**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: 29th May, 2026

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 29th May, 2026**

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 29th May, 2026 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, 2026 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 of M/s. Shah & Shah., Chartered Accountant as Internal Auditors of the Company for F.Y. 2026-27;

3. 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***."

Please note that the said meeting was held at around 5:00 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
Digitally signed by SHETAL SATISHKUMAR SHAH
Date: 2026.05.29 17:31:51 +05'30'

**Shetal Satishkumar Shah**
**Managing Director**
**DIN: 02148909**

**Encl.:-As/Above**

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**SAWACA**
**ENTERPRISES LTD.**
*(Formerly Sawaca Business Machines Limited)*

***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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SAWACA
ENTERPRISES LTD.
(Formerly Sawaca Business Machines Limited)

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

Date: 29th May, 2026

**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. Shah Sanghvi & Associates, Chartered Accountants (Firm Regn. No.:140107W) 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, 2026.

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
Digitally signed by SHETAL SATISHKUMAR SHAH
Date: 2026.05.29 17:32:10 +05'30'

**Shetal Satishkumar Shah**
**Managing Director**
**DIN: 02148909**

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**CIN No.: L74110GJ1994PLC023926**

**SAWACA**
**ENTERPRISES LTD.**
*(Formerly Sawaca Business Machines Limited)*

Date: 29th May, 2026

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

**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, 2026**

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. Shah Sanghvi & Associates, Chartered Accountants (Firm Regn. No.:140107W) Ahmedabad, Statutory Auditors of the Company certifying the financial results of the Company for the year ended March 31, 2026.

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
Digitally signed by SHETAL SATISHKUMAR SHAH
Date: 2026.05.29 17:32:22 +05'30'

**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, 2026 and the year to date results for the period from April 01, 2024 to March 31, 2026, 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, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.

**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.

SHAH SANGHVI & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN. NO. 140107W

**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.

SHAH SANGHVI & ASSOCIATES
FRN. NO. 140107W
CHARTERED ACCOUNTANTS

- 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 2026, 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, Shah Sanghvi & Associates**
**(Chartered Accountants)**

**F.R.N:.140107**

SHAH SANGHVI & ASSOCIATES
FRN. NO.
140107W
CHARTERED ACCOUNTANTS

**Ravi Shah**
**(Partner)**
**M.No. : 149091**
**UDIN : 26149091ZPWKJC7516**

**Date: 29/05/2026**
**Place: Ahmedabad**

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**SAWACA**
**ENTERPRISES LTD.**

## Standalone Audited Financial Result for the period and year ended on 31-03-2026

Rs. in Lacs

| Sr No | Particulars | Quarter Ended | | | Period ended | Year Ended |
|---|---|---|---|---|---|---|
| | | 31-03-2026 | 31-12-2025 | 31-03-2025 | 31-03-2026 | 31 March 2025 |
| | | Audited | Un Audited | Audited | Un Audited | Audited |
| I | **Income** | | | | | |
| | Revenue From Operations | 1,236.98 | 1,142.76 | 965.67 | 3,796.79 | 8,225.12 |
| | Other Income | -19.13 | 66.91 | 20.15 | 216.27 | 153.80 |
| | **Total Income (I)** | 1,217.85 | 1,209.67 | 985.82 | 4,013.06 | 8,378.92 |
| | | | | | | |
| II | **Expenses** | | | | | |
| | Purchases of Stock-in-Trade | 1,223.17 | 1,118.76 | 957.19 | 3,752.24 | 8,108.79 |
| | Employee benefits expense | 6.20 | 7.74 | 4.41 | 23.64 | 18.17 |
| | Finance costs | 18.11 | 1.83 | 4.46 | 23.15 | 5.97 |
| | Depreciation and amortization expense | 9.08 | 6.37 | 8.46 | 29.69 | 16.12 |
| | Other expenses | 42.55 | 20.69 | 189.60 | 173.38 | 220.66 |
| | **Total expenses (II)** | 1,299.11 | 1,155.39 | 1,164.12 | 4,002.10 | 8,369.71 |
| III | **Profit/(loss) before tax (I-II)** | -81.26 | 54.28 | -178.30 | 10.96 | 9.21 |
| IV | Tax expenses | | | | | |
| | Current tax | 21.29 | 12.78 | -3.61 | 35.15 | 45.21 |
| | Deferred tax | 3.44 | 0.33 | -0.96 | 16.77 | -1.10 |
| | Prior period tax | 0.20 | - | - | 0.20 | - |
| | **Total Tax expense (IV)** | 24.93 | 13.11 | -4.57 | 52.12 | 44.11 |
| V | **Profit/(loss) after tax for the period (III-IV)** | -106.19 | 41.17 | -173.73 | -41.16 | -34.90 |
| VI | **Other Comprehensive Income** | | | | | |
| | **Total Other Comprehensive Income (VI)** | | | | | |
| | | | | | | |
| VII | **Total Comprehensive Income for the period (V+VI)** | -106.19 | 41.17 | -173.73 | -41.16 | -34.90 |
| | | | | | | |
| VIII | **Details of Equity Share Capital** | | | | | |
| | Paid-Up Equity Share Capital | 5,720.50 | 5,720.50 | 5,720.50 | 5,720.50 | 5,720.50 |
| | Face Value of Equity Share Capital (Per Value) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | **Other Equity** | | | | | |
| | | | | | | |
| IX | Earnings per equity share | | | | | |
| | Basic | (0.019) | 0.007 | (0.030) | (0.007) | (0.006) |
| | Diluted | (0.019) | 0.007 | (0.030) | (0.007) | (0.006) |
| | | | | | | |

