

SWARAJ ENGINES LIMITED

Works :

Plot No. 2, Indl. Focal Point,
Phase-IX, S.A.S. Nagar
Distt. S.A.S. Nagar (Mohali)
(Near Chandigarh)
Tel. : 0172-2234941-47, 2234950



02/SP/EXCH
13th April, 2026

BSE Limited

Listing Department
P.J. Towers, 1st Floor,
Dalal Street, Fort,
Mumbai – 400 001
Email: corp.relations@bseindia.com

Scrip Code: 500407

National Stock Exchange of India Limited

Capital Market-Listing, Exchange Plaza,
Bandra Kurla Complex,
Bandra (E),
Mumbai- 400051
Email: cmlist@nse.co.in

Scrip Name: SWARAJENG

SUB: Outcome of the Board Meeting**A) Audited Financial Results for the year ended 31st March, 2026**

This is to inform that the Board of Directors of Swaraj Engines Limited in their meeting held today the **13th April, 2026** have approved the Audited financial results of the Company for the fourth quarter and year ended 31st March, 2026. Copy of the audited results and press release are enclosed herewith.

In compliance with the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 ("Listing Regulations"), the Company hereby declares that the Statutory Auditors, B. K. Khare & Co., Chartered Accountants, have issued the Audit Report with unmodified opinion on the financial results of the Company for the year ended 31st March, 2026. Copy of the same is enclosed herewith.

B) Recommendation of Dividend

The Board, while approving the annual accounts, has recommended an equity dividend of 1100 % (Rs. 110/- per share) for the financial year ended 31st March, 2026.

C) Annual General Meeting and Record Date

The 40th Annual General Meeting of the Members of the Company will be held on Monday, 20th July, 2026.

The record date for the purpose of the Annual General Meeting and payment of dividend is Friday, 3rd July, 2026. The dividend, if declared at the AGM, will be paid/dispatched by the Company in permitted modes after Monday, 20th July, 2026 within the stipulated timelines.

D) Change in Key Managerial Personnel (KMPs)

- cessation of Ms. Geeta Kharat (ICSI Membership No. ACS-51135) as Compliance Officer of the Company due to her resignation with effect from close of 12th June, 2026.
- appointment of Mr. Nayan Jain (ICSI Membership No. ACS-79769) as Compliance Officer of the Company with effect from 13th June, 2026. Mr. Nayan Jain will also be Key Managerial Personnel (KMP) and Senior Management Personnel of the Company.

The meeting of the Board of Directors of the Company commenced at 3.00 P.M. and concluded at 4:20 P.M.

This intimation is also being uploaded on the Company's website at www.swarajenterprise.com.

You are requested to kindly take note of the above.

With regards,
For Swaraj Engines Limited

(Rajesh K. Kapila)
Company Secretary
M.No.: ACS-9936

Regd. Office : Industrial Area, Phase IV, S.A.S. Nagar, Mohali, Near Chandigarh-160 055
Tel. : 91-172-2271620-27, Fax : 91-172-2271307 & 2272731

Website : www.swarajenterprise.com
CIN - L50210PB1985PLC006473

SWARAJ ENGINES LIMITED

CIN : L50210PB1985PLC006473

Regd. Office : Phase IV, Industrial Area, S.A.S.Nagar (Mohali), Punjab - 160 055
Tel : 0172-2271620-27, Fax : 0172-2272731, Email : selinvestor@swarajenterprise.com, Website : www.swarajenterprise.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

