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E-mail : sawacabusiness@yahoo.com
Website : www.sawacabusiness.com

CIN No.: L74110GJ1994PLC023926

SAWACA

ENTERPRISES LTD.

(Formerly Sawaca Business Machines Limited)

Date:- 14th February, 2025

To,
BSE Limited
PhirozeJeejeebhoy Towers, Dalal Street,
Mumbai- 400001, MH

BSE Code: 531893

Dear Sir/ Madam,

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, 14th February, 2025, 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, 2024 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 02:00 p.m. (IST) and closed at around 02:45 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
(Formerly Known As Sawaca Business Machines Limited)

Shetal Shah
DIN: 02148909
Managing Director

Encl.:-A/a

**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 31ST DECEMBER, 2024**

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 nine months ended on 31st December, 2024 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.



Basis of Qualified Conclusion

The Company has used an accounting software for maintaining its books of accounts which does not have a feature of recording audit trail (edit log) facility.

Qualified Conclusion

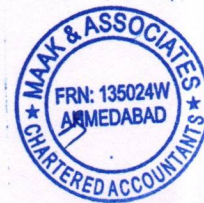
Based on our review conducted as above, *except for the possible effect of the matter described in the Basis of qualified conclusion*, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Indian accounting standards (Ind AS) as per section 133 of the Companies Act, 2013 and other recognised accounting practice and policies has not disclosed the information required to be disclosed in terms of regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 SEBI Circular dated July 5, 2016 in this regards including the manner in which it is to be disclosed, or that it contained any material misstatements.

Date : 14/02/2025
Place : Ahmedabad

For, M A A K & Associates
(Chartered Accountants)
F.R.N.:135024W



Marmik G. Shah
(Partner)
M.No. : 133926
UDIN: 25133926BMJGPK2290



Sawaca Enterprises Limited

(Formerly Known As Sawaca Business Machines Limited)
CIN No. L74110GJ1994PLC023926

Registered Office: 45, Chinubhai tower, Opp. Handloom House, Ahram Road, Ahmedabad - 380009
Telephone : 079 26583309 e-mail : sawaca.business@yahoo.com Website: www.sawacabusiness.com

UNAUDITED FINANCIAL RESULTS (STAND ALONE) FOR THE QUARTER ENDED AND NINE MONTHS ENDED ON DECEMBER 31, 2024

(Rs. in lakhs)

PART - I

Sr No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
I.	INCOME						
	(a) Revenue from operations	2,459.20	3,095.40	-	7,259.45	51.06	654.42
	(b) Other Income	53.20	40.43	25.70	133.65	76.46	103.89
	Total Income	2,512.40	3,135.84	25.70	7,393.10	127.52	758.31
II.	Expense						
	(a) Cost of Material Consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-trade	2,406.96	3,053.94	-	7,151.60	20.03	615.49
	(c) Changes in stock of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefit expense	4.95	4.41	5.15	13.76	13.99	14.34
	(e) Finance costs	0.68	0.59	0.29	1.51	1.33	1.81
	(f) Depreciation and amortisation expense	4.89	1.40	2.02	7.66	6.02	8.00
	(g) Legal/Professional expenses	4.80	3.64	1.44	16.46	9.14	10.05
	(h) Travelling expenses	0.49	0.05	0.16	0.83	0.38	0.53
	(i) Other expenses	6.98	3.84	3.24	13.76	13.03	44.30
	Total Expenses (a to i)	2,429.75	3,067.87	12.28	7,205.59	63.92	694.51
III.	Profit before exceptional items and tax (I) - (II)	82.66	67.97	13.42	187.52	63.60	63.80
IV.	Exceptional Items						
V.	Profit before tax (III) - (IV)	82.66	67.97	13.42	187.52	63.60	63.80
VI.	Tax Expense						
	(a) Current tax	21.49	17.74	3.29	48.82	16.34	15.97
	(b) Deferred tax	(0.17)	0.03	(0.18)	(0.14)	1.59	1.42
	Total tax expense	21.32	17.77	3.12	48.68	17.93	17.39
VII.	Profit after tax for the period (V) - (VI)	61.33	50.20	10.31	138.84	45.67	46.40
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	61.33	50.20	10.31	138.84	45.67	46.40
X.	Paid up equity share capital (Face value of Rs. 1 each)	5,720.50	5,720.50	1,144.10	5,720.50	1,144.10	1,144.10
XI.	Reserves i.e. Other Equity						
XII.	Earnings per equity share (Face value of Rs. 1 each)						
	(1) Basic	0.01	0.01	0.009	0.02	0.04	0.04
	(2) Diluted	0.01	0.01	0.009	0.02	0.04	0.04

Sd/- *Sdetaal Shesh*


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 14, 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 The Company allotted 45,76,39,600 right equity shares of 1 each as fully paid-up right equity shares, in the proportion of 4 (Four) equity share of Rs. 1/- each for every 1 (one) existing equity shares of 1/- each to the eligible members whose names appeared in the register of members/list of beneficial owners as on 7th March 2024, i.e. record date. Accordingly, Earnings per Share have been calculated/restated, as applicable, for all the period(s) presented after considering the new number of equity shares post such right issue in line with the provisions of the applicable ind AS and to make figures of EPS comparable with previous periods/year.
- 4 Previous period figures have been regrouped and rearranged, whenever considered necessary.

Date: 14/02/2025
Place: Ahmedabad

By order of the Board
Sawaca Enterprises Limited
(Formerly Known as Sawaca Business Machines Limited)


Shetal Shah
DIN: 02148909
Managing Director

Unaudited Standalone Segment Information for the Quarter and Nine Months ended on December 31, 2024

Sr. No	Particulars	Quarter ended on			Nine Month ended		Year ended on
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
1	Segment Revenue :						
	(Net Sales / Revenue from Operations)						
	1 Trading	2,441.96	3,095.40	-	7,242.21	21.06	624.42
	2 Information Technology Consulting & Support Service	10.00	-	-	10.00	30.00	30.00
	3 Investment or trading activities in shares	17.24	-	-	17.24	-	-
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income From Operations	2,469.20	3,095.40	-	7,269.45	51.06	654.42
2	Segment Results (Operating Results):						
	1 Trading	22.68	31.17	-14.80	60.32	-33.67	-76.74
	2 Information Technology Consulting & Support Service	10.00	-	-1.05	10.00	25.80	27.20
	3 Investment or trading activities in shares	1.57					
	Total Segment Operating Results	34.25	31.17	-15.85	70.32	-7.87	-49.54
	Add : Interest Income	53.20	40.43	25.70	133.65	76.46	103.89
	Add : Un-allocable income net of un-allocable expenses	-4.80	-3.64	3.57	-16.46	-5.00	9.45
	Net Profit Before Tax and Exceptional Items	82.66	67.97	13.42	187.52	63.60	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.

