50.20	23.84	77.51	(34.89)
X.	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
XI.	Reserves i.e. Other Equity	-	-	-	-	-	-
XII.	Earnings Per Share of Rs. 1/- each (for continuing operations)						
	- Basic	0.003	0.008	0.01	0.004	0.07	(0.006)
	- Diluted	0.003	0.008	0.01	0.004	0.07	(0.006)
XIII.	Earnings Per Share of Rs. 1/- each (for discontinued operations)						
	- Basic	-	-	-	-	-	-
	- Diluted	-	-	-	-	-	-
XIV.	Earnings Per Share of Rs. 1/- each (for discontinued & continuing operations)						
	- Basic	0.003	0.008	0.01	0.004	0.07	(0.006)
	- Diluted	0.003	0.008	0.01	0.004	0.07	(0.006)

Shetal Shah



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STATEMENT OF ASSETS AND LIABILITIES			
		(Rs. in lakhs)	
Sr.no	Particulars	As at 30th September 2025	As at 31st March 2025
	ASSETS		
1)	Non-current assets		
	(a) Property, Plant and Equipment	79.46	92.22
	(b) Capital work-in-progress	-	-
	(c) Intangible assets under development	-	-
	(d) Financial Assets		
	(i) Investments	478.92	523.19
	(ii) Loans	-	1,945.02
	(iii) Security Deposit	-	-
	(iv) Other Financial Assets	-	-
	(e) Deferred Tax Assets	37.90	8.54
2)	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade receivables	1,597.43	3,075.76
	(ii) Cash and cash equivalents	39.90	21.55
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other Financial Assets	-	-
	(c) Other current assets	4,733.13	1,301.46
	Total Assets	6,966.75	6,967.74
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	5,720.50	5,720.50
	(b) Other Equity	148.69	82.47
	LIABILITIES		
1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	64.97	260.30
	(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	7.38
	(ii) Trade payables	969.14	844.48
	(iii) Other financial liabilities	1.33	0.58
	(b) Other current liabilities	1.71	3.82
	(c) Provisions	6.75	3.00
	(d) Current Tax Liabilities (Net)	46.29	45.21
	Deferred Government Grant	-	-
	Total Equity and Liabilities	6,966.75	6,967.74

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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025			
(Rs. in Lakhs)			
Sr No.	Particulars	Six months Ended 30/09/2025	Six months Ended 30/09/2024
		Reviewed	Reviewed
A.	Cash flow from operating activities		
	Net profit before tax	37.93	104.87
	Non Cash Income	-	-
	Sundry balances / Excess Liabilities written back	-	-
	Provision for Expenses	3.75	-
	Depreciation	14.24	2.77
	Bad Debt	-	-
	Interest on borrowings	3.21	0.83
	Finance income	(102.86)	(59.54)
	Operating profit before working capital changes	(43.73)	48.93
	Adjustments for:-		
	Movements in working capital :		
	(Increase)/ decrease in Current Asset	(1,953.34)	(4,612.06)
	Increase/ (decrease) in other current liabilities	123.30	639.94
	Cash generated from operations	(1,873.77)	(3,923.19)
	Income tax paid		
	Net cash inflow/(outflow) from operating activities	(1,873.77)	(3,923.19)
B.	Cash flow from investing activities		
	Loans & Advances Refund	1,945.02	(24.00)
	Repayment of Loans & Advances	-	53.53
	Increase in Investment	44.27	(414.82)
	Fixed Asset Sales	(1.48)	(1.60)
	Interest Received		59.54
	Net cash inflow / (outflow) from investing activities	1,987.81	-327.36
C.	Cash inflow/(outflow) from financing activities		
	Repayment of borrowings	(195.34)	(67.58)
	Proceeds from issue of share capital		4,576.40
	interest on borrowing	(3.21)	(24)
	Financial income	102.86	(0.83)
	Net cash inflow / (outflow) used in financing activities	(95.69)	4,483.87
	Net changes in cash and cash equivalents	18.35	233.33
	Opening Cash and cash equivalents	21.55	11.94
	Closing Cash and cash equivalents	39.90	245.27

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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 November 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: 13/11/2025
Place: Ahmedabad

By order of the Board
Sawaca Business Machines Limited


Shetal Shah
DIN: 02148909
Managing Director

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Unaudited Standalone Segment Information for the Quarter and half year ended on September 30, 2025

Sr. No	Particulars	Quarter ended on			Half year ended		Year ended on
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
1	Segment Revenue :						
	(Net Sales / Revenue from Operations)						
	1 Trading	570.19	846.86	3,095.40	1,417.05	4,800.25	8,215.12
	2 Information Technology Consulting & Support Service	-	-	-	-	30.00	10.00
	3 Investment or Trading Activities In Shares	-	-16.15	-	-	-	-172.33
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income From Operations	570.19	830.71	3,095.40	1,400.90	4,830.25	8,052.79
2	Segment Results (Operating Results):						
	1 Trading	-83.04	-36.63	31.17	-136.88	36.07	-8.92
	2 Information Technology Consulting & Support Service	-	-	-	-	-	10.00
	3 Investment or Trading Activities In Shares	-	-17.21	-	-	-	-168.96
	Total Segment Operating Results	-83.04	-53.84	31.17	-136.88	36.07	-167.88
	Add : Interest and Dividend Income	121.93	46.56	40.43	168.49	80.45	153.81
	Add : Un-allocable income net of un-allocable expenses	-3.89	10.21	-3.64	6.32	-11.66	23.31
	Net Profit Before Tax and Exceptional Items	35.00	2.94	67.97	37.93	104.87	9.23

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 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.

Sheetal Shah
SAWACA ENTERPRISES LIMITED