₹ Lakhs

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	(Refer Note 3)		(Refer Note 3)		
Revenue from Operations	54579	47320	45416	200713	168189
Other Income	369	374	466	1770	1641
Total Income	54948	47694	45882	202483	169830
Expenses					
a) Cost of Materials Consumed	41939	38052	35166	157181	131875
b) Changes in Inventories of Finished Goods and Work-in-Progress	655	(1098)	718	(104)	797
c) Employee Benefits Expense	1174	1394	1150	5279	4817
d) Finance Costs	9	10	8	39	33
e) Depreciation and Amortization Expense	542	575	530	2245	2034
f) Other Expenses	3310	2774	2188	11145	7969
Total Expenses	47629	41707	39760	175785	147525
Profit before Exceptional Items and Tax	7319	5987	6122	26698	22305
Exceptional Items	-	340	-	340	-
Profit before Tax	7319	5647	6122	26358	22305
Tax Expense - Current	1894	1547	1581	6896	5756
- Deferred	(31)	(110)	(1)	(169)	(49)
- Total	1863	1437	1580	6727	5707
Profit for the Period	5456	4210	4542	19631	16598
Other Comprehensive Income					
A) (i) Items that will not be reclassified to Profit or Loss	12	-	(26)	12	(26)
(ii) Income Tax relating to items that will not be reclassified to profit or loss	(3)	-	7	(3)	7
B) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Other Comprehensive Income (Net of Tax)	9	-	(19)	9	(19)
Total Comprehensive Income for the Period	5465	4210	4523	19640	16579
Paid-up Equity Share Capital (Face Value ₹10/-)	1215	1215	1215	1215	1215
Other Equity	-	-	-	47677	40705
Earning Per Share (not annualized)					
- Basic	₹ 44.91	₹ 34.66	₹ 37.39	₹ 161.60	₹ 136.64
- Diluted	₹ 44.90	₹ 34.65	₹ 37.38	₹ 161.56	₹ 136.61

Wajid Saha

SWARAJ ENGINES LIMITED

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

Balance Sheet as at 31st March 2026

₹ Lakhs

Particulars	As At	
	31.03.2026	31.03.2025
	(Audited)	(Audited)
I. ASSETS		
Non-Current Assets		
a) Property, Plant & Equipment	10668	11015
b) Capital Work-in-Progress	5481	477
c) Investment Property	20	20
d) Intangible Assets	1	4
e) Financial Assets	2672	6652
f) Income tax assets (net)	291	248
g) Other Non-Current Assets	841	642
h) Deferred tax assets (net)	488	318
Total - Non-Current Assets	20462	19376
Current Assets		
a) Inventories	7481	7835
b) Financial Assets		
i) Investments	1926	1919
ii) Trade Receivables	20618	17722
iii) Cash and Cash Equivalents	1726	656
iv) Other Balances with Banks	10457	16774
v) Other Financial Assets	3972	726
c) Other Current Assets	11241	2207
Total - Current Assets	57421	47839
Total Assets	77883	67215
II. EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	1215	1215
b) Other Equity	47677	40705
Total Equity	48892	41920
Liabilities		
Non-Current Liabilities		
a) Financial liabilities - lease liabilities	145	140
b) Long Term Provisions	934	732
Total - Non-Current Liabilities	1079	872
Current Liabilities		
a) Financial Liabilities		
i) Lease liabilities	60	59
ii) Trade Payables	24826	22115
iii) Other Financial Liabilities	2137	1600
b) Short Term Provisions	751	472
c) Other Current Liabilities	138	177
Total - Current Liabilities	27912	24423
Total - Equity And Liabilities	77883	67215

Wenqin Soda

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

Statement of Cash Flow for the year ended 31st March 2026

₹ Lakhs

Particulars	As At	
	31.03.2026	31.03.2025
	(Audited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	26358	22305
Adjustments for:		
Depreciation and Amortisation	2245	2034
Employee Stock Compensation	26	24
Interest (Received) / Paid (Net)	(1597)	(1480)
(Profit)/Loss on Mutual Fund Investment	(210)	(191)
(Profit)/Loss on disposal of Property, Plant and Equipment (Net)	98	85
Net gain on financial assets measured at FVTPL	(3)	(4)
Operating Profit Before Working Capital Changes	26917	22773
Movements in working capital:		
(Increase)/Decrease in Trade and Other Receivables	(12169)	(5198)
(Increase) in Inventories	354	(755)
(Decrease)/Increase in Trade and Other Payables	3493	6601
Cash generated from Operations	18595	23421
Income taxes paid (Net)	(6943)	(5754)
Net cash generated from Operating Activities	11652	17667
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments Sales / (Purchase) - Net	(3)	96
Bank Deposit (Placed) / Matured - Net	10385	(6685)
Other Corporate Deposits (Placed)/Matured - Net	(1000)	(2,000)
Interest received	1636	1513
Net Proceeds from disposal of Mutual Fund Investments	210	191
Purchase of Property, Plant and Equipment	(6979)	(2446)
Changes in earmarked balances and margin accounts with banks	(2088)	3502
Proceeds from disposal of Property, Plant and Equipment	48	15
Net cash used in Investing Activities	2209	(5814)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of lease liabilities (including interest)	(73)	(54)
Dividends paid to Shareholders of the Company	(12694)	(11540)
Equity Shares issued under ESOP*	-	-
Interest and Finance Charges paid	(24)	(21)
Net cash used in Financing Activities	(12791)	(11615)
Net Increase / (Decrease) in Cash and Cash Equivalents	1070	238
Opening Balance of Cash and Cash Equivalents	656	418
Closing Balance of Cash and Cash equivalents	1726	656