SAWACA ENTERPRISES LIMITED

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**CIN No.: L74110GJ1994PLC023926**

**SAWACA ENTERPRISES LTD.**

# Standalone Audited Balance Sheet as at 31-03-2026

Rs. in Lacs

| Particulars | As at 31 March 2026 | As at 31 March 2025 |
|---|---|---|
| **ASSETS** | | |
| **Non-current assets** | | |
| Property, Plant and Equipment | 64.57 | 92.22 |
| Capital work in progress | - | - |
| Intangible assets under development | - | - |
| Financial Assets | | |
| Investments | 402.21 | 523.19 |
| Loans | 3,834.17 | 1,945.02 |
| Other financial assets | - | - |
| Deferred tax assets, net | 33.08 | 8.54 |
| Other non current assets | - | - |
| **Total Non-current Assets** | **4,334.03** | **2,568.97** |
| **Current assets** | | |
| Inventories | - | - |
| Financial Assets | | |
| Investments | - | - |
| Trade receivables | 1,512.10 | 1,535.02 |
| Cash and cash equivalents | 52.79 | 21.55 |
| Bank balances | - | - |
| Loans | - | - |
| Other financial assets | 1.88 | 277.65 |
| Other current assets | 943.03 | 2,564.61 |
| **Total Current Assets** | **2,509.80** | **4,398.82** |
| **Total Assets** | **6,843.83** | **6,967.79** |
| **EQUITY and LIABILITIES** | | |
| Equity Share Capital | 5,720.50 | 5,720.50 |
| Other Equity | 82.61 | 82.48 |
| **Total Equity** | **5,803.11** | **5,802.97** |
| **Non-current liabilities** | | |
| Financial Liabilities | | |
| Borrowings | 59.66 | 260.30 |
| Provisions | - | - |
| Deferred tax liabilities net | - | - |
| **Total Non-current liabilities** | **59.66** | **260.30** |
| **Current liabilities** | | |
| Financial Liabilities | | |
| Borrowings | 310.55 | 7.38 |
| Lease liabilities | - | - |
| Trade Payables | | |
| - total outstanding dues of micro enterprises and small enterprises | - | - |
| - total outstanding dues of others | 627.62 | 843.89 |
| Other financial liabilities | 0.36 | 0.60 |
| Other current liabilities | 3.86 | 4.44 |
| Provisions - current | 38.67 | 3.00 |
| Current Tax Liabilities, net | - | 45.21 |
| **Total Current liabilities** | **981.06** | **904.52** |
| **Total liabilities** | **1,040.72** | **1,164.82** |
| **Total Equity and Liabilities** | **6,843.83** | **6,967.79** |

**See accomplying notes to the result**

For and on behalf of Board of Directors,
**Sawaca Enterprises Limited**
(CIN: L74110GJ1994PLC023926)

Shetal Shah

**Shetal Shah**
Managing Director
02148909

Place: Ahmedabad
Date: 29-May-2026

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**CIN No.: L74110GJ1994PLC023926**

**SAWACA ENTERPRISES LTD.**

## Standalone Cash Flow Statement for the period ended on 31-03-2026

Rs. in Lacs

| Particulars | Note No | For Period ended 31 March 2026 | For Period ended 31 March 2025 |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| Profit for the year | | 10.96 | 9.21 |
| Adjustments for: | | | |
| Depreciation and amortisation | | 29.69 | 16.12 |
| (Gain)/Loss on disposal of property, plant and equipment | | - | - |
| (Gain)/Loss on disposal of Investments | | - | - |
| (Gain)/Loss on investments measured at fair value through profit and loss | | - | - |
| Bad debt | | | |
| Finance Cost | | 23.15 | 4.04 |
| Interest Income | | -210.80 | -153.81 |
| Dividend Income | | -3.64 | |
| Provision | | | 1.50 |
| **Operating profit before working capital changes** | | -150.65 | -122.95 |
| **Adjustment for (increase) / decrease in operating assets** | | 31.12 | -4,277.23 |
| **Adjustment for (Increase) / decrease in operating liabilities** | | -181.41 | 778.52 |
| **Cash generated from operations** | | -300.94 | -3,621.66 |
| Income tax paid (net) | | -80.56 | -8.36 |
| **Net cash generated by operating activities** | | -381.50 | -3,630.02 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Purchase of property, plant and equipment | | -2.04 | -91.64 |
| Purchase of other Investment | | 120.97 | -523.19 |
| Increase in Loans & Advances | | | -613.93 |
| Dividend received | | 3.64 | |
| Interest received | | 210.80 | 153.81 |
| **Net cash (used in) / generated by investing activities** | | 333.36 | -1,074.96 |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| Proceeds from short term borrowings | | 303.18 | -0.43 |
| Proceeds from long term borrowings | | -200.64 | 200.53 |
| Finance cost | | -23.15 | -4.04 |
| Issue of Equity Shares | | - | 4,518.54 |
| Other Equity | | | |
| **Net cash used in financing activities** | | 79.38 | 4,714.59 |
| Net increase / (decrease) in cash and cash equivalents | | 31.24 | 9.62 |
| Cash and cash equivalents at the beginning of the year | | 21.55 | 11.93 |
| Exchange gain loss on Cash and cash equivalents | | - | - |
| **Cash and cash equivalents at the end of the year** | | 52.79 | 21.55 |