* Equity Shares issued under ESOP as at 31.03.2026 - Rs. 0.24 Lakhs (31.03.2025 - Rs. 0.02 Lakhs)

1. The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 13th April, 2026. The Statutory Auditors have audited the financial results for the year ended 31st March, 2026 and have expressed an unmodified audit opinion. The financial statements have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder as amended.

Wajid Sabir

SWARAJ ENGINES LIMITED

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

2. The Board of Directors have recommended a dividend of Rs. 10/- per share, subject to the approval of the shareholders at the Annual General Meeting.
3. The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of full financial year and the unaudited published figures upto nine months of relevant financial year.
4. The Company is primarily engaged in the business of manufacturing of diesel engines, diesel engine components and spare parts which constitutes a single business segment. The Chief Operating Decision Maker monitors and reviews the performance of the aforesaid single business segment. Considering that there is only one reportable segment, there are no additional disclosures to be provided under Ind AS 108 - Segment information. The Company operates only in India.
5. During the quarter, the Company has allotted 2399 Equity Shares of face value of Rs. 10/- each pursuant to exercise of stock options by employees.
6. The Company have no Subsidiary, Associate or Joint Venture company(ies), as on 31st March, 2026.
7. Previous year/period figures have been regrouped / recast, wherever necessary, to make them comparable.

*for and on behalf of
the Board of Directors*



Devjit Sarkar
Whole Time Director &
Chief Executive Officer
DIN : 10745850

Place : S.A.S. Nagar (Mohali)
Date : 13th April, 2026

B. K. Khare & Co.
Chartered Accountants

706/708, Sharda Chambers, New Marine
Lines, Mumbai – 400 020, India

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE
SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI") (LISTING OBLIGATIONS AND DISCLOSURE
REQUIREMENTS) REGULATIONS, 2015, AS AMENDED FOR THE QUARTER AND YEAR ENDED March
31,2026**

To the Board of Directors of
Swaraj Engines Limited

Opinion

We have audited the Financial Results for the quarter and year ended March 31, 2026 ("the Financial Results") included in the accompanying "Statement of Audited Financial Results for the quarter and year ended March 31, 2026" ("the Statement") of Swaraj Engines Limited ("the Company") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the quarter and year ended March 31, 2026:

- (i) are presented in accordance with the requirements of the Listing Regulations; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter and year then ended.

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 'Auditors' Responsibilities for the Audit of the Financial Results for the quarter and year ended March 31, 2026' 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the quarter and year ended March 31, 2026, under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



B. K. Khare & Co. **Chartered Accountants**

Management's Responsibilities for the Statement

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them. The Statement has been compiled from the related audited Financial Statements as at and for the year ended March 31, 2026, and interim financial information for the quarter ended March 31, 2026. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026, that give a true and fair view of the net profit and total comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 financial reporting process of the Company.

Auditors' Responsibilities for the Audit of the Financial Results for the quarter and year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Financial Results for the quarter and year ended March 31, 2026, as a whole are free from material misstatement, whether due to fraud or error and to issue an auditors' 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 Financial Results.

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



B. K. Khare & Co. **Chartered Accountants**

- Identify and assess the risks of material misstatement of the 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 controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 auditors' 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and contents of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work, and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

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.



B. K. Khare & Co.
Chartered Accountants

Other Matter

The Statement includes the results for the quarter ended March 31, 2026, and March 31, 2025, being the balancing figures between audited figures in respect of the full financial years respectively, and the nine months figures of the relevant financial years, which were subject to limited review by us.

For B. K. Khare & Co.
Chartered Accountants
Firm Registration No. 105102W



Karthik Srinivasan

Partner

Membership No. 215782

UDIN: 26215782UGCHEY3170

Place: Jaipur

Date: April 13, 2026



Press Release**Swaraj Engines Posts All-Time High PBT of Rs. 266.98 crores for FY26
Board Recommends 1100% Dividend**

- Highest ever Q4 engine sales, volume & PBT
- Annual Sales volume crossed 2,00,000 mark first time

13th April, 2026: The Board of Directors of Swaraj Engines Limited (SEL) today approved the audited financial results for the fourth quarter and year ended 31st March, 2026.

Q4 FY26 (Jan. – Mar. 2026)

Driven by strong customer demand, Swaraj Engines continued to showcase impressive performance in Q4 of the fiscal year 2026. The company sustained its growth momentum, marking the 16th consecutive quarter of year-over-year profit growth. Swaraj Engines achieved its highest-ever engine sales volume and profit for the quarter ended 31st March 2025.

The company's Q4 engine sales stood at 55,004 units as compared to 45,594 units sold during the same period last year. At net operating revenue of Rs. 545.79 crores (last year Rs. 454.16 crores), company posted a PBIT of Rs. 69.59 crores (last year Rs. 56.64 crores), up by 22.9%. While the Profit Before Tax for the quarter was Rs. 73.19 crores (last year Rs. 61.22 crores), the Profit After Tax stood at Rs. 54.56 crores (last year Rs. 45.42 crores)- up by 20.1%

The financial summary for Q4 is given below:

Particulars	Rs. Crores	
	FY26	FY25
Engine Sales (Nos.)	55,004	45,594
Net Operating Revenue	545.79	454.16
Operating Profit	75.01	61.94
Profit Before Tax (PBT)	73.19	61.22
Profit After Tax (PAT)	54.56	45.42

FY 2025-26 (Apr.2025 - Mar. 2026)

Amid continuous growth throughout all four quarters of FY26, the company achieved its 6th consecutive year of increased engine sales and profit compared to each prior year. The engine sales volume for FY26 was 2,02,771 units as compared to 1,68,820 units sold during last financial year- a surge of 19.3%. The Net operating revenue for FY26 stood at Rs. 2007.13 crores (last year Rs. 1681.89 crores)- up 19.3%. While the Profit Before Exceptional Items and Tax for the year reached Rs. 266.98 crores (last year Rs. 223.05 crores), Profit After Tax at Rs. 196.31 crores (last year Rs. 165.98 crores) -up 18.3%, is the highest ever for any financial year.

Dividend

The Board, while approving the annual accounts, has recommended an equity dividend of 1100% (Rs. 110.00 per share) for the financial year ended 31st March, 2026.

About Swaraj Engines Ltd.

Swaraj Engines Limited was set up in 1985 in Mohali, Punjab and is primarily engaged in the business of supplying engines to the Swaraj Division of Mahindra & Mahindra Ltd. (M&M).

For further information please contact:

Mr. Devjit Sarkar
Whole Time Director & CEO
Swaraj Engines Limited
DIN: 10745850
Phone: (+91-172) 2234941-47

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EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

₹ Lakhs

S.No.	Particulars	Quarter Ended	Quarter Ended	Year Ended	Year Ended
		31.03.2026	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Audited)	(Audited)	(Audited)
1	Total Income from Operations	54579	45416	200713	168189
2	Net Profit for the period (before tax and exceptional items)	7319	6122	26698	22305
3	Net Profit for the period before tax (after exceptional items)	7319	6122	26358	22305
4	Net Profit for the period after tax (after exceptional items)	5456	4542	19631	16598
5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	5465	4523	19640	16579
6	Paid-up Equity Share Capital (Face Value ₹10/-)	1215	1215	1215	1215
7	Other Equity	-	-	47677	40705
8	Earning Per Share (of ₹10 each) (not annualized)				
	- Basic	₹ 44.91	₹ 37.39	₹ 161.60	₹ 136.64
	- Diluted	₹ 44.90	₹ 37.38	₹ 161.56	₹ 136.61

NOTES:

1. The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 13th April, 2026. The Statutory Auditors have audited the financial results for the year ended 31st March, 2026 and have expressed an unmodified audit opinion. The financial statements have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

2. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange Websites, www.nseindia.com and www.bseindia.com, and on the Company's website www.swarajenterprise.com.



Place : S.A.S. Nagar (Mohali)

Date : 13th April, 2026

for and on behalf of
the Board of Directors

Devjit Sarkar
Whole Time Director &
Chief Executive Officer
DIN : 10745850