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Website : www.sawacabusiness.com

**CIN No.: L74110GJ1994PLC023926**

**SAWACA ENTERPRISES LTD.**

| Notes: | |
|---|---|
| 1 | The figures for quarter ended on 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended on 31st March, 2026 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 29th May 2026 |

For Sawaca Enterprises limited
Shetal Shah DIRECTOR (DIN: 02148909)

Date: **29th May 2026**
Place: **Ahmedabad**

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**CIN No.: L74110GJ1994PLC023926**

**SAWACA**
**ENTERPRISES LTD.**

Audited Standalone Segment Information for the Quarter/Year ended on 31st March 2026

(RS. In Lakh)

| Sr. No | Particulars | Quarter ended on | | | Year ended on | |
|---|---|---|---|---|---|---|
| | | 31-03-2026 (Audited) | 31-12-2025 (Unaudited) | 31-03-2025 (Audited) | 31-03-2026 (Audited) | 31-03-2025 (Audited) |
| 1 | **Segment Revenue :** | | | | | |
| | (Net Sales / Revenue from Operations) | | | | | |
| | 1 Trading | 1,236.98 | 1,142.76 | 965.66 | 3,796.79 | 8,215.12 |
| | 2 Information Technology Consulting & Support Serivce | - | - | - | | 10.00 |
| | 3 Investment or Trading Activities In Shares | - | - | -192.08 | -16.15 | -172.33 |
| | Less: Inter Segment Revenue | - | - | | | |
| | Net Sales/Income From Operations | **1,236.98** | **1,142.76** | **773.58** | **3,780.64** | **8,052.79** |
| 2 | **Segment Results (Operating Results):** | | | | | |
| | 1 Trading | -107.24 | -5.71 | -30.53 | -141.62 | -8.92 |
| | 2 Information Technology Consulting & Support Serivce | - | - | - | - | 10.00 |
| | 3 Investment or Trading Activities in Shares | - | - | -193.19 | -17.21 | -168.96 |
| | **Total Segment Operating Results** | **-107.24** | **-5.71** | **-223.72** | **-158.83** | **-167.89** |
| | Add : Interest and Dividend Income | 50.21 | 66.90 | 38.56 | 216.27 | 153.81 |
| | Add : Un-allocable income net of un-allocable expenses | -24.23 | -6.92 | 6.85 | -46.48 | 23.31 |
| | **Net Profit Before Tax and Exceptional Items** | **-81.26** | **54.27** | **-178.31** | **10.96** | **9.23** |
| 3 | **Segment Assets:** | | | | | |
| | 1 Trading | | 41.23 | 50.11 | - | 50.11 |
| | 2 INFORMATION TECHNOLOGY CONSULTING & SUPPORT SERIVCE | | - | - | - | - |
| | 3 Unalloacted | | 1,293.16 | 1,264.53 | - | 1,264.53 |
| | | - | **1,334.39** | **1,314.65** | - | **1,314.65** |
| 4 | **Segment Liabilities:** | | | | | |
| | 1 Trading | | 45.06 | 56.17 | - | 56.17 |
| | 2 INFORMATION TECHNOLOGY CONSULTING & SUPPORT SERIVCE | | - | - | - | - |
| | 3 Unalloacted | | 33.61 | 21.66 | - | 21.66 |
| | | - | **78.68** | **77.83** | - | **77.83** |

**Notes for Segment Information**

a. Segments have been identified in accordance with Indian Accouting Standards ("Ind AS") 108 on Operating Segments, considering the risk/return profiles of the business, their oraganisational 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 segement includes various technical support services, software development services, deployment of resources for the identified projects for indetified tasks.

d. The Company is engaged mainly in trading of goods , information technlogy and investment or trading activities in shares. Most of the assets, liabilities of the aforesaid reportable segments are interchangeable or not practically allocable.

SAWACA ENTERPRISES LIMITED